

Fund: Griffiths Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 08/01/2019

Date: 14.01.19

INDEX TO WORKPAPERS

LEADSHEET	Reference	Completed
GENERAL DETAILS		
Client Information / Current Compliance	A1	<input checked="" type="checkbox"/>
Controls & Fraud Questionnaire	A2	<input checked="" type="checkbox"/>
Planning Memo	A3	<input checked="" type="checkbox"/>
Financial Statements (Audited)	A4	<input checked="" type="checkbox"/>
Trial Balance	A5	<input checked="" type="checkbox"/>
Tax Return / Tax Reconciliation	A6	<input checked="" type="checkbox"/>
Tax Checklist	A7	<input checked="" type="checkbox"/>
Financial Audit Program / Compliance Audit Program	A8	<input checked="" type="checkbox"/>
Trustee Rep Letter	A9	<input checked="" type="checkbox"/>
Management Letter	A10	<input type="checkbox"/>
Client Queries	A11	<input checked="" type="checkbox"/>
Client Journals	A12	<input type="checkbox"/>
Investment Strategy	A13	<input checked="" type="checkbox"/>
Trust Deed	A14	<input checked="" type="checkbox"/>
Super Fund Compliance Status	A15	<input checked="" type="checkbox"/>
Minutes	A16	<input checked="" type="checkbox"/>
Auditor Engagement Letter	A17	<input checked="" type="checkbox"/>
MCA Engagement Letter	A18	<input checked="" type="checkbox"/>
Review Notes	A19	<input type="checkbox"/>
Actuarial Certificate	A20	<input type="checkbox"/>
ASSETS		
Bank & Cash Balances	B	<input checked="" type="checkbox"/>
Receivables	C	<input type="checkbox"/>
Investments	D	<input checked="" type="checkbox"/>
Property & Other Assets	E	<input type="checkbox"/>
LIABILITIES		
Accounts Payable	F	<input type="checkbox"/>
Borrowings	G	<input type="checkbox"/>
Tax Provision	H	<input checked="" type="checkbox"/>
Other Current Liabilities	I	<input type="checkbox"/>
MEMBERS FUNDS		
Member Records	J	<input checked="" type="checkbox"/>
Contributions / ETP's In	K	<input checked="" type="checkbox"/>
Benefits Paid / ETP's Out	L	<input type="checkbox"/>
INCOME & EXPENSES		
Income	M	<input checked="" type="checkbox"/>
Expenses	N	<input checked="" type="checkbox"/>
OTHER MATTERS	O	<input checked="" type="checkbox"/>

The financial statements, income tax returns, income tax reconciliations and all associated working papers are in accordance with QMS requirements.

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Tick

- A1** Copy of Contravention Report (if any)
- A4** Signed Financial Statements for Period
(i.e Operating Statement, Statement of Financial Position and Notes to the Accounts),
(Signed Prior Year Statements and Audit Report required when audit is conducted by Auditor for 1st time)
- A6** Copy of Taxation Returns for Period
(or Details of Tax Calculations used in Financial Statements)
- A9** Copy of Trustee Representation Letter
- A13** Copy of Fund's Current Investment Strategy
- A14** Copy of Trust Deed (required when audit conducted by Auditor for 1st time) or Trust Deed Amendment Documents for Period - Copy of Cover of Trust Deed otherwise
- A15** Copy of Compliance Printout from ABR
- A16** Copy of Minutes of Fund Trustee Meetings Held During the Period
- A17** Copy of Audit Engagement Letter – Signed by Trustee(s)
- A20** Copy of Actuarial Certificate (if required) and exempt pension calculation work papers
- B** All Bank Statements for Period
(A bank confirmation should normally be obtained)
- D/E** Documents to support existence and value of Assets at end of period (including Market Value calculation work paper)
(e.g. Share Registry Listings, Managed Fund Reports, Wrap Account Reports Non Listed Unit Trust Accounts, Property and Asset Valuations). For Wrap Accounts a copy of Controls Audit Report to meet requirements of GS007 Audit Implications of the Use of Service Organisations for Investment Management Services is also required.
Documents to support Asset Purchases and Sales for Period
(e.g. Broker Reports, Contract Notes, Invoices, Purchase/Sale Contracts)
- J** Copy of Member Statements for Period
Current list of Trustees or list of Directors for Trustee Companies
Copy of New Trustee Declaration for new trustees from 1 July 2008
Copy of Fund Member Application Forms (required when audit conducted by Auditor for 1st time or if New Members join during the Period)
Copy of Consent to Act as Trustees Documents (required when audit conducted by Auditor for 1st time or if New Trustees are appointed during the Period)
- K** Documents to support Contributions (Employer and / or Member) Received for Period
(e.g Employer Remittance Advices, Fund Trustee Minutes, Sect 290-170 Notice)
Documents to support Rollovers for Transfers In for Period (e.g. ETP or ROPNs)
- L** Documents to support Benefit Payments or Exit Statements for Period (e.g. ETP or ROPNs)
Documents to support Pension Payments for Period
(e.g. Payment Requests, ATO Payment Summaries, Actuarial Certificates as applicable)
- M/N** Documents to support Income and Expenditure for Period
(e.g. Dividend / Distribution Statements, Rental / Lease Agreements, Invoices)
- O** Copy of Accounting Work Papers and Transaction Reports for the Period
(e.g. General Ledger, Create Entries Report, Company Extract, Journals, Cashbook, Bank Reconciliation, Debtor and Creditor Reports)

2018 Workpapers

Section A

General Details

Fund: Griffiths Superannuation Fund

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Reviewed by: TW

Year: 30 June 2018

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CLIENT INFORMATION

Name of Superannuation Fund	The Griffiths Superannuation Fund
WIP Code	GRIF0007
Trustee(s)/ Directors	Company: Macdo Pty Ltd..... 1. Peter Griffiths..... 2. Donna Griffiths..... 3. 4.
Contact Name	Peter Griffiths
Phone No / Fax No	07 32639854
Fund Address	12B Moyston Street CARSELDINE QLD 4034
Type of Fund (Acc. Cont. / Defined Benefit / Pension)	Accumulation
Employer Sponsor	N/A
Number of Members	2
Investment Types	Shares in Listed Co
Fund Source	Investment Income

Is the fund an SMSF

Does the fund meet the definition of an SMSF? Y

Knowledge and SkillDoes the fund have any assets which may indicate complex issues exist? N
Provide a brief description:**Risk Assessment**Has the fund changed auditor? Are there any concerns about the willingness of the trustee to comply with SIS? N
Provided a brief description:

Is the firm willing to accept or continue the engagement? If this is a new client, have you obtained ethical clearance from the previous accountant? Y

MCA Chartered Accountants	Superannuation Fund Checklist	A2
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19

CONTROLS & FRAUD QUESTIONNAIRE

Item	Done	Ref
1. Which of the following controls does the trustee have in place? Y / N		
<ul style="list-style-type: none"> • Bank reconciliation Frequency Annually Y • Two signatories for all transactions N • Internet transaction protections i.e. security tokens N • Use of one share trading account N 	<input checked="" type="checkbox"/>	B
2. Do you use online share trading e.g. via Comsec or similar provider? N If yes, document how do all trustees confirm or validate transactions? E.g. minutes	<input checked="" type="checkbox"/>	
3. Where there is more than one trustee how do you ensure transactions are occurring for the benefit of all members? Document how all trustees are involved in investment decision making? E.g. discussions and minutes	<input checked="" type="checkbox"/>	A16 Minutes
4. Does any person other than a trustee of the fund have permission to enter into transactions on behalf of the fund i.e. sign cheques, move investments? N If yes, what method of confirming or validating transactions is used?	<input checked="" type="checkbox"/>	
5. Does the fund use a portfolio service to manage investment reporting? N If yes, is an audit report on the provider's internal controls available? If no, the auditor will require additional information to confirm the fund's assets ownership and existence.	<input checked="" type="checkbox"/>	

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Review of Fund Documentation

Item	Done	Ref
1. Is the fund a complying fund? Print and file evidence from ABN register?	<input checked="" type="checkbox"/>	A15
2. Is there an Application for membership for each member? From 1 July 2007 this should include a Trustee Declaration (ATO Form NAT 71089)	<input checked="" type="checkbox"/>	Perm
3. Is there a consent to act as trustee for each member?	<input checked="" type="checkbox"/>	Perm
4. Obtain and review any trustee minutes?	<input checked="" type="checkbox"/>	A16
5. Obtain and review any correspondence from the regulator?	<input type="checkbox"/>	
6. Obtain the trust deed and any amendments. Perform a review of the trust deed Document the fund commencement date? When was the deed last amended? Has the deed been executed properly? Does the fund trust deed require the fund to be operated for the sole purpose of providing retirement benefits and other allowable ancillary purposes? (If no the deed may require an amendment, seek legal advice) Does the fund trust deed allow the trustee to accept all contributions allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed allow the trustee to pay all benefits allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed place any limitations on the fund's investments? (If yes, note this restriction on the work program)	<input checked="" type="checkbox"/>	A14
7. Obtain and review the fund's investment strategy	<input checked="" type="checkbox"/>	A13
8. Clearly document any issues arising from the above which will affect the audit	<input type="checkbox"/>	

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Risks associated with Trustees and Investments

		Yes	No	Comments
Trustee/s:				
Related		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Arm's length		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Investment Profile:				
Listed shares		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Pooled Superannuation Trust (PST)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Cash Management Trust (CMT)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Listed property trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other listed trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted shares		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted managed trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Family or related trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Documentation	Appears well supported	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Risk Assessment:

Very high	<input type="checkbox"/>	No materiality	Extended testing
High	<input type="checkbox"/>	No materiality	Intermediate level of testing
Medium	<input type="checkbox"/>	Materiality	Medium testing
Low	<input type="checkbox"/>	Materiality	Low level testing
Very low	<input checked="" type="checkbox"/>	Materiality	Basic testing

Risk

Very High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Low	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Very Low	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic	Low	Medium	Intermediate	Extended
	Testing %			

Justification of Assessment

Materiality

Balance Sheet Materiality is normally determined based on a figure of between 5% and 10% of assets. A material individual asset holding exceeds 10% of the asset class.

Profit and Loss Materiality is determined based on no more than 10% of investment income. A material balance exceeds 10% of the balance.

Financial statements and reports for the year ended
30 June 2018

The Griffiths Superannuation Fund

The Griffiths Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Members Statement

Contributions Breakdown

Transfer Balance Account Summary

The Griffiths Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	77.00	100.00
Total Investments		<u>77.00</u>	<u>100.00</u>
Other Assets			
Sundry Debtors		0.00	259.00
Bank - NAB A/c 13 688 7819		192,375.59	192,049.56
Deferred Tax Asset		1,196.69	1,204.29
Total Other Assets		<u>193,572.28</u>	<u>193,512.85</u>
Total Assets		<u>193,649.28</u>	<u>193,612.85</u>
Net assets available to pay benefits		<u>193,649.28</u>	<u>193,612.85</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	3, 4		
Griffiths, Peter - Accumulation		135,085.32	135,444.89
Griffiths, Donna - Accumulation		58,563.96	58,167.96
Total Liability for accrued benefits allocated to members' accounts		<u>193,649.28</u>	<u>193,612.85</u>

The Griffiths Superannuation Fund

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Interest Received		0.00	3.61
Other Investment Income		56.43	1,194.10
Contribution Income			
Personal Concessional		2,269.60	0.00
Personal Non Concessional		0.00	259.00
Total Income		<u>2,326.03</u>	<u>1,456.71</u>
Expenses			
Accountancy Fees		1,605.00	1,921.70
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		275.00	275.00
Bank Charges		120.00	120.00
Investment Losses			
Changes in Market Values	6	23.00	(37.00)
Total Expenses		<u>2,282.00</u>	<u>2,797.70</u>
Benefits accrued as a result of operations before income tax			
Income Tax Expense	7	44.03	(1,340.99)
Benefits accrued as a result of operations		<u>36.43</u>	<u>(1,099.14)</u>

The Griffiths Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

The Griffiths Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. 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 unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

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 asset can be utilised.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

2018
\$

2017
\$

The Griffiths Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

INK- Indago Energy Limited	77.00	100.00
	<hr/>	<hr/>
	77.00	100.00
	<hr/>	<hr/>

Note 3: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	193,612.85	194,711.99
Benefits accrued as a result of operations	36.43	(1,099.14)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<hr/> 193,649.28 <hr/>	<hr/> 193,612.85 <hr/>

Note 4: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	<hr/> 193,649.28 <hr/>	<hr/> 193,612.85 <hr/>

Note 5: Guaranteed Benefits

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

Note 6: Unrealised Movements in Market Value

	2018 \$	2017 \$
Shares in Listed Companies (Australian)		
INK- Indago Energy Limited	(23.00)	37.00
	<hr/> (23.00) <hr/>	<hr/> 37.00 <hr/>
Total Unrealised Movement	<hr/> (23.00) <hr/>	<hr/> 37.00 <hr/>

The Griffiths Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Realised Movements in Market Value

	2018 \$	2017 \$
Total Realised Movement	0.00	0.00
Changes in Market Values	(23.00)	37.00

Note 7: Income Tax Expense

The components of tax expense comprise	2018 \$	2017 \$
Deferred Tax Liability/Asset	7.60	(241.85)
Income Tax Expense	7.60	(241.85)

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

Prima facie tax payable on benefits accrued before income tax at 15%	6.60	(201.15)
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	38.85
Increase in MV of Investments	0.00	5.55
Tax Losses Deducted	9.90	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	3.45	0.00
Tax Losses	0.00	245.55
Rounding	(0.15)	0.00
Less credits:		
Current Tax or Refund	0.00	0.00

The Griffiths Superannuation Fund

Macdo Pty Ltd ACN: 078286398

Trustees Declaration

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Peter Griffiths
Macdo Pty Ltd
Director

.....
Donna Griffiths
Macdo Pty Ltd
Director

26 July 2018

The Griffiths Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(129.50)	24200/GRIDON00001A	(Contributions) Griffiths, Donna - Accumulation			K1 1,134.80
(129.50)	24200/GRIPET00001A	(Contributions) Griffiths, Peter - Accumulation			1,134.80
(37.00)	24700	Changes in Market Values of Investments		23.00	
	25000	Interest Received			
(3.61)	25000/00019	Interest by ATO			
	26500	Other Investment Income			
(1,194.10)	26500/00028	Unclaimed dividends received			M1 56.43
1,921.70	30100	Accountancy Fees		1,605.00	N1-1
518.00	30400	ATO Supervisory Levy		259.00	
275.00	30700	Auditor's Remuneration		275.00	N1-2
120.00	31500	Bank Charges		120.00	
(241.85)	48500	Income Tax Expense		7.60	
(1,099.14)	49000	Profit/Loss Allocation Account		36.43	
	50010	Opening Balance			
(58,446.18)	50010/GRIDON00001A	(Opening Balance) Griffiths, Donna - Accumulation			J1 58,167.96
(136,265.81)	50010/GRIPET00001A	(Opening Balance) Griffiths, Peter - Accumulation			135,444.89
	52420	Contributions			
(129.50)	52420/GRIDON00001A	(Contributions) Griffiths, Donna - Accumulation			1,134.80
(129.50)	52420/GRIPET00001A	(Contributions) Griffiths, Peter - Accumulation			1,134.80
	53100	Share of Profit/(Loss)			
480.32	53100/GRIDON00001A	(Share of Profit/(Loss)) Griffiths, Donna - Accumulation		668.56	
1,119.67	53100/GRIPET00001A	(Share of Profit/(Loss)) Griffiths, Peter - Accumulation		1,557.01	
	53330	Income Tax			
(72.60)	53330/GRIDON00001A	(Income Tax) Griffiths, Donna - Accumulation			99.99
(169.25)	53330/GRIPET00001A	(Income Tax) Griffiths, Peter - Accumulation			232.87
	53800	Contributions Tax			
0.00	53800/GRIDON00001A	(Contributions Tax) Griffiths, Donna - Accumulation		170.23	

The Griffiths Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
0.00	53800/GRIPET00001A	(Contributions Tax) Griffiths, Peter - Accumulation		170.23	
	60400	Bank Accounts			
192,049.56	60400/NAB136887819	Bank - NAB A/c 13 688 7819		192,375.59 B1-1	
259.00	68000	Sundry Debtors			0.00
	77600	Shares in Listed Companies (Australian)			
100.00	77600/INK.AX	INK- Indago Energy Limited	1,000.0000	77.00 D1-1	
1,204.29	89000	Deferred Tax Liability/Asset		1,196.69	
				198,541.34	198,541.34

Current Year Profit/(Loss): 44.03

THE GRIFFITHS SUPERANNUATION FUND**Reconciliation of Provision for Tax**

For the year ended

30/06/2018**RECONCILIATION OF TAX RELATED TO LAST YEAR**

Tax Payable as per Accounts	30/06/2017	0.00
Add supervisory levy in respect of last year		259.00
Relevant payments/(refunds)		
BAS		
Payment		-259.00
Prior year Refund		
Prior year Adj		
Tax related to prior years owing		<u>0.00</u>

DETERMINATION OF NET TAX LIABILITY FOR CURRENT YEAR

Increase in Tax Provision for FY 17-18 Tax Return		<u>0.00</u>
Less Refundable Credits	Franking Credits Foreign Credits TFN Credits	<u>0.00</u>
Instalments relates to 2017-18	Sep-17 Dec-17 Mar-18 Jun-18	<u>0.00</u>
		<u>0.00</u>
Balance as per Financial Statements at year end		<u>0.00</u>

Reconciliation of Tax payable per Tax return

Profit/Loss as per Accounts		44.03
Less: Unrealised Market Variation		
Non-Concessional Contributions		
Tax Losses Deducted		-66.00
Exempt Pension Income		
Rounding		-1.03
Add:		
Decrease in MV of Investment		23.00
Fines (not deductible)		
Pension		
Taxable Capital Gains		
Pension Member Non Deductible Expenses		
Taxable Income (Reconciled with A6.2)		<u>0.00</u>
Tax at 15%		0.00
Less Refundable Credits		<u>0.00</u>
Tax Assessed		0.00
Plus Supervisory Levy		259.00
Less Instalments paid	Sep-17 Dec-17 Mar-18 Jun-18	0.00 0.00 0.00 <u>0.00</u>
Tax Payable/(Refund)		<u>259.00</u>

NOTE:

The Griffiths Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	44.03
Less	
Tax Losses Deducted	66.00
	<u>66.00</u>
Add	
Decrease in MV of investments	23.00
	<u>23.00</u>
SMSF Annual Return Rounding	(1.03)
	<u>(1.03)</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

.....**Electronic Lodgment Declaration (SMSF)**

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	Name of Fund	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Signature of Partner, Trustee, or Director	<input type="text"/>	Date	<input type="text"/>
--	----------------------	------	----------------------

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.

5 Wt i bhBUa Y.....	<input type="text"/>	
Account Number	<input type="text"/>	Client Reference <input type="text"/>

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

Signature	<input type="text"/>	Date	<input type="text"/>
-----------	----------------------	------	----------------------

.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number

HUI '5 [YbhBi a VYf

100017996MS

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.

- Place in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

➤ 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)

The Griffiths Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

12B Moyston Street

Suburb/town

Carseldine

State/territory

QLD

Postcode

4034

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

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year Was Part B of the audit report qualified? **B** No Yes If the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes **7 Electronic funds transfer (EFT)**

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

A Financial institution details for super payments and tax 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) Fund account number

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

B Financial institution details for tax refunds only

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

BSB number (must be six digits) Account number

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

C Electronic service address alias

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

Tax File Number

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

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

10 Exempt current pension income
 Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?
 To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Fund's tax file number (TFN)

Provided

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Transfers from foreign funds **F** \$ Number

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

Calculation of assessable contributions

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus *No-TFN-quoted contributions **R3** \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

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

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code

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

Calculation of non-arm's length income

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

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

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

*Other income **S** \$ Code

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

Net non-arm's length income (subject to 45% tax rate) **U** \$
(**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 tax treatment has been applied.

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

Exempt current pension income **Y** \$

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

Tax File Number Provided

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text"/>	A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>	B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>	D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text"/>	E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text"/>	F2 \$ <input style="width: 150px;" type="text"/>
Death benefit increase	G1 \$ <input style="width: 150px;" type="text"/>	
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="275"/>	H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text"/>	I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="1,984"/>	J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>	U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	L2 \$ <input style="width: 150px;" type="text"/>
	<small>Code</small> <input style="width: 20px; height: 15px;" type="text"/>	<small>Code</small> <input style="width: 20px; height: 15px;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text" value="66"/>	
TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="2,325"/> <small>(Total A1 to M1)</small>		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text"/> <small>(Total A2 to L2)</small>
#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="0"/> <small>Loss</small> <input style="width: 20px; height: 15px;" type="text"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="2,325"/> <small>(N plus Y)</small>

#This is a mandatory label.

Tax File Number Provided

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	\$	<input style="width: 95%;" type="text" value="0"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(T1 plus J)</small>				

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>	
Non-refundable non-carry forward tax offsets				
C \$ <input style="width: 95%;" type="text"/>				
<small>(C1 plus C2)</small>				

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Non-refundable carry forward tax offsets				
D \$ <input style="width: 95%;" type="text" value="0.00"/>				
<small>(D1 plus D2 plus D3 plus D4)</small>				
SUBTOTAL 2				
T3 \$ <input style="width: 95%;" type="text" value="0.00"/>				
<small>(T2 less D – cannot be less than zero)</small>				

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text"/>	
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Refundable tax offsets				
E \$ <input style="width: 95%;" type="text"/>				
<small>(E1 plus E2 plus E3 plus E4)</small>				

#TAX PAYABLE T5	T5	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(T3 less E – cannot be less than zero)</small>				

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

Provided

Credit for interest on early payments – amount of interest	H1 \$	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$	<input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$	<input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$	<input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	H6 \$	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$	<input type="text" value="0.00"/>
Eligible credits		H \$ <input type="text"/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<input type="text" value="0.00"/>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="259.00"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years	U \$	<input type="text" value="4,997"/>
Net capital losses carried forward to later income years	V \$	<input type="text" value="62,460"/>

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth Day / Month / Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

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

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

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O** \$

S1 \$ Accumulation phase account balance

Inward rollovers and transfers **P** \$

S2 \$ Retirement phase account balance - Non CDBIS

Outward rollovers and transfers **Q** \$

S3 \$ Retirement phase account balance - CDBIS

Lump Sum payment **R1** \$

Income stream payment **R2** \$

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Fund's tax file number (TFN)

Provided

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name
Griffiths

First given name
Donna

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

Date of birth Day / Month / Year
22 / 05 / 1959

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$ 58,167.96

- Employer contributions **A** \$
- ABN of principal employer **A1**
- Personal contributions **B** \$ 1,134.80
- 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** \$ 1,134.80

Other transactions

S1 \$ Accumulation phase account balance 58,563.96

S2 \$ Retirement phase account balance - Non CDBIS 0.00

S3 \$ Retirement phase account balance - CDBIS 0.00

0 TRIS Count

Allocated earnings or losses **O** \$ 738.80

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

CLOSING ACCOUNT BALANCE S \$ 58,563.96
(S1 plus S2 plus S3)

Loss

Code

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Tax File Number Provided

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property **J1** \$

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

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

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

Residential real property **L** \$

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

Other assets **O** \$

15c Overseas direct investments

Overseas shares **P** \$

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

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$

(Sum of labels **A** to **T**)

15d In-house assets

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

15e Limited recourse borrowing arrangements

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

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

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$ <input style="width: 150px;" type="text"/>		Permissible temporary borrowings V2 \$ <input style="width: 150px;" type="text"/>		Other borrowings V3 \$ <input style="width: 150px;" type="text"/>		Borrowings V \$ <input style="width: 150px;" type="text"/>		
Total member closing account balances (total of all CLOSING ACCOUNT BALANCE s from Sections F and G) W \$ <input style="width: 150px;" type="text" value="193,648"/>						Reserve accounts X \$ <input style="width: 150px;" type="text"/>		
						Other liabilities Y \$ <input style="width: 150px;" type="text"/>		
					TOTAL LIABILITIES Z \$ <input style="width: 150px;" type="text" value="193,648"/>			

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Tax File Number **Section K: Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule

2018

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- i** 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

The Griffiths Superannuation Fund

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

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

Tax File Number **2 Capital losses**Total current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at **A** and **B** and transfer the total
to label **V** – **Net capital losses carried forward
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ **1J** less **2E** less **4A** less **5D** (cannot be less than
zero). Transfer the amount at **A** to label **A** – **Net
capital gain** on your tax return.

Tax File Number

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Tax File Number

Taxpayer's declaration

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

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

Losses schedule

2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

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

Place in all applicable boxes.

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

Tax file number (TFN)

Provided

Name of entity

The Griffiths Superannuation Fund

Australian business number

69854830282

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

1 Tax losses carried forward to later income years

Year of loss		
2017–18	B	
2016–17	C	1,637
2015–16	D	2,264
2014–15	E	1,096
2013–14	F	
2012–13 and earlier income years	G	
Total	U	4,997

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

2 Net capital losses carried forward to later income years

Year of loss		
2017–18	H	
2016–17	I	
2015–16	J	
2014–15	K	
2013–14	L	
2012–13 and earlier income years	M	62,460
Total	V	62,460

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

Tax File Number **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		Yes	No
2017–18	A	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	B	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	C	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	D	<input type="checkbox"/>	<input type="checkbox"/>
2013–14	E	<input type="checkbox"/>	<input type="checkbox"/>
2012–13 and earlier income years	F	<input type="checkbox"/>	<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 lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

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

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** Complying superannuation net capital losses carried forward to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **SUBTRACT** Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** Total tax losses carried forward to later income years **J**

Tax File Number

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

Important

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Taxpayer's declaration

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

Signature

Date / /

Contact person

Daytime contact number (include area code)



Tax Agent Portal

User ID PCPH7H6

18 Dec 2018 16:47:51 (EDST)

Current client THE GRIFFITHS SUPERANNUATION FUND	TFN 44957810	ABN 69854830282
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE GRIFFITHS SUPERANNUATION FUND	Number 44957810/00551	Description Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 18 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017	01 Jul 2017	OPENING BALANCE	\$0.00		\$259.00 CR
18 May 2018	17 May 2018	Payment received *Note		\$259.00	\$518.00 CR
08 Jun 2018	02 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$259.00		\$259.00 CR
18 Jun 2018	21 Jun 2018	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$259.00		\$0.00
18 Dec 2018		CLOSING BALANCE			\$0.00

*Note - Above \$259.00 paid on 17/05/2018 but not debited in bank a/c, hence to record ATO Super levy in BGL we have taken up the same through Member Contributions

Fund: Griffiths Superannuation Fund

Prepared by: BO

Reviewed by:

Year: 30 June 2018

Date: 08/01/2019

Date: _____

Annual Return Checklist

	Y	N	N/A
SECTION A			
PRIOR YEAR TAX RETURN CONSIDERATIONS			
Has last year's tax reconciliation been checked for reversing timing differences (e.g. accruals and prepayments)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for recurring timing differences that may need to be considered in the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for losses carried forward to the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SMSF INFORMATION			
Have you checked the name and contact details of the auditor of the SMSF including their SMSF auditor number (SAN) at Item 6? Tony Boys SAN 100014140 Marjon Muizer SAN 100015012	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)			
Have all balance sheet items been reviewed from a tax perspective and adjustments made where required (e.g. prepayments, deferred income etc.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all movements in provisions been appropriately adjusted?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the sundry creditors account been reviewed for non-deductible expenses and assessable income (e.g. provisions, accruals and unearned income)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the sundry debtors account been reviewed for prepayments and accrued income (e.g. interest receivable)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
STATEMENT OF FINANCIAL PERFORMANCE (PROFIT AND LOSS)			
Have expense items been reviewed for non-deductible amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have penalties (excluding General Interest Charge (GIC)) paid to the ATO been treated as non-deductible and interest received from the ATO brought to account as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the entity derived income which is exempt from tax (e.g. member non-concessional contributions or non-taxable roll-overs)? If so, is there an adjustment in the reconciliation statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are there any non-deductible accrued audit fees? (<i>Income Tax Ruling IT2625</i>)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If accrued audit fees were adjusted last year has this adjustment been reversed where appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are management fees/consultancy fees paid to related entities commercially realistic (i.e. arm's length) and supported by appropriate documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist		A7
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW	
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19	

	Y	N	N/A
SECTION B: FUND INCOME			
CAPITAL GAINS			
Did the fund have a Capital Gains Tax (CGT) event(s) during the year? If so, the amount of the net capital gain should be shown at Label A.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the fund checked for eligibility of the one third of capital gain discount in accordance with Division 115 of the <i>Income Tax Assessment Act (1997)</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have you reviewed the capital gains tax calculation for correctness?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
RENT, LEASING AND HIRING INCOME			
Has the gross rental income and other leasing/hiring income received by the fund from Australian sources been included as assessable income for the year? If so, return that amount Label B.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
INTEREST			
Has all gross interest income received during the financial year from investments from Australian sources been included as assessable income for the year? If so, return that amount at Label C.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DIVIDENDS			
Have all dividends received from Australian public companies, and all imputation credits received, been included in assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the 45 day holding period rule been considered (or 90 day rule for preference share dividends)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received any private company dividends during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has an opinion been formed that it would be reasonable not to treat the private company dividends as being non-arm's length income for tax purposes? If so, the amount of any franked dividend, unfranked dividend or franking credit should be respectively disclosed at Labels K, J and L. Refer to section 295-550 of the <i>Income Tax Assessment Act (1997)</i> and <i>Taxation ruling TR2006/7</i> .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If the private company dividend is regarded as non-arm's length income, has the amount of grossed-up dividend, net of related expenses, been included at Label U in section B of the return? A tax rate of 45% is imposed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
GROSS FOREIGN INCOME			
Did the und derive any foreign source assessable income during the year? If so, the gross amount of this income should be shown at Label D1.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Check to ensure that any foreign income included at Label D1 for the year has been grossed up for any foreign tax offset and included as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are credits available for such foreign taxes actually paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19

	Y	N	N/A
NET FOREIGN INCOME			
Did the fund incur any foreign source losses in the year (other than CGT losses) and/or deductible expenses to the extent to which they relate to assessable foreign income? If so such an amount should be applied against the gross foreign income. The resulting foreign source income or loss should be disclosed at label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EMPLOYER CONTRIBUTIONS			
Have the gross amount of all employer contributions (including those made under effective salary sacrifice arrangements) been included as assessable income for the year? If so, disclose that amount at Label R1.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all employer contributions included as assessable income been received by the fund as at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PERSONAL CONTRIBUTIONS			
Where the fund receives personal superannuation contributions from a member, has the trustee received a written notice from a member under section 290-170 of the <i>Income Tax Assessment Act (1997)</i> stating the member's intention to claim a deduction for their contributions by the time that the fund lodges its annual return for the year? Has the fund also issued an acknowledgement that such a notice has been received by that time? Both of these conditions must be met before a deduction will be available for the personal superannuation contributions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PARTNERSHIP DISTRIBUTIONS			
Has the gross amount of the fund's share of distributions received from a partnership been included as assessable income for the year? (All distributions of partnership income or loss should be disclosed at Label I other than the fund's share of a capital gain which should be disclosed at Label A and partnership income which is non-arm's-length income which should be shown at Label U).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TRUST DISTRIBUTIONS			
Has the amount of the fund's share of net income received from a trust been included as assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from discretionary trusts?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If it does constitute non-arm's length income has the amount (net of related expenses) been included at Label U of section B? (A tax rate of 45% is imposed).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from a fixed trust in which the fund obtained its investment as part of a non-arm's length arrangement? (If the distribution received exceeds what might otherwise have been expected had the parties been dealing with each other at arm's length it will be regarded as non-arm's length income subject to tax at 45%. Such an amount should be disclosed at Lave U2 of Item 11 of the return).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EXEMPT CURRENT PENSION INCOME			
Did the fund pay retirement phase superannuation income stream benefits (e.g. pensions) to a member during the year? If so, the fund's income may be wholly or partly exempt under the ECPI rules.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the exempt current pension income been calculated according the actuarial certificate's percentage and included in Label Y of the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19

	Y	N	N/A
SECTION C: DEDUCTIONS AND NON-DEDUCTIBLE EXPENSES			
GENERAL			
If the fund derived both assessable and exempt income, have deductions been apportioned, as appropriate, in accordance with <i>Taxation Ruling TR 93/17</i> ?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INTEREST			
Has the fund claimed a deduction for interest expense on funds borrowed to the extent that they were applied for the purpose of earning assessable income? Australian sources disclose at Label A and overseas sources disclose at Label B.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
As superannuation funds are generally prohibited from borrowing money, does the borrowing come under one the following exceptions? That is: <ul style="list-style-type: none"> 90 day borrowing to make payment to a member seven day borrowing to cover settlement of securities transactions limited recourse borrowing arrangement for the SMSF to purchase a single acquirable asset and the rights of the lender is limited to that asset. 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
CAPITAL WORKS DEDUCTIONS			
Has the fund claimed a building allowance write-off for capital expenditure incurred on capital works under Division 43 of the <i>Income Tax Assessment Act (1997)</i> to the extent that such capital works were used to earn assessable income during the year? If so, disclose at Label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the correct rate of write-off been used?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DEDUCTIONS FOR DECLINE IN VALUE OF DEPRECIATION ASSETS			
Has the fund claimed a deduction for the decline in value of its depreciating assets to the extent that such depreciating assets were used to earn assessable income? If so, disclose at Label E.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have the correct depreciation rates been used? (<i>Taxation Ruling TR 2017/2</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DEATH AND DISABILITY PREMIUMS			
Does the fund have a 'whole of life' insurance policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 30% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have an endowment policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 10% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have other insurance policies that provide death or disability superannuation benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, is any deduction claimed required to be supported by an actuary's certificate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
INVESTMENT EXPENSES			
Have all relevant investment expenses been claimed to the extent they relate to the derivation of assessable income during the year? Such expenses include investment advice fees, actuarial fees, accounting fees and certain legal costs. Such amounts should be disclosed at Label I.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19

	Y	N	N/A
TAX LOSSES DEDUCTED			
Is the fund claiming a tax loss from an earlier year? Note the fund's tax losses brought forward must be first deducted against the amount of any net exempt income.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION D: INCOME TAX CALCULATION STATEMENT			
Have all foreign income tax offsets claimable been included as a non-refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the fund entitled to claim an early stage investor tax offset for the year or does the fund have an amount of unused tax offset carried forward?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all franking credits tax offsets claimable by the fund been included as a refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all PAYG instalments paid during the year been included as a credit at Label K?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Did the fund pay the Supervisory Levy of \$259? Was there a Supervisory Levy adjustment upon the winding up of the fund or a Supervisory Levy adjustment because it is a new fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: LOSSES			
Does the fund have tax losses or capital losses available to carry forward to later years? If so, it must complete a Losses Schedule if the amount of its unused revenue or unused capital losses is greater than \$100,000.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION I: TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)			
Have you considered the application of the Taxation of Financial Arrangements (TOFA) rules to the SMSF, and whether there has been a TOFA gain or loss? (Note the TOFA rules only apply to a SMSF with the value of the SMSF's assets of \$100 million or more if the SMSF has elected to have the TOFA rules apply to it).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION J: OTHER INFORMATION			
Have the trustees of the SMSF made, revoking or varying a family trust election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have the trustees of the SMSF made or revoking an interposed entity election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ADMINISTRATION AND SUBSTANTIATION			
Do you have all bank statements on hand?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 08/01/2019	Date: 14.01.19

FINANCIAL STATEMENT CHECKLIST

Item	Done	Ref
ACCOUNTS		A
1. Ensure all figures used in accounts are referenced either to work done, or noted that figure is accepted and on what basis.	<input checked="" type="checkbox"/>	
2. Ensure the financial statements are reporting using market value.	<input checked="" type="checkbox"/>	
3. Ensure prior year figures agree to prior year final signed and audited accounts.	<input checked="" type="checkbox"/>	
4. Ensure accounts balance.	<input checked="" type="checkbox"/>	
5. Ensure all related party transactions have been disclosed.	<input checked="" type="checkbox"/>	
CASH AT BANK		B
1. Ensure all bank statements are available for review.	<input checked="" type="checkbox"/>	
2. Vouch ownership of the bank accounts from the bank statement to the Fund.	<input checked="" type="checkbox"/>	
3. Agree balance confirmed to reconciliation performed.	<input checked="" type="checkbox"/>	
4. Ensure that the bank account did not go into overdraft during the year (if into overdraft note the cause and time period).	<input checked="" type="checkbox"/>	
ACCOUNTS RECEIVABLE	N/A	C
1. Agree receivable to supporting documentation, for nature and taken up correctly.	<input type="checkbox"/>	
2. If the receivable amount is from a related party, ensure the amount taken up reflects normal commercial terms.	<input type="checkbox"/>	
3. Agree receivable to subsequent receipt.	<input type="checkbox"/>	
4. Vouch prior year receivable as received during the year, or else re-accrue or adjust against income/expense item.	<input type="checkbox"/>	
5. If amount not received, evaluate the recoverability of receivable.	<input type="checkbox"/>	
INVESTMENTS		D / E
1. Sight original certificates and confirm correct ownership. Ensure the investment is held in the name of the fund and is held separate from assets of the trustee, employers and related parties.	<input checked="" type="checkbox"/>	
2. Agree the value of the investment held at year end with quoted market prices.	<input checked="" type="checkbox"/>	
3. Ensure the investment is in accordance with the fund's investment strategy.	<input checked="" type="checkbox"/>	
4. Agree applications and redemptions of investments to investment statement and bank.	<input checked="" type="checkbox"/>	
5. Units in Unlisted Unit trusts	N/A	
(5A) Confirm Fund's holding in the unit trust. Ensure that the revenue belongs to the Fund.	<input type="checkbox"/>	
(5B) Reconcile funds holding of units to unit trust register and unit trust certificates.	<input type="checkbox"/>	
(5C) Review copies of unit trust financial statements and ensure the unit trust assets have been valued at Market Value.	<input type="checkbox"/>	
6. Loans to Associated Entities (in house loans)	N/A	
(6A) Sight original loan agreement.	<input type="checkbox"/>	

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
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Item	Done	Ref
(6B) Ensure that loan agreement is on normal commercial terms (i.e. includes loan term, interest rates, penalty rates if loan is in default, the parties to the loan etc).	<input type="checkbox"/>	
(6C) Agree the value of the investment held at year end with loan repayment schedule.	<input type="checkbox"/>	
(6D) Confirm that the investment is in the name of the trustee and that the documentation clearly identifies that the investment is an asset of the fund.	<input type="checkbox"/>	
(6E) Is the loan within the allowable 5% limit permitted for in-house assets? If no, a written plan in accordance with section 82 of the SIS Act is required.	<input type="checkbox"/>	
7. Real Estate Properties	N/A	
(7A) Complete property searches or view the original titles for all real estate investments owned by the fund.	<input type="checkbox"/>	
(7B) Ensure that each property is owned by the trustee and is correctly and appropriately recorded as an investment of the fund. This may involve viewing a declaration of trust or similar documentation.	<input type="checkbox"/>	
(7C) Check that there are no registered encumbrances, or if so, the related liabilities are correctly reflected in the financial statements and are permitted by the SIS Act and Regs.	<input type="checkbox"/>	
(7D) Assess the valuation of the property to determine if appropriate – property valuer, trustee valuation, online service provider, real estate agent.	<input type="checkbox"/>	
(7E) Consider the lease term and rental amount to determine if conditions are on commercial basis (market rental).	<input type="checkbox"/>	
AMOUNTS OWING TO OTHER PERSONS		G
Limited Recourse Borrowing Arrangements	N/A	
1. Confirm limited recourse nature of the borrowing directly with the lender e.g. sight full loan agreement.	<input type="checkbox"/>	
2. Is there a security (bare/custodian) trust deed in place?	<input type="checkbox"/>	
3. Is the asset under the LRBA purchased in the name of the trustee of the security trustee (NOT the trustee of the superannuation fund)?	<input type="checkbox"/>	
4. Has the property under the LRBA had improvements? If the improvements result in the asset becoming a different asset, the SIS Act will have been breached.	<input type="checkbox"/>	
SUNDRY CREDITORS	N/A	F
1. Ensure there was no borrowings or debts in contravention of the SIS Act or Regulations.	<input type="checkbox"/>	
2. Vouch payment of liability subsequent to year end.	<input type="checkbox"/>	
INCOME		M
1. Review statements to ensure no TFN tax withheld, and if so ensure treated correctly (i.e. to be treated as rebateable credit in the tax return).	<input checked="" type="checkbox"/>	
2. Ensure any foreign tax credits are treated correctly (lesser of actual foreign credit or 15% foreign income).	<input type="checkbox"/>	N/A
3. For any foreign income received, ensure amount is recorded in \$AUD and that if foreign currency transactions occur, that they are converted at the appropriate currency rates and accounted for correctly.	<input type="checkbox"/>	N/A

Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
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Item	Done	Ref
Distributions Received	N/A	
4. Review investment statements from fund managers to ensure all distributions recognised.	<input type="checkbox"/>	
5. Ensure any discounted capital gains (as part of distribution) have been treated correctly for a fund (i.e. 1/3 discount no 50% discount).	<input type="checkbox"/>	
6. Ensure any deferred tax, tax free, tax exempt etc. components have been treated correctly.	<input type="checkbox"/>	
Partnership Distributions Received	N/A	
7. Review Partnership Agreement to ensure income is distributed accordingly.	<input type="checkbox"/>	
8. Review Partnership accounts to confirm distribution.	<input type="checkbox"/>	
9. Review Partnership in tax return.	<input type="checkbox"/>	
Dividends Received	N/A	
10. Review dividend statements or published rates or registry details and ensure franked amount, unfranked amount and franking credit components have been treated correctly.	<input type="checkbox"/>	
11. Ensure for any private companies – satisfied dividends are treated appropriately for NALI purposes.	<input type="checkbox"/>	
Interest Received	N/A	
12. If SMSF derives interest income from loans – ensure interest in accordance with loan agreement and loan is not with a related party.	<input type="checkbox"/>	
Rent Received	N/A	
13. Review rental agreement or statement from real estate agent to ensure all rental income recognised.	<input type="checkbox"/>	
14. Ensure all income is recognised per the bank statement or that income has been accrued as receivable.	<input type="checkbox"/>	
15. Vouch rental payments to lease agreements to ensure correct rental amount is being charged (ensure to include any annual rent increases).	<input type="checkbox"/>	
16. Does the Fund's turnover (i.e. rental from commercial properties) require the Fund to be GST registered?	<input type="checkbox"/>	
ACCOUNTING GAINS/LOSSES	N/A	D
1. Review calculation of the movement in net market value to ensure performed correctly.	<input type="checkbox"/>	
2. Ensure change in MV calc only includes unit linked investments and not interest bearing investments.	<input type="checkbox"/>	
3. Ensure any tax deferred amounts from managed funds are adjusted against the cost base.	<input type="checkbox"/>	
4. Ensure that if investment held for less than 12 months, that any capital gain is not discounted.	<input type="checkbox"/>	
5. Ensure any losses are offset against any capital gains prior to any discounts being applied.	<input type="checkbox"/>	
6. (6A) Was the CGT Relief applied at 30/06/2017?	<input type="checkbox"/>	

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Item	Done	Ref
(6B) If Yes, was the gain deferred?	<input type="checkbox"/>	
(6C) If Yes, has the deferred gain been applied with the sale of the asset (parcel of shares)?	<input type="checkbox"/>	
CONTRIBUTIONS		K
1. Obtain listing of Contributions received and dissect by Member, Member Deemed, Award and employer, noting the dates of receipt.	<input checked="" type="checkbox"/>	
2. Ensure that if there are in-specie contributions, that the amount is at market value and the asset is permitted to be transferred to the fund in accordance with SIS Section 66.	<input type="checkbox"/>	N/A
3. Are there any members over 65? If so have they worked at least 40 hours in a 30 day consecutive period (i.e. work test declaration).	<input type="checkbox"/>	N/A
Concessional Contributions	N/A	
4. Confirm the contributions received with the sponsoring employer (i.e. confirmation letter).	<input type="checkbox"/>	
5. If the Fund is employing a contribution reserve – ensure the appropriate ATO form NAT 74851 is on file.	<input type="checkbox"/>	
Employer Concessional Contributions	N/A	
6. Confirm contributions received with expected contributions from SuperStream messages.	<input type="checkbox"/>	
7. Ensure contributions are in accordance with the superannuation guarantee rates.	<input type="checkbox"/>	
8. Are there any members over 75? Are the contributions employer mandated and in line with SGC?	<input type="checkbox"/>	
Personal Concessional Contributions		
9. Are the members claiming a deduction for personal contributions? If so ensure there is a signed section 290-170 Notice of Intention to deduct form on file.	<input checked="" type="checkbox"/>	
10. Confirm the S290-170 notice signed and dated prior to lodgement of the personal return or the end of the financial year after the contribution was made.	<input checked="" type="checkbox"/>	
11. Ensure the fund has acknowledged the S290-170 notice.	<input checked="" type="checkbox"/>	
Non-Concessional Contributions	N/A	
12. Has the member elected to use the three year averaging provisions? If so, is the member less than 65 years of age?	<input type="checkbox"/>	
13. Is the member's TSB greater than \$1.6M? If Yes, the contribution cannot be accepted.	<input type="checkbox"/>	
(13A) Is the member's balance between \$1.4M-\$1.6M – as reduced bring forward amounts are available.	<input type="checkbox"/>	
14. Is the contribution a permissible downsizing contribution?	<input type="checkbox"/>	
15. Small Business CGT Contributions	N/A	
(15A) Ensure that if the Small Business CGT election has been used that the notice has been received by the fund.	<input type="checkbox"/>	
(15B) Was the payment made to the member within 2 years of the CGT event?		

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Item	Done	Ref
(15C) Was the payment contribution made within 30 days of the receipt by the member?	<input type="checkbox"/>	
ROLLOVERS/TRANSFERS IN	N/A	J
1. Have preserved and unpreserved components remained the same from the rollover fund?	<input type="checkbox"/>	
EXCESS CONTRIBUTIONS TAX	N/A	J
1. Check contribution tax assessment notice issued by ATO to ensure that penalty tax is calculated correctly.	<input type="checkbox"/>	
Excess Concessional Contributions	N/A	
2. Ensure the amount elected per the release authority is the amount released by the fund and treated as non-taxable.	<input type="checkbox"/>	
Excess Non-Concessional Contributions	N/A	
3. Was the amount of funds released at least one of the following: <ul style="list-style-type: none"> The amount of excess non-concessional contributions tax stated in the release authority form. The amount the member nominated The total value of the member's superannuation balance in the fund (excluding any defined benefit interest). 	<input type="checkbox"/>	
PENSIONS PAID	N/A	L
1. If first year of pension, sight Trustee minute confirming member's request for pension, and Trustee acknowledgment and agreement to pay.	<input type="checkbox"/>	
2. Account Based Pension	N/A	
(2A) Ensure members have been advised of the minimum and maximum pension limits for the year.	<input type="checkbox"/>	
(2B) Ensure the pension has been paid at least annually and within minimum and maximum limits set.	<input type="checkbox"/>	
(2C) Is the member in receipt of a non-commutable (transition to retirement) pensions?	<input type="checkbox"/>	
(2D) If yes, ensure the member did not withdraw more than 10% of their account balance. (If member is not receiving a non-commutable (transition to retirement) pension, their maximum pension is their remaining account balance).	<input type="checkbox"/>	
(2E) If pension commenced after 1 July 2007, calculate the tax free proportion. Ensure this proportion is applied to any pension payments (particularly less than 60 years of age).	<input type="checkbox"/>	
3. Account Based Pension taking a Lump Sum	N/A	
(3A) Did the member make a request in accordance with ITAR 995-1.03 for their pension to be treated as a lump sum prior to the first?	<input type="checkbox"/>	
(3B) Does the member have an Unrestricted Non Preserved Component? If yes, can be treated as a lump sum?	<input type="checkbox"/>	
(3C) Is the member under age 60?	<input type="checkbox"/>	
(3D) If yes, has a PAYG lump sum payment summary been prepared?	<input type="checkbox"/>	

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW
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Item	Done	Ref
4. Transfer Balance Account Reporting	N/A	
(4A) If pension commenced during the year, has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4B) If any commutation of an income stream – has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4C) If member was in receipt of a TRIS – has the member notified the Trustee when they have satisfied a condition of release?	<input type="checkbox"/>	
(4D) Has the appropriate TBAR reporting been completed?	<input type="checkbox"/>	
Benefits Paid	N/A	
5. For any death or disability benefits, ensure that corresponding Group Life recovery is booked (where applicable).	<input type="checkbox"/>	
6. If death benefit paid — sight death certificate.	<input type="checkbox"/>	
EXPENSES		N
1. Ensure that if expenses are paid by employer or member on behalf of the Fund that the expenses are either reimbursed to the member/employer, or the amounts are treated as a concessional or non-concessional contribution.	<input checked="" type="checkbox"/>	
GST	N/A	
2. A) No GST claim for:		
a. Fees for general legal advice		
b. Fees for the preparation of a tax return or BAS		
c. Audit fees		
d. Residential property expenses, such as insurance, agent fees etc.		
B) Reduced GST can be claimed for:		
a. Actuarial fees		
b. Administration fees		
c. Investment management fees and charges	<input type="checkbox"/>	
Borrowing	N/A	
3. If there is a limited recourse borrowing arrangement in place, ensure that no expenses for the improvement of the asset. Repairs and maintenance expenses are permitted.	<input type="checkbox"/>	
Life Insurance	N/A	
4. If fund pays insurance for members, ensure policy is registered in the name of the trustee.	<input type="checkbox"/>	
5. Does the insurance policy have a TPD component? NOTE: TPD policy is for 'any occupation', premiums are 100% tax deductible. TPD policy is for 'own occupation', premiums are 67% tax deductible. TPD policy is for 'own occupation' and is also bundled with death cover, premiums are 80% tax deductible.	<input type="checkbox"/>	

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Fund: Griffiths Superannuation Fund	Prepared by: BO	Reviewed by: TW	
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Item	Done	Ref
Division 293 Tax	N/A	
6. If member has elected to have the superannuation fund pay the ATO directly, ensure the amount released by the fund is treated as non-taxable.	<input type="checkbox"/>	
TAXATION		A6
1. Have the small business CGT exemptions been utilised? If yes, ensure amount rolled into fund is not counted towards the non-concessional limit and amount does not exceed the CGT cap.	<input type="checkbox"/>	N/A
2. Ensure franking credits from dividends have been taken up correctly and that fund has held the share for the required period to qualify for the franking credit.	<input type="checkbox"/>	N/A
3. Ensure foreign credits are taken up correctly, noting that the foreign tax credits allowed to be claimed is the lesser of the credit or 15% of the foreign income.	<input type="checkbox"/>	N/A
4. Ensure income from assets used to pay pension is not assessable and an actuarial certificate has been obtained to apportion the income where assets are not segregated. Ensure the non-assessable pension income proportion has been correctly applied to income, but no taxable contributions.	<input type="checkbox"/>	N/A
5. If fund has exempt current pension income, ensure expenses are apportioned between deductible and non-deductible expenses.	<input type="checkbox"/>	N/A
6. Ensure that tax has been calculated for ordinary income at 15%, unless the fund has received a notice advising it is non-complying for taxation purposes.	<input checked="" type="checkbox"/>	
7. Confirm that PAYG instalments and TFN credits paid by the fund during the period have been correctly identified and applied against the current tax liability.	<input type="checkbox"/>	N/A
MEMBER BALANCES		J
1. Review member statements as follows:		
(1A) Ensure opening balance correct and accuracy of all calculations (do add check, review of interest calc and tax calc, ensure admin.expenses and insurance premiums are correctly apportioned between member accounts).	<input checked="" type="checkbox"/>	
(1B) Review employer and member contributions to individual member accounts.	<input checked="" type="checkbox"/>	
(1C) Ensure any Concessional, Non-Concessional and Gov Co-contributions correctly recorded.	<input checked="" type="checkbox"/>	

Carry Forward – Shareholding Confirmation

Share type:	X0022955641		
Holder number:			
Postcode:			
Registry:			
Confirmed holding in name of S/Fund			

Fund: Griffiths Superannuation Fund

Prepared by: BO

Reviewed by: TW

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COMPLIANCE CHECKLIST

SIS Ref		N/A	Yes	No	Comments
Planning					
s 17A	Does the fund comply with SMSF rules: <ul style="list-style-type: none"> Single member – trustee is a company with 1 director who must also be the member 2-4 members – trustee is a company where all members are directors OR trustees are individuals where all members are trustees 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 19	Has the fund elected to be a 'regulated fund' with the Tax Office (check on the Tax Office website)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A15
s 106	Did the Trustee become aware of an event that would have significant adverse event?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
s 103	Has the Trustee kept minutes and retained them for at least 10 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A16
s 35B, 35D	Has the fund kept appropriate accounting records for at least 5 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A4
s 126K	Have you ensured the individual Trustees or directors of the corporate trustee are not disqualified persons (check trustee representation letter)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A9
s 62	Have you reviewed the Trust Deed to ensure the fund is maintained for the 'sole' purpose of providing benefits to fund members on retirement or dependents on death of members? Review the following: <ul style="list-style-type: none"> Trust deed Character and purpose of the fund's investments – do not provide financial assistance, is not running a business, are not made available for private use. Benefit payments to ensure no preserved benefits are paid before a condition of release is met 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A14
s 52B(2)(d)	Has money and assets of the fund been kept separate to money and assets of the Trustee personally (check assets are in the name of the fund)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 52B(2)(e)	Has the Trustee entered into a contract which would prevent or hinder the Trustee from properly performing the Trustee's functions and powers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Fund: Griffiths Superannuation Fund

Prepared by: BO

Reviewed by: TW

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SIS Ref		N/A	Yes	No	Comments
Investments					
Reg 4.09	Does the investment strategy consider:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> • Risks involved and the expected returns • Investment objectives • Liquidity of the investment • Cash flow requirements of the fund • Diversification • Ability of the Fund to discharge liabilities 				
Loans to Members					
s 65	Did the fund loan money to, or provide financial assistance to a member or relative of a member of the fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If so, is there a loan agreement in place and is the loan on normal commercial terms (interest charged, nominated period, default interest)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Arms length					
s 109	Were all transactions completed on a commercial basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arms length purchases or sales of assets were completed at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length lease arrangements have written contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensure any non-arm's length lease arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length loan arrangements have written contracts and a repayment schedule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the terms, repayments and interest rates for any non-arm's length loan arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the realisation of any investments, shares issued and units allocated for any transactions with non-arm's length entities were at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Borrowings					
s 67	Did the Fund carry any borrowings during the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Was the borrowing for the purpose of covering settlement of securities transactions as listed in s67(3)(a) (not exceeding 7 days and 10% of the value of the fund assets).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
s 67(2)	Was the borrowing for the purpose of benefit payments (not exceeding 90 days and 10% of the value of fund assets)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
s 67(2A)	Was the borrowing for the purpose of paying surcharge or an advance instalment (not exceeding 90 days and 10% of the value of fund assets)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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SIS Ref		N/A	Yes	No	Comments
s 67(4A)	Was the borrowing for the purpose of acquiring an instalment warrant:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Does the Trust Deed all for the fund to borrow?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Has a bare trust (custodian, security or holding trust) been created for the asset?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Was a declaration of trust prepared when the asset was acquired?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Is there a loan agreement in place between the lender and the fund (can be a related party, must be on commercial terms).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have trustee minutes been put to place acknowledging that the instalment warrant conditions have been complied with?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Is the asset acquired under the instalment warrant a permitted asset that the fund is able to acquire?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Acquisition of Assets From Members				
s 66	Did the fund acquire any assets from a related party of the fund – listed securities and business real property must be acquire at market value.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	In-house assets (IHAs)				
	NOTE: Funds can purchase an in-house asset as long as it is acquired at market value and the acquisition of the asset would not exceed the allowable in-house asset level of the Fund (5% market value ratio).				
s 85	Have you ensured the Trustee has not entered into a scheme that would result in an artificial reduction of the market value ratio of the fund's in-house assets and the artificial reduction would avoid application of the in-house rules?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not re-invest earnings on in-house assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not make any additional investments into a related unit trust?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Liens security				
Reg 13.14	Have you ensured the Trustee has NOT used fund assets for the purpose of security (other than as described in R.13.15)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reg 13.15	If the Trustee has provided a charge over the assets of the fund, is this in accordance with the limited circumstances described in R13.15?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Risk Management Statements				
Reg 13.15	Has the Trustee of the fund directly undertaken a derivatives transaction and in doing so, provided a charge over the assets of the fund as required by the approved exchange that is trading in derivatives on the Trustee's behalf?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If yes, has the fund prepared a Derivatives Risk Management Statement (DRS)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Prepared by: BO

Reviewed by: TW

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SIS Ref	N/A	Yes	No	Comments
Reserves				
Reg 5.03	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Does the fund maintain reserves?
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If yes, has the trustee credited (or debited) the investment return to the reserve account, taken into consideration:
				a) The return on investments; and
				b) The extent to which costs of the fund exceed the costs charged to the member's account; and
				c) The level of the reserves
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Are the investment returns being allocated to members in a manner that is fair and reasonable?
Payment of Benefits				
Reg 6.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Have preserved and restricted non preserved components only been paid in cash on retirement (no intention to become gainfully employed on a part time or full time basis) OR the member attained age 65?
Contributions				
Reg 7.04	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Contributions were accepted by the fund in respect of members under age 65.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where member has reached 65 but not 75, contributions only been accepted where:
				• The contributions are mandated employer contributions; OR
				• The member is employed for at least 40 hours in a 30 days consecutive period during the year (work-test)
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where member has reached age 75, the contributions are under an award and are mandatory contributions.
Minimum Benefit to be Maintained				
Reg 5.08	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Have minimum benefits been maintained for Accumulation Fund members (the sum of member financed benefits plus member's mandated employer financed benefits. These include employer contributions, roll-overs and transferred benefits.

	Member's name	Date of birth	Age as at 30 June 2018
1.	Peter Griffiths	20/05/1956	62
2.	Donna Griffiths	22/05/1959	59
3.			
4.			

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SIS Ref		N/A	Yes	No	Comments
Accounts					
s 35B	Have the accounts been prepared that include a statement of financial position and an operating statement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A4
s 35C(1)	Has the Trustee provided the auditor any document requested by the auditor relevant to preparing the audit report within 14 days of such request?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Lodgement of ATO/Tax Return					
s 35D	Has the Trustee lodged or caused to be lodged with the ATO within the prescribed period a return in the approved format including all such information required by the form?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Has the Fund's supervisory levy and tax liability been paid?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records in relation to income received, deductions claimed for administrative and operating expenses and sales/purchases of assets for Capital Gains Tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records of the tax file numbers of members?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If a Breach Has or May Occur					
s 129	If a breach as occurred, the Trustee must be notified of the breach in writing. It should set out the problem, what the Trustee is required to do and the time frame in which a reply from the Trustee is required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

The Griffiths Superannuation Fund
Trustee Representation Letter
For The Year Ended 30 June 2018

The Audit Partner
Anthony W Boys

Dear Sir,

In connection with your examination of the financial reports of the The Griffiths Superannuation Fund as at 30 June 2018, and for the year then ended, the following representations are made which are true to the best of our knowledge and belief.

(1) Fund Books/Records/Minutes

All financial books, records and related data have been made available to you, including minutes of trustees' meetings and trust deed.

(2) Asset Form

The assets of the fund are being held in a form suitable for the benefit of the members of the fund.

(3) Ownership and Pledging of Assets

- a) The fund has satisfactory title to all assets appearing in the statement of Financial Position.
- b) No assets of the fund have been pledged to secure liabilities of the fund or of others.

(4) Investments

- a) Investments are carried in the books at market value at 30 June 2018.
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments.

(5) Trust Deed

The fund is being conducted in accordance with its trust deed.

(6) Superannuation Legislation

The fund is being conducted in accordance with the Superannuation Industry (Supervision) Act, the Superannuation Industry (Supervision) Regulations, and relevant prescribed requirements.

- a) The trustees have been nominated and may only be removed in such manner and circumstances as are allowed in the trust deed.
- b) Any vacancy among the trustees is filled in accordance with the trust deed.
- c) The trustees have complied with all the trustee standards set out in the Regulations and the covenant prescribed by SIS section 52.

(7) Investment Standards

The trustees have complied with all the Investment Standards set out in the Superannuation Industry (Supervision) Regulations.

(8) Subsequent Events

No events or transactions have occurred since 30 June 2018 or are pending, which have a material effect upon the fund's state of affairs at that date, or which are of significance in relation to the fund's affairs as to require mention in notes to the financial statements in order to ensure they are not misleading as to the state of affairs or results of operations.

Yours Faithfully


Macdo Pty Ltd
Trustee

.....
Peter Griffiths - Director

.....
Date

.....
Donna Griffiths - Director

.....
Date

MCA Chartered Accountants			
QUERY LIST (Superannuation)		WP Ref	A11
		Preparer BO	Date 22/12/2018 ___
		Reviewer	Date
CLIENT	The Griffiths Superannuation Fund		
YEAR	2017-2018		
NO	QUERY	ANSWER/ACTION	OK
1	<p><u>Missing bank statements - NAB #7819</u></p> <p>Please note from above bank statements saved under doc manager, we found that statements for the period Oct-2017 to Dec -2017 is missing.</p>	<p>Accept as we process from bank feed and account movement in this period is immaterial.</p> <p>OK, BO 08/01/2019</p>	OK
2	<p><u>16/10/2017 – Cheques Lodged - \$130.60 Cr</u></p> <p>Please provide details for above transaction coded to bank data clearing a/c and advise on reallocation of the same to correct a/c code.</p>	<p>I've offset this payment to contributions (accounting fees)</p> <p>Complied, BO 08/01/2019</p>	OK
3	<p><u>Contributions - Personal Non-Concessional</u></p> <p>Donna Griffiths - \$940.00 Cr</p> <p>Peter Griffiths - \$940.00 Cr</p> <p>As per instructions provided in client's email saved, we have recorded MCA fees \$1,880.00 through member's contributions (split 50/50).</p>	<p>Note: Above \$130.60 is credit movement hence total contributions will now increase to \$2,010.60 (MCA fee \$1,880.00 + \$130.60)</p>	OK
4	<p><u>News Corporation – Dividends \$56.43 Cr (\$28.01+\$28.42)</u></p> <p>Above dividends were received during the year but please note in BGL no such shares were held. Hence we have recorded above \$56.43 to "26500 - Other Investment Income (Unclaimed Dividend Received)".</p> <p><u>FYI – In previous year also \$1,194.10 was recorded under Unclaimed Dividend Received.</u></p>	<p>Same treatment as last year – accept.</p> <p>Ok, BO 08/01/2019</p>	OK
5	<p><u>Admin Documents (missing A13, A14, A15)</u></p> <p>We have taken all available admin docs saved under document manager and will prepare the same at second stage. However, can you please check and provide missing Admin Docs (if any) applicable for this fund.</p>	<p>Don't forget to include s290-170 notices in section K for contributions too.</p> <p>Complied, BO 08/01/2019</p>	OK

MINUTES OF THE MEETING OF THE TRUSTEES THE GRIFFITHS SUPERANNUATION FUND.

Venue: 12B Moyston Street, Carseldine QLD 4034

Date: 01/07/2015

Trustee: Macdo Pty Ltd

Present: Peter Griffiths
Donna Griffiths

Chair: Peter Griffiths

The trustees have resolved that the following Investment Strategy be adopted, regularly reviewed, and implemented for The Griffiths Superannuation Fund.

Investment Strategy

As per Regulation 4.09 of the Superannuation Industry Supervision (SIS) Regulations, this investment strategy has been formulated by the trustees with specific regard to:

- the risk and likely return from its investments having regard to the objectives of the fund and its cash flow requirements;
- the composition of the fund's investments as a whole, including the extent to which they are diverse or involve exposure of the fund to risks from inadequate diversification;
- the liquidity of the fund's investments, having regard to its expected cash flow requirements;
- the ability of the fund to discharge its existing and prospective liabilities;
- whether the trustees of the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

Investment Objectives:

The investment objectives of the Fund are as follows:

- To target a total annual real return of 5% per annum above the Australian inflation rate. For example, if the Australian inflation rate for the financial year is 3%, the return objective for the year would be 8%.
- To preserve the capital of the fund as much as possible through the investment cycle, particularly with regard to 'risk' assets.

Cash Flow Requirements:

As the members of the fund are all still in the Accumulation phase, the cash flow requirements of the fund are low and are limited to the expenses of the fund. This is estimated to be less than 1% of the value of the fund.

Composition of Investments:

Asset Allocation:

The trustees will invest in a diversified portfolio of assets from across three broad types of investments, according to the trustee's assessment of risk and likely returns from each asset at any point in time, and taking into account the objectives and cash flow requirements of the fund:

- **Defensive assets:** these are highly secure with a very low risk of capital loss such as Cash and Term Deposits.
-
- **Moderately Defensive assets:** these are defensive assets with fixed income characteristics, however with added price and/or default risks of varying degrees. This includes Government bonds, investment grade corporate bonds & subordinated debt, mortgage trusts etc.
- **Risk assets:** these offer the highest potential returns but also the highest volatility and risk of permanent capital loss. This includes Australian and international equities, property trusts, direct property, commodities, currencies, collectibles, and derivatives.

Diversification between asset classes and within each asset class reduces concentration and underperformance risk.

The trustees will use an active strategic approach to allocating to the different types of assets to take advantage of positive market conditions where they exist, but also to attempt to actively manage risk in negative market conditions (particularly in Risk assets).

However this is managed within the framework of the following asset allocation limits, and long-term benchmarks:

	Benchmark	Min	Max
Defensive Assets	75%	10%	100%
Moderately Defensive Assets	25%	0%	60%
Risk Assets	0%	0%	50%

Further to this, the trustees will limit investment in the various Risk assets to the following maximum limits:

	Maximum fund exposure
Equities	50%
Property	99%
Collectibles	20%
Commodities	10%
Currencies	75%

Exposure to any asset class includes both Australian and International based assets, and can be either via direct investments (either listed on an exchange or not), managed investments, or via derivative contracts (either exchange traded or over-the-counter). Derivative exposures are calculated as:

- *“Buy to open” options & warrants:* Market value of the position.
- *“Sell to open” options:* The profit or loss of the open position plus any cash margin covering the position.
- *All futures & CFD contracts to open:* The profit or loss of the open position plus any cash margin covering the position.

Investment Selection:

The trustees will draw on a range of research sources to generate individual investment ideas.

The trustees will invest in a portfolio of medium to long-term core positions that it considers to be of high asset quality, and are priced at or below what it considers ‘fair value’.

This is combined with some shorter-term trading opportunities (predominantly in Risk assets) based on shorter-term indicators of price appreciation potential.

Liquidity to meet cash flow requirements

As the members are all in the Accumulation phase, the cash flow requirements of the fund (as stated above) are low at less than 1% per annum of the fund assets.

The trustees will maintain a sufficient cash balance in the fund’s bank account to meet its outgoing cash flow requirements when they fall due.

Further to this, the trustees will also ensure that the liquidity of the vast majority of underlying individual investments is sufficient such that any unexpected cash flow requirements can easily be met by selling assets.

Ability of the fund to discharge its existing and prospective liabilities

As the members of the fund are in the Accumulation phase, the existing and prospective liabilities of the fund will include:

- expenses that are paid on a semi regular basis;
- tax liabilities paid on an annual basis; and
- death benefits from the unexpected death of a member where a death benefit nomination requires benefit payments to beneficiaries.

The composition and liquidity of all investments will ensure that all existing and prospective liabilities of the fund can easily be met.

Insurance for members

The trustees have considered if the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

Based on a needs analysis by the trustees, and taking into account the age of the members and any other insurance the members may already hold, the trustees have concluded that it should hold the following insurance covers for the members:

Member	Insurance Type	Amount
Peter	Death	
	Total & Permanent Disablement	
	Income Protection	
Donna	Death	
	Total & Permanent Disablement	
	Income Protection	

Signed :

Macdo Pty Ltd

Trustee

x


.....
Peter Griffiths

Director

x


.....
Donna Griffiths

Director

Date : .. / .. / ..

**Deed of Variation of Superannuation Trust Deed for the
The Griffiths Superannuation Fund**

18 June 2015

Trustee company:

Macdo Pty Ltd, ACN 078 286 398

Members:

Peter Griffiths and Donna Griffiths

ANTHONY MICALIZZI
Unit 2 273 Abbotsford Rd
Bowen Hills QLD 4006
Tel: 07 3252 9477
Fax: 07 3252 9677
tony@mcaqld.com.au
www.mcaqld.com.au

Maddocks
Level 6
140 William Street
Melbourne VIC 3000
Tel: 1300 307 343
(c/- Cleardocs)
info@maddocks.com.au
www.maddocks.com.au



Australian Government
Australian Taxation Office

Super Fund Lookup

THE GRIFFITHS SUPERANNUATION FUND

ABN:	69 854 830 282
ABN Status:	Active from 09 Apr 2000
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	8 HILLRISE ST ASPLEY QLD 4034
Status:	Complying

ABN last updated: 09 May 2011

Record extracted: 08 Jan 2019

What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

Important Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

The Griffiths Superannuation Fund**Minutes of a meeting of the Director(s)****held on / / 2019 at 12B Moyston Street, Carseldine, Queensland 4034**

PRESENT:	Peter Griffiths and Donna Griffiths
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the superannuation fund be signed.
ANNUAL RETURN:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mca (Qld) Accountants Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>

The Griffiths Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / 2019 at 12B Moyston Street, Carseldine, Queensland 4034

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Peter Griffiths

Chairperson

AUDITOR ENGAGEMENT LETTER

To: The Trustees of the The Griffiths Superannuation Fund

Scope

You have requested that we audit the financial report of the The Griffiths Superannuation Fund, which comprises the balance sheet as at 30 June 2018, the income statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report 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 entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Other Matters under the *Corporations Act 2001*

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

.....
A.W. Boys
Registered Company Auditor 67793
Dated

Acknowledged on behalf of the The Griffiths Superannuation Fund by
Macdo Pty Ltd
Trustee

Director – Peter Griffiths

Date

Director – Donna Griffiths

Date

29 June 2018

Mr. Peter & Mrs. Donna Griffiths
The Griffiths Superannuation Fund
12B Moyston Street
CARSELDINE QLD 4034

Dear Peter & Donna,

RE: THE GRIFFITHS SUPERANNUATION FUND

The purpose of this letter is to provide you with further information regarding our fees and to set out our understanding of the terms of this engagement and the nature of the services we will provide for the year ended 30 June 2018.

SCOPE OF OUR WORK

We will perform the following services:

- Preparation of financial statements
- Preparation of income tax returns
- General advice on various tax and accounting issues

Our procedures will be limited to those related to the above services, and accordingly (except where indicated above):

- no audit or review will be performed, and therefore no assurance will be expressed;
- our engagement cannot be relied upon to disclose fraud or other irregularities or errors. However, we will inform you if any such matters do come to our attention in the course of our engagement.

TIMING OF YOUR WORK

We advise in order to meet Australian Tax Office deadline requirements we require your work to be forwarded no later than 31 January every year. We will contact you in the near future with respect to providing you with a check list of the information we will require.

INFORMATION TO BE PROVIDED BY YOU

Under this engagement, you will be responsible for providing all information required to enable us to prepare your financial accounts and taxation returns as efficiently and quickly as possible.

OUR FEES

Our fees, which will be billed as work progresses, are based on the time taken by staff assigned to the engagement plus direct out of pocket expenses. Our hourly charge rate is as follows:

Tony Micalizzi	\$330 per hour plus GST
Taneile White	\$210 per hour plus GST
Peter Foo	\$140 per hour plus GST
Courtney Henderson	\$140 per hour plus GST
Susan Scully	\$100 per hour plus GST
Beverley Cope	\$70 per hour plus GST

This quotation is conditional upon receiving the required information to a satisfactory standard. Should this not be the case, we reserve the right to amend this quotation at a later date.

CHANGE ORDER

In the event that you do not provide all of the information required to complete your work, or if we find that we are required to complete work beyond the scope of our quotation, we will furnish you with a Change Order which will specify the additional cost of our services. We will not commence that work until you have signed and returned the Change Order to us.

CLIENT SERVICE

Our main objective is to assist our clients maintain and increase profitability. Our staff are available to you at any time should you have any queries or require advice on a business-related matter.

Your file is being managed by Taneile White.

We are committed to providing high quality client service. If you have any concerns or queries about the service you are receiving, please contact the director in charge of your file immediately. We will look into the matter promptly and thoroughly, to address any problems.

We value your comments and would be pleased to hear from you in relation to our service.

We thank you for the opportunity to be of service to you.

We draw your attention to the fact the firm is covered by a Limitation of Liability Scheme as prescribed by the relevant state professional standards legislation.

Please contact our office if you wish to discuss any of the issues addressed in this letter or require additional information.

Yours sincerely

MCA Chartered Accountants

A handwritten signature in black ink, appearing to read 'T White', written in a cursive style.

Taneile White
Director

F:\HSoft\Doc\DocBase\Clients\GRIF0007\2018\WP\GRIF0007_A18_MCA Engagement_2018.doc

I understand and acknowledge the terms of your engagement.

Name: Peter Griffiths
Date: 29 June 2018

2018 Workpapers

Section B - E

Assets



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

036/002986



MACDO PTY LTD AS TRUSTEE FOR THE GRIFFIT
4 CROWDALE STREET
WAVELL HEIGHTS QLD 4012

Account Balance Summary

Table with 2 columns: Description, Amount. Includes Opening balance (\$192,059.56 Cr), Total credits (\$0.00), Total debits (\$30.00), and Closing balance (\$192,029.56 Cr).

Statement starts 17 June 2017
Statement ends 15 September 2017

Outlet Details

Chermside
Shop 221, Westfield Shoppingtown
Cnr Hamilton & Gympie Rds, Chermside Qld 4032

Account Details

MACDO PTY LTD AS TRUSTEE FOR THE GRIFFITHS
SUPERANNUATION FUND
BUSINESS EVERYDAY AC
BSB number 084-150
Account number 13-688-7819

For Your Information

We're making your financial reporting easier. From 15 September 2017 your statement cycle date will change. Monthly statements will be available on the last day of each month. Bi-monthly statements will be available on the last day of February, April, June, August, October and December. Quarterly statements will be available on the last day of March, June, September and December. Half-yearly statements will be available on the last day of June and December. If you have any questions, please call us on 13 10 12 Mon-Fri 8am-8pm (AEST/AEDT) and Sat-Sun, 9am-6pm (AEST/AEDT).

Transaction Details

Table with 5 columns: Date, Particulars, Debits, Credits, Balance. Shows transactions from 17 Jun 2017 to 31 Aug 2017, including transaction summaries and account fees.

258/78/01/M002986/5006208/1012415



NAB Business Everyday Account
 For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

036/002429



MACDO PTY LTD AS TRUSTEE FOR THE GRIFFIT
 4 CROWDALE STREET
 WAVELL HEIGHTS QLD 4012

Account Balance Summary

Opening balance	\$192,029.56	Cr
Total credits	\$0.00	
Total debits	\$10.00	
Closing balance	\$192,019.56	Cr

Statement starts 16 September 2017
Statement ends 29 September 2017

Outlet Details

Chermside
 Shop 221, Westfield Shoppingtown
 Cnr Hamilton & Gympie Rds, Chermside Qld 4032

Account Details

MACDO PTY LTD AS TRUSTEE FOR THE GRIFFITHS
 SUPERANNUATION FUND
 BUSINESS EVERYDAY AC
 BSB number 084-150
 Account number 13-688-7819

Transaction Details

Date	Particulars	Debits	Credits	Balance																
16 Sep 2017	Brought forward			192,029.56 Cr																
29 Sep 2017	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>TRANSACTION SUMMARY</th> <th>QUANTITY</th> <th>U/COST</th> <th>FEE</th> </tr> </thead> <tbody> <tr> <td>Transaction Fees</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>Flat Monthly Fee</td> <td></td> <td></td> <td>\$10.00</td> </tr> <tr> <td>Total Fees Charged</td> <td></td> <td></td> <td>\$10.00</td> </tr> </tbody> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Transaction Fees			\$0.00	Flat Monthly Fee			\$10.00	Total Fees Charged			\$10.00			
TRANSACTION SUMMARY	QUANTITY	U/COST	FEE																	
Transaction Fees			\$0.00																	
Flat Monthly Fee			\$10.00																	
Total Fees Charged			\$10.00																	
	Account Fees	10.00		192,019.56 Cr																

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.
We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.
For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

27217802JN0003429/S003714/1007427



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

036/001975



MACDO PTY LTD AS TRUSTEE FOR THE GRIFFIT
4 CROWDALE STREET
WAVELL HEIGHTS QLD 4012

Account Balance Summary

Opening balance	\$192,120.16 Cr
Total credits	\$0.00
Total debits	\$30.00
Closing balance	\$192,090.16 Cr

Statement starts 30 December 2017
Statement ends 29 March 2018

Outlet Details

Chermside
Shop 221, Westfield Shoppingtown
Cnr Hamilton & Gympie Rds, Chermside Qld 4032

Account Details

MACDO PTY LTD AS TRUSTEE FOR THE GRIFFITHS
SUPERANNUATION FUND
BUSINESS EVERYDAY AC
BSB number 084-150
Account number 13-688-7819

Transaction Details

Date	Particulars	Debits	Credits	Balance																
30 Dec 2017	Brought forward			192,120.16 Cr																
31 Jan 2018	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>TRANSACTION SUMMARY</th> <th>QUANTITY</th> <th>U/COST</th> <th>FEE</th> </tr> </thead> <tbody> <tr> <td>Transaction Fees</td> <td></td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Flat Monthly Fee</td> <td></td> <td></td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td>Total Fees Charged</td> <td></td> <td></td> <td style="text-align: right;">\$10.00</td> </tr> </tbody> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Transaction Fees			\$0.00	Flat Monthly Fee			\$10.00	Total Fees Charged			\$10.00			
TRANSACTION SUMMARY	QUANTITY	U/COST	FEE																	
Transaction Fees			\$0.00																	
Flat Monthly Fee			\$10.00																	
Total Fees Charged			\$10.00																	
	Account Fees	10.00		192,110.16 Cr																
28 Feb 2018	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>TRANSACTION SUMMARY</th> <th>QUANTITY</th> <th>U/COST</th> <th>FEE</th> </tr> </thead> <tbody> <tr> <td>Transaction Fees</td> <td></td> <td></td> <td style="text-align: right;">\$0.00</td> </tr> <tr> <td>Flat Monthly Fee</td> <td></td> <td></td> <td style="text-align: right;">\$10.00</td> </tr> <tr> <td>Total Fees Charged</td> <td></td> <td></td> <td style="text-align: right;">\$10.00</td> </tr> </tbody> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Transaction Fees			\$0.00	Flat Monthly Fee			\$10.00	Total Fees Charged			\$10.00			
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Flat Monthly Fee			\$10.00																	
Total Fees Charged			\$10.00																	
	Account Fees	10.00		192,090.16 Cr																

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

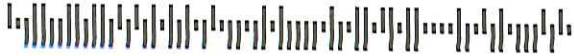
Please check all entries and report any apparent error or possible unauthorised transaction immediately.
We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.
For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.



NAB Business Everyday Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

036/002914



MACDO PTY LTD AS TRUSTEE FOR THE GRIFFIT
4 CROWDALE STREET
WAVELL HEIGHTS QLD 4012

Account Balance Summary

Opening balance	\$192,090.16	Cr
Total credits	\$315.43	
Total debits	\$30.00	
Closing balance	\$192,375.59	Cr

Statement starts 30 March 2018
Statement ends 29 June 2018

Outlet Details

Chermside
Shop 221, Westfield Shoppingtown
Cnr Hamilton & Gympie Rds, Chermside Qld 4032

Account Details

MACDO PTY LTD AS TRUSTEE FOR THE GRIFFITHS
SUPERANNUATION FUND
BUSINESS EVERYDAY AC
BSB number 084-150
Account number 13-688-7819

Transaction Details

Date	Particulars	Debits	Credits	Balance																				
30 Mar 2018	Brought forward			192,090.16 Cr																				
30 Apr 2018	<table border="1"> <tr> <td>TRANSACTION SUMMARY</td> <td>QUANTITY</td> <td>U/COST</td> <td>FEE</td> </tr> <tr> <td>Transaction Fees</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>Flat Monthly Fee</td> <td></td> <td></td> <td>\$10.00</td> </tr> <tr> <td>Total Fees Charged</td> <td></td> <td></td> <td>\$10.00</td> </tr> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Transaction Fees			\$0.00	Flat Monthly Fee			\$10.00	Total Fees Charged			\$10.00							
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4 Jun 2018	7FOCT/99999955 Nws Replacement																							
	458106.....		28.01																					
	APR18/99999985 Nws Replacement																							
	458106.....		28.42																					
21 Jun 2018	ATO00700009243486 ATO																							
	012721.....		259.00																					
29 Jun 2018	<table border="1"> <tr> <td>TRANSACTION SUMMARY</td> <td>QUANTITY</td> <td>U/COST</td> <td>FEE</td> </tr> <tr> <td>Electronic Deposit</td> <td>3</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Transaction Fees</td> <td></td> <td></td> <td>\$0.00</td> </tr> <tr> <td>Flat Monthly Fee</td> <td></td> <td></td> <td>\$10.00</td> </tr> <tr> <td>Total Fees Charged</td> <td></td> <td></td> <td>\$10.00</td> </tr> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Electronic Deposit	3	\$0.00	\$0.00	Transaction Fees			\$0.00	Flat Monthly Fee			\$10.00	Total Fees Charged			\$10.00			
TRANSACTION SUMMARY	QUANTITY	U/COST	FEE																					
Electronic Deposit	3	\$0.00	\$0.00																					
Transaction Fees			\$0.00																					
Flat Monthly Fee			\$10.00																					
Total Fees Charged			\$10.00																					
	Account Fees	10.00		192,375.59 Cr																				

180/78/02/N002914/S004800/1009599



NAB Business Everyday Account
 For further information call 13 22 65 for Personal
 Accounts or 13 10 12 for Business Accounts.

036/001721



MACDO PTY LTD AS TRUSTEE FOR THE GRIFFIT
 4 CROWDALE STREET
 WAVELL HEIGHTS QLD 4012

Account Balance Summary

Opening balance	\$192,375.59	Cr
Total credits	\$0.00	
Total debits	\$30.00	
Closing balance	\$192,345.59	Cr

Statement starts 30 June 2018
Statement ends 28 September 2018

Outlet Details

Chermside
 Shop 221, Westfield Shoppingtown
 Cnr Hamilton & Gympie Rds, Chermside Qld 4032

Account Details

MACDO PTY LTD AS TRUSTEE FOR THE GRIFFITHS
 SUPERANNUATION FUND
 BUSINESS EVERYDAY AC
 BSB number 084-150
 Account number 13-688-7819

For Your Information

*Many Australian businesses are falling victim to business email scams.
 Learn how to recognise these scams and protect your business
 by visiting nab.com.au/security*

Transaction Details

Date	Particulars	Debits	Credits	Balance
30 Jun 2018	Brought forward			192,375.59 Cr
31 Jul 2018	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE
	Transaction Fees			\$0.00
	Flat Monthly Fee			\$10.00
	Total Fees Charged			\$10.00
	Account Fees	10.00		192,365.59 Cr
31 Aug 2018	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE
	Transaction Fees			\$0.00
	Flat Monthly Fee			\$10.00
	Total Fees Charged			\$10.00
	Account Fees	10.00		192,355.59 Cr
28 Sep 2018	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE
	Transaction Fees			\$0.00
	Flat Monthly Fee			\$10.00
	Total Fees Charged			\$10.00
	Account Fees	10.00		192,345.59 Cr

271/78/02/N001721/S003634/0095367

Single Holding Access

X****55641
JUMPSHIFT PTY LTD



Meetings

<GRIFFITHS SUPER FUND A/C>



Indago Energy Limited

INX
ORDINARY FULLY PAID SHARES
securities1,000

INKNRENT18
NON REN RIGHTS JULY 2018 ENTITLEMENT
securities0



transactions

transactions

1000 Shares x \$0.077
= \$77.00

Featured

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Mail

D1-2

Indago Energy Limited (INK.AX)

ASX - ASX Delayed price. Currency in AUD

☆ Add to watchlist

Quote lookup

0.0440 0.0000 (0.00%)

At close: 21 December 10:36AM AEDT

- Summary
- Chart
- Statistics
- Historical data
- Profile
- Financials
- Analysis
- Options
- Holders
- Sustainability

Top 5 ASX dividend stocks - Highest dividend pa stocks

Discover this month's top 5 dividend stocks. We rank the stocks in our report. rivkin.co

Time period: 29 Jun. 2018 - 30 Jun. 2018 Show: Historical prices

Frequency: Daily

Apply

Currency in AUD

Download data

Date	Open	High	Low	Close*	Adj. close**	Volume
29 Jun. 2018	0.077	0.077	0.074	0.076	0.076	374,324
28 Jun. 2018	-	-	-	-	-	-

*Close price adjusted for splits. **Adjusted close price adjusted for both dividends and splits.



Automic
GPO Box 5193, Sydney, NSW, 2001
P 1300 288 664 (Within Australia)
P +61 (0)2 9698 5414 (Outside Australia)
F +61 (0)2 8583 3040
E hello@automic.com.au ABN 27152260814

INK Transaction History

INK Transaction history from: 01-June-2017 to: 30-June-2018

Date	Description	Amount	Closing Balance
No matching data			

2018 Workpapers

Section F - I

Liabilities

2018 Workpapers

Section J - L

Members' Fund

The Griffiths Superannuation Fund
Members Summary Report
 As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Peter Griffiths (Age: 62)											
GRIPET00001A - Accumulation											
135,444.89	1,134.80	0.00	(1,557.01)	0.00	0.00	170.23	(232.87)	0.00	0.00	0.00	135,085.32
135,444.89	1,134.80	0.00	(1,557.01)	0.00	0.00	170.23	(232.87)	0.00	0.00	0.00	135,085.32
Donna Griffiths (Age: 59)											
GRIDON00001A - Accumulation											
58,167.96	1,134.80	0.00	(668.56)	0.00	0.00	170.23	(99.99)	0.00	0.00	0.00	58,563.96
58,167.96	1,134.80	0.00	(668.56)	0.00	0.00	170.23	(99.99)	0.00	0.00	0.00	58,563.96
193,612.85	2,269.60	0.00	(2,225.57)	0.00	0.00	340.46	(332.86)	0.00	0.00	0.00	193,649.28

Members Statement

Peter Griffiths
 12B Moyston Street
 Carseldine, Queensland, 4034, Australia

Your Details

Date of Birth : 20/05/1956
 Age: 62
 Tax File Number: Provided
 Date Joined Fund: 01/06/1999
 Service Period Start Date: 01/06/1999
 Date Left Fund:
 Member Code: GRIPET00001A
 Account Start Date 01/06/1999
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 135,085.32
 Total Death Benefit 135,085.32
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

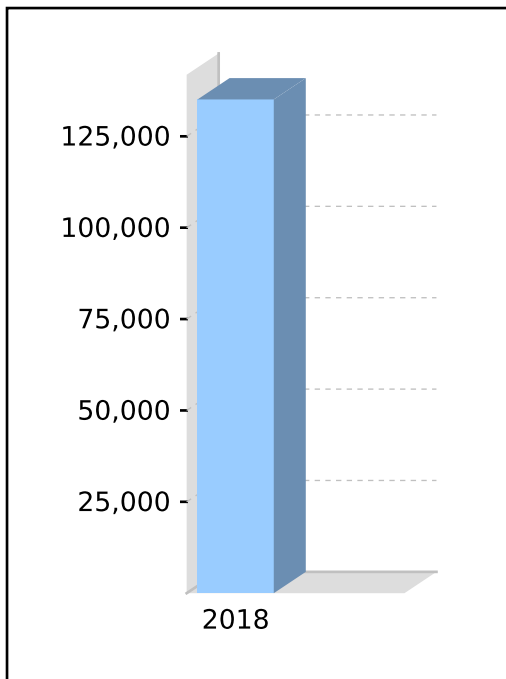
Total Benefits 135,085.32

Preservation Components

Preserved 135,085.32
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 25,984.84
 Taxable 109,100.48



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	135,444.89
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	1,134.80
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,557.01)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	170.23
Income Tax	(232.87)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	135,085.32

Members Statement

Donna Griffiths
4 Crowndale St
Wavell Heights, Queensland, 4012, Australia

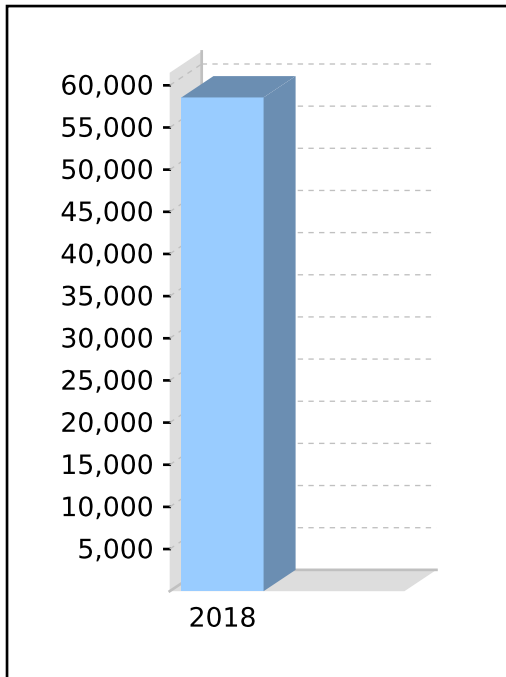
Your Details

Date of Birth :	22/05/1959
Age:	59
Tax File Number:	Provided
Date Joined Fund:	01/06/1999
Service Period Start Date:	01/06/1999
Date Left Fund:	
Member Code:	GRIDON00001A
Account Start Date	01/06/1999
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	58,563.96
Total Death Benefit	58,563.96
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

Total Benefits	58,563.96
<u>Preservation Components</u>	
Preserved	58,563.96
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	24,618.23
Taxable	33,945.73



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	58,167.96
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	1,134.80
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(668.56)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	170.23
Income Tax	(99.99)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	58,563.96

The Griffiths Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2017 - 30 June 2018

Summary

Member	D.O.B	Age (at 30/06/2017)	Total Super Balance (at 30/06/2017)*1	Concessional	Non-Concessional	Other	Reserves	Total
Griffiths, Donna	22/05/1959	58	58,167.96	1,134.80	0.00	0.00	0.00	1,134.80
Griffiths, Peter	20/05/1956	61	135,444.89	1,134.80	0.00	0.00	0.00	1,134.80
All Members				2,269.60	0.00	0.00	0.00	2,269.60

*1 Total Super Balance is per individual across funds within a firm.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Griffiths, Donna	Concessional	1,134.80	25,000.00	23,865.20 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Griffiths, Peter	Concessional	1,134.80	25,000.00	23,865.20 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

NCC Bring Forward Caps

Member	Bring Forward Cap	2015	2016	2017	2018	Total	Current Position
Griffiths, Donna	N/A	0.00	698.85	129.50	0.00	N/A	Bring Forward Not Triggered
Griffiths, Peter	N/A	0.00	698.85	129.50	0.00	N/A	Bring Forward Not Triggered

Griffiths, Donna

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
30/06/2018	Split contributions 50:50	Personal - Concessional	1,005.30								
30/06/2018	To take up Income Tax payment for 2016-17	Personal - Concessional	129.50								

Total - Griffiths, Donna

1,134.80 0.00 0.00 0.00

0.00 0.00 0.00

Griffiths, Peter

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other	
30/06/2018	Split contributions 50:50	Personal - Concessional	1,005.30									
30/06/2018	To take up Income Tax payment for 2016-17	Personal - Concessional	129.50									
Total - Griffiths, Peter			<u>1,134.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

Total for all members

2,269.60 0.00 0.00 0.00

08 January 2019

The Trustee
The Griffiths Superannuation Fund
12B Moyston Street
CARSELDINE QLD 4034

Dear Sir,

We confirm that the following contribution was received by the The Griffiths Superannuation Fund as **Member Contributions**, and that Peter Griffiths & Donna Griffiths will be claiming a deduction in their personal income tax return, as confirmed by the s290-170 Deduction Notice:

For Peter Griffiths	\$1,134.80	Concessional
For Donna Griffiths	\$1,134.80	Concessional

Yours faithfully

.....
Peter Griffiths
Member

.....
Donna Griffiths
Member

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title:

Family name

First given name

Other given names

3 Date of birth

4 Current postal address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

! Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

➤ Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

The Griffiths Superannuation Fund
Deductions Notice Letter

Macdo Pty Ltd as trustee for The Griffiths Superannuation Fund acknowledges that

Peter Griffiths

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$1,134.8

for contributions paid in the year ended 30 June 2018. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

Peter Griffiths

Date: 30 / 06 / 2018

**** IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY ****

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2017 to 30 June 2018 is: \$1,134.80

Peter Griffiths

Date: 30 / 06 / 2018

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

 Title:

Family name

First given name

 Other given names

3 Date of birth

4 Current postal address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

 Country if outside of Australia

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

INTENTION TO CLAIM A TAX DEDUCTION

! Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of either:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

> Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

The Griffiths Superannuation Fund

Deductions Notice Letter

Macdo Pty Ltd as trustee for The Griffiths Superannuation Fund acknowledges that

Donna Griffiths

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$1,134.8

for contributions paid in the year ended 30 June 2018. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

Peter Griffiths

Date: 30 / 06 / 2018

**** IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY ****

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2017 to 30 June 2018 is: \$1,134.8

Donna Griffiths

Date: 30 / 06 / 2018

2018 Workpapers

Section M

Income

The Griffiths Superannuation Fund

Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Other Investment Income												
Unclaimed dividends received	56.43	M1-1						56.43				
	56.43							56.43				
	56.43							56.43				

*Note - Recorded under a/c "26500-Unclaimed dividends received", hence no tax components entered

Assessable Income (Excl. Capital Gains) **56.43**

Net Capital Gain **0.00**

Total Assessable Income 56.43

* 1 Includes foreign credits from foreign capital gains.

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

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

For all enquiries:

Web
www.investorcentre.com/contact
Phone:

(within Australia) 1300 850 505

(outside Australia) 61 3 9415 5000

Mail:

 Computershare Investor Services Pty Limited
 GPO Box 2975 Melbourne
 Victoria 3001 Australia

 JUMPSHIFT PTY LTD
 <GRIFFITHS FAMILY A/C>
 12B MOYSTON STREET
 CARSELDINE
 BRISBANE QLD 4034

NEWS CORPORATION

Replacement Payment

Please be advised that we have credited the following payment/s into your nominated bank account on 04 June 2018

Payment Date	Net Payment
18-Oct-17	\$28.01
18-Apr-18	\$28.42

ATTACHED

 Please note that holding or payment details can be obtained from our website at www.investorcentre.com
Note: If you have lost, misplaced or never received a payment advice and require a replacement for tax purposes, please contact us via the website or number above.

Your Payment Instructions

 NATIONAL AUSTRALIA BANK LTD
 MACDO PTY LTD ATF GRIFFITHS S F
 BSB: 084-150
 ACC: 136887819

Amount Deposited
\$56.43

News Corp

News Corporation
ARBN 163 882 933
Incorporated in Delaware, USA

000796 000 NWS
[Barcode]

JUMPSHIFT PTY LTD
<GRIFFITHS FAMILY A/C>
4 CROWDALE STREET
WAVELL HEIGHTS QLD 4012

M1-2

Return your information:

Online:
www.computershare.com.au/easyupdate/nws

By Mail:
Computershare Investor Services Pty Ltd
GPO Box 2975 Melbourne
Victoria 3001 Australia

Enquiries:

(within Australia) 1300 340 121
(international) 61 3 9415 4394

Securityholder Reference Number (SRN)

I 0162233653

Payment Date: 18 April 2018
Record Date: 14 March 2018
Cheque No: 13322

News Corporation - Dividend

Class Description	Rate per Security (US\$)	Securities Held	Total Dividend (US\$)
CLASS B CDI	\$0.10	312	\$31.20

Important Notice:

Our records indicate that you have outstanding previous payment(s). To request replacement payment(s) please register at www.investorcentre.com/au. Click the Dividends & Payments tab on the Investor Centre home page and follow the prompts to complete your request.

Gross Amount (US\$):	\$31.20
Non-Resident Withholding Tax (US\$):	\$9.36
NET PAYMENT (US\$):	\$21.84
NET PAYMENT (AUD\$):	\$28.42

Currency Conversion Rate:
US\$ = AUD\$1.3014

Note: You should retain this statement to assist you in preparing your tax return.

916CR70158

234430_0223CB
234430_CHEQ_AU/000796/0002322

ANY ATTEMPT TO ALTER OR LIFT INFORMATION OFF THIS CHEQUE WILL RESULT IN A BRUISE VISIBLE UNDER A BLACK LIGHT. ANY BRUISING IN THE PAYEE NAME OR AMOUNT AREA MAY INDICATE A FRAUDULENT CHEQUE.

News Corp

News Corporation
ARBN 163 882 933
Incorporated in Delaware, USA

Australia and New Zealand Banking Group Limited
388 Collins Street, Melbourne VIC

Cheque No: 013322
Date: 18 April 2018

Pay JUMPSHIFT PTY LTD
<GRIFFITHS FAMILY A/C>
4 CROWDALE STREET
WAVELL HEIGHTS QLD 4012

The Sum of TWENTY EIGHT DOLLARS AND FORTY TWO CENTS

PAID BY TRANSFER
SEE ATTACHED
NOT NEGOTIABLE
ACCOUNT PAYEE ONLY

****28.42****

Computershare Investor Services Pty Ltd ABN 48 078 279 277 ATF News Corporation
Security feature included in this cheque is microprint signature line: the absence of which could indicate a fraudulent cheque

⑈013322⑈ ⑆0130006⑆ 8367 00672⑈

The Griffiths Superannuation Fund

Capital Gains Reconciliation Report

For the period: 01 July 2017 to 30 June 2018

	Total	Discounted	Indexed	Other	Notional
Losses available to offset					
Carried forward from prior losses	62,460.00				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
Total Losses Available	62,460.00				
Total Losses Available - Collectables	0.00				
Capital Gains					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
Capital Gains Before Losses applied	0.00	0.00	0.00	0.00	0.00
Losses and discount applied					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				

The Griffiths Superannuation Fund

Capital Gains Reconciliation Report

For the period: 01 July 2017 to 30 June 2018

	Total	Discounted	Indexed	Other	Notional
Net Capital Gain					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
Total Net Capital Gain (11A)	0.00				
Net Capital Losses Carried Forward to later income					
Net Capital Losses Carried Forward to later income years	62,460.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
Total Net Capital Losses Carried Forward to later income years (14V)	62,460.00				

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

2018 Workpapers

Section N Expenses

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Peter
 The Griffiths Superannuation Fund
 12B Moyston Street
 CARSELDINE QLD 4034

Tax Invoice
008369
 Ref: GRIF0007
 11 May, 2018

Description	Amount
Attending to the preparation of the Financial Statements and Income Tax Return for the fund for the year ended 30 June 2017 including attending to the audit of the fund.	1,700.00
<i>GST</i>	170.00
Annual Superstream Registration fee (Aust Post) as per quote	9.09
<i>GST</i>	0.91

Terms: Seven Days **Amount Due: \$ 1,880.00**

Less: Audit Fees = \$ 275.00 N1-2
Net = \$1,605.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice				Invoice: 008369 Ref: GRIF0007 11 May, 2018	
	The Griffiths Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>				Amount Due: \$ 1,880.00		
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Cardholder		Signature		Expiry Date	

SUPER AUDITS**TAX INVOICE****PAID**
8/6/18 TW

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 31 May 2018

Recipient: Griffiths Super Fund

Address: C/- PO Box 163, HAMILTON Qld. 4007

Description of Services

Statutory audit of the Griffiths Super Fund for the financial year ending 30 June 2017.

Fee: \$250.00

GST: \$25.00

Total: \$275.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

2018 Workpapers

Section O

Other Matters

Backoffis User3

From: Peter Griffiths <pr.griffiths@hotmail.com>
Sent: Sunday, 16 December 2018 4:42 PM
To: Taneile White
Subject: Payment Summary 2017/18 - Peter Griffiths

Hi Taneile

Below is a copy of my Payment Summary from Minor DKL (Coffee Club) for 2017/18 FY.

Donna dropped some documents, for our returns, to your office last Thursday. The Payment summary was not included.

My position at Minor DKL was made redundant as of 24/5/2018 and I was not employed between then and 30/06/2018.

A copy of the information received from Minor DKL for the redundancy payments etc was dropped at the office as well as a list of expenditure incurred for work and interest received personally.

Fees paid to MCA for the preparation of last years Super return was paid personally by Donna & I and should be treated as Super Contribution.

Please give me a call on 0421 099 041 or Donna on 0466 575 382 for any other information that is needed.

Regards
Peter

Done PaymentSummary(285)(Griffi...



PAYG payment summary - individual non-business

Payment summary for year Ending 30 June 2018

Payee Details

Griffiths Peter
12B Moyston St
Carseldine QLD 4034

NOTICE TO PAYEE

If this payment summary shows an amount in the total tax withheld box, you must lodge a tax return. If no tax was withheld, you may still have to lodge a tax return. For more information on whether you have to lodge, or about this payment and how it is taxed, you can:

- visit ato.gov.au
- phone 13 28 61 between 8.00am and 6.00pm, Monday to Friday

Period of payment Day/Month/Year 1/07/2017 to Day/Month/Year 24/05/2018

Payee's Tax File Number 480260823

Total Tax Withheld \$

	Type	Lump Sum Payments	Type
Gross payments	\$ <input type="text" value="70,737"/> S	A \$ <input type="text" value="10,008"/>	R
CDEP payments	\$ <input type="text" value="0"/>	B \$ <input type="text" value="0"/>	
Reportable employer superannuation contributions	\$ <input type="text" value="0"/>	D \$ <input type="text" value="18,006"/>	

The Griffiths Superannuation Fund

Transaction Listing Report

For the Period 01/07/2017 to 30/06/2018

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018	98203880	System	Profit/Loss / 49000	0.00	854.50	0.00
			(Contributi / 53800/GR	0.00	150.80	0.00
			(Contributi / 52420/GR	0.00	0.00	1,005.30
30/06/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	3.30
			(Share of / 53100/GR	0.00	3.30	0.00
30/06/2018		Create Entries -	(Income / 53330/GR	0.00	0.00	99.99
			Profit/Loss / 49000	0.00	99.99	0.00
30/06/2018	003	System	Profit/Loss / 49000	0.00	110.07	0.00
			(Contributi / 53800/GR	0.00	19.43	0.00
			(Contributi / 52420/GR	0.00	0.00	129.50
30/06/2018	001	To Record	Accountan / 30100	0.00	1,880.00	0.00
			Member / 94920	0.00	0.00	1,880.00
30/06/2018	003	System	Profit/Loss / 49000	0.00	110.07	0.00
			(Contributi / 53800/GR	0.00	19.43	0.00
			(Contributi / 52420/GR	0.00	0.00	129.50
30/06/2018	002	To Allocate	Accountan / 30100	0.00	0.00	275.00
			Auditor's / 30700	0.00	275.00	0.00
30/06/2018		Create Entries -	Income / 48500	0.00	7.60	0.00
			Deferred / 89000	0.00	0.00	7.60
30/06/2018	003	To take up	(Contributi / 24200/GR	0.00	0.00	129.50
			Income / 85000	0.00	0.00	0.00
			(Contributi / 24200/GR	0.00	0.00	129.50
			ATO / 30400	0.00	259.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	0.00	1,519.93
			(Share of / 53100/GR	0.00	1,519.93	0.00
30/06/2018	98203880	Split	Member / 94920	0.00	2,010.60	0.00
			(Contributi / 24200/GR	0.00	0.00	1,005.30
			(Contributi / 24200/GR	0.00	0.00	1,005.30
30/06/2018		Revaluation -	Changes in / 24700	0.00	1.00	0.00
			INK- / 77600/IN	0.00	0.00	1.00
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	0.00	652.64
			(Share of / 53100/GR	0.00	652.64	0.00
30/06/2018	98203880	System	Profit/Loss / 49000	0.00	854.50	0.00
			(Contributi / 53800/GR	0.00	150.80	0.00
			(Contributi / 52420/GR	0.00	0.00	1,005.30
30/06/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	7.70
			(Share of / 53100/GR	0.00	7.70	0.00
30/06/2018		Create Entries -	(Income / 53330/GR	0.00	0.00	232.87
			Profit/Loss / 49000	0.00	232.87	0.00
29/06/2018	81201652	Account	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
21/06/2018	210618	ATO007000009	Bank - NAB / 60400/NA	0.00	259.00	0.00
			Sundry / 68000	0.00	0.00	259.00
04/06/2018	040618	APR189999998	Bank - NAB / 60400/NA	0.00	28.42	0.00
			Unclaimed / 26500/00	0.00	0.00	28.42
04/06/2018	040618	7FOCT9999995	Bank - NAB / 60400/NA	0.00	28.01	0.00
			Unclaimed / 26500/00	0.00	0.00	28.01
31/05/2018		Revaluation -	Changes in / 24700	0.00	7.00	0.00
			INK- / 77600/IN	0.00	0.00	7.00
31/05/2018		Profit/Loss				

Date	Reference	Description	Account	Unit	Debit	Credit
			Profit/Loss / 49000	0.00	0.00	11.89
			(Share of / 53100/GR	0.00	11.89	0.00
31/05/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	5.11
			(Share of / 53100/GR	0.00	5.11	0.00
31/05/2018	78579820	Account	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
30/04/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	17.49
			(Share of / 53100/GR	0.00	17.49	0.00
30/04/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	7.51
			(Share of / 53100/GR	0.00	7.51	0.00
30/04/2018	76494564	Account	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
30/04/2018		Revaluation -	Changes in / 24700	0.00	15.00	0.00
			INK- / 77600/IN	0.00	0.00	15.00
29/03/2018	73928031	Account	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
28/02/2018	null	ACCOUNT FEES	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
31/01/2018	null	ACCOUNT FEES	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
29/12/2017	null	ACCOUNT FEES	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
30/11/2017	null	ACCOUNT FEES	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
31/10/2017	null	ACCOUNT FEES	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
16/10/2017		CHEQUES				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - NAB / 60400/NA	0.00	130.60	0.00
			Member / 94920	0.00	0.00	130.60
29/09/2017	null	ACCOUNT	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
31/08/2017	null	ACCOUNT	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
31/07/2017	null	ACCOUNT	Bank - NAB / 60400/NA	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
01/07/2017		Close Period	(Contributi / 52420/GR	0.00	129.50	0.00
			(Income / 53330/GR	0.00	169.25	0.00
			(Opening / 50010/GR	0.00	820.92	0.00
			(Share of / 53100/GR	0.00	0.00	1,119.67
01/07/2017		Close Period	(Contributi / 52420/GR	0.00	129.50	0.00
			(Income / 53330/GR	0.00	72.60	0.00
			(Opening / 50010/GR	0.00	278.22	0.00
			(Share of / 53100/GR	0.00	0.00	480.32

Create Entries Report

For the period 01 July 2017 to 30 June 2018

Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

Total Profit	Amount
Income	2,303.03
Less Expense	2,259.00
Total Profit	44.03
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	44.03
Less Permanent Differences	(7.67)
Less Timing Differences	(15.33)
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	66.00
Add SMSF Annual Return Rounding	(1.03)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,225.57)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(2,225.57)
Income Tax Expense Available for Allocation	Amount
Deferred Tax	7.60
Member Specific Income Tax	(340.46)
Total Income Tax Expense Allocation	(332.86)

Final Segment 1 from 01 July 2017 to 30 June 2018

Pool Name Unsegregated Pool

Total Profit	Amount
Income	2,303.03
Less Expense	2,259.00
Total Profit	44.03

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	44.03
Less Permanent Differences	(7.67)
Less Timing Differences	(15.33)
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(67.03)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Peter Griffiths(GRIPET00001A)	69.96	135,447.53
Donna Griffiths(GRIDON00001A)	30.04	58,170.60

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(2,225.57)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(2,225.57)

Allocation to Members	Weighting%	Amount
Peter Griffiths(GRIPET00001A)	69.96	(1,557.01)
Donna Griffiths(GRIDON00001A)	30.04	(668.56)

Accumulation Weighted Balance Summary	Weighting%	Amount
Peter Griffiths(GRIPET00001A)	69.96	135,447.53
Donna Griffiths(GRIDON00001A)	30.04	58,170.60

Income Tax Expense Available for Allocation	Amount
Deferred Tax	7.60
Member Specific Income Tax	(340.46)
Total Income Tax Expense Allocation	(332.86)

Allocation to Members	Weighting%	Amount
Peter Griffiths(GRIPET00001A)	69.96	(232.87)

Allocation to Members	Weighting%	Amount
Donna Griffiths(GRIDON00001A)	30.04	(99.99)

Calculation of daily member weighted balances

Peter Griffiths (GRIPET00001A)

Member Balance

01/07/2017	50010	Opening Balance	135,444.89	135,444.89
30/06/2018	52420	Contributions	1,005.30	2.75
30/06/2018	52420	Contributions	129.50	0.35
30/06/2018	53800	Contributions Tax	(150.80)	(0.41)
30/06/2018	53800	Contributions Tax	(19.43)	(0.05)
Total Amount (Weighted)				135,447.53

Donna Griffiths (GRIDON00001A)

Member Balance

01/07/2017	50010	Opening Balance	58,167.96	58,167.96
30/06/2018	52420	Contributions	1,005.30	2.75
30/06/2018	52420	Contributions	129.50	0.35
30/06/2018	53800	Contributions Tax	(150.80)	(0.41)
30/06/2018	53800	Contributions Tax	(19.43)	(0.05)
Total Amount (Weighted)				58,170.60

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	62,460.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2017 to 30 June 2018

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00

Allocations of Foreign Tax Offset to Members

Peter Griffiths(GRIPET00001A) - 100.00 %	0.00
Donna Griffiths(GRIDON00001A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

The Griffiths Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Contributions (24200)								
<u>(Contributions) Griffiths, Donna - Accumulation (GRIDON00001A)</u>								
30/06/2018	reception@mcaqld.com.au	08/01/2019	reception@mcaqld.com.au	General Journal	Split contributions 50:50		(1,005.30)	(1,005.30)
30/06/2018	reception@mcaqld.com.au	11/01/2019	reception@mcaqld.com.au	General Journal	To take up Income Tax payment for 2016-17		(129.50)	(1,134.80)
							(1,134.80)	(1,134.80)
<u>(Contributions) Griffiths, Peter - Accumulation (GRIPET00001A)</u>								
30/06/2018	reception@mcaqld.com.au	08/01/2019	reception@mcaqld.com.au	General Journal	Split contributions 50:50		(1,005.30)	(1,005.30)
30/06/2018	reception@mcaqld.com.au	11/01/2019	reception@mcaqld.com.au	General Journal	To take up Income Tax payment for 2016-17		(129.50)	(1,134.80)
							(1,134.80)	(1,134.80)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/04/2018	SYSTEM	29/04/2018		System Journal	Revaluation - 27/04/2018 @ \$0.085000 (System Price) - 1,000.000000 Units on hand (INK.AX)		15.00	15.00
31/05/2018	SYSTEM	30/05/2018		System Journal	Revaluation - 30/05/2018 @ \$0.078000 (System Price) - 1,000.000000 Units on hand (INK.AX)		7.00	22.00
30/06/2018	SYSTEM	29/06/2018		System Journal	Revaluation - 29/06/2018 @ \$0.077000 (System Price) - 1,000.000000 Units on hand (INK.AX)		1.00	23.00
							23.00	23.00
Other Investment Income (26500)								
<u>Unclaimed dividends received (00028)</u>								
04/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	APR1899999985 NWS REPLACEMENT 458106 - Dividend		(28.42)	(28.42)
04/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	7FOCT99999955 NWS REPLACEMENT 458106 - Dividen		(28.01)	(56.43)

The Griffiths Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(56.43)	(56.43)
Accountancy Fees (30100)								
<u>Accountancy Fees (30100)</u>								
30/06/2018	taneile@mcaqld.com.au	08/01/2019	taneile@mcaqld.com.au	General Journal	To Record Accountancy Fees		1,880.00	1,880.00
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To Allocate Audit Fees from Accountancy Fees		(275.00)	1,605.00
							1,605.00	1,605.00
ATO Supervisory Levy (30400)								
<u>ATO Supervisory Levy (30400)</u>								
30/06/2018	reception@mcaqld.com.au	11/01/2019	reception@mcaqld.com.au	General Journal	To take up Income Tax payment for 2016-17		259.00	259.00
							259.00	259.00
Auditor's Remuneration (30700)								
<u>Auditor's Remuneration (30700)</u>								
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To Allocate Audit Fees from Accountancy Fees		275.00	275.00
							275.00	275.00
Bank Charges (31500)								
<u>Bank Charges (31500)</u>								
31/07/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		10.00	10.00
31/08/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		10.00	20.00
29/09/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		10.00	30.00
31/10/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		10.00	40.00
30/11/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		10.00	50.00
29/12/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		10.00	60.00

The Griffiths Superannuation Fund

General Ledger - Audit View

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
31/01/2018	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		10.00	70.00
28/02/2018	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		10.00	80.00
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	Account keeping fees		10.00	90.00
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	Account keeping fees		10.00	100.00
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	Account keeping fees		10.00	110.00
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	Account keeping fees		10.00	120.00
							120.00	120.00
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - PDIT Entry - 30/06/2018		7.60	7.60
							7.60	7.60
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		(17.49)	(17.49)
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		(7.51)	(25.00)
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		(11.89)	(36.89)
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		(5.11)	(42.00)
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		(7.70)	(49.70)
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		(3.30)	(53.00)
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		854.50	801.50
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		854.50	1,656.00
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		110.07	1,766.07
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		110.07	1,876.14

The Griffiths Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		(1,519.93)	356.21
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		(652.64)	(296.43)
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		232.87	(63.56)
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		99.99	36.43
							36.43	36.43
Opening Balance (50010)								
<u>(Opening Balance) Griffiths, Donna - Accumulation (GRIDON00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(58,446.18)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		278.22	(58,167.96)
							278.22	(58,167.96)
<u>(Opening Balance) Griffiths, Peter - Accumulation (GRIPET00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(136,265.81)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		820.92	(135,444.89)
							820.92	(135,444.89)
Contributions (52420)								
<u>(Contributions) Griffiths, Donna - Accumulation (GRIDON00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(129.50)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		129.50	0.00
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		(1,005.30)	(1,005.30)
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		(129.50)	(1,134.80)
							(1,005.30)	(1,134.80)
<u>(Contributions) Griffiths, Peter - Accumulation (GRIPET00001A)</u>								

The Griffiths Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2017	Opening Balance				Opening Balance			(129.50)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		129.50	0.00
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		(1,005.30)	(1,005.30)
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		(129.50)	(1,134.80)
							(1,005.30)	(1,134.80)

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Griffiths, Donna - Accumulation (GRIDON00001A)

01/07/2017	Opening Balance				Opening Balance			480.32
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		(480.32)	0.00
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		7.51	7.51
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		5.11	12.62
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		3.30	15.92
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		652.64	668.56
							188.24	668.56

(Share of Profit/(Loss)) Griffiths, Peter - Accumulation (GRIPET00001A)

01/07/2017	Opening Balance				Opening Balance			1,119.67
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		(1,119.67)	0.00
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		17.49	17.49
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		11.89	29.38
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		7.70	37.08
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		1,519.93	1,557.01
							437.34	1,557.01

The Griffiths Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Income Tax (53330)								
<u>(Income Tax) Griffiths, Donna - Accumulation (GRIDON00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(72.60)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		72.60	0.00
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		(99.99)	(99.99)
							(27.39)	(99.99)
<u>(Income Tax) Griffiths, Peter - Accumulation (GRIPET00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(169.25)
01/07/2017	46272	18/12/2018		System Journal	Close Period Journal		169.25	0.00
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		(232.87)	(232.87)
							(63.62)	(232.87)
Contributions Tax (53800)								
<u>(Contributions Tax) Griffiths, Donna - Accumulation (GRIDON00001A)</u>								
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		150.80	150.80
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		19.43	170.23
							170.23	170.23
<u>(Contributions Tax) Griffiths, Peter - Accumulation (GRIPET00001A)</u>								
30/06/2018	SYSTEM	08/01/2019		System Journal	System Member Journals		150.80	150.80
30/06/2018	SYSTEM	11/01/2019		System Journal	System Member Journals		19.43	170.23
							170.23	170.23
Bank Accounts (60400)								
<u>Bank - NAB A/c 13 688 7819 (NAB136887819)</u>								
01/07/2017	Opening Balance				Opening Balance			192,049.56

The Griffiths Superannuation Fund

General Ledger - Audit View

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
31/07/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		(10.00)	192,039.56
31/08/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		(10.00)	192,029.56
29/09/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT KEEPING FEES		(10.00)	192,019.56
16/10/2017	CSV Bank Importer	08/01/2019	taneile@mcaqld.com.au	Bank Statement	CHEQUES LODGED		130.60	192,150.16
31/10/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		(10.00)	192,140.16
30/11/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		(10.00)	192,130.16
29/12/2017	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		(10.00)	192,120.16
31/01/2018	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		(10.00)	192,110.16
28/02/2018	CSV Bank Importer	18/12/2018		Bank Statement	ACCOUNT FEES A.K.F. MACDO PTY LT		(10.00)	192,100.16
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	Account keeping fees		(10.00)	192,090.16
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	Account keeping fees		(10.00)	192,080.16
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	Account keeping fees		(10.00)	192,070.16
04/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	APR1899999985 NWS REPLACEMENT 458106 - Dividend		28.42	192,098.58
04/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	7FOCT99999955 NWS REPLACEMENT 458106 - Dividen		28.01	192,126.59
21/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	ATO007000009243486ATO 012721		259.00	192,385.59
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	Account keeping fees		(10.00)	192,375.59
							326.03	192,375.59
Sundry Debtors (68000)								
<u>Sundry Debtors (68000)</u>								
01/07/2017	Opening Balance				Opening Balance			259.00
21/06/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	ATO007000009243486ATO 012721		(259.00)	0.00

The Griffiths Superannuation Fund

General Ledger - Audit View

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(259.00)	0.00
Shares in Listed Companies (Australian) (77600)								
<u>INK- Indago Energy Limited (INK.AX)</u>								
01/07/2017	Opening Balance				Opening Balance	1,000.00		100.00
30/04/2018	SYSTEM	29/04/2018		System Journal	Revaluation - 27/04/2018 @ \$0.085000 (System Price) - 1,000.000000 Units on hand		(15.00)	85.00
31/05/2018	SYSTEM	30/05/2018		System Journal	Revaluation - 30/05/2018 @ \$0.078000 (System Price) - 1,000.000000 Units on hand		(7.00)	78.00
30/06/2018	SYSTEM	29/06/2018		System Journal	Revaluation - 29/06/2018 @ \$0.077000 (System Price) - 1,000.000000 Units on hand		(1.00)	77.00
						1,000.00	(23.00)	77.00
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
30/06/2018	reception@mcaqld.com.au	11/01/2019	reception@mcaqld.com.au	General Journal	To take up Income Tax payment for 2016-17		0.00	0.00
							0.00	0.00
Deferred Tax Liability/Asset (89000)								
<u>Deferred Tax Liability/Asset (89000)</u>								
01/07/2017	Opening Balance				Opening Balance			1,204.29
30/06/2018	Jeanette Micalizzi	11/01/2019		System Journal	Create Entries - PDIT Entry - 30/06/2018		(7.60)	1,196.69
							(7.60)	1,196.69
Member Data Clearing Account (94920)								
<u>Member Data Clearing Account (94920)</u>								
16/10/2017	CSV Bank Importer	08/01/2019	taneile@mcaqld.com.au	Bank Statement	CHEQUES LODGED		(130.60)	(130.60)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	taneile@mcaqld.com.au	08/01/2019	taneile@mcaqld.com.au	General Journal	To Record Accountancy Fees		(1,880.00)	(2,010.60)
30/06/2018	reception@mcaqld.com.au	08/01/2019	reception@mcaqld.com.au	General Journal	Split contributions 50:50		2,010.60	0.00
							0.00	0.00