

**INDEX TO WORKPAPERS**

<b>LEADSHEET</b>	<b>Reference</b>	<b>Completed</b>
<b>GENERAL DETAILS</b>		
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Controls & Fraud Questionnaire	A2	<input checked="" type="checkbox"/>
Planning Memo	A3	<input checked="" type="checkbox"/>
Financial Statements (Audited)	A4	<input checked="" type="checkbox"/>
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Tax Checklist	A7	<input checked="" type="checkbox"/>
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Benefits Paid / ETP's Out	L	<input type="checkbox"/>
<b>INCOME &amp; EXPENSES</b>		
Income	M	<input checked="" type="checkbox"/>
Expenses	N	<input checked="" type="checkbox"/>
<b>OTHER MATTERS</b>	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.

Fund: Zoom Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 28/02/2019

Date: 01.03.19

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

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A1</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

**CLIENT INFORMATION**

Name of Superannuation Fund	Zoom Superannuation Fund
WIP Code	WATL0002
Trustee(s)/ Directors	Company: .....
	1. Anne Watling .....
	2. Glenys Watling.....
	3. ....
	4. ....
Contact Name	Anne Watling
Phone No / Fax No	0421 991 790
Fund Address	31 Seventh Avenue
	WINDSOR QLD 4030
Type of Fund (Acc. Cont. / Defined Benefit / Pension)	Accumulation
Employer Sponsor	N/A
Number of Members	2
Investment Types	Shares In Listed Companies
Fund Source	Investment Income

**Is the fund an SMSF**

Does the fund meet the definition of an SMSF? Y

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**Knowledge and Skill**

Does the fund have any assets which may indicate complex issues exist? N

Provide a brief description:

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**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:

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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

## CONTROLS & FRAUD QUESTIONNAIRE

Item	Done	Ref
1. <b>Which of the following controls does the trustee have in place? Y / N</b>		
<ul style="list-style-type: none"> <li>Bank reconciliation Frequency Annually Y</li> <li>Two signatories for all transactions N</li> <li>Internet transaction protections i.e. security tokens N</li> <li>Use of one share trading account N</li> </ul>	<input checked="" type="checkbox"/>	<b>B</b>
2. <b>Do you use online share trading e.g. via Comsec or similar provider?</b> Y	<input checked="" type="checkbox"/>	SMC
If yes, document how do all trustees confirm or validate transactions? E.g. minutes		
3. <b>Where there is more than one trustee how do you ensure transactions are occurring for the benefit of all members?</b> N	<input checked="" type="checkbox"/>	<b>A16 Minutes</b>
Document how all trustees are involved in investment decision making? E.g. discussions and minutes		
4. <b>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?</b> N	<input checked="" type="checkbox"/>	
If yes, what method of confirming or validating transactions is used?		
5. <b>Does the fund use a portfolio service to manage investment reporting?</b> N	<input checked="" type="checkbox"/>	
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.		

<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

### 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"/>	<b>A15</b>
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"/>	<b>Perm</b>
3. Is there a consent to act as trustee for each member?	<input checked="" type="checkbox"/>	<b>Perm</b>
4. Obtain and review any trustee minutes?	<input checked="" type="checkbox"/>	<b>A16</b>
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"/>	<b>A14</b>
7. Obtain and review the fund's investment strategy	<input checked="" type="checkbox"/>	<b>A13</b>
8. Clearly document any issues arising from the above which will affect the audit	<input type="checkbox"/>	

Fund: Zoom Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 28/02/2019

Date: 01.03.19

**Risks associated with Trustees and Investments**

		Yes	No	Comments
<b>Trustee/s:</b>				
Related		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Arm's length		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>Investment Profile:</b>				
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**

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**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

Zoom Super Fund



# Zoom Super Fund

## Reports Index

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Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Members Statement

Contributions Breakdown

Transfer Balance Account Summary

# Zoom Super Fund

## Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	45,803.67	33,268.69
<b>Total Investments</b>		<u>45,803.67</u>	<u>33,268.69</u>
<b>Other Assets</b>			
Sundry Debtors		650.00	0.00
Bank - BWA CMT 907-965-0		19,093.24	34,164.23
Bank - BOQ 219-714-16		27,024.75	28,408.55
Distributions Receivable		476.20	463.45
Dividends Receivable		1,102.23	932.62
Income Tax Refundable		541.38	344.06
<b>Total Other Assets</b>		<u>48,887.80</u>	<u>64,312.91</u>
<b>Total Assets</b>		<u>94,691.47</u>	<u>97,581.60</u>
Less:			
<b>Liabilities</b>			
Deferred Tax Liability		71.21	426.51
<b>Total Liabilities</b>		<u>71.21</u>	<u>426.51</u>
<b>Net assets available to pay benefits</b>		<u>94,620.26</u>	<u>97,155.09</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Watling, Anne Jeanette - Accumulation		94,620.26	97,155.09
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>94,620.26</u>	<u>97,155.09</u>

## Zoom Super Fund

# Operating Statement

For the year ended 30 June 2018

	Note	2018	2017
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	8	476.00	437.75
Dividends Received	7	587.51	828.08
Interest Received		787.06	825.74
<b>Total Income</b>		<u>1,850.57</u>	<u>2,091.57</u>
<b>Expenses</b>			
Accountancy Fees		1,550.00	1,547.70
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		330.00	330.00
Bank Charges		32.50	36.74
Investment Expenses		1,490.00	1,490.00
<b>Investment Losses</b>			
Changes in Market Values	9	1,535.52	(9,560.61)
<b>Total Expenses</b>		<u>4,938.02</u>	<u>(5,897.17)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(3,087.45)</u>	<u>7,988.74</u>
Income Tax Expense	10	(552.62)	605.70
<b>Benefits accrued as a result of operations</b>		<u>(2,534.83)</u>	<u>7,383.04</u>

## Zoom Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

##### Interest revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2018

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## **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**  
\$

## Zoom Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

The A2 Milk Company Limited	6,838.00	0.00
CSS - Clean Seas Tuna Limited - Ordinary Fully Paid	2,777.75	2,555.53
QAN - Qantas Airways Limited	14,925.68	13,859.56
Transurban Group	10,174.50	10,072.50
Telstra Corporation Limited.	4,131.74	6,781.10
Treasury Wine Estates Limited	6,956.00	0.00
	<hr/>	<hr/>
	45,803.67	33,268.69
	<hr/>	<hr/>

### Note 3: Banks and Term Deposits

	2018 \$	2017 \$
<b>Banks</b>		
Bank - BOQ 219-714-16	27,024.75	28,408.55
Bank - BWA CMT 907-965-0	19,093.24	34,164.23
	<hr/>	<hr/>
	46,117.99	62,572.78
	<hr/>	<hr/>

### Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	97,155.09	89,772.05
Benefits accrued as a result of operations	(2,534.83)	7,383.04
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	94,620.26	97,155.09
	<hr/>	<hr/>

### Note 5: 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/> 94,620.26	<hr/> 97,155.09
	<hr/>	<hr/>

## Zoom Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

### Note 6: Guaranteed Benefits

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

### Note 7: Dividends

	2018 \$	2017 \$
QAN - Qantas Airways Limited	169.61	339.22
Telstra Corporation Limited.	417.90	488.86
	587.51	828.08

### Note 8: Trust Distributions

	2018 \$	2017 \$
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	476.00	437.75
	476.00	437.75

### Note 9: Unrealised Movements in Market Value

	2018 \$	2017 \$
<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
Derivatives	0.00	4,510.00
	0.00	4,510.00
<b>Other Revaluations</b>		
Other Revaluations	0.00	(4,100.43)
	0.00	(4,100.43)
<b>Shares in Listed Companies (Australian)</b>		
CSS - Clean Seas Tuna Limited - Ordinary Fully Paid	222.22	666.66
QAN - Qantas Airways Limited	1,066.12	7,026.70
Telstra Corporation Limited.	(2,649.36)	(1,987.02)
The A2 Milk Company Limited	(116.50)	0.00
Transurban Group	102.00	(119.00)

## Zoom Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

Treasury Wine Estates Limited	(194.50)	0.00
	(1,570.02)	5,587.34
<b>Total Unrealised Movement</b>	(1,570.02)	5,996.91
<b>Realised Movements in Market Value</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
Derivatives	0.00	3,189.99
	0.00	3,189.99
<b>Shares in Listed Companies (Australian)</b>		
Transurban Group	34.50	0.00
Woolworths Group Limited	0.00	373.71
	34.50	373.71
<b>Total Realised Movement</b>	34.50	3,563.70
<b>Changes in Market Values</b>	(1,535.52)	9,560.61
<b>Note 10: Income Tax Expense</b>	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(197.32)	(344.06)
Deferred Tax Liability/Asset	(355.30)	949.76
Income Tax Expense	(552.62)	605.70
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%	(463.12)	1,198.31
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	899.54
Realised Accounting Capital Gains	5.18	534.56
Accounting Trust Distributions	71.40	65.66



## Zoom Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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Add:

Tax effect of:

Decrease in MV of Investments	235.50	0.00
Franking Credits	29.60	51.61
Taxable Trust Distributions	49.88	39.11
Tax Losses	225.00	211.05
Rounding	(0.28)	(0.32)

Less credits:

Franking Credits	197.32	344.06
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Current Tax or Refund

(197.32)

(344.06)

## **Trustees Declaration**

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

The trustees declare that:

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

Specifically, the trustees 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 trustees, 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 trustees by:

.....  
Anne Jeanette Watling

Trustee

.....  
Glenys Ruth Watling

Trustee

26 July 2018

# Zoom Super Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(437.75)	23800/TCL.AX	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled			M 476.00
	<b>23900</b>	<b>Dividends Received</b>			
(339.22)	23900/QAN.AX	QAN - Qantas Airways Limited			M 169.61
(488.86)	23900/TLS.AX	Telstra Corporation Limited.			417.90
(9,560.61)	24700	Changes in Market Values of Investments		1,535.52	
	<b>25000</b>	<b>Interest Received</b>			
(503.12)	25000/BQL002197141 6	Bank - BOQ 219-714-16			M 453.05
(317.95)	25000/BWAMI0907965 0	Bank - BWA CMT 907-965-0			334.01
(4.67)	25000/Bank - Sharemarket C	Bank - Sharemarket College A/c			
1,547.70	30100	Accountancy Fees		1,550.00	N1-1
259.00	30400	ATO Supervisory Levy			
330.00	30700	Auditor's Remuneration		330.00	N1-2
36.74	31500	Bank Charges		32.50	
	<b>37500</b>	<b>Investment Expenses</b>			
1,490.00	37500/00028	Investment Expenses		1,490.00	N2
605.70	48500	Income Tax Expense			552.62
7,383.04	49000	Profit/Loss Allocation Account			2,534.83
	<b>50010</b>	<b>Opening Balance</b>			
(89,772.05)	50010/WATANN00001 A	(Opening Balance) Watling, Anne Jeanette - Accumulation			97,155.09
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(8,332.80)	53100/WATANN00001 A	(Share of Profit/(Loss)) Watling, Anne Jeanette - Accumulation		2,890.13	
	<b>53330</b>	<b>Income Tax</b>			
949.76	53330/WATANN00001 A	(Income Tax) Watling, Anne Jeanette - Accumulation			355.30
	<b>60400</b>	<b>Bank Accounts</b>			
28,408.55	60400/BQL002197141 6	Bank - BOQ 219-714-16		27,024.75	B1-1
34,164.23	60400/BWAMI0907965 0	Bank - BWA CMT 907-965-0		19,093.24	B1-2
	<b>61800</b>	<b>Distributions Receivable</b>			

# Zoom Super Fund Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
225.25	61800/00019	Transurban Group- Ordinary/Units Fully Paid		238.00	C1-1
238.20	61800/SGP	Stockland - Units/Ordinary Fully Paid Stapled Securities		238.20	C1-2
	<b>62000</b>	<b>Dividends Receivable</b>			
932.62	62000/00042	Dividends Receivable		1,102.23	C1-3
0.00	68000	Sundry Debtors		650.00	C1-4
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/A2M.AX	The A2 Milk Company Limited	650.0000	6,838.00	D1
2,555.53	77600/CSS.AX	CSS - Clean Seas Tuna Limited - Ordinary Fully Paid	55,555.0000	2,777.75	
13,859.56	77600/QAN.AX	QAN - Qantas Airways Limited	2,423.0000	14,925.68	
10,072.50	77600/TCL.AX	Transurban Group	850.0000	10,174.50	
6,781.10	77600/TLS.AX	Telstra Corporation Limited.	1,577.0000	4,131.74	
	77600/TWE.AX	Treasury Wine Estates Limited	400.0000	6,956.00	
344.06	85000	Income Tax Payable/Refundable		541.38	
(426.51)	89000	Deferred Tax Liability/Asset			71.21
				<b>102,519.62</b>	<b>102,519.62</b>

**Current Year Profit/(Loss): (3,087.45)**

**ZOOM SUPERANNUATION FUND**

Reconciliation of Provision for Tax  
For the year ended

30/06/2018

**RECONCILIATION OF TAX RELATED TO LAST YEAR**

<b>Tax Payable as per Accounts</b>	<b>30/06/2017</b>	344.06
Add supervisory levy in respect of last year		-259.00
<b>Relevant payments/(refunds)</b>		
BAS		
Payment		
Prior year Refund		-85.06
Prior year Adj		
Tax related to prior years owing		0.00

**DETERMINATION OF NET TAX LIABILITY FOR CURRENT YEAR**

Increase in Tax Provision for FY 17-18 Tax Return		0.00
		0.00
Less Refundable Credits	Franking Credits	-197.32
	Foreign Credits	
	TFN Credits	
		-197.32
Instalments relates to 2017-18	Sep-17	
	Dec-17	
	Mar-18	
	Jun-18	0.00
		0.00
		0.00
Balance as per Financial Statements at year end		-197.32

**Reconciliation of Tax payable per Tax return**

Profit/Loss as per Accounts		-3,087.45
<b>Less:</b> Unrealised Market Variation		1,570.02
Non-Concessional Contributions		
Transfers In		
Accounting Capital Gains		-34.50 M3
Accounting Trust Distribution		-476.00 M1
Exempt Pension Income		
Rounding		-1.93
<b>Add:</b>		
Fines (not deductible)		
Pension		
Taxable Capital Gains		
Taxable Trust Distribution		332.54 M1
Franking Credit		197.32 M2
Pension Member Non Deductible Expenses		
Taxable Income (Reconciled with A6.2)		-1,500.00
Tax at 15%		0.00
Less Refundable Credits		-197.32
<b>Tax Assessed</b>		-197.32
Plus Supervisory Levy		259.00
Less Instalments paid	Sep-17	0.00
	Dec-17	0.00
	Mar-18	0.00
	Jun-18	0.00
		0.00
Tax Payable/(Refund)		61.68

NOTE:

## Zoom Super Fund

**Statement of Taxable Income**

For the year ended 30 June 2018

	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	(3,087.45)
<b>Less</b>	
Realised Accounting Capital Gains	34.50
Accounting Trust Distributions	476.00
	<u>510.50</u>
<b>Add</b>	
Decrease in MV of investments	1,570.02
Franking Credits	197.32
Taxable Trust Distributions	332.54
	<u>2,099.88</u>
SMSF Annual Return Rounding	(1.93)
<b>Taxable Income or Loss</b>	<u>(1,500.00)</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	197.32
<b>CURRENT TAX OR REFUND</b>	<u>(197.32)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>61.68</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](http://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](http://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

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		Date / /
--	--	----------

**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.....		
<b>Account Number</b>		<b>Client Reference</b>

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

Signature		Date / /
-----------	--	----------

.....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.

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

- Place  in ALL applicable boxes.

**\*NOTE - In BGL 360, Validation Error remains in ITR due to missing Member'S TFN (FYI - In 2017 WP also Glenys TFN was not entered)**

## Section A: Fund information

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

**1 Tax file number (TFN)**

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

**2 Name of self-managed superannuation fund (SMSF)**

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

**4 Current postal address**

Suburb/town			State/territory	Postcode
Windsor			QLD	4030

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

Fund account name (for example, J&amp;Q Citizen ATF J&amp;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&amp;Q Citizen ATF J&amp;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** **U** \$   
*(subject to 45% tax rate) (U1 plus U2 plus U3)*

\*This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

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).

	<b>DEDUCTIONS</b>	<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <input style="width: 150px;" type="text"/>	<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>	<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>	<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>	<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>	<b>F2</b> \$ <input style="width: 150px;" type="text"/>
Death benefit increase	<b>G1</b> \$ <input style="width: 150px;" type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text" value="330"/>	<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text" value="1,490"/>	<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text" value="1,582"/>	<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>	<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/> <span style="font-size: small; vertical-align: middle;">Code <input style="width: 20px;" type="text"/></span>	<b>L2</b> \$ <input style="width: 150px;" type="text"/> <span style="font-size: small; vertical-align: middle;">Code <input style="width: 20px;" type="text"/></span>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>	
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <input style="width: 150px;" type="text" value="3,402"/> <small>(Total <b>A1</b> to <b>M1</b>)</small>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <input style="width: 150px;" type="text"/> <small>(Total <b>A2</b> to <b>L2</b>)</small>
<b>#TAXABLE INCOME OR LOSS</b> <span style="float: right; font-size: x-small;">Loss <input style="width: 20px;" type="text"/></span> <b>O</b> \$ <input style="width: 150px;" type="text" value="1,500"/> <span style="font-size: x-small; vertical-align: middle;"><input style="width: 20px;" type="text" value="L"/></span> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <input style="width: 150px;" type="text" value="3,402"/> <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	<b>A</b>	\$	<input style="width: 90%;" type="text" value="0"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on taxable income	<b>T1</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
Gross tax	<b>B</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
<small>(T1 plus J)</small>				

Foreign income tax offset	<b>C1</b>	\$	<input style="width: 90%;" type="text"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input style="width: 90%;" type="text"/>	
<b>Non-refundable non-carry forward tax offsets</b>				
<b>C</b> \$ <input style="width: 90%;" 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	<b>D1</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
<b>Non-refundable carry forward tax offsets</b>				
<b>D</b> \$ <input style="width: 90%;" type="text" value="0.00"/>				
<small>(D1 plus D2 plus D3 plus D4)</small>				
<b>SUBTOTAL 2</b>				
<b>T3</b> \$ <input style="width: 90%;" type="text" value="0.00"/>				
<small>(T2 less D – cannot be less than zero)</small>				

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input style="width: 90%;" type="text" value="197.32"/>	
No-TFN tax offset	<b>E2</b>	\$	<input style="width: 90%;" type="text"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input style="width: 90%;" type="text"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input style="width: 90%;" type="text" value="0.00"/>	
<b>Refundable tax offsets</b>				
<b>E</b> \$ <input style="width: 90%;" type="text" value="197.32"/>				
<small>(E1 plus E2 plus E3 plus E4)</small>				

<b>#TAX PAYABLE T5</b>	<b>T5</b>	\$	<input style="width: 90%;" 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	<b>H1 \$</b>	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b>	<input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b>	<input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b>	<input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b>	<input type="text" value="0.00"/>
<b>Eligible credits</b>		<b>H \$</b> <input type="text"/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text" value="197.32"/>
<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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text" value="61.68"/>
<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	<b>U \$</b>	<input type="text" value="5,458"/>
Net capital losses carried forward to later income years	<b>V \$</b>	<input type="text" value="11,806"/>

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**

**S1** \$  Accumulation phase account balance

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

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

TRIS Count

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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$  Code

Income stream payment **R2** \$  Code

**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

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**

<b>S1</b> \$ <input type="text" value="0.00"/>	Accumulation phase account balance	Allocated earnings or losses <b>O</b> \$ <input type="text"/>	<input type="text"/>
<b>S2</b> \$ <input type="text" value="0.00"/>	Retirement phase account balance - Non CDBIS	Inward rollovers and transfers <b>P</b> \$ <input type="text"/>	
<b>S3</b> \$ <input type="text" value="0.00"/>	Retirement phase account balance - CDBIS	Outward rollovers and transfers <b>Q</b> \$ <input type="text"/>	<input type="text"/>
		Lump Sum payment <b>R1</b> \$ <input type="text"/>	Code <input type="text"/>
		Income stream payment <b>R2</b> \$ <input type="text"/>	Code <input type="text"/>
<input type="text" value="0"/> TRIS Count	<b>CLOSING ACCOUNT BALANCE S</b> \$ <input type="text"/>		
	<i>(S1 plus S2 plus S3)</i>		

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** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

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

Australian residential real property **J1** \$

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

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

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 <b>V1 \$</b> <input style="width: 150px;" type="text"/>		Permissible temporary borrowings <b>V2 \$</b> <input style="width: 150px;" type="text"/>		Other borrowings <b>V3 \$</b> <input style="width: 150px;" type="text"/>		Borrowings <b>V \$</b> <input style="width: 150px;" type="text"/>		
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G) <b>W \$</b> <input style="width: 150px;" type="text" value="94,618"/>						Reserve accounts <b>X \$</b> <input style="width: 150px;" type="text"/>		
						Other liabilities <b>Y \$</b> <input style="width: 150px;" type="text" value="71"/>		
					<b>TOTAL LIABILITIES Z \$</b> <input style="width: 150px;" type="text" value="94,689"/>			

**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](http://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](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

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

**Australian business number (ABN)**

**Taxpayer's name**

### 1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ <input type="text" value="34"/>	<b>K</b> \$	<input type="text"/>
Other shares	<b>B</b> \$ <input type="text"/>	<b>L</b> \$	<input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input type="text"/>	<b>M</b> \$	<input type="text"/>
Other units	<b>D</b> \$ <input type="text"/>	<b>N</b> \$	<input type="text"/>
Real estate situated in Australia	<b>E</b> \$ <input type="text"/>	<b>O</b> \$	<input type="text"/>
Other real estate	<b>F</b> \$ <input type="text"/>	<b>P</b> \$	<input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input type="text"/>		
Collectables	<b>H</b> \$ <input type="text"/>	<b>Q</b> \$	<input type="text"/>
Other CGT assets and any other CGT events	<b>I</b> \$ <input type="text"/>	<b>R</b> \$	<input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <input type="text" value="0"/>		
<b>Total current year capital gains</b>	<b>J</b> \$ <input type="text" value="34"/>		

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** \$  /  <sup>LOSS</sup>

**!** **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** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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](http://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](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Zoom Super Fund

Australian business number

75832008477

### 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>B</b>	1,500
2016–17	<b>C</b>	1,407
2015–16	<b>D</b>	1,926
2014–15	<b>E</b>	625
2013–14	<b>F</b>	
2012–13 and earlier income years	<b>G</b>	
<b>Total</b>	<b>U</b>	5,458

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	<b>H</b>	
2016–17	<b>I</b>	
2015–16	<b>J</b>	4,857
2014–15	<b>K</b>	6,949
2013–14	<b>L</b>	
2012–13 and earlier income years	<b>M</b>	
<b>Total</b>	<b>V</b>	11,806

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	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2013–14	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2012–13 and earlier income years	<b>F</b>	<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.

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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

22 Feb 2019 14:29:38 (EDST)

<b>Current client</b> THE TRUSTEE FOR ZOOM SUPER FUND	<b>TFN</b> 920128219	<b>ABN</b> 75832008477
<b>Represented by</b> MCA (QLD) ACCOUNTANTS PTY LTD		
<b>Account name</b> THE TRUSTEE FOR ZOOM SUPER FUND	<b>Number</b> 920128219/00551	<b>Description</b> Income Tax Account

## Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 22 February 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
28 May 2018	28 May 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$85.06	\$85.06 CR
28 May 2018	31 May 2018	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$85.06		\$0.00
04 Jun 2018	31 May 2018	Repaid EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$85.06	\$85.06 CR
04 Jun 2018	07 Jun 2018	Cheque refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$85.06		\$0.00
22 Feb 2019		CLOSING BALANCE			\$0.00

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

### Annual Return Checklist

	Y	N	N/A
<b>SECTION A</b>			
<b>PRIOR YEAR TAX RETURN CONSIDERATIONS</b>			
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"/>
<b>SMSF INFORMATION</b>			
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"/>
<b>STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)</b>			
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>STATEMENT OF FINANCIAL PERFORMANCE (PROFIT AND LOSS)</b>			
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"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

	Y	N	N/A
<b>SECTION B: FUND INCOME</b>			
<b>CAPITAL GAINS</b>			
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 checked="" type="checkbox"/>	<input 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have you reviewed the capital gains tax calculation for correctness?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>RENT, LEASING AND HIRING INCOME</b>			
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"/>
<b>INTEREST</b>			
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>DIVIDENDS</b>			
Have all dividends received from Australian public companies, and all imputation credits received, been included in assessable income for the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the 45 day holding period rule been considered (or 90 day rule for preference share dividends)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
<b>GROSS FOREIGN INCOME</b>			
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"/>

Fund: Zoom Superannuation Fund

Prepared by: BO

Reviewed by:

TW

Year: 30 June 2018

Date: 28/02/2019

Date:

01.03.19

	Y	N	N/A
<b>NET FOREIGN INCOME</b>			
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"/>
<b>EMPLOYER CONTRIBUTIONS</b>			
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"/>
<b>PERSONAL CONTRIBUTIONS</b>			
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>PARTNERSHIP DISTRIBUTIONS</b>			
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"/>
<b>TRUST DISTRIBUTIONS</b>			
Has the amount of the fund's share of net income received from a trust been included as assessable income for the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the fund received distributions from discretionary trusts?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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"/>
<b>EXEMPT CURRENT PENSION INCOME</b>			
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 type="checkbox"/>	<input checked="" 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"/>



<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

	Y	N	N/A
<b>SECTION C: DEDUCTIONS AND NON-DEDUCTIBLE EXPENSES</b>			
<b>GENERAL</b>			
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"/>
<b>INTEREST</b>			
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"> <li>90 day borrowing to make payment to a member</li> <li>seven day borrowing to cover settlement of securities transactions</li> <li>limited recourse borrowing arrangement for the SMSF to purchase a single acquirable asset and the rights of the lender is limited to that asset.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>CAPITAL WORKS DEDUCTIONS</b>			
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"/>
<b>DEDUCTIONS FOR DECLINE IN VALUE OF DEPRECIATION ASSETS</b>			
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"/>
<b>DEATH AND DISABILITY PREMIUMS</b>			
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"/>
<b>INVESTMENT EXPENSES</b>			
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"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

	Y	N	N/A
<b>TAX LOSSES DEDUCTED</b>			
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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SECTION D: INCOME TAX CALCULATION STATEMENT</b>			
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
<b>SECTION E: LOSSES</b>			
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"/>
<b>SECTION I: TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)</b>			
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 of the SMSF has elected to have the TOFA rules apply to it).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SECTION J: OTHER INFORMATION</b>			
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"/>
<b>ADMINISTRATION AND SUBSTANTIATION</b>			
Do you have all bank statements on hand?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

## FINANCIAL STATEMENT CHECKLIST

Item	Done	Ref
<b>ACCOUNTS</b>		<b>A</b>
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"/>	
<b>CASH AT BANK</b>		<b>B</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"/>	
<b>ACCOUNTS RECEIVABLE</b>		<b>C</b>
1. Agree receivable to supporting documentation, for nature and taken up correctly.	<input checked="" type="checkbox"/>	
2. If the receivable amount is from a related party, ensure the amount taken up reflects normal commercial terms.	<input checked="" type="checkbox"/>	
3. Agree receivable to subsequent receipt.	<input checked="" type="checkbox"/>	
4. Vouch prior year receivable as received during the year, or else re-accrue or adjust against income/expense item.	<input checked="" type="checkbox"/>	
5. If amount not received, evaluate the recoverability of receivable.	<input checked="" type="checkbox"/>	
<b>INVESTMENTS</b>		<b>D / E</b>
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. <b>Units in Unlisted Unit trusts</b>	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. <b>Loans to Associated Entities (in house loans)</b>	N/A	
(6A) Sight original loan agreement.	<input type="checkbox"/>	

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

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"/>	
<b>7. Real Estate Properties</b>	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"/>	
<b>AMOUNTS OWING TO OTHER PERSONS</b>		<b>G</b>
<b>Limited Recourse Borrowing Arrangements</b>	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"/>	
<b>SUNDRY CREDITORS</b>	N/A	<b>F</b>
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"/>	
<b>INCOME</b>		<b>M</b>
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

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

Item	Done	Ref
<b>Distributions Received</b>		
4. Review investment statements from fund managers to ensure all distributions recognised.	<input checked="" 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 checked="" type="checkbox"/>	
6. Ensure any deferred tax, tax free, tax exempt etc. components have been treated correctly.	<input checked="" type="checkbox"/>	
<b>Partnership Distributions Received</b>		
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"/>	
<b>Dividends Received</b>		
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 checked="" type="checkbox"/>	
11. Ensure for any private companies – satisfied dividends are treated appropriately for NALI purposes.	<input type="checkbox"/>	N/A
<b>Interest Received</b>		
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"/>	N/A
<b>Rent Received</b>		
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"/>	
<b>ACCOUNTING GAINS/LOSSES</b>		
1. Review calculation of the movement in net market value to ensure performed correctly.	<input checked="" type="checkbox"/>	
2. Ensure change in MV calc only includes unit linked investments and not interest bearing investments.	<input checked="" type="checkbox"/>	
3. Ensure any tax deferred amounts from managed funds are adjusted against the cost base.	<input type="checkbox"/>	N/A
4. Ensure that if investment held for less than 12 months, that any capital gain is not discounted.	<input type="checkbox"/>	N/A
5. Ensure any losses are offset against any capital gains prior to any discounts being applied.	<input checked="" type="checkbox"/>	
6. (6A) Was the CGT Relief applied at 30/06/2017?	<input type="checkbox"/>	N/A

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

<b>Item</b>	<b>Done</b>	<b>Ref</b>
(6B) If Yes, was the gain deferred?	<input type="checkbox"/>	N/A
(6C) If Yes, has the deferred gain been applied with the sale of the asset (parcel of shares)?	<input type="checkbox"/>	N/A
<b>CONTRIBUTIONS</b>	N/A	<b>K</b>
1. Obtain listing of Contributions received and dissect by Member, Member Deemed, Award and employer, noting the dates of receipt.	<input 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"/>	
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"/>	
<b>Concessional Contributions</b>	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"/>	
<b>Employer Concessional Contributions</b>	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"/>	
<b>Personal Concessional Contributions</b>	N/A	
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 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 type="checkbox"/>	
11. Ensure the fund has acknowledged the S290-170 notice.	<input type="checkbox"/>	
<b>Non-Concessional Contributions</b>	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. <b>Small Business CGT Contributions</b>	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?		

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

Item	Done	Ref
(15C) Was the payment contribution made within 30 days of the receipt by the member?	<input type="checkbox"/>	
<b>ROLLOVERS/TRANSFERS IN</b>	N/A	<b>J</b>
1. Have preserved and unpreserved components remained the same from the rollover fund?	<input type="checkbox"/>	
<b>EXCESS CONTRIBUTIONS TAX</b>	N/A	<b>J</b>
1. Check contribution tax assessment notice issued by ATO to ensure that penalty tax is calculated correctly.	<input type="checkbox"/>	
<b>Excess Concessional Contributions</b>	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"/>	
<b>Excess Non-Concessional Contributions</b>	N/A	
3. Was the amount of funds released at least one of the following: <ul style="list-style-type: none"> <li>The amount of excess non-concessional contributions tax stated in the release authority form.</li> <li>The amount the member nominated</li> <li>The total value of the member's superannuation balance in the fund (excluding any defined benefit interest).</li> </ul>	<input type="checkbox"/>	
<b>PENSIONS PAID</b>	N/A	<b>L</b>
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. <b>Account Based Pension</b>	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 no withdraw more than 10% of their account balance. (If member is not receiving a non-commutable (transition to retirement) pension, their maximum pensions 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. <b>Account Based Pension taking a Lump Sum</b>	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"/>	

Fund: Zoom Superannuation Fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 28/02/2019	Date: 01.03.19

Item	Done	Ref
<b>4. Transfer Balance Account Reporting</b>	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"/>	
<b>Benefits Paid</b>	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"/>	
<b>EXPENSES</b>		<b>N</b>
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"/>	
<b>GST</b>	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"/>	
<b>Borrowing</b>	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"/>	
<b>Life Insurance</b>	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"/>	



<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>		<b>AS</b>
<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW	
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19	

<b>Item</b>	<b>Done</b>	<b>Ref</b>
<b>Division 293 Tax</b>	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"/>	
<b>TAXATION</b>		<b>A6</b>
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 checked="" type="checkbox"/>	
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
<b>MEMBER BALANCES</b>		<b>J</b>
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 type="checkbox"/>	N/A
(1C) Ensure any Concessional, Non-Concessional and Gov Co-contributions correctly recorded.	<input type="checkbox"/>	N/A

**Carry Forward – Shareholding Confirmation**

Share type:			
Holder number:	X0056990879		
Postcode:	4030		
Registry:			
Confirmed holding in name of S/Fund			

Fund: Zoom Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 28/02/2019

Date: 01.03.19

**COMPLIANCE CHECKLIST**

SIS Ref		N/A	Yes	No	Comments
<b>Planning</b>					
s 17A	Does the fund comply with SMSF rules: <ul style="list-style-type: none"> <li>Single member – trustee is a company with 1 director who must also be the member</li> <li>2-4 members – trustee is a company where all members are directors OR trustees are individuals where all members are trustees</li> </ul>	<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"> <li>Trust deed</li> <li>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.</li> <li>Benefit payments to ensure no preserved benefits are paid before a condition of release is met</li> </ul>	<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: Zoom Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 28/02/2019

Date: 01.03.19

SIS Ref		N/A	Yes	No	Comments
<b>Investments</b>					
Reg 4.09	Does the investment strategy consider:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> <li>• Risks involved and the expected returns</li> <li>• Investment objectives</li> <li>• Liquidity of the investment</li> <li>• Cash flow requirements of the fund</li> <li>• Diversification</li> <li>• Ability of the Fund to discharge liabilities</li> </ul>				
<b>Loans to Members</b>					
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"/>	
<b>Arms length</b>					
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"/>	
<b>Borrowings</b>					
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"/>	

Fund: Zoom Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 28/02/2019

Date: 01.03.19

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"/>	
	<b>Acquisition of Assets From Members</b>				
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"/>	
	<b>In-house assets (IHAs)</b>				
	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"/>	
	<b>Liens security</b>				
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"/>	
	<b>Risk Management Statements</b>				
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"/>	

SIS Ref	N/A	Yes	No	Comments
<b>Reserves</b>				
Reg 5.03	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fund maintain reserves?				
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				
Are the investment returns being allocated to members in a manner that is fair and reasonable?				
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Payment of Benefits</b>				
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?				
<b>Contributions</b>				
Reg 7.04	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Contributions were accepted by the fund in respect of members under age 65.				
Where member has reached 65 but not 75, contributions only been accepted where:				
<ul style="list-style-type: none"> <li>• The contributions are mandated employer contributions; OR</li> <li>• The member is employed for at least 40 hours in a 30 days consecutive period during the year (work-test)</li> </ul>				
Where member has reached age 75, the contributions are under an award and are mandatory contributions.				
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Minimum Benefit to be Maintained</b>				
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.	Anne Wetling	28/08/1971	46
2.	Glenys Wetling	08/09/1940	77
3.			
4.			

<b>Fund:</b> Zoom Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 28/02/2019	<b>Date:</b> 01.03.19

SIS Ref		N/A	Yes	No	Comments
<b>Accounts</b>					
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"/>	<b>A4</b>
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"/>	
<b>Lodgement of ATO/Tax Return</b>					
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"/>	
<b>If a Breach Has or May Occur</b>					
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"/>	

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

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The Audit Partner  
Anthony W Boys

Dear Sir,

In connection with your examination of the financial reports of the Zoom 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


.....  
Anne Watling - Trustee

.....  
Date

.....  
Glenys Watling - Trustee

.....  
Date



MCA Chartered Accountants			
QUERY LIST (Superannuation)		WP Ref	<b>A11</b>
		Preparer BO	Date _____
		Reviewer _____	Date _____
<b>CLIENT</b>	<b>Zoom Superannuation Fund</b>		
<b>YEAR</b>	<b>2017-2018</b>		
NO	QUERY	ANSWER/ACTION	OK
1	<p><b><u>Distributions Receivable - Stockland \$238.20 Dr</u></b></p> <p>Above distributions receivable are carried forward from FY 2015 and no such amount was credited in CY bank accounts, hence the same remains outstanding at 30/06/2018</p>	<p>I will include in Send Out as the registry says presented now.</p> <p><b>Ok, BO 28/02/2019</b></p>	OK
2	<p><b><u>Dividends Receivable - Qantas \$1,102.23 Dr</u></b></p> <p>Just to let you know that fund's bank details are still not updated with Qantas, hence CY dividend income is also accrued as dividend receivable.</p>	<p>I will include in send out.</p> <p><b>Ok, BO 28/02/2019</b></p>	OK
3	<p><b><u>Sundry Debtors - \$650.00 Dr</u></b></p> <p>Please note SMC fee of \$650 was debited twice in BWA bank A/C #9650, however under source docs we found only one SMC Annual Fee invoice. Hence we have moved additional payment of \$650.00 to sundry debtors.</p>	<p><b>Ok, BO 28/02/2019</b></p>	OK
4	<p><b><u>Income Tax Payable / Refundable - \$85.06</u></b></p> <p>From ATO ITA provided we noticed that refund cheque of \$85.06 was issued on 07/06/2018 but in CY bank accounts no such amount was credited till 30/06/2018. Please advise should we take up above income tax refund through sundry debtors?</p>	<p>No – leave O/S in the income tax account</p> <p><b>Ok, BO 28/02/2019</b></p>	OK

## MINUTES OF THE MEETING OF THE TRUSTEES ZOOM SUPERANNUATION FUND

**Venue:** 31 Seventh Avenue, Windsor Qld 4030

**Date:** 01/07/2014

**Trustees:** Anne Watling  
Glenys Watling

**Present:** Anne Watling  
Glenys Watling

**Chair:** Anne Watling

The trustees have resolved that the following Investment Strategy be adopted, regularly reviewed, and implemented for the Zoom 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
<b>Defensive Assets</b>	<b>75%</b>	<b>10%</b>	<b>100%</b>
<b>Moderately Defensive Assets</b>	<b>25%</b>	<b>0%</b>	<b>60%</b>
<b>Risk Assets</b>	<b>0%</b>	<b>0%</b>	<b>50%</b>

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

	Maximum fund exposure
<b>Equities</b>	<b>50%</b>
<b>Property</b>	<b>99%</b>
<b>Collectibles</b>	<b>20%</b>
<b>Commodities</b>	<b>10%</b>
<b>Currencies</b>	<b>75%</b>

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
Anne	Death	
	Total & Permanent Disablement	
	Income Protection	
Glenys	Death	
	Total & Permanent Disablement	
	Income Protection	

Signed :

**Anne Watling (Chair)**  
Trustee

Date : 26/3/2016

## MINUTES OF THE MEETING OF THE TRUSTEES ZOOM SUPERANNUATION FUND

Venue: 31 Seventh Avenue, Windsor Qld 4030  
Date: 01/07/2014  
Trustees: Anne Watling, Glenys Watling  
Present: Anne Watling, Glenys Watling  
Chair: Anne Watling

The trustees have resolved that the following Derivatives Risk Statement be adopted and implemented for the Zoom Superannuation Fund.

### DERIVATIVES RISK STATEMENT

#### Zoom Superannuation Fund

#### INTRODUCTION

The Superannuation Industry Supervision Act (SISA) requires a Derivatives Risk Statement (DRS) to be in effect for Superannuation Funds where a charge is given, in relation to the use of derivatives by the trustee of the fund. This document sets out the DRS of the **Zoom Superannuation Fund**, and has been designed to cover the specific requirements of Regulation 13.15A of the SIS act.

Where the trustees use the services of an Investment Adviser, and that Investment Adviser makes recommendations to the trustee which entail the use of derivatives, the trustees are still responsible for ensuring that the use and implementation of derivatives is in accordance with the aims of this DRS.

#### 1. POLICIES FOR THE USE OF DERIVATIVES, INCLUDING AN ANALYSIS OF THE RISKS ASSOCIATED WITH THE USE OF DERIVATIVES WITHIN THE INVESTMENT STRATEGY OF THE FUND.

##### The use of derivatives

The trustees consider that as with any investment, derivatives must fulfill the following criteria:

- (a) a derivative investment must be intended to support the fund's overall investment strategy.
- (b) the purpose of making a specific derivative investment must be consistent with the investment objectives of the fund.
- (c) all investment guidelines in respect of each member must be complied with.

More specifically, the trustees may intend to use derivatives for the following purposes:

- (a) writing (selling) covered options to produce extra income for the fund;
- (b) hedging the portfolio against the risk of adverse movements in market prices and thereby reducing volatility;
- (c) achieving diversified exposure to an entire market through market indices;
- (d) achieving transactional efficiency through reducing the cost of achieving a required exposure;

## **Risk analysis**

The trustees are responsible for the risk management and investment decisions of the fund, including those relating to derivatives. Although professional advice may be sought, the ultimate responsibility remains with the trustees.

There are various types of risks associated with derivatives. These can be broadly categorized under the headings of market risk, basis risk, liquidity risk, credit risk, and legal risk. These risks are described below.

### **A. Market Risk**

Market risk is the risk of adverse movements in markets. It arises through the holding of any financial instrument, physical or derivative, which creates exposure to movements in prices of a security or market. The market risk associated with the use of derivatives is assessed in the context of the risk profile of the total portfolio.

The predominant market risks involved with derivatives include:

1. For "buy to open" options positions
  - the inherent higher volatility of derivatives compared to physical positions.
  - time decay, which reduces the market value of the position over time.
2. For "sell to open" options positions
  - If not covered by physical stock, losses are potentially unlimited.
  - If exercised, the fund may not be able to fulfill the contract's obligation
3. For futures contracts
  - the inherent higher volatility of derivatives compared to physical positions.
  - the internal leverage involved can lead to higher than normal losses.
  - Losses can be potentially unlimited

### **B. Basis Risk**

Basis risk is the risk that the value of a derivative will not move in line with the related physical position.

### **D. Liquidity Risk**

There are two types of liquidity risk that arise from investing in derivatives. These are:

Market Liquidity Risk - the risk that the trustees may not be able to, or cannot easily, unwind or offset a particular position due to inadequate market depth or disruptions in the market place.

Funding Liquidity Risk - the risk that the trustees may not be able to meet the future cash flow obligations from the derivative activities such as meeting margin calls on futures contracts.

### **E. Counter-party (Credit) Risk**

Counter-party risk is the risk that a counter-party will fail to perform contractual obligations, that is default either in whole or part, under a contract.

### **F. Legal Risk**

Legal risk is the risk that a derivative contract will not be legally enforceable.

## 2. RESTRICTIONS & CONTROLS ON THE USE OF DERIVATIVES THAT TAKE INTO CONSIDERATION THE EXPERTISE OF STAFF

With this DRS pertaining to a Self Managed Superannuation Fund, the reference to "staff" will be taken here to be referring primarily to the trustees, and secondarily to other investment personnel that the trustees may engage to execute trades or provide advice.

In order to manage & control the risks in Section 1 above, the trustees undertake to implement the following restrictions, controls, and processes:

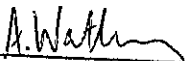
- All open derivative positions are monitored closely on a daily basis.
- Ensuring prior to and during all derivative contracts that any and all potential expiry exercise obligations can be fulfilled by the fund, and that the exercise event is still consistent with the fund's overall investment strategy.
- Ensuring that positions in derivatives are covered. For the purposes of this DRS, cover consists of cash, or assets that are equivalent to cash and can be converted to cash within the settlement period. They must be sufficient to meet all potential obligations arising from the underlying asset exposure represented by the derivative position. Cover may also consist of securities for futures or options contracts.
- The setting and execution of a "stop loss" level for all futures and open "sold" option positions, to reduce "unlimited loss" risk on 'cash settled' contracts.
- Asset allocation targets and exposure limits specified in the investment strategy(s) of the fund include both physical and derivative exposures of the portfolio. The trustees must manage portfolios to these target allocations.
- When a derivative contract is entered into, the trustee takes into consideration the likelihood that the price of a derivative will move in line with the underlying physical position and assesses whether the level of basis risk is acceptable.
- The market depth of the derivative will be assessed to control liquidity risk.
- Sufficient cash reserves are maintained in the fund to fund deposits and margin calls equal to the impact of a considered maximum movement of the net (short plus long) derivative position.
- In order to minimize both counter-party and legal risk, the trustees will use exchange traded options and futures, which are subject to market standard documentation and settlement procedures. Participants in the exchange are subject to regulation.



### 3. COMPLIANCE PROCESSES TO ENSURE THAT CONTROLS ARE EFFECTIVE

The compliance process for the fund includes ongoing monitoring by the trustees to ensure that the above controls and procedures are effective in controlling and managing the identified risks in the use of derivatives. If deficiencies are identified, the trustees will take corrective action. The trustees will review its policies and procedures in an effort to keep current with the evolving derivatives markets and to ensure that they use derivative instruments appropriately and in the best interests of fund members. The trustees will seek advice from an expert investment professional when required to assist with this process.

**Signed**

  
Anne Watling (Chair)  
Trustee

Date: 26/3/2016

## ZOOM SUPER FUND

Drawn by:

**redchip lawyers**  
Level 1, 'The Portal'  
1 Breakfast Creek Road  
Newstead Qld 4000  
Ph: (07) 3852 5055  
Fax: (07) 3852 2559  
Email: redchip@redchip.com.au

On behalf of:-



**Sharemarket College**  
THE POWER OF KNOW HOW

**The Sharemarket College**  
Level 7 Brisbane Club Tower, 241 Adelaide Street  
BRISBANE QLD 4000  
Ph: (07) 3222 5333 Fax: (07) 3222 5353

## The trustee for Zoom Super Fund

ABN:	75 832 008 477
ABN Status:	Active from 18 Sep 2010
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	31 SEVENTH AVE WINDSOR QLD 4030 AUSTRALIA
Status:	Complying

ABN last updated: 10 Mar 2015

Record extracted: 22 Feb 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.

## Zoom Super Fund

**Minutes of a meeting of the Trustee(s)**

held on / / 2019 at 31 Seventh Ave, Windsor, Queensland 4030

<b>PRESENT:</b>	Anne Jeanette Watling and Glenys Ruth Watling
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<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>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the superannuation fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
<b>AUDITORS:</b>	<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>
<b>TAX AGENTS:</b>	<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>

Zoom Super Fund

## Minutes of a meeting of the Trustee(s)

held on        /        / 2019 at 31 Seventh Ave, Windsor, Queensland 4030

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**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.

**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 –

.....

Anne Jeanette Watling

Chairperson

## AUDITOR ENGAGEMENT LETTER

To: The Trustees of the Zoom Superannuation Fund

### Scope

You have requested that we audit the financial report of the Zoom 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 Zoom Superannuation Fund by

\_\_\_\_\_  
Anne Watling – Trustee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Glenys Watling – Trustee

\_\_\_\_\_  
Date

29 June 2018

The Trustees  
Zoom Superannuation Fund  
31 Seventh Avenue  
WINDSOR QLD 4030

Dear Trustees

**RE: ZOOM 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
Sam Micalizzi	\$140 per hour plus GST
Susan Scully	\$100 per hour plus GST
Beverley Cope	\$70 per hour plus GST
David Hamilton	\$60 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**

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I understand and acknowledge the terms of your engagement.

---

Name: Anne Watling  
Date: 29 June 2018

# **2018** Workpapers

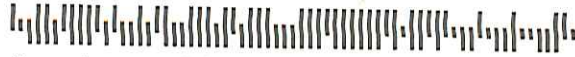
Section B - E

Assets



**B1-1**  
 Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

003911 037



Anne Jeanette Watling and  
 Glenys Ruth Watling ATF  
 Zoom Super Fund  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 21971416  
 BSB: 124083  
 From 15-Mar-2017 to 14-Sep-2017

### Superannuation Savings Account

Account Details	Statement Summary
Anne Jeanette Watling and Glenys Ruth Watling ATF Zoom Super Fund	Opening Balance \$ 30,110.28 cr
Details as at 14-Sep-2017	Total Credits \$ 721.58 cr
	Total Debits \$ 2,330.85 dr
	Credit Interest FYTD \$ 77.21 cr
	Closing Balance \$ 28,501.01 cr

Transactions		Debit	Credit	Balance
<b>2017</b>				
15-Mar	Opening Balance			<b>30,110.28 cr</b>
31-Mar	Dividend Tls Itm Div 001199399469			
31-Mar	Interest		244.43	30,354.71 cr
07-Apr	Tfr To Account 090591766 lb2-07973546	70.00	40.93	30,395.64 cr
30-Apr	Interest			30,325.64 cr
01-May	Withdrawal Audit Fee 30/06/2016	30.00	39.90	30,365.54 cr
07-May	Tfr To Account 090591766 lb2-32500701	70.00		30,335.54 cr
29-May	Direct Credit Ato Ato001100007915648		14.48	30,265.54 cr
31-May	Branch Withdrawal Fee	2.50		30,280.02 cr
31-May	Interest		41.15	30,277.52 cr
07-June	Tfr To Account 090591766 lb2-46895461	70.00		30,318.67 cr
11-June	Pay Anyone To Anne Watling 034041 000180162 lb2-26331522	1,877.70		30,248.67 cr
30-June	Internet Pay Anyone Fee	0.65		28,370.97 cr
30-June	Interest		38.23	28,370.32 cr
07-Jul	Tfr To Account 090591766 lb2-23423525	70.00		28,408.55 cr
31-Jul	Interest		38.53	28,338.55 cr
07-Aug	Tfr To Account 090591766 lb2-16181880	70.00		28,377.08 cr
11-Aug	Debenture Note Interest Tcl Div/ Dist Auf17/00840254		225.25	28,307.08 cr
31-Aug	Interest		38.68	28,532.33 cr
07-Sep	Tfr To Account 090591766 lb2-50218764	70.00		28,571.01 cr
14-Sep	Closing Balance			28,501.01 cr
<b>Total Debits &amp; Credits</b>		<b>2,330.85</b>	<b>721.58</b>	

Overdrawn Rate is .00% p.a.

**Credit Interest Rates**  
 Effective Date: 18/01/2017

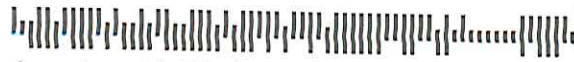
Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.60%

570 57325



Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

004046 037



Anne Jeanette Watling and  
 Glenys Ruth Watling ATF  
 Zoom Super Fund  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 21971416  
 BSB: 124083  
 From 15-Sep-2017 to 14-Mar-2018

### Superannuation Savings Account

Account Details	Statement Summary
Anne Jeanette Watling and Glenys Ruth Watling ATF Zoom Super Fund	Opening Balance \$ 28,501.01 cr
	Total Credits \$ 744.34 cr
	Total Debits \$ 420.00 dr
	Credit Interest FYTD \$ 304.62 cr
Details as at 14-Mar-2018	Closing Balance \$ 28,825.35 cr

Posting Date	Transaction Details	Debit	Credit	Balance
2017				
15-Sep	Opening Balance			28,501.01 cr
28-Sep	Dividend Tls Fnl Div 001205244988		244.43	28,745.44 cr
30-Sep	Interest		37.52	28,782.96 cr
07-Oct	Tfr To Account 090591766 lb2-30896243	70.00		28,712.96 cr
31-Oct	Interest		39.03	28,751.99 cr
07-Nov	Tfr To Account 090591766 lb2-83250243	70.00		28,681.99 cr
30-Nov	Interest		37.74	28,719.73 cr
07-Dec	Tfr To Account 090591766 lb2-30329042	70.00		28,649.73 cr
31-Dec	Interest		38.95	28,688.68 cr
2018				
07-Jan	Tfr To Account 090591766 lb2-82646368	70.00		28,618.68 cr
31-Jan	Interest		38.91	28,657.59 cr
06-Feb	Direct Credit Tcl Payment Pre18/00823200		34.50	28,692.09 cr
07-Feb	Tfr To Account 090591766 lb2-52139863	70.00		28,622.09 cr
16-Feb	Debenture Note Interest Tcl Div/Dist Aui18/00840757		238.00	28,860.09 cr
28-Feb	Interest		35.26	28,895.35 cr
07-Mar	Tfr To Account 090591766 lb2-98915168	70.00		28,825.35 cr
14-Mar	Closing Balance			28,825.35 cr
	<b>Total Debits &amp; Credits</b>	<b>420.00</b>	<b>744.34</b>	
	Overdrawn Rate is .00% p.a.			

#### Credit Interest Rates

Effective Date: 18/01/2017

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.60%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.



Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
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 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

003942 037



Anne Jeanette Watling and  
 Glenys Ruth Watling ATF  
 Zoom Super Fund  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 21971416  
 BSB: 124083  
 From 15-Mar-2018 to 14-Sep-2018

### Superannuation Savings Account

Account Details	Statement Summary
Anne Jeanette Watling and Glenys Ruth Watling ATF Zoom Super Fund	Opening Balance \$ 28,825.35 cr
Details as at 14-Sep-2018	Total Credits \$ 631.72 cr
	Total Debits \$ 2,333.15 dr
	Credit Interest FYTD \$ 71.17 cr
	Closing Balance \$ 27,123.92 cr

Posting Date	Transaction Details	Debit	Credit	Balance
<b>2018</b>				
15-Mar	Opening Balance			28,825.35 cr
29-Mar	Dividend Tis Itm Div 001212453364			28,998.82 cr
31-Mar	Interest		173.47	29,038.02 cr
07-Apr	Tfr To Account 090591766 lb2-30423748	70.00	39.20	28,968.02 cr
30-Apr	Interest			29,006.13 cr
07-May	Tfr To Account 090591766 lb2-34517190	70.00	38.11	28,936.13 cr
14-May	Withdrawal Audit Fee 30/06/2017	30.00		28,906.13 cr
20-May	Pay Anyone To Mca Chartered Accountants 034111 000391206 lb2-01588329	1,880.00		27,026.13 cr
31-May	Branch Withdrawal Fee	2.50		27,023.63 cr
31-May	Internet Pay Anyone Fee	0.65		27,022.98 cr
31-May	Interest			27,060.35 cr
07-June	Tfr To Account 090591766 lb2-75819249	70.00	37.37	26,990.35 cr
30-June	Interest		34.40	27,024.75 cr
07-Jul	Tfr To Account 090591766 lb2-34357429	70.00		26,954.75 cr
31-Jul	Interest			26,990.25 cr
07-Aug	Tfr To Account 090591766 lb2-53490868	70.00	35.50	26,920.25 cr
10-Aug	Debenture Note Interest Tci Div/Dist Auf18/00854069		238.00	27,158.25 cr
31-Aug	Interest		35.67	27,193.92 cr
07-Sep	Tfr To Account 090591766 lb2-89206163	70.00		27,123.92 cr
14-Sep	Closing Balance			27,123.92 cr
Total Debits & Credits		2,333.15	631.72	

Overdrawn Rate is .00% p.a.

YTD Intt \$453.05

#### Credit Interest Rates

Effective Date: 04/05/2018

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.55%



22 August 2018



037R 003916

Ms A Watling & Mrs G Watling  
 Atf Zoom Super Fund  
 31 Seventh Avenue  
 WINDSOR QLD 4030

Re: **MS A WATLING & MRS G WATLING**  
**ATF ZOOM SUPER FUND**

BWA Cash Management Trust Account: **304-123 9079650**

**BWA Cash Management Trust**  
**Annual Tax Statement**  
**For the Year Ended 30 June 2018**

This Annual Tax Statement is provided to assist in the completion of your Income Tax Return.

Opening Balance	01/07/2017	\$34,164.23
Closing Balance	30/06/2018	\$19,093.24
Interest income distributed		\$334.01
<i>Paid in period 01/07/2017 to 30/06/2018</i>		
Resident Withholding Tax		\$0.00
Non-Resident Withholding Tax		\$0.00

*Please verify all entries and notify BWA Managed Investments promptly of any errors, omissions or unauthorised transactions.*

*Should you require any additional information please contact your Financial Adviser or our Client Services Team on 1300 663 117.*

*Colonial First State Investments Limited ABN 98 002 348 352 AFS Licence 232468 (Colonial First State) is the responsible entity of, and issuer of units in, the BWA CMT. The Commonwealth Bank and its subsidiaries do not guarantee the performance or repayment of capital of the BWA CMT. This document has been prepared by Colonial First State based on its understanding of current regulatory requirements and laws as at June 30 2018. Whilst all care has been taken in the preparation of this document (using sources believed to be reliable and accurate), to the maximum extent permitted by law, no person including Colonial First State or any other member of the Commonwealth Bank group of companies, accepts responsibility for any loss suffered by any person arising from reliance on this information. This document does not take into account any person's investment objectives, financial situation or needs. You should read the Product Disclosure Statement (PDS) before making an investment decision and should consider talking to a financial adviser. The PDS can be obtained from the BWAMI website ([www.bwami.com.au](http://www.bwami.com.au)) or by calling our specialist call centre on 1300 663 117.*

**Please retain this statement for tax purposes.**

395009 / 003916 / 0003916



Colonial First State Investments Ltd  
 ABN 98 002 348 352  
 AFSL 232468

**BWA CMT INVESTOR  
 PLUS STATEMENT**

BSB Number	304-123
Account Number	907965-0
Period	1 Jul 17 - 29 Sep 17
Page 1 of 1	Statement Number 27



BS2723CN 085799-000000 (037R)  
**ZOOM SUPER FUND**  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

Name	PAN
Anne Jeanette Watling	50034354

Account of: **ANNE JEANETTE WATLING  
 GLENYS RUTH WATLING**

**TRANSACTION DETAILS FOR ACCOUNT NUMBER: 907965-0**

Date	Particulars	Debit	Credit	Balance
01 JUL 17	<b>OPENING BALANCE</b>			<b>34,164.23</b>
31 JUL 17	CREDIT INTEREST		29.02	34,193.25
31 AUG 17	CREDIT INTEREST		29.04	34,222.29
29 SEP 17	CREDIT INTEREST		27.19	34,249.48
29 SEP 17	<b>CLOSING BALANCE</b>			<b>34,249.48</b>
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$85.25	
30 JUN 17	CREDIT INTEREST RATES Tier 1	\$0.00	@	1.0000% p.a.

**OTHER MANAGEMENT COSTS**

This approximate amount of \$51.15 has been deducted from your investment and includes all the other management costs that were not paid directly out of your account. Interest shown on this statement is net of actual management costs. Other management costs are shown inclusive of the net effect of GST and any reduced input tax credit.

**TOTAL FEES YOU PAID**

This approximate amount of \$51.15 includes all the fees and costs which affected your investment during the period.

Please note, TOTAL FEES YOU PAID includes OTHER MANAGEMENT COSTS.

To view the latest changes to the Product Disclosure Statement relating to your account please go to [www.bwami.com.au/legal-notices](http://www.bwami.com.au/legal-notices).

Please check all entries on this statement carefully. If you believe there has been an error or unauthorised transaction, please contact the BWA Managed Investments on 1300 663 117. For further information relating to your BWA Cash Managed Trust account or dispute resolution procedures, please refer to the relevant Product Disclosure Statement, which can be obtained from BWA Managed Investments website [www.bwami.com.au](http://www.bwami.com.au) or by contacting us on 1300 663 117. If you would prefer not to receive promotional information from BWA Managed Investments, please let us know by calling 1300 663 117.





Colonial First State Investments Ltd  
 ABN 98 002 348 352  
 AFSL 232468

**BWA CMT INVESTOR  
 PLUS STATEMENT**

BSB Number	304-123
Account Number	907965-0
Period	30 Sep 17 - 29 Dec 17
Page 1 of 1	Statement Number 28

BS3633CN 131714-000000 (037R)  
**ZOOM SUPER FUND**  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

<b>Name</b> Anne Jeanette Watling	<b>PAN</b> 50034354
--------------------------------------	------------------------

Account of: **ANNE JEANETTE WATLING  
 GLENYS RUTH WATLING**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 907965-0				
Date	Particulars	Debit	Credit	Balance
30 SEP 17	<b>OPENING BALANCE</b>			34,249.48
31 OCT 17	CREDIT INTEREST		30.03	34,279.51
30 NOV 17	CREDIT INTEREST		28.18	34,307.69
11 DEC 17	The Sharemarket SMC200445	650.00		33,657.69
29 DEC 17	CREDIT INTEREST		26.94	33,684.63
29 DEC 17	<b>CLOSING BALANCE</b>			33,684.63
	TOTAL DEBITS	\$650.00		
	TOTAL CREDITS		\$85.15	
29 SEP 17	CREDIT INTEREST RATES Tier 1	+ \$0.00	@	1.0000% p.a.
	<p><b>OTHER MANAGEMENT COSTS</b>                      This approximate amount of \$51.08 has been deducted from your investment and includes all the other management costs that were not paid directly out of your account. Interest shown on this statement is net of actual management costs. Other management costs are shown inclusive of the net effect of GST and any reduced input tax credit.</p>			
	<p><b>TOTAL FEES YOU PAID</b>                      This approximate amount of \$51.08 includes all the fees and costs which affected your investment during the period.                      Please note, TOTAL FEES YOU PAID includes OTHER MANAGEMENT COSTS.</p>			
	<p>To view the latest changes to the Product Disclosure Statement relating to your account please go to <a href="http://www.bwami.com.au/legal-notices">www.bwami.com.au/legal-notices</a>.</p>			

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Colonial First State Investments Ltd  
 ABN 98 002 348 352  
 AFSL 232468

**BWA CMT INVESTOR  
 PLUS STATEMENT**

BSB Number	<b>304-123</b>
Account Number	<b>907965-0</b>
Period	<b>30 Dec 17 - 29 Mar 18</b>
Page 1 of 1	Statement Number 29

BS0883CN 083346-000000 (037R)  
**ZOOM SUPER FUND**  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

Name	PAN
Anne Jeanette Watling	50034354

Account of: **ANNE JEANETTE WATLING  
 GLENYS RUTH WATLING**

**TRANSACTION DETAILS FOR ACCOUNT NUMBER: 907965-0**

Date	Particulars	Debit	Credit	Balance
30 DEC 17	<b>OPENING BALANCE</b>			<b>33,684.63</b>
31 JAN 18	CREDIT INTEREST			33,715.09
13 FEB 18	The Sharemarket SMC200445	650.00		33,065.09
28 FEB 18	CREDIT INTEREST		25.60	33,090.69
29 MAR 18	CREDIT INTEREST		26.29	33,116.98
29 MAR 18	<b>CLOSING BALANCE</b>			<b>33,116.98</b>

TOTAL DEBITS \$650.00

TOTAL CREDITS \$82.35

29 DEC 17 CREDIT INTEREST RATES  
 Tier 1 \$0.00+ @ 1.0000% p.a.

**OTHER MANAGEMENT COSTS**

This approximate amount of \$49.40 has been deducted from your investment and includes all the other management costs that were not paid directly out of your account. Interest shown on this statement is net of actual management costs. Other management costs are shown inclusive of the net effect of GST and any reduced input tax credit.

**TOTAL FEES YOU PAID**

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Please note, TOTAL FEES YOU PAID includes OTHER MANAGEMENT COSTS.

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Colonial First State Investments Ltd  
 ABN 98 002 348 352  
 AFSL 232468

**BWA CMT INVESTOR  
 PLUS STATEMENT**

BSB Number	304-123
Account Number	907965-0
Period	30 Mar 18 - 29 Jun 18
Page 1 of 3	Statement Number 30



BS1803CN 139522-000000 (037R)  
**ZOOM SUPER FUND**  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

<b>Name</b>	<b>PAN</b>
Anne Jeanette Watling	50034354

Account of: **ANNE JEANETTE WATLING**  
**GLENYS RUTH WATLING**

**TRANSACTION DETAILS FOR ACCOUNT NUMBER: 907965-0**

Date	Particulars	Debit	Credit	Balance
30 MAR 18	<b>OPENING BALANCE</b>			<b>33,116.98</b>
30 APR 18	CREDIT INTEREST		29.04	33,146.02
31 MAY 18	CREDIT INTEREST		28.15	33,174.17
18 JUN 18	B A2M 650 45000435	6,954.50		26,219.67
28 JUN 18	B TWE 400 45682670	7,150.50		19,069.17
29 JUN 18	CREDIT INTEREST		24.07	19,093.24
<b>29 JUN 18</b>	<b>CLOSING BALANCE</b>			<b>19,093.24</b>

TOTAL DEBITS \$14,105.00  
 TOTAL CREDITS \$81.26

29 MAR 18 CREDIT INTEREST RATES  
 Tier 1 \$0.00+ @ 1.0000% p.a.

**OTHER MANAGEMENT COSTS**  
 This approximate amount of \$48.52 has been deducted from your investment and includes all the other management costs that were not paid directly out of your account. Interest shown on this statement is net of actual management costs. Other management costs are shown inclusive of the net effect of GST and any reduced input tax credit.

**TOTAL FEES YOU PAID**  
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 Please note, TOTAL FEES YOU PAID includes OTHER MANAGEMENT COSTS.

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Transurban Holdings Limited ABN 86 098 143 429  
 Transurban Infrastructure Management Limited ABN 27 098 147 678  
 As responsible entity of Transurban Holding Trust ARSN 098 807 419  
 Transurban International Limited ABN 90 121 746 825

023634 000 TCL



MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

## Update your Information



Online:

www.computershare.com.au/easyupdate/tcl



By Mail:

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

## Enquiries:

(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

## Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	TCL
TFN/ABN Status	Quoted
Record Date	29 June 2018
Payment Date	10 August 2018
Direct Credit Reference No.	854069

## Distribution on Stapled Securities

Set out below are the details of your August 2018 Distribution comprising a distribution of 25.5 cents per security and a fully franked dividend of 2.5 cents per security, totalling 28 cents per security (less withholding tax where applicable).

### Dividend

Class Description	Dividend per Security	Number of Securities	Gross Dividend	Franked Amount	Franking Credit	Net Dividend
<sup>1</sup> Triple Stapled Securities	2.5 cents	850	\$21.25	\$21.25	\$9.11	\$21.25

### Distribution

Class Description	Amount per Security	Number of Securities	Non-Assessable Component	Interest Income	Rent and Other Income	Franked Distribution	Gross Distribution	Australian Tax Withheld	Net Distribution	Franking Credit
<sup>2</sup> Triple Stapled Securities	25.5 cents	850	\$54.92	\$126.22	\$35.61	\$0.00	\$216.75	\$0.00	\$216.75	\$0.00

### TOTAL

	No. of Securities at Record Date	Total Distribution and Dividend per Security	Total Gross Distribution and Dividend	Total Australian Tax Withheld	Tax Deferred / Non-Assessable Component	Total Net Distribution and Dividend	Franking Credits
Total	850	28 cents	\$238.00	\$0.00	\$54.92	\$238.00	\$9.11

Important information is also contained on the back of this page

## Your Payment Instruction

BANK OF QUEENSLAND LTD  
 BSB: 124-083 Account number: XXXXXX16

Amount Deposited

AUD \$238.00

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.

C1.

**ZOOM SUPER FUND**  
**GENERAL LEDGER FOR THE PERIOD 01/07/2015 TO 30/06/2016**  
**FROM ACCOUNT 618/001 TO 618/999 - ENTRIES: ALL**

Printed: Tuesday 11 April, 2017 @ 15:48:11

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<b>618</b>		<b><u>Distributions Receivable</u></b>				
<b>618/001</b>		<b><u>Stockland - Units/Ordinary Fully Paid Stapled Securities</u></b>				
01/07/2015		Opening Balance	C11			238.20
<b>618/002</b>		<b><u>Ale Property Group - Ordinary/Units Fully Paid Stapled Securities</u></b>				
		Total Debits:				
		Total Credits:				
		Current Year Profit/(Loss):				N/A



# Stockland

Stockland Corporation Limited  
 ABN 43 000 181 733  
 Stockland Trust Management Limited  
 ABN 86 001 900 741  
 AFSL 241190  
 As Responsible Entity for Stockland Trust  
 ARSN 092 897 348

Stockland Trust Management Limited  
 ABN 86 001 900 741  
 AFSL No. 241190  
 As Responsible Entity for  
 Stockland Trust ABN 12 706 208 920

All correspondence to  
**Computershare Investor Services Pty Limited**  
 GPO Box 7045 Sydney  
 New South Wales 2001 Australia  
 Telephone 1800 804 985  
[www.investorcentre.com/contact](http://www.investorcentre.com/contact)

001413

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SGP

MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

Holder Number: X0056990879  
 Statement Date: 31 August 2015

## ANNUAL TAX STATEMENT FOR YEAR ENDED 30 JUNE 2015

This statement has been prepared to assist with the completion of your Income Tax Return. It is recommended that you contact your accountant or taxation adviser if you have any questions relating to your personal tax position.

Stockland Trust Distributions Refers to your February 2015 and August 2015 Distributions	Cash Distribution	Tax Return Disclosure Amount	Tax Return Label	Yes or No
Non primary production distribution from trust				
Interest	\$46.88			
Other	\$141.78	\$188.66	13U	
Did you have a capital gains tax event?			18G	Y
Gross Capital Gain Comprising:	\$35.65	\$35.65	18H	
Net Capital Gain - 50% discount method	\$17.70 ✓ $\times 2 = 35.40$			
NTARP <sup>1</sup> - Not eligible for discount	\$0.25 ✓	\$17.95	18A	
CGT Concession Component		\$17.70		
Tax Deferred		\$13.89		
TFN Amounts Withheld		(\$0.00)	13R	
tax Withheld (non-residents only)		(\$0.00)		
<b>Net Cash Distribution</b>		<b>\$238.20</b>		

Stockland Corporation Limited	Cash Distribution	Tax Return Disclosure Amount	Tax Return Label
Dividends – Franked			
August 2014:	\$0.00		
February 2015:	\$0.00		
Total	\$0.00	\$0.00	11T
Franking Credit		\$0.00	11U
TFN Amounts Withheld	(\$0.00)	\$0.00	11V
<b>Net Cash Dividend</b>		<b>\$0.00</b>	

<sup>1</sup>Non-taxable Australian real property

### Australian Resident Individuals – Use this statement to complete your 2015 Tax Return

This Tax Statement includes all distributions/dividends that should be included in your 2015 Individual Tax Return and should be read in conjunction with the 2015 Guide to your Stockland Annual Tax Statement which is enclosed.

PLEASE RETAIN THIS STATEMENT FOR YOUR TAX RECORDS.  
 A FEE MAY BE CHARGED FOR REPLACEMENT.

201492\_Tax/001413/001413/3

201492\_01005C

# Computershare Investor Centre - Australia

## Dividends & Payments

### Dividend & Payment Details

STOCKLAND CORPORATION LTD

Ms Anne Jeanette Watling + Mrs Glenys Ruth Watling <ZOOM SUPER FUND> X\*\*\*\*\*0879

#### Summary

Class	FULLY PAID STAPLED SECURITIES
Payment date	27/02/2015
Payment type	Distribution
Payment method	Cheque
Gross amount	\$238.20
Total taxes	\$0.00
Deduction amount	\$0.00
Net amount	\$238.20

#### Taxes and Fees

Withholding Tax \$0.00

IMPORTANT NOTICE: The data shown is a summary for your information only. If you require information to complete your personal taxation return please refer to the individual Payment Advices or Annual Taxation Statements which can be located under the Statements & Documents tab above. The figures above are shown in the currency in which the particular payment was declared, unless the amount paid is in an alternative currency where it will be shown as "Amount Paid".

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## Dividends & Payments

### STOCKLAND CORPORATION LTD

Ms Anne Jeanette Watling + Mrs Glenys Ruth Watling <ZOOM SUPER FUND> X\*\*\*\*\*0879

Payment Date	Net	Type	Method	Status
27/02/2015	\$238.20	Distribution	Cheque	Presented
28/02/2013	\$252.00	Distribution	Direct Credit	Paid

Displaying items 1 - 2 of 2

IMPORTANT NOTE: The data shown is a summary only. If you require information to complete your personal taxation return please refer to the individual Payment Advices or Annual Taxation Statements which can be located under the Statements & Documents tab above.

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# Zoom Super Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Receivable (62000)</b>					
Dividends Receivable (00042)					
01/07/2017	Opening Balance				932.62 DR
30/06/2018	Qantas limited dividend paid on 12/04/2018 recorded as receivable		169.61	C1-3/1	1,102.23 DR
			<b>169.61</b>		<b>1,102.23 DR</b>

**Total Debits: 169.61**

**Total Credits: 0.00**



**Qantas Airways Limited**  
ABN 16 009 661 901

**Qantas Share Registry**  
Level 12, 680 George Street, Sydney NSW 2000  
Locked Bag A14, Sydney South NSW 1235  
Telephone: +61 1800 177 747 (Toll free within Australia)  
Email: registry@qantas.com  
Website: www.qantas.com



037 004609

MS ANNE JEANETTE WATLING &  
MRS GLENYS RUTH WATLING  
<ZOOM SUPER FUND A/C>  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

**Key Details**

**Payment date:** 12 April 2018  
**Record date:** 8 March 2018  
**SRN/HIN:** X00056990879  
**TFN/ABN Status:** RECEIVED AND RECORDED

### Interim Dividend statement for the six months ended 31 December 2017

*This dividend is 100% unfranked and the whole unfranked amount is declared to be non conduit foreign income.*

Description	Dividend rate per share	Participating holding	Unfranked amount	Franked amount	Total amount	Franking credit
Ordinary Shares	A\$0.07	2,423	\$169.61	\$0.00	\$169.61	\$0.00
<b>Gross amount:</b>					<b>\$169.61</b>	
<b>Net dividend amount:</b>					<b>\$169.61</b>	

### IMPORTANT INFORMATION – PAYMENT INSTRUCTIONS

We have been unable to pay your dividend as we did not have your bank details as at the record date. We require your payment instructions to pay you your dividend. See overleaf for instructions on how to update your details online.

Following the processing of your details, your dividend(s) will be paid into your account as soon as possible.

*To view your shares or update your details online including your bank account details, please see the instructions over the page.*

**Retain this statement to assist in preparing your tax return.**





## Payment History

« View:

QAN, X\*\*\*\*\*0879 (MS ANNE JEANETTE WATLING + MRS GLENYS RUTH WATLING <ZOOM SUPER FUND A/C>)

Date range from (dd/mm/yyyy)   to (dd/mm/yyyy)  

Displaying Payment History from 28 Feb 2017 to 28 Feb 2019

Payment Date	Issuer	HIN/SRN EMP ID	Payment Type	Payment Amount	Payment Status	Download Statement
10/10/2018	<a href="#">QAN</a>	<a href="#">X*****0879</a>	<a href="#">Dividend</a>	\$242.30 AUD	<a href="#">Withheld Payment</a>	
12/04/2018	<a href="#">QAN</a>	<a href="#">X*****0879</a>	<a href="#">Dividend</a>	\$169.61 AUD	<a href="#">Withheld Payment</a>	
13/10/2017	<a href="#">QAN</a>	<a href="#">X*****0879</a>	<a href="#">Dividend</a>	\$169.61 AUD	<a href="#">Withheld Payment</a>	
10/04/2017	<a href="#">QAN</a>	<a href="#">X*****0879</a>	<a href="#">Dividend</a>	\$169.61 AUD	<a href="#">Withheld Payment</a>	

Viewing 1 - 4 of 4



Ask us now 

# Zoom Super Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Sundry Debtors (68000)</b>					
Sundry Debtors (68000)					
11/12/2017	The Sharemarket SMC200445		650.00	C1-4/1	650.00 DR
			<b>650.00</b>		<b>650.00 DR</b>
Total Debits: 650.00					
Total Credits: 0.00					



Colonial First State Investments Ltd  
 ABN 98 002 348 352  
 AFSL 232468

**BWA CMT INVESTOR  
 PLUS STATEMENT**

BSB Number	304-123
Account Number	907965-0
Period	30 Sep 17 - 29 Dec 17
Page 1 of 1	Statement Number 28



BS3633CN 131714-000000 (037R)  
 ZOOM SUPER FUND  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

Name	PAN
Anne Jeanette Watling	50034354

Account of: **ANNE JEANETTE WATLING  
 GLENYS RUTH WATLING**

**TRANSACTION DETAILS FOR ACCOUNT NUMBER: 907965-0**

Date	Particulars	Debit	Credit	Balance
30 SEP 17	<b>OPENING BALANCE</b>			<b>34,249.48</b>
31 OCT 17	CREDIT INTEREST		30.03	34,279.51
30 NOV 17	CREDIT INTEREST		28.18	34,307.69
11 DEC 17	The Sharemarket SMC200445	650.00		33,657.69
29 DEC 17	CREDIT INTEREST		26.94	33,684.63
29 DEC 17	<b>CLOSING BALANCE</b>			<b>33,684.63</b>

\*SMC Fee \$650.00 paid twice, hence additional payment recorded through debtors

TOTAL DEBITS \$650.00

TOTAL CREDITS \$85.15

29 SEP 17 CREDIT INTEREST RATES  
 Tier 1 + \$0.00 @ 1.0000% p.a.

**OTHER MANAGEMENT COSTS**

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check 2 payments  
to smc.



I paid twice. I need to  
check.

51 DIVE CRESCENT  
TAURANGA 3110  
NEW ZEALAND  
+64 7 577 8700  
[www.trinitywharf.co.nz](http://www.trinitywharf.co.nz)

## Zoom Super Fund Investment Movement Report

As at 30 June 2018

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Bank - BOQ 219-714-16		28,408.55		1,369.35		(2,753.15)			27,024.75	27,024.75
Bank - BWA CMT 907-965-0		34,164.23		334.01		(15,405.00)			19,093.24	19,093.24
		<b>62,572.78</b>		<b>1,703.36</b>		<b>(18,158.15)</b>			<b>46,117.99</b>	<b>46,117.99</b>
<b>Shares in Listed Companies (Australian)</b>										
CSS - Clean Seas Tuna Limited - Ordinary Fully Paid										<b>D1-1</b>
	55,555.00	4,038.46						55,555.00	4,038.46	2,777.75
QAN - Qantas Airways Limited										
	2,423.00	7,443.10						2,423.00	7,443.10	14,925.68
Telstra Corporation Limited.										
	1,577.00	8,033.89						1,577.00	8,033.89	4,131.74
The A2 Milk Company Limited										
			<b>D1-2</b>							
			650.00	6,954.50				650.00	6,954.50	6,838.00
Transurban Group										
	850.00	7,841.50						850.00	7,841.50	10,174.50
Transurban Group										
					<b>D1-3</b>					
			69.00		(69.00)	0.00	34.50		0.00	
Treasury Wine Estates Limited										
			<b>D1-2</b>							
			400.00	7,150.50				400.00	7,150.50	6,956.00
		<b>27,356.95</b>		<b>14,105.00</b>		<b>0.00</b>	<b>34.50</b>		<b>41,461.95</b>	<b>45,803.67</b>
		<b>89,929.73</b>		<b>15,808.36</b>		<b>(18,158.15)</b>	<b>34.50</b>		<b>87,579.94</b>	<b>91,921.66</b>

## Portfolio Valuation



Smart Money Company Pty Ltd  
 ABN 61 608 667 778 AFS Licence 485760ABN 99 614 692 643 CAR No. 1247682 of Pinnacle Securities Pty Ltd  
 46 WHARF STREET, KANGAROO POINT QLD 4169  
 GPO BOX 71 BRISBANE QLD 4001 Tel 1300 16 14 99 Web: <http://smc.edu.au/>

**Name** MS ANNE JEANETTE WATLING & MRS GLENYS RUTH WATLING  
**Address** ZOOM SUPER FUND  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

**Date** 30/06/2018  
**Account** D201337  
**Advisor** LNN - Les Noon

Security	Description	Units	Average Cost Price	Cost	Closing Price	Market Value	Div Rate Per Share (c)	Yield (%)	Div Income	% of Holdings
A2M	THE A2 MILK COMPANY LIMITED	650	\$10.6992	6,954.50	10.5200	\$6,838.00	0.0000	0.0000	0.00	14.93
CSS	CLEAN SEAS SEAFOOD LIMITED	55,555	\$0.0727	4,038.46	0.0500	\$2,777.75	0.0000	0.0000	0.00	6.06
QAN	QANTAS AIRWAYS LIMITED	2,423	\$3.3173	8,037.76	6.1600	\$14,925.68	14.0000	2.2700	339.22	32.59
TCL	TRANSURBAN GROUP	850	\$9.2253	7,841.50	11.9700	\$10,174.50	56.0000	4.6800	476.00	22.21
TLS	TELSTRA CORPORATION LIMITED.	1,577	\$5.0944	8,033.89	2.6200	\$4,131.74	26.5000	10.1100	417.90	9.02
TWE	TREASURY WINE ESTATES LIMITED	400	\$17.8763	7,150.50	17.3900	\$6,956.00	28.0000	1.6100	112.00	15.19
<b>Total</b>		<b>AUD</b>		<b>42,056.61</b>		<b>45,803.67</b>			<b>1,345.13</b>	
<b>Portfolio Total</b>		<b>AUD</b>		<b>42,056.61</b>		<b>45,803.67</b>			<b>1345.12</b>	

This valuation is compiled from information which is believed to be accurate and reliable at the time. However, no liability can be accepted for any error or omission. The income column is calculated on the basis that the stocks as recorded in the portfolio receive a dividend equivalent to that of the previous financial year. It is therefore an estimate of annual dividend income only. Please note this is not a tax report and cannot be relied upon as such. It is the responsibility of the beneficial owner of the securities to keep accurate records in relation to cost bases. Please speak to your adviser if you would like to learn more about our full Administration Services which includes full tax reporting.





Smart Money Company Pty Ltd  
AFS Licence 485760 ABN 61 608 667 778 ABN 99 614 692 643 CAR No. 1247682 of Pinnacle Securities Pty Ltd

46 WHARF STREET,, KANGAROO POINT QLD 4169, GPO BOX 71 BRISBANE QLD 4001

Tel 1300 16 14 99 Web: <http://smc.edu.au/>

Executed by D2MX Pty Ltd, ACN 113 959 596, AFSL 297950

MS ANNE JEANETTE WATLING & MRS GLENYS RUTH WATLING  
ZOOM SUPER FUND  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

PERIOD 01/07/2017 to 30/06/2018

ACCOUNT No. D201337

ADVISOR LNN - Les Noon

PAGE 1 of 1

DATE	REF	TRANS	DESCRIPTION	DEBIT	CREDIT	BALANCE
01/07/2017			Open Balance			0.00
14/06/2018	45000435	CB	Buy 650 A2M @ 10.6400	6,954.50		6,954.50
18/06/2018	C136010	BR	BANK WEST CMA BSB:304123 Acc:9079650		6,954.50Cr	0.00
26/06/2018	45682670	CB	Buy 400 TWE @ 17.7800	7,150.50		7,150.50
28/06/2018	C138112	BR	BANK WEST CMA BSB:304123 Acc:9079650		7,150.50Cr	0.00
				14,105.00	14,105.00Cr	

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# The a2 Milk Company Limited

ARBN: 70 357 420 356  
Place of Incorporation: New Zealand

D1-2/1

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:  
**PERSHING SECURITIES AUSTRALIA  
PTY LTD**  
GPO BOX 5343  
SYDNEY, NSW 2001  
☎ 02 8999 4027



149927 01792  
MS ANNE JEANETTE WATLING &  
MRS GLENYS RUTH WATLING  
<ZOOM SUPER FUND A/C>  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

Holder ID Number (HIN):	0056990879
CHESS Sponsor's ID (PID):	01792
Statement Period:	June 2018
Page:	1 of 1

### A2M - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
18 Jun 18	Movement of Securities due to Purchase, Sale or Transfer	0179285690412900		650		650

#### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.
- ☛ Do you have a small shareholding? Donate to Australian charities using ShareGift's brokerage-free service & receive tax deduction when over \$2. [www.sharegiftaustralia.org.au](http://www.sharegiftaustralia.org.au)

**Refer overleaf for additional important information**

#### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# Treasury Wine Estates Limited

ABN: 24 004 373 862  
Place of Incorporation: VIC

D1-2/2

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:  
**PERSHING SECURITIES AUSTRALIA  
PTY LTD**  
GPO BOX 5343  
SYDNEY, NSW 2001  
☎ 02 8999 4027



149927 01792  
MS ANNE JEANETTE WATLING &  
MRS GLENYS RUTH WATLING  
<ZOOM SUPER FUND A/C>  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

Holder ID Number (HIN):	0056990879
CHESS Sponsor's ID (PID):	01792
Statement Period:	June 2018
Page:	1 of 1

### TWE - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
28 Jun 18	Movement of Securities due to Purchase, Sale or Transfer	0179285793366400		400		400

#### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.
- ☛ Do you have a small shareholding? Donate to Australian charities using ShareGift's brokerage-free service & receive tax deduction when over \$2. [www.sharegiftaustralia.org.au](http://www.sharegiftaustralia.org.au)

**Refer overleaf for additional important information**

#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX 2975  
MELBOURNE VIC 3001  
Ph: 1300 850 505



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215



Online:

[www.investorcentre.com/contact](http://www.investorcentre.com/contact)



By Mail:

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

**Enquiries:**

(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

012136 000 TCL



MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

**Holder Identification Number (HIN)**

HIN WITHHELD

ASX Code	TCL
TFN/ABN Status	Quoted
Payment Date	6 February 2018
Direct Credit Reference No.	823200

## Retail Entitlement Offer Premium Payment

As announced on 29 January 2018, Transurban received applications for approximately \$399 million worth of new securities under the retail component of its pro-rata accelerated renounceable 3 for 37 entitlement offer with retail entitlements trading (“Retail Entitlement Offer”). Approximately \$156 million worth of new securities, representing those entitlements attributable to eligible renouncing and ineligible retail security holders, were offered for sale via a bookbuild process at the offer price of \$11.40 per security. The retail shortfall bookbuild was completed on 29 January 2018, with the bookbuild clearing at a price of \$11.90 per security, a \$0.50 per security premium over the offer price. Accordingly, a premium of \$0.50 for each entitlement not taken up under the Retail Entitlement Offer is being paid.

Set out below are the details of your Retail Entitlement Offer premium payment.

Payment description	Payment amount per entitlement	Number of entitlements not taken up	Gross Payment
Premium Payment	\$0.50	69	\$34.50
<b>Net Payment</b>			<b>\$34.50</b>

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

## Your Payment Instruction

BANK OF QUEENSLAND LTD  
 BSB: 124-083 Account number: XXXXXX16

Amount Deposited

**AUD\$34.50**

If payment cannot be made to the above account, the funds will be held pending receipt of your valid direct credit instructions.

# **2018** Workpapers

Section F - I

Liabilities

# **2018** Workpapers

Section J - L

Members' Fund

## Zoom Super 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	
<b>Anne Jeanette Watling (Age: 46)</b>											
WATANN00001A - Accumulation											
97,155.09	0.00	0.00	(2,890.13)	0.00	0.00	0.00	(355.30)	0.00	0.00	0.00	94,620.26
<b>97,155.09</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,890.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(355.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94,620.26</b>
<b>Glenys Ruth Watling (Age: 77)</b>											
WATGLE00001A - Accumulation											
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>97,155.09</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,890.13)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(355.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94,620.26</b>

# Members Statement

Anne Jeanette Watling  
31 Seventh Ave  
Windsor, Queensland, 4030, Australia

## Your Details

Date of Birth : 28/08/1971  
Age: 46  
Tax File Number: Provided  
Date Joined Fund: 18/09/2010  
Service Period Start Date: 28/08/1995  
Date Left Fund:  
Member Code: WATANN00001A  
Account Start Date 18/09/2010  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 94,620.26  
Total Death Benefit 94,620.26  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

Total Benefits 94,620.26

Preservation Components

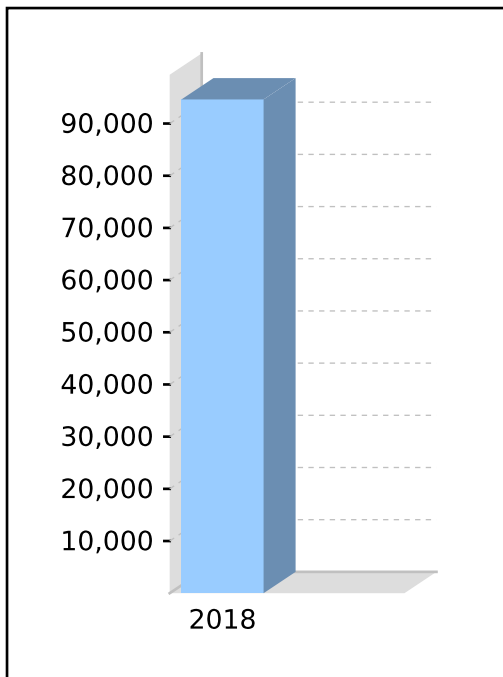
Preserved 94,620.26  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable 94,620.26

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	97,155.09
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(2,890.13)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(355.30)
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	94,620.26





# Members Statement

Glenys Ruth Watling  
31 Seventh Ave  
Windsor, Queensland, 4030, Australia

## Your Details

Date of Birth : 08/09/1940  
Age: 77  
Tax File Number: Not Provided  
Date Joined Fund: 18/09/2010  
Service Period Start Date:  
Date Left Fund:  
Member Code: WATGLE00001A  
Account Start Date 18/09/2010  
Account Phase: Accumulation Phase  
Account Description: Accumulation

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

## Your Balance

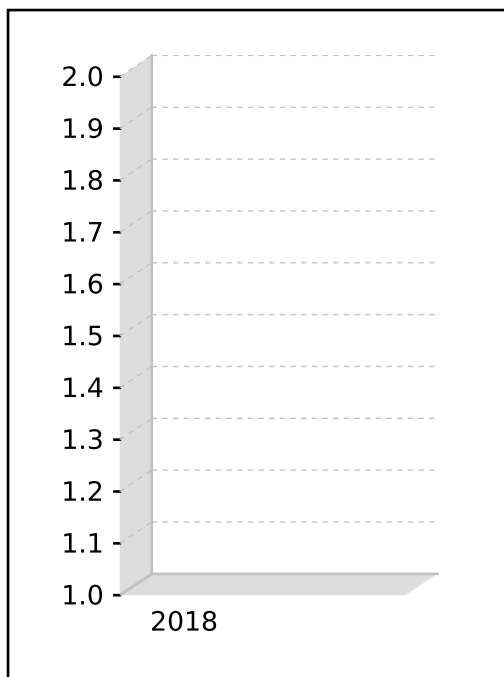
### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable



## Your Detailed Account Summary

This Year

Opening balance at 01/07/2017

#### Increases to Member account during the period

Employer Contributions  
Personal Contributions (Concessional)  
Personal Contributions (Non Concessional)  
Government Co-Contributions  
Other Contributions  
Proceeds of Insurance Policies  
Transfers In  
Net Earnings  
Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
Contributions Tax  
Income Tax  
No TFN Excess Contributions Tax  
Excess Contributions Tax  
Refund Excess Contributions  
Division 293 Tax  
Insurance Policy Premiums Paid  
Management Fees  
Member Expenses  
Benefits Paid/Transfers Out  
Superannuation Surcharge Tax  
Internal Transfer Out

Closing balance at 30/06/2018

0.00

# **2018** Workpapers

Section M

Income

## Zoom Super Fund

## Distribution Reconciliation Report

For The Period 01 July 2017 - 30 June 2018

Date	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income	
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free
<b>Shares in Listed Companies (Australian)</b>															
TCL.AX Transurban Group M1-1 TO M1-3															
16/02/2018	238.00	21.25		128.21	9.11		S							88.54	158.57
30/06/2018	238.00	21.25		161.83	9.11		S							54.92	192.19
	476.00	42.50		290.04	18.22									143.46	350.76
	<b>476.00</b>	<b>42.50</b>		<b>290.04</b>	<b>18.22</b>									<b>143.46</b>	<b>350.76</b>

**Zoom Super Fund**

**Distribution Reconciliation Report**

For The Period 01 July 2017 - 30 June 2018

Date	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * <sub>6</sub>
<b>TOTAL</b>	<b>476.00</b>	<b>42.50</b>		<b>290.04</b>	<b>18.22</b>										<b>143.46</b>	<b>350.76</b>

**Total Distributed Gains**

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

\*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Franking Credits	Less Other Deduction	Total
	<b>TOTAL \$332.54</b>					
11M Gross trust distributions	42.50		290.04	18.22		<b>350.76</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

Transurban Holdings Limited ABN 86 098 143 429  
 Transurban Infrastructure Management Limited ABN 27 098 147 678  
 As responsible entity of Transurban Holding Trust ARSN 098 807 419  
 Transurban International Limited ABN 90 121 746 825

## Update your Information



**Online:**  
[www.computershare.com.au/easyupdate/tcl](http://www.computershare.com.au/easyupdate/tcl)



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

## Enquiries:

(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

023634 000 TCL

MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

Holder Identification Number (HIN)

HIN WITHHELD

Dear Security holder,

## Annual Tax Statement

Please use the information in this statement when preparing your income tax return

### TRIPLE STAPLED SECURITIES – DISTRIBUTIONS

Australian Resident Individual Investors should use the below Tax Statement to assist in completing their 2018 income tax return. This Annual Tax Statement should be read in conjunction with the Transurban Tax Statement Guide, available on the Transurban website at <https://www.transurban.com/investor-centre/distributions-and-tax/tax-guides>. If an investor has a tax year ending on a date other than 30 June, they should seek advice from their tax adviser.

Transurban Holding Trust ("THT") is an Attribution Managed Investment Trust ("AMIT") for the 2018 income year. It is required to provide you with an AMIT Member Annual ("AMMA") Statement. This Annual Tax Statement is also your AMMA Statement in respect of your security holding in THT during the year ended 30 June 2018. This AMMA Statement also provides a reasonable estimate of the AMIT cost base net amount for the year ended 30 June 2018.

This Annual Tax Statement and accompanying notes are not intended to be tax advice and investors should consult a professional tax adviser if necessary for completion of income tax returns.

#### Part A: Components of the Distribution

##### Dividend <sup>1</sup>

Period End Date	Dividends (per Security)	No. of Securities held	Gross Dividend	Franked Amount	Franking Credits	Net Dividend
30/06/2017 (paid 11/08/2017)	\$0.035	850	\$29.75	\$29.75	\$12.75	\$29.75
31/12/2017 (paid 16/02/2018)	\$0.025	850	\$21.25	\$21.25	\$9.11	\$21.25
<b>Total</b>			\$51.00	\$51.00	\$21.86	\$51.00

##### Distribution <sup>2</sup>

Period End Date	Distribution (per Unit)	No. of Units held	Assessable Australian Income (Attribution Amounts)				Non- Assessable Amount	Gross Distribution	Tax Withheld	Net Distribution	Tax Offset Franking Credits
			Interest Income	Rent and Other Income	Franked Distribution						
31/12/2017 (paid 16/02/2018)	\$0.255	850	\$95.67	\$32.54	\$0.00	\$88.54	\$216.75	\$0.00	\$216.75	\$0.00	
30/06/2018 (paid 10/08/2018)	\$0.255	850	\$126.22	\$35.61	\$0.00	\$54.92	\$216.75	\$0.00	\$216.75	\$0.00	
<b>Total</b>			\$221.89	\$68.15	\$0.00	\$143.46	\$433.50	\$0.00	\$433.50	\$0.00	

#### Notes:

- This dividend represents the payment from Transurban Holdings Limited ABN 86 098 143 429.
- This distribution represents the payment from Transurban Holding Trust ABN 30 169 362 255.

#### Part B: Attribution Managed Investment Trust Cost Base Adjustment - THT

AMIT cost base net decrease amount	\$143.46
------------------------------------	----------

Transurban Holdings Limited ABN 86 098 143 429  
 Transurban Infrastructure Management Limited ABN 27 098 147 678  
 As responsible entity of Transurban Holding Trust ARSN 098 807 419  
 Transurban International Limited ABN 90 121 746 825

**All correspondence to:**  
 Computershare Investor Services Pty Limited  
 GPO Box 2975 Melbourne  
 Victoria 3001 Australia  
 Enquiries (within Australia) 1300 360 146  
 (outside Australia) 61 3 9415 4315  
[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

018417 000 TCL



MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

### Holder Identification Number (HIN)

**HIN WITHHELD**

ASX Code TCL  
 TFN/ABN Status Quoted  
 Record Date 29 December 2017  
 Payment Date 16 February 2018  
 Direct Credit Reference No. 840757

## Distribution on Stapled Securities

Set out below are the details of your February 2018 Distribution comprising a distribution of 25.5 cents per security and a fully franked dividend of 2.5 cents per security, totalling 28 cents per security (less withholding tax where applicable).

### Distribution

Class Description	Amount per Security	Number of Securities	Non-Assessable Component	Interest Income	Rent and Other Income	Franked Distribution	Gross Distribution	Australian Tax Withheld	Net Distribution	Franking Credit
<sup>2</sup> Triple Stapled Securities	25.5 cents	850	\$88.54	\$95.67	\$32.54	\$0.00	\$216.75	\$0.00	\$216.75	\$0.00

### Dividend

Class Description	Dividend per Security	Number of Securities	Gross Dividend	Franked Amount	Franking Credit	Net Dividend
<sup>1</sup> Triple Stapled Securities	2.5 cents	850	\$21.25	\$21.25	\$9.11	\$21.25

## TOTAL

	No. of Securities at Record Date	Total Distribution and Dividend per Security	Total Gross Distribution and Dividend	Total Australian Tax Withheld	Tax Deferred / Non-Assessable Component	Total Net Distribution and Dividend	Franking Credits
Total	850	28 cents	\$238.00	\$0.00	\$88.54	\$238.00	\$9.11

Important information is also contained on the back of this page

## Your Payment Instruction

BANK OF QUEENSLAND LTD  
 BSB: 124-083 Account number: XXXXXX16

Amount Deposited  
**\$238.00**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.

Transurban Holdings Limited ABN 86 098 143 429  
 Transurban Infrastructure Management Limited ABN 27 098 147 678  
 As responsible entity of Transurban Holding Trust ARSN 098 807 419  
 Transurban International Limited ABN 90 121 746 825

023634 000 TCL



MS ANNE JEANETTE WATLING &  
 MRS GLENYS RUTH WATLING  
 <ZOOM SUPER FUND A/C>  
 31 SEVENTH AVENUE  
 WINDSOR QLD 4030

## Update your Information



Online:

[www.computershare.com.au/easyupdate/tcl](http://www.computershare.com.au/easyupdate/tcl)



By Mail:

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

## Enquiries:

(within Australia) 1300 360 146  
 (international) +61 3 9415 4315

## Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	TCL
TFN/ABN Status	Quoted
Record Date	29 June 2018
Payment Date	10 August 2018
Direct Credit Reference No.	854069

## Distribution on Stapled Securities

Set out below are the details of your August 2018 Distribution comprising a distribution of 25.5 cents per security and a fully franked dividend of 2.5 cents per security, totalling 28 cents per security (less withholding tax where applicable).

### Dividend

Class Description	Dividend per Security	Number of Securities	Gross Dividend	Franked Amount	Franking Credit	Net Dividend
<sup>1</sup> Triple Stapled Securities	2.5 cents	850	\$21.25	\$21.25	\$9.11	\$21.25

### Distribution

Class Description	Amount per Security	Number of Securities	Non-Assessable Component	Interest Income	Rent and Other Income	Franked Distribution	Gross Distribution	Australian Tax Withheld	Net Distribution	Franking Credit
<sup>2</sup> Triple Stapled Securities	25.5 cents	850	\$54.92	\$126.22	\$35.61	\$0.00	\$216.75	\$0.00	\$216.75	\$0.00

### TOTAL

	No. of Securities at Record Date	Total Distribution and Dividend per Security	Total Gross Distribution and Dividend	Total Australian Tax Withheld	Tax Deferred / Non-Assessable Component	Total Net Distribution and Dividend	Franking Credits
Total	850	28 cents	\$238.00	\$0.00	\$54.92	\$238.00	\$9.11

Important information is also contained on the back of this page

## Your Payment Instruction

BANK OF QUEENSLAND LTD  
 BSB: 124-083 Account number: XXXXXX16

Amount Deposited

**AUD \$238.00**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.

# Zoom Super 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
<b>Bank Accounts</b>												
Bank - BOQ 219-714-16	453.05			453.05	0.00	0.00	0.00	453.05	B1-1		0.00	0.00
Bank - BWA CMT 907-965-0	334.01			334.01	0.00	0.00	0.00	334.01	B1-2		0.00	0.00
	<b>787.06</b>			<b>787.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>787.06</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
QAN.AX QAN - Qantas Airways Limited	M2-1 169.61	0.00	169.61		0.00			169.61		0.00		
TLS.AX Telstra Corporation Limited.	M2-2 417.90	417.90	0.00		179.10			597.00		0.00		
TCL.AX Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	M1 476.00	42.50		290.04	18.22	0.00	0.00	350.76		0.00	0.00	143.46
	<b>1,063.51</b>	<b>460.40</b>	<b>169.61</b>	<b>290.04</b>	<b>197.32</b>	<b>0.00</b>	<b>0.00</b>	<b>1,117.37</b>		<b>0.00</b>	<b>0.00</b>	<b>143.46</b>
	<b>1,850.57</b>	<b>460.40</b>	<b>169.61</b>	<b>1,077.10</b>	<b>197.32</b>	<b>0.00</b>	<b>0.00</b>	<b>1,904.43</b>		<b>0.00</b>	<b>0.00</b>	<b>143.46</b>

Assessable Income (Excl. Capital Gains) **1,904.43**Net Capital Gain **0.00****Total Assessable Income 1,904.43**

\* 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.





**Qantas Airways Limited**  
ABN 16 009 661 901

**Qantas Share Registry**  
Level 12, 680 George Street, Sydney NSW 2000  
Locked Bag A14, Sydney South NSW 1235  
Telephone: +61 1800 177 747 (Toll free within Australia)  
Email: registry@qantas.com  
Website: www.qantas.com



037 004609

MS ANNE JEANETTE WATLING &  
MRS GLENYS RUTH WATLING  
<ZOOM SUPER FUND A/C>  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

**Key Details**

**Payment date:** 12 April 2018  
**Record date:** 8 March 2018  
**SRN/HIN:** X00056990879  
**TFN/ABN Status:** RECEIVED AND RECORDED

### Interim Dividend statement for the six months ended 31 December 2017

*This dividend is 100% unfranked and the whole unfranked amount is declared to be non conduit foreign income.*

Description	Dividend rate per share	Participating holding	Unfranked amount	Franked amount	Total amount	Franking credit
Ordinary Shares	A\$0.07	2,423	\$169.61	\$0.00	\$169.61	\$0.00
<b>Gross amount:</b>					<b>\$169.61</b>	
<b>Net dividend amount:</b>					<b>\$169.61</b>	

### IMPORTANT INFORMATION – PAYMENT INSTRUCTIONS

We have been unable to pay your dividend as we did not have your bank details as at the record date. We require your payment instructions to pay you your dividend. See overleaf for instructions on how to update your details online.

Following the processing of your details, your dividend(s) will be paid into your account as soon as possible.

*To view your shares or update your details online including your bank account details, please see the instructions over the page.*

**Retain this statement to assist in preparing your tax return.**



037/08180

MS ANNE JEANETTE WATLING &  
MRS GLENYS RUTH WATLING  
<ZOOM SUPER FUND A/C>  
31 SEVENTH AVENUE  
WINDSOR QLD 4030

Telstra Share Registrar  
C/- Link Market Services Limited  
PO Box A942, SYDNEY SOUTH NSW 1234

T (Australia): 1300 88 66 77  
T (Overseas): +61 2 8280 7756  
E: telstra@linkmarketservices.com.au  
W: www.linkmarketservices.com.au/telstra

# Telstra Dividend

For the period ended 31 December 2017

The dividend payment of Telstra Corporation Limited for the period ended 31 December 2017 includes an interim ordinary dividend of 7.5 cents per share and an interim special dividend of 3.5 cents per share, both 100% franked at the company tax rate of 30%. This total dividend amount and franking credit may need to be disclosed as assessable income on your Australian Tax Return. Please keep this statement for your tax records as a fee will be charged for a replacement.

Payment Description	Total Interim Dividend per share	Shares held	Unfranked Amount	Franked Amount	Total Dividend Amount	Franking Credit
Interim ordinary dividend 7.5 cents per share and Interim special dividend 3.5 cents per share	11 cents	1,577	\$0.00	\$173.47	\$173.47	\$74.34
				<b>\$173.47</b>		
				<b>+\$244.43</b>		
				<b>=\$417.90</b>		

Your dividend payment has been credited to your nominated account (listed below):

BSB: 124-083

Account Number: \*\*\*\*1416

Account Name: ZOOM SUPER FUND

Direct Credit: 001212453364

Reference Number: (a unique code for your dividend payment which will appear on your bank statement).

A payment has been made into the above account. If this account is not valid, please visit [www.linkmarketservices.com.au/telstra](http://www.linkmarketservices.com.au/telstra) to update your details. Once your details have been updated, a payment will be made within 7 business days.

## Dividend Reinvestment Plan

If you're a resident of Australia or New Zealand, you can choose to have your dividends reinvested into additional Telstra shares under our Dividend Reinvestment Plan (DRP).

To register for the DRP please go to [www.linkmarketservices.com.au/telstra](http://www.linkmarketservices.com.au/telstra). For more information on our DRP, including the DRP rules, visit [www.telstra.com/drps](http://www.telstra.com/drps).

## Your shareholding information

HIN/SRN: X00056990879

Share Class: Ordinary

TFN/ABN Status: Quoted

Record Date: 1 March 2018

Payment Date: 29 March 2018

Update your details online at [www.linkmarketservices.com.au/telstra](http://www.linkmarketservices.com.au/telstra)



## Zoom Super Fund

## Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
Transurban Group												
05/03/2015	02/02/2018	69.00	0.00	34.50	34.50	0.00	0.00	0.00	0.00	34.50	0.00	0.00
		<b>69.00</b>	<b>0.00</b>	<b>34.50</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>
		<b>69.00</b>	<b>0.00</b>	<b>34.50</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>
		<b>69.00</b>	<b>0.00</b>	<b>34.50</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>

## Zoom Super Fund

**Capital Gains Reconciliation Report**

For the period: 01 July 2017 to 30 June 2018

	Total	Discounted	Indexed	Other	Notional
<b>Losses available to offset</b>					
Carried forward from prior losses	11,841.30				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
<b>Total Losses Available</b>	<b>11,841.30</b>				
<b>Total Losses Available - Collectables</b>	<b>0.00</b>				
<b>Capital Gains</b>					
Capital gains from disposal of assets	34.50	34.50	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
<b>Capital Gains Before Losses applied</b>	<b>34.50</b>	<b>34.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Losses and discount applied</b>					
Losses applied	34.50	34.50	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				

## Zoom Super Fund

# Capital Gains Reconciliation Report

For the period: 01 July 2017 to 30 June 2018

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	Total	Discounted	Indexed	Other	Notional
<b>Net Capital Gain</b>					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
<b>Total Net Capital Gain (11A)</b>	<b>0.00</b>				
<b>Net Capital Losses Carried Forward to later income</b>					
Net Capital Losses Carried Forward to later income years	11,806.80				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
<b>Total Net Capital Losses Carried Forward to later income years (14V)</b>	<b>11,806.80</b>				

### 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

Zoom Superannuation Fund  
 31 Seventh Avenue  
 WINDSOR QLD 4030

**Tax Invoice**  
**008367**  
 Ref: WATL0002  
 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
<b>Terms: Seven Days</b>	<b>Amount Due: \$ 1,880.00</b>

*Less: Audit Fees \$ 330.00 (N1-2)*  
*Net Accounting Fees \$ 1,550.00*

*Please detach the portion below and forward with your payment*

<b>Direct Debit Details</b> <b>Westpac Bank</b> 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	<b>Remittance Advice</b>				Invoice: 008367 Ref: WATL0002 11 May, 2018
	Zoom Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	Amount Due: \$ 1,880.00				
Cardholder .....	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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Signature .....	Expiry Date .....			



**SUPER AUDITS****TAX INVOICE**

**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:** 18 May 2018

**Recipient:** Zoom Super Fund

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

**Description of Services**

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

**Fee:** \$300.00

**GST:** \$30.00

**Total:** \$330.00

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.

# Zoom Super Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Investment Expenses (37500)</b>					
Investment Expenses (00028)					
07/07/2017	DM TFR TO ACCOUNT 090591766		70.00		70.00 DR
07/08/2017	DM TFR TO ACCOUNT 090591766		70.00		140.00 DR
07/09/2017	DM TFR TO ACCOUNT 090591766		70.00		210.00 DR
07/10/2017	DM TFR TO ACCOUNT 090591766		70.00		280.00 DR
07/11/2017	DM TFR TO ACCOUNT 090591766		70.00	N2-2	350.00 DR
07/12/2017	DM TFR TO ACCOUNT 090591766		70.00		420.00 DR
07/01/2018	DM TFR TO ACCOUNT 090591766		70.00		490.00 DR
07/02/2018	DM TFR TO ACCOUNT 090591766		70.00		560.00 DR
13/02/2018	The Sharemarket SMC200445		650.00	N2-1	1,210.00 DR
07/03/2018	DM TFR TO ACCOUNT 090591766		70.00		1,280.00 DR
07/04/2018	DM TFR TO ACCOUNT 090591766		70.00	N2-2	1,350.00 DR
07/05/2018	DM TFR TO ACCOUNT 090591766		70.00		1,420.00 DR
07/06/2018	DM TFR TO ACCOUNT 090591766		70.00		1,490.00 DR
			<b>1,490.00</b>		<b>1,490.00 DR</b>

**Total Debits: 1,490.00**

**Total Credits: 0.00**

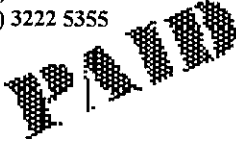


**Sharemarket College**  
THE POWER OF KNOW HOW

**Tax Invoice**

46 Wharf Street Kangaroo Point QLD 4169  
Postal: GPO Box 71 Brisbane Qld 4001  
Email: accounts@smc.edu.au

Ph: (07) 3222 5300  
Fax: (07) 3222 5355



Date:	Invoice No:
13/02/2018	951

ABN: 27 009 247 214

**Invoice To:**

**The Trustee for Zoom Super Fund**  
**31 Seventh Avenue**  
**Windsor, QLD 4030**

OP Code
200445

Qty	Description	Rate	Tax	Amount
1	<b>SMC Research Service &amp; College Membership annual</b>	650.00	FRE	650.00

The Sharemarket College Pty Ltd ABN 27009247214 AFSL 331635

<b>Subtotal</b>	\$650.00
<b>GST</b>	\$0.00
<b>Total</b>	\$650.00

**Payment Options**

**EFT**      BSB: 034-002    A/C No: 689011  
Account Name: The Sharemarket College


**Credit Card**      We accept all major credit cards

**Direct Debit**      To have a Direct Debit form mailed out to you please contact our Accounts Department

<b>Payments/Credits</b>	-\$650.00
-------------------------	-----------

<b>Balance Due</b>	\$0.00
--------------------	--------

<b>Balance Due:</b>	13/02/2018
---------------------	------------

Expense of Zoom Super  
Fund   
- Access to Online Trading data  
\$70 / month  
= \$840 Annual

51 DIVE CRESCENT  
TAURANGA 3110  
NEW ZEALAND  
+64 7 577 8700  
[www.trinitywharf.co.nz](http://www.trinitywharf.co.nz)



Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

005624 037



Ms Anne J Watling  
 31 Seventh Avenue  
 WINDSOR QLD 4030

**STATEMENT**

Account Number: 90591766  
 BSB: 124157  
 From 29-June-2017 to 28-Sep-2017

**Day2Day Plus Account**

Account Details	Statement Summary
Ms Anne J Watling	Opening Balance \$ 1,090.86 cr
Details as at 28-Sep-2017	Total Credits \$ 210.00 cr
	Total Debits \$ 140.00 dr
	Closing Balance \$ 1,160.86 cr

Transactions		Debit	Credit	Balance
<b>2017</b>				
29-June	Opening Balance			1,090.86 cr
07-Jul	Tfr From 021971416 lb2-23423525		70.00	1,160.86 cr
27-Jul	Direct Debit D2mx Pty Ltd 428611	70.00		1,090.86 cr
07-Aug	Tfr From 021971416 lb2-16181880		70.00	1,160.86 cr
31-Aug	Direct Debit D2mx Pty Ltd 429364	70.00		1,090.86 cr
07-Sep	Tfr From 021971416 lb2-50218764		70.00	1,160.86 cr
28-Sep	Closing Balance			1,160.86 cr
<b>Total Debits &amp; Credits</b>		<b>140.00</b>	<b>210.00</b>	

Overdrawn Rate is 17.20% p.a.

**Regular payment arrangements**

For information on Regular Payment Arrangements including:

1. Definition of a Regular Payment
2. Benefits of a Regular Payment
3. Customer Responsibilities and Obligations and
4. Customer Rights

Please refer to [www.boq.com.au/cardswitching.htm](http://www.boq.com.au/cardswitching.htm) or contact your local branch for a copy of the Terms and Conditions.

**Fraud alert - New Visa card phone scam**

A new scam has been identified where cardholders receive a call from someone claiming to be from Visa's Fraud & Security department. The caller claims they are verifying an unusual transaction and already has many of the cardholders details, but will ultimately request the CVV (3 digit number on reverse of card) enabling fraudulent transactions to be processed. Under no circumstances will the Bank or Visa request such information. Any queries should be directed to your nearest branch or our Customer Contact Centre on 1300 55 72 72.

**Statement Integrity**

You should check all entries appearing on this statement for error or possible unauthorised transactions. Further information about your account, including details of benefits or fees and charges, can be found in the relevant Terms and Conditions or Fees and Charges booklets and can be obtained at any BOQ branch or by calling our Customer Contact Centre on 1300 55 72 72 or by visiting our website [boq.com.au](http://www.boq.com.au). If you have a problem or complaint, information about our dispute resolution process is available at any branch or through the Customer Contact Centre.

SECURITY ALERT FOR PIN AND PAC HOLDERS - visit [www.boq.com.au](http://www.boq.com.au)

Protect your card. Always carry it with you and never give it to anybody, including family or friends. Don't tell anyone your PIN or PAC, & don't let anyone see your PIN when using ATMs/Eftpos. Don't record your PIN on your card. Don't record your PAC in the same place as your CAN, & always disguise it. If you lose your card, or think others may know your PIN or PAC, call BOQ immediately on 1800 077 024. If you do not follow these precautions or fail to inform us quickly, you may be liable for losses in accordance with EFT Code of Conduct. For details visit [www.boq.com.au](http://www.boq.com.au)



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 ABN 32 009 656 740  
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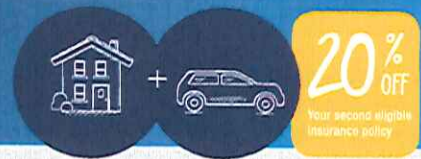


Ms Anne J Watling  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 90591766  
 BSB: 124157  
 From 29-Sep-2017 to 28-Dec-2017

# DOUBLE UP NOW AND SAVE



Save 20% on your second eligible\* insurance policy arranged by BOQ. To find out more pop into branch or visit [boq.com.au/insurance](http://boq.com.au/insurance)

## Day2Day Plus Account

Account Details	Statement Summary	
Ms Anne J Watling	Opening Balance	\$ 1,160.86 cr
Details as at 28-Dec-2017	Total Credits	\$ 210.00 cr
	Total Debits	\$ 210.00 dr
	Closing Balance	\$ 1,160.86 cr

Transactions				
Posting Date	Transaction Details	Debit	Credit	Balance
2017				
29-Sep	Opening Balance			1,160.86 cr
02-Oct	Direct Debit D2mx Pty Ltd 430092	70.00		1,090.86 cr
07-Oct	Tfr From 021971416 lb2-30896243		70.00	1,160.86 cr
03-Nov	Direct Debit D2mx Pty Ltd 430822	70.00		1,090.86 cr
07-Nov	Tfr From 021971416 lb2-83250243		70.00	1,160.86 cr
27-Nov	Direct Debit D2mx Pty Ltd 431543	70.00		1,090.86 cr
07-Dec	Tfr From 021971416 lb2-30329042		70.00	1,160.86 cr
28-Dec	Closing Balance			1,160.86 cr
	<b>Total Debits &amp; Credits</b>	<b>210.00</b>	<b>210.00</b>	

Overdrawn Rate is 17.20% p.a.

### Double Up Now and Save

\*To qualify for the 20% DUNAS Discount, you must hold a current Vero-branded insurance policy arranged by BOQ and purchase a new subsequent Eligible Insurance Policy within the Offer Period. The 20% DUNAS Discount will be applied to the new subsequent Eligible Insurance Policy. An Eligible Insurance Policy is a Vero-branded Home, Landlord, Contents, or Motor insurance policy arranged by BOQ. Offer Period is 7/08/2017 - 30/06/2018. See the full terms and conditions which apply. Eligible Insurance Policies are issued by AAI Limited ABN 48 005 297 807 trading as Vero Insurance (Vero). Customers may take out these types of insurance with any insurer of their choice. All cover is subject to acceptance by Vero. Bank of Queensland Limited ABN 32 009 656 740 (BOQ) will receive a commission for insurance arranged, details of which are set out in the relevant Financial Services Guide (FSG). Neither Bank of Queensland nor its related companies guarantee or otherwise support the benefits payable under the policies of insurance issued by Vero. This document may contain general advice on general insurance only. Consider the Product Disclosure Statement (PDS) before making a decision about this insurance. A copy of the PDS and relevant FSG can be obtained from a BOQ branch or the BOQ website.



Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

005506 037



Ms Anne J Watling  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 90591766  
 BSB: 124157  
 From 29-Dec-2017 to 28-Mar-2018

### Day2Day Plus Account

Account Details	Statement Summary
Ms Anne J Watling	Opening Balance \$ 1,160.86 cr
Details as at 28-Mar-2018	Total Credits \$ 210.00 cr
	Total Debits \$ 280.00 dr
	Closing Balance \$ 1,090.86 cr

Transactions				
Posting Date	Transaction Details	Debit	Credit	Balance
<b>2017</b>				
29-Dec	Opening Balance			1,160.86 cr
<b>2018</b>				
02-Jan	Direct Debit D2mx Pty Ltd 432223	70.00		1,090.86 cr
07-Jan	Tfr From 021971416 lb2-82646368		70.00	1,160.86 cr
29-Jan	Direct Debit D2mx Pty Ltd 432876	70.00		1,090.86 cr
07-Feb	Tfr From 021971416 lb2-52139863		70.00	1,160.86 cr
27-Feb	Direct Debit D2mx Pty Ltd 433530	70.00		1,090.86 cr
07-Mar	Tfr From 021971416 lb2-98915168		70.00	1,160.86 cr
28-Mar	Direct Debit D2mx Pty Ltd 434183	70.00		1,090.86 cr
28-Mar	Closing Balance			1,090.86 cr
<b>Total Debits &amp; Credits</b>		<b>280.00</b>	<b>210.00</b>	

Overdrawn Rate is 17.20% p.a.

#### Regular payment arrangements

For information on Regular Payment Arrangements including:

1. Definition of a Regular Payment
2. Benefits of a Regular Payment
3. Customer Responsibilities and Obligations and
4. Customer Rights

Please refer to [www.boq.com.au/cardswitching.htm](http://www.boq.com.au/cardswitching.htm) or contact your local branch for a copy of the Terms and Conditions.

#### Fraud alert - New Visa card phone scam

A new scam has been identified where cardholders receive a call from someone claiming to be from Visa's Fraud & Security department. The caller claims they are verifying an unusual transaction and already has many of the cardholders details, but will ultimately request the CVV (3 digit number on reverse of card) enabling fraudulent transactions to be processed. Under no circumstances will the Bank or Visa request such information. Any queries should be directed to your nearest branch or our Customer Contact Centre on 1300 55 72 72.

#### Statement Integrity

You should check all entries appearing on this statement for error or possible unauthorised transactions. Further information about your account, including details of benefits or fees and charges, can be found in the relevant Terms and Conditions or Fees and Charges booklets and can be obtained at any BOQ branch or by calling our Customer Contact Centre on 1300 55 72 72 or by visiting our website [boq.com.au](http://boq.com.au). If you have a problem or complaint, information about our dispute resolution process is available at any branch or through the Customer Contact Centre.



Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

005413 037



Ms Anne J Watling  
 31 Seventh Avenue  
 WINDSOR QLD 4030

## STATEMENT

Account Number: 90591766  
 BSB: 124157  
 From 29-Mar-2018 to 28-June-2018

### Day2Day Plus Account

Account Details	Statement Summary
Ms Anne J Watling	Opening Balance \$ 1,090.86 cr
Details as at 28-June-2018	Total Credits \$ 210.00 cr
	Total Debits \$ 210.00 dr
	Closing Balance \$ 1,090.86 cr

Transactions				
Posting Date	Transaction Details	Debit	Credit	Balance
<b>2018</b>				
29-Mar	Opening Balance			1,090.86 cr
07-Apr	Tfr From 021971416 lb2-30423748		70.00	1,160.86 cr
02-May	Direct Debit D2mx Pty Ltd 434738	70.00		1,090.86 cr
07-May	Tfr From 021971416 lb2-34517190		70.00	1,160.86 cr
01-June	Direct Debit D2mx Pty Ltd 435300	70.00		1,090.86 cr
07-June	Tfr From 021971416 lb2-75819249		70.00	1,160.86 cr
26-June	Direct Debit D2mx Pty Ltd 435980	70.00		1,090.86 cr
28-June	Closing Balance			1,090.86 cr
	<b>Total Debits &amp; Credits</b>	<b>210.00</b>	<b>210.00</b>	

Overdrawn Rate is 17.20% p.a.

#### Regular payment arrangements

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2. Benefits of a Regular Payment
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# **2018** Workpapers

Section O

Other Matters

## Zoom Super Fund

## Transaction Listing Report

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

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018		Revaluation -	Changes in / 24700	0.00	194.50	0.00
			Treasury / 77600/T	0.00	0.00	194.50
30/06/2018	2	Qantas limited	QAN - / 23900/QA	0.00	0.00	169.61
			Dividends / 62000/00	0.00	169.61	0.00
30/06/2018		Revaluation -	Changes in / 24700	0.00	2,649.36	0.00
			Telstra / 77600/TL	0.00	0.00	2,649.36
30/06/2018	3	To record	Transurba / 61800/00	0.00	238.00	0.00
			Transurba / 23800/TC	0.00	0.00	238.00
30/06/2018		Create Entries -	Income / 85000	0.00	197.32	0.00
			Income / 48500	0.00	0.00	197.32
30/06/2018		Revaluation -	Transurba / 77600/TC	0.00	102.00	0.00
			Changes in / 24700	0.00	0.00	102.00
30/06/2018		Create Entries -	Income / 48500	0.00	0.00	355.30
			Deferred / 89000	0.00	355.30	0.00
30/06/2018		Revaluation -	CSS - / 77600/CS	0.00	222.22	0.00
			Changes in / 24700	0.00	0.00	222.22
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	0.00	2,890.13
			(Share of / 53100/W	0.00	2,890.13	0.00
30/06/2018		Revaluation -	QAN - / 77600/QA	0.00	1,066.12	0.00
			Changes in / 24700	0.00	0.00	1,066.12
30/06/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	34.40	0.00
			Bank - / 25000/BQ	0.00	0.00	34.40
30/06/2018		Create Entries -	(Income / 53330/W	0.00	0.00	355.30

Date	Reference	Description	Account	Unit	Debit	Credit
			Profit/Loss / 49000	0.00	355.30	0.00
30/06/2018		Revaluation -	Changes in / 24700	0.00	116.50	0.00
			The A2 / 77600/A2	0.00	0.00	116.50
30/06/2018	01	Split Audit Fee	Auditor's / 30700	0.00	330.00	0.00
			Accountan / 30100	0.00	0.00	330.00
29/06/2018	81177972	CREDIT	Bank - / 60400/B	0.00	24.07	0.00
			Bank - / 25000/B	0.00	0.00	24.07
28/06/2018	81037768	B TWE 400	Bank - / 60400/B	0.00	0.00	7,150.50
			Treasury / 77600/T	400.00	7,150.50	0.00
18/06/2018	80051785	B A2M 650	Bank - / 60400/B	0.00	0.00	6,954.50
			The A2 / 77600/A2	650.00	6,954.50	0.00
07/06/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/05/2018	null	SC INTERNET	Bank - / 60400/BQ	0.00	0.00	0.65
			Bank - / 25000/BQ	0.00	0.00	0.65
31/05/2018	78559636	CREDIT	Bank - / 60400/B	0.00	28.15	0.00
			Bank - / 25000/B	0.00	0.00	28.15
31/05/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	37.37	0.00
			Bank - / 25000/BQ	0.00	0.00	37.37
31/05/2018	null	SC BRANCH	Bank - / 60400/BQ	0.00	0.00	2.50
			Bank / 31500	0.00	2.50	0.00
20/05/2018	null	DM PAY	Bank - / 60400/BQ	0.00	0.00	1,880.00
			Accountan / 30100	0.00	1,880.00	0.00
14/05/2018		PC	Bank - / 60400/BQ	0.00	0.00	30.00
			Bank / 31500	0.00	30.00	0.00
07/05/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Investment / 37500/00	0.00	70.00	0.00
30/04/2018	null	CREDIT	Bank - / 60400/B	0.00	29.04	0.00
			Bank - / 25000/B	0.00	0.00	29.04
30/04/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	38.11	0.00
			Bank - / 25000/BQ	0.00	0.00	38.11
07/04/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/03/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	39.20	0.00
			Bank - / 25000/BQ	0.00	0.00	39.20
29/03/2018	null	CREDIT	Bank - / 60400/B	0.00	26.29	0.00
			Bank - / 25000/B	0.00	0.00	26.29
29/03/2018	null	TF Dividend TLS	Bank - / 60400/BQ	0.00	173.47	0.00
			Telstra / 23900/TL	0.00	0.00	173.47
07/03/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
28/02/2018	null	CREDIT	Bank - / 60400/B	0.00	25.60	0.00
			Bank - / 25000/B	0.00	0.00	25.60
28/02/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	35.26	0.00
			Bank - / 25000/BQ	0.00	0.00	35.26
16/02/2018		TF Debenture	Bank - / 60400/BQ	0.00	238.00	0.00
			Transurba / 23800/TC	0.00	0.00	238.00
13/02/2018	null	The	Bank - / 60400/B	0.00	0.00	650.00
			Investment / 37500/00	0.00	650.00	0.00
07/02/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
06/02/2018	null	TF Direct Credit	Bank - / 60400/BQ	0.00	34.50	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Transurba / 77600/TC	(69.00)	0.00	0.00
			Changes in / 24700	0.00	0.00	34.50
31/01/2018	null	CREDIT	Bank - / 60400/B	0.00	30.46	0.00
			Bank - / 25000/B	0.00	0.00	30.46
31/01/2018	null	IP INTEREST	Bank - / 60400/BQ	0.00	38.91	0.00
			Bank - / 25000/BQ	0.00	0.00	38.91
07/01/2018	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/12/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	38.95	0.00
			Bank - / 25000/BQ	0.00	0.00	38.95
29/12/2017	null	CREDIT	Bank - / 60400/B	0.00	26.94	0.00
			Bank - / 25000/B	0.00	0.00	26.94
19/12/2017	null	Renounceable	Transurba / 77600/TC	69.00	0.00	0.00
11/12/2017	null	The	Bank - / 60400/B	0.00	0.00	650.00
			Sundry / 68000	0.00	650.00	0.00
07/12/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
30/11/2017	null	CREDIT	Bank - / 60400/B	0.00	28.18	0.00
			Bank - / 25000/B	0.00	0.00	28.18
30/11/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	37.74	0.00
			Bank - / 25000/BQ	0.00	0.00	37.74
07/11/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/10/2017	null	CREDIT	Bank - / 60400/B	0.00	30.03	0.00
			Bank - / 25000/B	0.00	0.00	30.03
31/10/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	39.03	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 25000/BQ	0.00	0.00	39.03
07/10/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
30/09/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	37.52	0.00
			Bank - / 25000/BQ	0.00	0.00	37.52
29/09/2017	null	CREDIT	Bank - / 60400/B	0.00	27.19	0.00
			Bank - / 25000/B	0.00	0.00	27.19
28/09/2017	null	TF Dividend TLS	Bank - / 60400/BQ	0.00	244.43	0.00
			Telstra / 23900/TL	0.00	0.00	244.43
07/09/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/08/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	38.68	0.00
			Bank - / 25000/BQ	0.00	0.00	38.68
31/08/2017	null	CREDIT	Bank - / 60400/B	0.00	29.04	0.00
			Bank - / 25000/B	0.00	0.00	29.04
11/08/2017		TF Debenture	Bank - / 60400/BQ	0.00	225.25	0.00
			Transurba / 61800/00	0.00	0.00	225.25
07/08/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
31/07/2017	null	CREDIT	Bank - / 60400/B	0.00	29.02	0.00
			Bank - / 25000/B	0.00	0.00	29.02
31/07/2017	null	IP INTEREST	Bank - / 60400/BQ	0.00	38.53	0.00
			Bank - / 25000/BQ	0.00	0.00	38.53
07/07/2017	null	DM TFR TO	Bank - / 60400/BQ	0.00	0.00	70.00
			Investment / 37500/00	0.00	70.00	0.00
01/07/2017		Close Period	(Share of / 53100/W	0.00	8,332.80	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			(Income / 53330/W	0.00	0.00	949.76
			(Opening / 50010/W	0.00	0.00	7,383.04

# Create Entries Report

For the period 01 July 2017 to 30 June 2018

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

<b>Total Profit</b>	<b>Amount</b>
Income	315.05
Less Expense	3,402.50
<b>Total Profit</b>	<b>(3,087.45)</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(3,087.45)
Less Permanent Differences	(523.34)
Less Timing Differences	(1,046.68)
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	197.32
Less Realised Accounting Capital Gains	34.50
Less Accounting Trust Distributions	476.00
Add Taxable Trust Distributions	332.54
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.93)
<b>Taxable Income</b>	<b>(1,500.00)</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(3,087.45)
Franking Credits	197.32
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(2,890.13)</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Deferred Tax	(355.30)
<b>Total Income Tax Expense Allocation</b>	<b>(355.30)</b>



## Final Segment 1 from 01 July 2017 to 30 June 2018

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	315.05
Less Expense	3,402.50
<b>Total Profit</b>	<b>(3,087.45)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(3,087.45)
Less Permanent Differences	(523.34)
Less Timing Differences	(1,046.68)
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	197.32
Less Realised Accounting Capital Gains	34.50
Less Accounting Trust Distributions	476.00
Add Taxable Trust Distributions	332.54
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1,498.07
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Anne Jeanette Watling(WATANN00001A)	100.00	97,155.09
Glenys Ruth Watling(WATGLE00001A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(3,087.45)
Franking Credits	197.32
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(2,890.13)</b>

Allocation to Members	Weighting%	Amount
Anne Jeanette Watling(WATANN00001A)	100.00	(2,890.13)
Glenys Ruth Watling(WATGLE00001A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Anne Jeanette Watling(WATANN00001A)	100.00	97,155.09
Glenys Ruth Watling(WATGLE00001A)	0.00	0.00

Income Tax Expense Available for Allocation	Amount
Deferred Tax	(355.30)
<b>Total Income Tax Expense Allocation</b>	<b>(355.30)</b>

Allocation to Members	Weighting%	Amount
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Allocation to Members			Weighting%	Amount
	Anne Jeanette Watling(WATANN00001A)		100.00	(355.30)
	Glenys Ruth Watling(WATGLE00001A)		0.00	0.00
<b>Calculation of daily member weighted balances</b>				
<b>Anne Jeanette Watling (WATANN00001A)</b>				
<u>Member Balance</u>				
01/07/2017	50010	Opening Balance	97,155.09	97,155.09
		<b>Total Amount (Weighted)</b>		<b>97,155.09</b>
<b>Glenys Ruth Watling (WATGLE00001A)</b>				
<u>Member Balance</u>				
01/07/2017	50010	Opening Balance	0.00	0.00
		<b>Total Amount (Weighted)</b>		<b>0.00</b>
<b>Calculation of Net Capital Gains</b>				
		Capital gains from Unsegregated Pool		34.50
		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		11,841.30
		Current year capital losses from Unsegregated Pool		0.00
		Current year capital losses from Unsegregated Pool - Collectables		0.00
		Losses Applied		34.50
		Total CGT Discount Applied		0.00
		<b>Capital Gain /(Losses carried forward)</b>		<b>0.00</b>
		<b>CGT allocated in prior segments</b>		<b>0.00</b>
		<b>Allocations of Net Capital Gains to Pools</b>		
		Capital Gain Proportion - Unsegregated Pool (34.50/34.50)=100.00%		0.00
<b>Foreign Tax Offset Calculations</b>				
<b>Segment 01 July 2017 to 30 June 2018</b>				
		Claimable FTO - Unsegregated Pool		0.00
		<b>Claimable FTO</b>		<b>0.00</b>
		<b>Total Claimable Foreign Credits for the Year</b>		<b>0.00</b>
		<b>Foreign Tax Offset (Label C1)</b>		0.00
		<b>Applied/Claimed FTO</b>		0.00
<b>Allocations of Foreign Tax Offset to Members</b>				
		Anne Jeanette Watling(WATANN00001A) - 100.00 %		0.00
		Glenys Ruth Watling(WATGLE00001A) - 0.00 %		0.00
		<b>Total Foreign Tax Offset Allocated to Members</b>		<b>0.00</b>

# Zoom Super Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (TCL.AX)					
16/02/2018	TF Debenture Note Interest TCL DIV/DIST AUI18/00840757 [System Matched Income Data]			238.00	238.00 CR
30/06/2018	To record Distributions Receivable - Transurban			238.00	476.00 CR
				<b>476.00</b>	<b>476.00 CR</b>
<b>Dividends Received (23900)</b>					
QAN - Qantas Airways Limited (QAN.AX)					
30/06/2018	Qantas limited dividend paid on 12/04/2018 recorded as receivable			169.61	169.61 CR
				<b>169.61</b>	<b>169.61 CR</b>
Telstra Corporation Limited. (TLS.AX)					
28/09/2017	TF Dividend TLS FNL DIV 001205244988 [System Matched Income Data]			244.43	244.43 CR
29/03/2018	TF Dividend TLS ITM DIV 001212453364 [System Matched Income Data]			173.47	417.90 CR
				<b>417.90</b>	<b>417.90 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
Changes in Market Values of Investments (24700)					
06/02/2018	TF Direct Credit TCL PAYMENT PRE18/00823200 [Renounceable Rights Issue - Sold / transferred 69 units of TCLRA.AX. ] (TCLRA.AX)			34.50	34.50 CR
30/06/2018	Revaluation - 29/06/2018 @ \$11.970000 (System Price) - 850.000000 Units on hand (TCL.AX)			102.00	136.50 CR
30/06/2018	Revaluation - 29/06/2018 @ \$0.050000 (System Price) - 55,555.000000 Units on hand (CSS.AX)			222.22	358.72 CR
30/06/2018	Revaluation - 29/06/2018 @ \$6.160000 (System Price) - 2,423.000000 Units on hand (QAN.AX)			1,066.12	1,424.84 CR
30/06/2018	Revaluation - 29/06/2018 @ \$10.520000 (System Price) - 650.000000 Units on hand (A2M.AX)		116.50		1,308.34 CR
30/06/2018	Revaluation - 29/06/2018 @ \$17.390000 (System Price) - 400.000000 Units on hand (TWE.AX)		194.50		1,113.84 CR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 1,577.000000 Units on hand (TLS.AX)		2,649.36		1,535.52 DR
			<b>2,960.36</b>	<b>1,424.84</b>	<b>1,535.52 DR</b>
<b>Interest Received (25000)</b>					
Bank - BOQ 219-714-16 (BQL0021971416)					
31/07/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			38.53	38.53 CR
31/08/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			38.68	77.21 CR
30/09/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			37.52	114.73 CR
31/10/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			39.03	153.76 CR

# Zoom Super Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			37.74	191.50 CR
31/12/2017	IP INTEREST PAYMENT SYSTEM GENERATED *			38.95	230.45 CR
31/01/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			38.91	269.36 CR
28/02/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			35.26	304.62 CR
31/03/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			39.20	343.82 CR
30/04/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			38.11	381.93 CR
31/05/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			37.37	419.30 CR
31/05/2018	SC INTERNET PAY ANYONE FEE		0.65		418.65 CR
30/06/2018	IP INTEREST PAYMENT SYSTEM GENERATED *			34.40	453.05 CR
			<b>0.65</b>	<b>453.70</b>	<b>453.05 CR</b>
<b>Bank - BWA CMT 907-965-0 (BWAMI09079650)</b>					
31/07/2017	CREDIT INTEREST			29.02	29.02 CR
31/08/2017	CREDIT INTEREST			29.04	58.06 CR
29/09/2017	CREDIT INTEREST			27.19	85.25 CR
31/10/2017	CREDIT INTEREST			30.03	115.28 CR
30/11/2017	CREDIT INTEREST			28.18	143.46 CR
29/12/2017	CREDIT INTEREST			26.94	170.40 CR
31/01/2018	CREDIT INTEREST			30.46	200.86 CR
28/02/2018	CREDIT INTEREST			25.60	226.46 CR
29/03/2018	CREDIT INTEREST			26.29	252.75 CR
30/04/2018	CREDIT INTEREST			29.04	281.79 CR
31/05/2018	CREDIT INTEREST			28.15	309.94 CR
29/06/2018	CREDIT INTEREST			24.07	334.01 CR
				<b>334.01</b>	<b>334.01 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
20/05/2018	DM PAY ANYONE TO MCA chartered accountants 034111 000391206		1,880.00		1,880.00 DR
30/06/2018	Split Audit Fee			330.00	1,550.00 DR
			<b>1,880.00</b>	<b>330.00</b>	<b>1,550.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018	Split Audit Fee		330.00		330.00 DR
			<b>330.00</b>		<b>330.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
14/05/2018	PC WITHDRAWAL AUDIT FEE 30/06/2017		30.00		30.00 DR
31/05/2018	SC BRANCH WITHDRAWAL FEE		2.50		32.50 DR
			<b>32.50</b>		<b>32.50 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Investment Expenses (00028)</u>					
07/07/2017	DM TFR TO ACCOUNT 090591766		70.00		70.00 DR

# Zoom Super Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/08/2017	DM TFR TO ACCOUNT 090591766		70.00		140.00 DR
07/09/2017	DM TFR TO ACCOUNT 090591766		70.00		210.00 DR
07/10/2017	DM TFR TO ACCOUNT 090591766		70.00		280.00 DR
07/11/2017	DM TFR TO ACCOUNT 090591766		70.00		350.00 DR
07/12/2017	DM TFR TO ACCOUNT 090591766		70.00		420.00 DR
07/01/2018	DM TFR TO ACCOUNT 090591766		70.00		490.00 DR
07/02/2018	DM TFR TO ACCOUNT 090591766		70.00		560.00 DR
13/02/2018	The Sharemarket SMC200445		650.00		1,210.00 DR
07/03/2018	DM TFR TO ACCOUNT 090591766		70.00		1,280.00 DR
07/04/2018	DM TFR TO ACCOUNT 090591766		70.00		1,350.00 DR
07/05/2018	DM TFR TO ACCOUNT 090591766		70.00		1,420.00 DR
07/06/2018	DM TFR TO ACCOUNT 090591766		70.00		1,490.00 DR
			<b>1,490.00</b>		<b>1,490.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018			197.32	197.32 CR
30/06/2018	Create Entries - PDIT Entry - 30/06/2018			355.30	552.62 CR
				<b>552.62</b>	<b>552.62 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			2,890.13	2,890.13 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		355.30		2,534.83 CR
			<b>355.30</b>	<b>2,890.13</b>	<b>2,534.83 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Watling, Anne Jeanette - Accumulation (WATANN00001A)</u>					
01/07/2017	Opening Balance				89,772.05 CR
01/07/2017	Close Period Journal			7,383.04	97,155.09 CR
				<b>7,383.04</b>	<b>97,155.09 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Watling, Anne Jeanette - Accumulation (WATANN00001A)</u>					
01/07/2017	Opening Balance				8,332.80 CR
01/07/2017	Close Period Journal		8,332.80		0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		2,890.13		2,890.13 DR
			<b>11,222.93</b>		<b>2,890.13 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Watling, Anne Jeanette - Accumulation (WATANN00001A)</u>					
01/07/2017	Opening Balance				949.76 DR
01/07/2017	Close Period Journal			949.76	0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			355.30	355.30 CR
				<b>1,305.06</b>	<b>355.30 CR</b>
<b>Bank Accounts (60400)</b>					
<u>Bank - BOQ 219-714-16 (BQL0021971416)</u>					

# Zoom Super Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Opening Balance				28,408.55 DR
07/07/2017	DM TFR TO ACCOUNT 090591766			70.00	28,338.55 DR
31/07/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		38.53		28,377.08 DR
07/08/2017	DM TFR TO ACCOUNT 090591766			70.00	28,307.08 DR
11/08/2017	TF Debenture Note Interest TCL DIV/ DIST AUF17/00840254 [System Matched Income Data]		225.25		28,532.33 DR
31/08/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		38.68		28,571.01 DR
07/09/2017	DM TFR TO ACCOUNT 090591766			70.00	28,501.01 DR
28/09/2017	TF Dividend TLS FNL DIV 001205244988 [System Matched Income Data]		244.43		28,745.44 DR
30/09/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		37.52		28,782.96 DR
07/10/2017	DM TFR TO ACCOUNT 090591766			70.00	28,712.96 DR
31/10/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		39.03		28,751.99 DR
07/11/2017	DM TFR TO ACCOUNT 090591766			70.00	28,681.99 DR
30/11/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		37.74		28,719.73 DR
07/12/2017	DM TFR TO ACCOUNT 090591766			70.00	28,649.73 DR
31/12/2017	IP INTEREST PAYMENT SYSTEM GENERATED *		38.95		28,688.68 DR
07/01/2018	DM TFR TO ACCOUNT 090591766			70.00	28,618.68 DR
31/01/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		38.91		28,657.59 DR
06/02/2018	TF Direct Credit TCL PAYMENT PRE18/00823200 [Renounceable Rights Issue - Sold / transferred 69 units of TCLRA.AX. ]		34.50		28,692.09 DR
07/02/2018	DM TFR TO ACCOUNT 090591766			70.00	28,622.09 DR
16/02/2018	TF Debenture Note Interest TCL DIV/DIST AUI18/00840757 [System Matched Income Data]		238.00		28,860.09 DR
28/02/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		35.26		28,895.35 DR
07/03/2018	DM TFR TO ACCOUNT 090591766			70.00	28,825.35 DR
29/03/2018	TF Dividend TLS ITM DIV 001212453364 [System Matched Income Data]		173.47		28,998.82 DR
31/03/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		39.20		29,038.02 DR
07/04/2018	DM TFR TO ACCOUNT 090591766			70.00	28,968.02 DR
30/04/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		38.11		29,006.13 DR
07/05/2018	DM TFR TO ACCOUNT 090591766			70.00	28,936.13 DR
14/05/2018	PC WITHDRAWAL AUDIT FEE 30/06/2017			30.00	28,906.13 DR
20/05/2018	DM PAY ANYONE TO MCA chartered accountants 034111 000391206			1,880.00	27,026.13 DR
31/05/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		37.37		27,063.50 DR
31/05/2018	SC BRANCH WITHDRAWAL FEE			2.50	27,061.00 DR
31/05/2018	SC INTERNET PAY ANYONE FEE			0.65	27,060.35 DR
07/06/2018	DM TFR TO ACCOUNT 090591766			70.00	26,990.35 DR
30/06/2018	IP INTEREST PAYMENT SYSTEM GENERATED *		34.40		27,024.75 DR
			<b>1,369.35</b>	<b>2,753.15</b>	<b>27,024.75 DR</b>

# Zoom Super Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Bank - BWA CMT 907-965-0 (BWAMI09079650)</b>					
01/07/2017	Opening Balance				34,164.23 DR
31/07/2017	CREDIT INTEREST		29.02		34,193.25 DR
31/08/2017	CREDIT INTEREST		29.04		34,222.29 DR
29/09/2017	CREDIT INTEREST		27.19		34,249.48 DR
31/10/2017	CREDIT INTEREST		30.03		34,279.51 DR
30/11/2017	CREDIT INTEREST		28.18		34,307.69 DR
11/12/2017	The Sharemarket SMC200445			650.00	33,657.69 DR
29/12/2017	CREDIT INTEREST		26.94		33,684.63 DR
31/01/2018	CREDIT INTEREST		30.46		33,715.09 DR
13/02/2018	The Sharemarket SMC200445			650.00	33,065.09 DR
28/02/2018	CREDIT INTEREST		25.60		33,090.69 DR
29/03/2018	CREDIT INTEREST		26.29		33,116.98 DR
30/04/2018	CREDIT INTEREST		29.04		33,146.02 DR
31/05/2018	CREDIT INTEREST		28.15		33,174.17 DR
18/06/2018	B A2M 650 45000435			6,954.50	26,219.67 DR
28/06/2018	B TWE 400 45682670			7,150.50	19,069.17 DR
29/06/2018	CREDIT INTEREST		24.07		19,093.24 DR
			<b>334.01</b>	<b>15,405.00</b>	<b>19,093.24 DR</b>
<b>Distributions Receivable (61800)</b>					
<b>Transurban Group- Ordinary/Units Fully Paid (00019)</b>					
01/07/2017	Opening Balance				225.25 DR
11/08/2017	TF Debenture Note Interest TCL DIV/ DIST AUF17/00840254 [System Matched Income Data]			225.25	0.00 DR
30/06/2018	To record Distributions Receivable - Transurban		238.00		238.00 DR
			<b>238.00</b>	<b>225.25</b>	<b>238.00 DR</b>
<b>Stockland - Units/Ordinary Fully Paid Stapled Securities (SGP)</b>					
01/07/2017	Opening Balance				238.20 DR
					<b>238.20 DR</b>
<b>Dividends Receivable (62000)</b>					
<b>Dividends Receivable (00042)</b>					
01/07/2017	Opening Balance				932.62 DR
30/06/2018	Qantas limited dividend paid on 12/04/2018 recorded as receivable		169.61		1,102.23 DR
			<b>169.61</b>		<b>1,102.23 DR</b>
<b>Sundry Debtors (68000)</b>					
<b>Sundry Debtors (68000)</b>					
11/12/2017	The Sharemarket SMC200445		650.00		650.00 DR
			<b>650.00</b>		<b>650.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<b>The A2 Milk Company Limited (A2M.AX)</b>					
18/06/2018	B A2M 650 45000435	650.00	6,954.50		6,954.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$10.520000 (System Price) - 650.000000 Units on hand			116.50	6,838.00 DR
		<b>650.00</b>	<b>6,954.50</b>	<b>116.50</b>	<b>6,838.00 DR</b>

# Zoom Super Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>CSS - Clean Seas Tuna Limited - Ordinary Fully Paid (CSS.AX)</u>					
01/07/2017	Opening Balance	55,555.00			2,555.53 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.050000 (System Price) - 55,555.000000 Units on hand		222.22		2,777.75 DR
		<b>55,555.00</b>	<b>222.22</b>		<b>2,777.75 DR</b>
<u>QAN - Qantas Airways Limited (QAN.AX)</u>					
01/07/2017	Opening Balance	2,423.00			13,859.56 DR
30/06/2018	Revaluation - 29/06/2018 @ \$6.160000 (System Price) - 2,423.000000 Units on hand		1,066.12		14,925.68 DR
		<b>2,423.00</b>	<b>1,066.12</b>		<b>14,925.68 DR</b>
<u>Transurban Group (TCL.AX)</u>					
01/07/2017	Opening Balance	850.00			10,072.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$11.970000 (System Price) - 850.000000 Units on hand		102.00		10,174.50 DR
		<b>850.00</b>	<b>102.00</b>		<b>10,174.50 DR</b>
<u>Transurban Group (TCLRA.AX)</u>					
19/12/2017	Renounceable Rights Issue for 69 units	69.00			0.00 DR
06/02/2018	TF Direct Credit TCL PAYMENT PRE18/00823200 [Renounceable Rights Issue - Sold / transferred 69 units of TCLRA.AX. ]	(69.00)			0.00 DR
		<b>0.00</b>	<b>0.00</b>		<b>0.00 DR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2017	Opening Balance	1,577.00			6,781.10 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 1,577.000000 Units on hand			2,649.36	4,131.74 DR
		<b>1,577.00</b>		<b>2,649.36</b>	<b>4,131.74 DR</b>
<u>Treasury Wine Estates Limited (TWE.AX)</u>					
28/06/2018	B TWE 400 45682670	400.00	7,150.50		7,150.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$17.390000 (System Price) - 400.000000 Units on hand			194.50	6,956.00 DR
		<b>400.00</b>	<b>7,150.50</b>	<b>194.50</b>	<b>6,956.00 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				344.06 DR
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018		197.32		541.38 DR
			<b>197.32</b>		<b>541.38 DR</b>
<u>Deferred Tax Liability/Asset (89000)</u>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2017	Opening Balance				426.51 CR
30/06/2018	Create Entries - PDIT Entry - 30/06/2018		355.30		71.21 CR
			<b>355.30</b>		<b>71.21 CR</b>



**Total Debits: 37,080.67**

**Total Credits: 37,080.67**