

**Kingrae Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2017 to 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
Investment Gains			
Market Gains	8	15,204	141,478
Investment Income			
Distributions	7A	12,032	2,925
Dividends	7B	78,274	123,129
Foreign Income	7C	1,410	-
Interest	7D	20,137	27,168
		<b>127,057</b>	<b>294,700</b>
<b>Expenses</b>			
Other Expenses			
Accountancy & Audit Fees		6,215	1,870
Bank Fees		104	54
SMSF Supervisory Levy		259	-
Sundry		1,000	-
		<b>7,578</b>	<b>1,924</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>119,479</b>	<b>292,776</b>
<b>Income Tax</b>			
Income Tax Expense		(25,094)	7
		<b>(25,094)</b>	<b>7</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>144,573</b>	<b>292,769</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Kingrae Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2018**

	Note	2018 \$	2017 \$
<b>Assets</b>			
Investments			
Derivative Investments	6A	250	630
Other Fixed Interest Securities	6B	207,242	257,292
Shares in Listed Companies	6C	1,586,171	1,535,020
Shares in Unlisted Companies	6D	1	1
Stapled Securities	6E	105,713	93,334
Units In Listed Unit Trusts	6F	219,408	176,007
Other Assets			
Cash At Bank		17,257	5,040
Sundry Assets		-	1,000
Unsettled Trades		256	-
Receivables		4,174	-
Current Tax Assets		27,749	33,212
<b>Total Assets</b>		<b><u>2,168,222</u></b>	<b><u>2,101,536</u></b>
<b>Liabilities</b>			
Deferred Tax Liability		2,113	-
<b>Total Liabilities</b>		<b><u>2,113</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>2,166,109</u></b>	<b><u>2,101,536</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Charles Griffiths		2,166,109	2,101,536
<b>Total Liability for Accrued Benefits</b>		<b><u>2,166,109</u></b>	<b><u>2,101,536</u></b>

*The accompanying notes form part of these financial statements.  
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**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

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**Note 1 - Statement of Significant Accounting Policies**

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

**(a) Statement of Compliance**

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

**(b) Basis of Preparation**

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

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

**(c) Use of Accounting Estimates and Judgments**

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

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

**(d) Cash and Cash Equivalents**

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

**(e) Foreign Currency**

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

**(f) Valuation of Assets**

*Investment*

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

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

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

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

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

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# Kingrae Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2018

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

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

#### *Financial Liabilities*

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

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

#### *Receivables and Payables*

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

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

### **(g) Revenue Recognition**

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

#### *Interest*

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

#### *Dividend Revenue*

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

#### *Distribution Revenue*

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

#### *Rental Income*

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

#### *Movement in market values*

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

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

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**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

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**(h) Income Tax**

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

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

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

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

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

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

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

The financial report was authorised for issue on 20 December 2018 by the directors of the trustee company.

**Note 2 – Liability for Accrued Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	2,101,536	1,808,767
Benefits Accrued during the period	144,573	292,769
Benefits Paid during the period	(80,000)	0
<b>Liability for Accrued Benefits at end of period</b>	<b>2,166,109</b>	<b>2,101,536</b>

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

**Note 3 – Vested Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	2,101,536	1,808,767
Benefits Accrued during the period	144,573	292,769
Benefits Paid during the period	(80,000)	0
<b>Vested Benefits at end of period</b>	<b>2,166,109</b>	<b>2,101,536</b>

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**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

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**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

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

**Note 6A – Derivative Investments**

	Current	Previous
At market value:		
Contango Global Growth Limited - Option Expiring 24-Jun-2019	0	330
URB Investments Limited - Option Expiring 07-Apr-2018	0	300
Wcm Global Growth Limited - Option Expiring 24-Jun-2019	250	0
	<b>250</b>	<b>630</b>

**Note 6B – Other Fixed Interest Securities**

	Current	Previous
At market value:		
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21	0	24,625
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18	50,080	51,425
Jones Loan - Secures against PPSP Shares	157,162	181,242
	<b>207,242</b>	<b>257,292</b>

**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

**Note 6C – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Adacel Technologies Limited	8,957	0
Amaysim Australia Limited	4,240	0
Appen Limited	22,101	0
Australia And New Zealand Banking Group Limited	110,390	112,266
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	41,848	41,900
Bapcor Limited	19,650	0
Bellamy's Australia Limited	35,183	15,644
BHP Billiton Limited	84,775	58,200
BKI Investment Company Limited	95,125	101,051
Blackmores Limited	0	11,022
BWX Limited	5,700	0
Carsales.Com Limited.	0	23,040
Catapult Group International Ltd	7,350	0
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	0	10,352
Commonwealth Bank Of Australia.	98,885	112,373
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	29,433	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	41,854	42,785
Contango Global Growth Limited	0	11,000
Crown Resorts Limited	54,000	49,120
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	0	13,810
Freedom Insurance Group Ltd	8,500	0
G8 Education Limited	11,650	18,050
Greencross Limited	8,960	12,100
Hansen Technologies Limited	9,450	0
Healthscope Limited.	23,925	16,190
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-23	52,335	53,265
loof Holdings Limited	40,455	44,100
Legend Corporation Limited	0	8,500
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	42,780	42,860
Maxitrans Industries Limited	0	13,737
Medibank Private Limited	11,242	10,780
Mineral Resources Limited	16,010	0
Monadelphous Group Limited	0	13,990
Myer Holdings Limited	0	2,505
Myob Group Limited	0	19,217
National Australia Bank Limited	61,152	66,015
National Australia Bank Limited - Cap Note 3-Bbsw+4.95% Perp Non-Cum Red T-07-22	57,750	58,294
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	3,328	0
Orica Limited	29,216	34,039
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	15,360	0
Ramsay Health Care Limited	10,796	0
Redbubble Limited	4,695	0
Rio Tinto Limited	15,854	18,158
Senex Energy Limited	13,050	2,750
Servcorp Limited	7,488	0
Technology One Limited	17,000	0
Telstra Corporation Limited.	70,874	116,319
The Citadel Group Limited	13,140	0
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set	10,562	0
URB Investments Limited	11,700	10,650
Viralytics Limited	0	9,700
Wcm Global Growth Limited	10,750	0

**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
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Wesfarmers Limited	47,929	38,957
Westpac Banking Corporation	115,266	120,026
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	71,519	72,100
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	50,898	51,716
Woodside Petroleum Limited	63,048	47,792
Woolworths Group Limited	0	30,647
	<b>1,586,171</b>	<b>1,535,020</b>

**Note 6D – Shares in Unlisted Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Kfsu Pty Ltd	1	1
	<b>1</b>	<b>1</b>

**Note 6E – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	40,387	32,304
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	21,480	21,270
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	43,846	23,700
Westfield Corporation - Stapled Securities	0	16,060
	<b>105,713</b>	<b>93,334</b>

**Note 6F – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	21,119	0
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	37,140	32,898
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	52,702	45,200
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	58,460	51,740
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid	49,987	46,169
	<b>219,408</b>	<b>176,007</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	2,542	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	1,035	0
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,024	0
Westfield Corporation - Stapled Securities	666	0
Aventus Retail Property Fund - Ordinary Units Fully Paid	366	0
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,951	0
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid	2,447	0
	<b>12,032</b>	<b>0</b>



**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Adacel Technologies Limited	106	0
Appen Limited	50	0
Aristocrat Leisure Limited	280	0
Australia And New Zealand Banking Group Limited	6,254	0
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	1,819	0
Baby Bunting Group Limited	497	0
Bapcor Limited	210	0
BHP Billiton Limited	3,088	0
BKI Investment Company Limited	4,569	0
Blackmores Limited	161	0
BWX Limited	32	0
Carsales.Com Limited.	430	0
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	163	0
Commonwealth Bank Of Australia.	5,835	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	219	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	1,948	0
Crown Resorts Limited	2,400	0
Domain Holdings Australia Limited.	160	0
G8 Education Limited	1,100	0
Greencross Limited	390	0
Hansen Technologies Limited	90	0
Healthscope Limited.	603	0
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-23	2,272	0
loof Holdings Limited	2,430	0
Legend Corporation Limited	650	0
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	2,397	0
Maxitrans Industries Limited	718	0
Medibank Private Limited	472	0
Monadelphous Group Limited	300	0
Monash Ivf Group Limited	408	0
Myer Holdings Limited	60	0
Myob Group Limited	323	0
National Australia Bank Limited	4,417	0
National Australia Bank Limited - Cap Note 3-Bbsw+4.95% Perp Non-Cum Red T-07-22	2,593	0
Orica Limited	848	0
Rio Tinto Limited	6,090	0
Servcorp Limited	234	0
Technology One Limited	114	0
Telstra Corporation Limited.	7,169	0
The Citadel Group Limited	96	0
URB Investments Limited	50	0
Wesfarmers Limited	2,165	0
Westpac Banking Corporation	7,396	0
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	2,844	0
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	1,696	0
Woodside Petroleum Limited	1,993	0
Westfield Corporation - Stapled Securities	135	0
	<b>78,274</b>	<b>0</b>

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**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2018**

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**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	794	0
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	616	0
	<b>1,410</b>	<b>0</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
Westpac DIY Super Savings Account #487	443	0
Westpac DIY Super Working Account #479	15,939	0
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21	360	0
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18	3,395	0
	<b>20,137</b>	<b>0</b>

**Kingrae Superannuation Fund**  
**Notes to the Financial Statements**  
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**Note 8 – Market Gains**

	Current	Previous
<b>Derivative Investments</b>		
Contango Global Growth Limited - Option Expiring 24-Jun-2019	(330)	0
URB Investments Limited - Option Expiring 07-Apr-2018	(300)	0
Wcm Global Growth Limited - Option Expiring 24-Jun-2019	250	0
<b>Other Fixed Interest Securities</b>		
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21	397	0
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18	(1,345)	0
<b>Shares in Listed Companies</b>		
Adacel Technologies Limited	(5,776)	0
Amaysim Australia Limited	(2,185)	0
Appen Limited	11,843	0
Aristocrat Leisure Limited	3,506	0
Australia And New Zealand Banking Group Limited	(1,876)	0
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	(52)	0
Baby Bunting Group Limited	(2,290)	0
Bapcor Limited	3,875	0
Bellamy's Australia Limited	19,539	0
BHP Billiton Limited	26,575	0
BKI Investment Company Limited	(5,926)	0
Blackmores Limited	4,831	0
BWX Limited	(1,325)	0
Carnarvon Petroleum Limited	700	0
Carsales.Com Limited.	3,857	0
Cash Component of WFD from Unibail Takeover	2,051	0
Catapult Group International Ltd	125	0
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	163	0
Commonwealth Bank Of Australia.	(13,488)	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	(567)	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	(931)	0
Crown Resorts Limited	4,880	0
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	1,470	0
Domain Holdings Australia Limited.	(2,130)	0
Freedom Insurance Group Ltd	(1,425)	0
G8 Education Limited	(1,449)	0
Getswift Limited	(13,329)	0
Greencross Limited	(3,140)	0
Hansen Technologies Limited	(595)	0
Healthscope Limited.	1,131	0
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-23	(930)	0
loof Holdings Limited	(3,645)	0
Legend Corporation Limited	3,725	0
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	(80)	0
Maxitrans Industries Limited	(2,923)	0
Medibank Private Limited	462	0
Mineral Resources Limited	(815)	0
Monadelphous Group Limited	2,335	0
Monash Ivf Group Limited	(3,135)	0
Myer Holdings Limited	(1,465)	0
Myob Group Limited	1,548	0
National Australia Bank Limited	(4,863)	0
National Australia Bank Limited - Cap Note 3-Bbsw+4.95% Perp Non-Cum Red T-07-22	(544)	0

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Onemarket Limited - Ordinary Fully Paid Deferred Settlement	(320)	0
Orica Limited	(4,822)	0
Poseidon Nickel Limited	500	0
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	4,375	0
Ramsay Health Care Limited	(629)	0
Redbubble Limited	(430)	0
Rio Tinto Limited	(1,389)	0
Senex Energy Limited	4,975	0
Servcorp Limited	(2,867)	0
Technology One Limited	(665)	0
Telstra Corporation Limited.	(45,445)	0
The Citadel Group Limited	1,715	0
Tpg Telecom Limited	1,070	0
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set	2,468	0
URB Investments Limited	(1,795)	0
Viralytics Limited	7,275	0
Vocus Group Limited	2,150	0
Wcm Global Growth Limited	(250)	0
Wesfarmers Limited	8,972	0
Westpac Banking Corporation	(4,760)	0
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	(581)	0
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	(818)	0
Woodside Petroleum Limited	10,450	0
Woolworths Group Limited	1,837	0
Xero Limited	1,508	0
<b>Stapled Securities</b>		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	(4,842)	0
Rural Funds Group - Stapled Securities Fully Paid	584	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	210	0
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,538	0
Westfield Corporation - Stapled Securities	(2,730)	0
<b>Units In Listed Unit Trusts</b>		
Aventus Retail Property Fund - Ordinary Units Fully Paid	(455)	0
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	(312)	0
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	4,242	0
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	7,502	0
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	6,720	0
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid	3,818	0
	<b>15,204</b>	<b>0</b>

# Kingrae Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Kingrae Superannuation Fund.

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

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

Signed in accordance with a resolution of the directors of Port Phillip Sea Pilots Superannuation Pty Ltd by:

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

**Charles Griffiths**

Director: Port Phillip Sea Pilots Superannuation Pty Ltd

# Kingrae Superannuation Fund

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

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### Approved SMSF auditor details

<b>Name</b>	Timothy Ryan
<b>Business name</b>	T.J. Ryan & Co Pty Ltd
<b>Business postal address</b>	T.J. Ryan & Co Pty Ltd, Level One 500 Collins Street, MELBOURNE, VIC 3000, Australia
<b>SMSF auditor number (SAN)</b>	100117440

### Self Managed Superannuation Fund Details:

**Name** Kingrae Superannuation Fund

**Australian Business Number (ABN)** 87 726 039 450

**Address** PO BOX 435, Collins Street West, MELBOURNE, VIC 8007, Australia

**Year of Income Being Audited** 2018

### To the SMSF Trustees

To the SMSF trustees of Kingrae Superannuation Fund

## Part A: Financial report

### Approved SMSF Auditor's Opinion

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

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

### Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards<sup>1</sup>. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

### Emphasis of Matter - Basis of accounting

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

### Responsibilities of SMSF trustees for the financial report

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

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

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

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

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

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

I have complied with the competency standards set by Australian Securities & Investments Commission

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<sup>1</sup> The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

(ASIC). My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

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

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

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



## **Part B: Compliance report**

### **Approved SMSF Auditor's Opinion**

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

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

### **Basis for Opinion**

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

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

### **Independence and quality control**

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

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

I have complied with the competency standards set by ASIC.

### **SMSF trustee's responsibility for compliance**

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

### **Approved SMSF auditor's responsibility for the compliance report**

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

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

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

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

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

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

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart

from those specified.

**Inherent limitations**

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

Signature of approved SMSF auditor

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

Name: Timothy Ryan

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

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

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

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

**Kingrae Superannuation Fund**  
(ABN: 87 726 039 450)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 9132 Peter Senior Drive HOPE ISLAND, QLD 4212
Member Number: 1	Date of Birth: 2 January 1944
Mr Charles King Griffiths	Date Joined Fund: 1 July 2007
	Eligible Service Date: 1 July 2007
	Tax File Number Held: No

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

Your Accounts	Your Tax Components
<b>Withdrawal Benefit as at 1 Jul 2017</b>	Tax Free 1,411,627
Account Based Pension 1,600,000	Taxable - Taxed 754,482
Accumulation 501,536	Taxable - Untaxed -
<b>Total as at 1 Jul 2017 2,101,536</b>	<b>Your Preservation Components</b>
	Preserved -
<b>Withdrawal Benefit as at 30 Jun 2018</b>	Restricted Non Preserved -
Account Based Pension 1,635,510	Unrestricted Non Preserved 2,166,109
Accumulation 530,599	<b>Your Insurance Benefits</b>
<b>Total as at 30 Jun 2018 2,166,109</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	No beneficiary details have been recorded

**Kingrae Superannuation Fund**  
(ABN: 87 726 039 450)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	9132 Peter Senior Drive HOPE ISLAND, QLD 4212
Member	Number: 1	Date of Birth:	2 January 1944
Mr Charles King Griffiths		Date Joined Fund:	1 July 2007
Accumulation Account		Eligible Service Date:	1 July 2007
Accumulation		Tax File Number Held:	No
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	501,536	Tax Free	0.0251 % 133
<u>Increases to your account:</u>		Taxable - Taxed	530,466
Share Of Net Fund Income	28,567	Taxable - Untaxed	-
Tax on Net Fund Income	496	<b>Your Preservation Components</b>	
<u>Total Increases</u>	29,063	Preserved	-
Withdrawal Benefit as at 30 Jun 2018	<b>530,599</b>	Restricted Non Preserved	-
		Unrestricted Non Preserved	530,599
		<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

**For Enquiries:**

phone 0393299700 | email [charlesgriffiths@bigpond.com](mailto:charlesgriffiths@bigpond.com)  
mail Kingrae Superannuation Fund, PO BOX 435 Collins Street West, MELBOURNE VIC 8007

**Kingrae Superannuation Fund**  
(ABN: 87 726 039 450)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	9132 Peter Senior Drive HOPE ISLAND, QLD 4212
Member	Number: 1	Date of Birth:	2 January 1944
Mr Charles King Griffiths		Date Joined Fund:	1 July 2007
Pension Account		Eligible Service Date:	1 July 2007
Account Based Pension		Tax File Number Held:	No
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	1,600,000	Tax Free	86.3030 % 1,411,494
<u>Increases to your account:</u>		Taxable - Taxed	224,016
Share Of Net Fund Income	90,912	Taxable - Untaxed	-
Tax on Net Fund Income	24,597	<b>Your Preservation Components</b>	
<u>Total Increases</u>	115,510	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Pension Payments	80,000	Unrestricted Non Preserved	1,635,510
<u>Total Decreases</u>	80,000	<b>Your Insurance Benefits</b>	
Withdrawal Benefit as at 30 Jun 2018	1,635,510	No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		No beneficiary details have been recorded	

**For Enquiries:**

phone 0393299700 | email [charlesgriffiths@bigpond.com](mailto:charlesgriffiths@bigpond.com)  
mail Kingrae Superannuation Fund, PO BOX 435 Collins Street West, MELBOURNE VIC 8007

# Kingrae Superannuation Fund

## Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Cash At Bank</u></b>								
Westpac DIY Super Savings Account #487		0.0000	0.0000	15,182	15,182	0	0%	1%
Westpac DIY Super Working Account #479		0.0000	0.0000	2,075	2,075	0	0%	-%
				<b>17,257</b>	<b>17,257</b>	<b>0</b>	<b>0%</b>	<b>1%</b>
<b><u>Derivative Investments</u></b>								
Wcm Global Growth Limited - Option Expiring 24-Jun-2019 (ASX:WQGO)	10,000	0.0000	0.0250	0	250	250	0%	-%
				<b>0</b>	<b>250</b>	<b>250</b>	<b>0%</b>	<b>-%</b>
<b><u>Other Fixed Interest Securities</u></b>								
Jones Loan - Secures against PPSP Shares		0.0000	0.0000	157,162	157,162	0	0%	7%
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18 (ASX:CWNHA)	500	100.0000	100.1600	50,000	50,080	80	0%	2%
				<b>207,162</b>	<b>207,242</b>	<b>80</b>	<b>0%</b>	<b>10%</b>



## Kingrae Superannuation Fund

### Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Shares in Listed Companies</u></b>								
Adacel Technologies Limited (ASX:ADA)	5,300	2.7798	1.6900	14,733	8,957	(5,776)	(39)%	-%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	3,909	22.9517	28.2400	89,718	110,390	20,672	23%	5%
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24 (ASX:ANZPG)	400	100.0000	104.6190	40,000	41,848	1,848	5%	2%
Appen Limited (ASX:APX)	1,653	6.2053	13.3700	10,257	22,101	11,843	115%	1%
Anaysim Australia Limited (ASX:AYS)	4,000	1.6062	1.0600	6,425	4,240	(2,185)	(34)%	-%
Bellamy's Australia Limited (ASX:BAL)	2,264	9.3480	15.5400	21,164	35,183	14,019	66%	2%
Bapcor Limited (ASX:BAP)	3,000	5.2583	6.5500	15,775	19,650	3,875	25%	1%
BHP Billiton Limited (ASX:BHP)	2,500	25.4892	33.9100	63,723	84,775	21,052	33%	4%
BKI Investment Company Limited (ASX:BKI)	62,377	1.2416	1.5250	77,446	95,125	17,679	23%	4%
BWX Limited (ASX:BWX)	1,000	7.0250	5.7000	7,025	5,700	(1,325)	(19)%	-%
Catapult Group International Ltd (ASX:CAT)	6,000	1.2042	1.2250	7,225	7,350	125	2%	-%
Commonwealth Bank Of Australia.	1,357	75.2203	72.8700	102,074	98,885	(3,189)	(3)%	5%
(ASX:CBA)								
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21 (ASX:CBAPE)	398	103.1682	105.1600	41,061	41,854	793	2%	2%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)	300	100.0000	98.1100	30,000	29,433	(567)	(2)%	1%
The Citadel Group Limited (ASX:CGL)	2,000	5.7125	6.5700	11,425	13,140	1,715	15%	1%
Crown Resorts Limited (ASX:CWN)	4,000	9.0610	13.5000	36,244	54,000	17,756	49%	3%
Freedom Insurance Group Ltd (ASX:FIG)	20,000	0.4962	0.4250	9,925	8,500	(1,425)	(14)%	-%
G8 Education Limited (ASX:GEM)	5,000	3.3350	2.3300	16,675	11,650	(5,025)	(30)%	1%
Greencross Limited (ASX:GXL)	2,000	5.5625	4.4800	11,125	8,960	(2,165)	(19)%	-%
Hansen Technologies Limited (ASX:HSN)	3,000	3.3483	3.1500	10,045	9,450	(595)	(6)%	-%
Healthscope Limited. (ASX:HSO)	10,826	1.9957	2.2100	21,605	23,925	2,321	11%	1%
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-23 (ASX:IAGPD)	500	100.0000	104.6700	50,000	52,335	2,335	5%	2%
loof Holdings Limited (ASX:IFL)	4,500	9.2533	8.9900	41,640	40,455	(1,185)	(3)%	2%

# Kingrae Superannuation Fund

## Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Shares in Listed Companies</u></b>								
Mineral Resources Limited (ASX:MIN)	1,000	16.8249	16.0100	16,825	16,010	(815)	(5)%	1%
Medibank Private Limited (ASX:MPL)	3,850	2.0000	2.9200	7,700	11,242	3,542	46%	1%
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21 (ASX:MQGPB)	400	102.7375	106.9500	41,095	42,780	1,685	4%	2%
National Australia Bank Limited (ASX:NAB)	2,231	26.2698	27.4100	58,608	61,152	2,544	4%	3%
National Australia Bank Limited - Cap Note 3-Bbsw+4.95% Perp Non-Cum Red T-07-22 (ASX:NABPD)	550	100.8026	105.0000	55,441	57,750	2,309	4%	3%
Onemarket Limited - Ordinary Fully Paid Deferred Settlement (ASX:OMN)	2,600	1.4030	1.2800	3,648	3,328	(320)	(9)%	-%
Orica Limited (ASX:ORI)	1,646	16.9077	17.7500	27,830	29,217	1,386	5%	1%
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nz\$ (ASX:PPH)	4,000	2.7462	3.8400	10,985	15,360	4,375	40%	1%
Redbubble Limited (ASX:RBL)	3,000	1.7083	1.5650	5,125	4,695	(430)	(8)%	-%
Ramsay Health Care Limited (ASX:RHC)	200	57.1248	53.9800	11,425	10,796	(629)	(6)%	1%
Rio Tinto Limited (ASX:RIO)	190	57.3247	83.4400	10,892	15,854	4,962	46%	1%
Servcorp Limited (ASX:SRV)	1,800	5.7530	4.1600	10,355	7,488	(2,867)	(28)%	-%
Senex Energy Limited (ASX:SYX)	30,000	0.4030	0.4350	12,089	13,050	961	8%	1%
Telstra Corporation Limited. (ASX:TLS)	27,051	4.4601	2.6200	120,649	70,874	(49,776)	(41)%	3%
Technology One Limited (ASX:TNE)	4,000	4.4162	4.2500	17,665	17,000	(665)	(4)%	1%
URB Investments Limited (ASX:URB)	13,000	1.0650	0.9000	13,845	11,700	(2,145)	(15)%	1%
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set (ASX:URW)	720	11.2429	14.6700	8,095	10,562	2,468	30%	-%
Westpac Banking Corporation (ASX:WBC)	3,934	17.1533	29.3000	67,481	115,266	47,785	71%	5%
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21 (ASX:WBCPF)	700	100.0357	102.1700	70,025	71,519	1,494	2%	3%
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21 (ASX:WBCPG)	488	100.0000	104.3000	48,800	50,898	2,098	4%	2%
Westfarmers Limited (ASX:WES)	971	39.9619	49.3600	38,803	47,929	9,126	24%	2%
Woodside Petroleum Limited (ASX:WPL)	1,778	37.3304	35.4600	66,374	63,048	(3,326)	(5)%	3%

## Kingrae Superannuation Fund

### Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Shares in Listed Companies</u></b>								
Wcm Global Growth Limited (ASX:WQG)	10,000	1.1000	1.0750	11,000	10,750	(250)	(2)%	1%
				<b>1,470,065</b>	<b>1,586,171</b>	<b>116,107</b>	<b>8%</b>	<b>74%</b>
<b><u>Shares in Unlisted Companies</u></b>								
Kfsu Pty Ltd	285,120	0.3500	0.0000	99,792	1	(99,791)	(100)%	-%
				<b>99,792</b>	<b>1</b>	<b>(99,791)</b>	<b>(100)%</b>	<b>-%</b>
<b><u>Stapled Securities</u></b>								
Aveo Group - Ordinary/Units Fully Paid Stapled Securities (ASX:AOG)	16,620	1.8608	2.4300	30,927	40,387	9,460	31%	2%
Sydney Airport - Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	3,000	5.2383	7.1600	15,715	21,480	5,765	37%	1%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	3,663	10.9127	11.9700	39,973	43,846	3,873	10%	2%
				<b>86,615</b>	<b>105,713</b>	<b>19,098</b>	<b>22%</b>	<b>5%</b>
<b><u>Units In Listed Unit Trusts</u></b>								
Ishares Europe ETF - Chess Depository Interests 1:1 Isheu350 (ASX:IEU)	350	61.2313	60.3400	21,431	21,119	(312)	(1)%	1%
Ishares S&P Mid-Cap ETF - Chess Depository Interests 1:1 Ishs&P400 (ASX:IJH)	200	151.1661	263.5100	30,233	52,702	22,469	74%	2%
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishglb100 (ASX:IOO)	600	42.6118	61.9000	25,567	37,140	11,573	45%	2%
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid (ASX:STW)	862	44.0835	57.9900	38,000	49,987	11,987	32%	2%
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid (ASX:WZOZ)	2,000	20.3824	29.2300	40,765	58,460	17,695	43%	3%
				<b>155,996</b>	<b>219,408</b>	<b>63,412</b>	<b>41%</b>	<b>10%</b>
				<b>2,036,887</b>	<b>2,136,043</b>	<b>99,156</b>	<b>5%</b>	<b>100%</b>

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

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Cash At Bank</u>								
Westpac DIY Super Working Account #479	743	360,774	359,442	2,075	0	15,939	15,939	9%
Westpac DIY Super Savings Account #487	4,297	501,940	491,055	15,182	0	443	443	0%
	<b>5,040</b>	<b>862,714</b>	<b>850,497</b>	<b>17,257</b>	<b>0</b>	<b>16,382</b>	<b>16,382</b>	<b>4%</b>
<u>Derivative Investments</u>								
Contango Global Growth Limited - Option Expiring 24-Jun-2019 (ASX:CQGO)	330	0	0	0	(330)	0	(330)	(100%)
URB Investments Limited - Option Expiring 07-Apr-2018 (ASX:URBO)	300	0	0	0	(300)	0	(300)	(100%)
Wcm Global Growth Limited - Option Expiring 24-Jun-2019 (ASX:WQGO)	0	0	0	250	250	0	250	N/A #
	<b>630</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>(380)</b>	<b>0</b>	<b>(380)</b>	<b>(60)%</b>

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Other Fixed Interest Securities</i>								
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18 (ASX:CWNHA)	51,425	0	0	50,080	(1,345)	3,395	2,050	4%
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21 (ASX:CWNHB)	24,625	0	25,022	0	397	360	757	3%
Jones Loan - Secures against PPSP Shares	181,242	0	24,080	157,162	0	0	0	0%
	<b>257,292</b>	<b>0</b>	<b>49,103</b>	<b>207,242</b>	<b>(948)</b>	<b>3,755</b>	<b>2,807</b>	<b>1%</b>

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Adacel Technologies Limited (ASX:ADA)	0	14,733	0	8,957	(5,776)	106	(5,670)	(38%)
Aristocrat Leisure Limited (ASX:ALL)	0	14,340	17,846	0	3,506	355	3,861	27%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	112,266	0	0	110,390	(1,876)	8,935	7,059	6%
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24 (ASX:ANZPG)	41,900	0	0	41,848	(52)	2,599	2,547	6%
Appen Limited (ASX:APX)	0	10,257	0	22,101	11,843	71	11,914	116%
Amaysim Australia Limited (ASX:AYS)	0	6,425	0	4,240	(2,185)	0	(2,185)	(34%)
Bellamy's Australia Limited (ASX:BAL)	15,644	0	0	35,183	19,539	0	19,539	125%
Bapcor Limited (ASX:BAP)	0	15,775	0	19,650	3,875	300	4,175	26%
Baby Bunting Group Limited (ASX:BBN)	0	12,625	10,335	0	(2,290)	710	(1,580)	(13%)
BHP Billiton Limited (ASX:BHP)	58,200	0	0	84,775	26,575	4,412	30,987	53%
BKI Investment Company Limited (ASX:BKI)	101,051	0	0	95,125	(5,926)	6,527	601	1%

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Blackmores Limited (ASX:BKL)	11,022	0	15,853	0	4,831	230	5,061	46%
BWX Limited (ASX:BWX)	0	7,025	0	5,700	(1,325)	46	(1,279)	(18%)
Carsales.Com Limited. (ASX:CAR)	23,040	0	26,897	0	3,857	614	4,472	19%
Catapult Group International Ltd (ASX:CAT)	0	7,225	0	7,350	125	0	125	2%
Commonwealth Bank Of Australia. (ASX:CBA)	112,373	0	0	98,885	(13,488)	8,336	(5,153)	(5%)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21 (ASX:CBAPF)	42,785	0	0	41,854	(931)	2,783	1,851	4%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)	0	30,000	0	29,433	(567)	313	(254)	(1%)
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23 (ASX:CGFPB)	10,352	0	10,515	0	163	233	396	4%
The Citadel Group Limited (ASX:CGL)	0	11,425	0	13,140	1,715	137	1,852	16%
Contango Global Growth Limited (ASX:CQG)	11,000	0	11,000	0	0	0	0	0%
Camaron Petroleum Limited (ASX:CVN)	0	5,025	5,725	0	700	0	700	14%

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Crown Resorts Limited (ASX:CWN)	49,120	0	0	54,000	4,880	3,017	7,897	16%
Cybg PLC - Cdi 1:1 Foreign Exempt Lse (ASX:CYB)	13,810	0	15,280	0	1,470	0	1,470	11%
Domain Holdings Australia Limited. (ASX:DHG)	0	14,865	12,735	0	(2,130)	181	(1,949)	(13%)
Freedom Insurance Group Ltd (ASX:FIG)	0	9,925	0	8,500	(1,425)	0	(1,425)	(14%)
G8 Education Limited (ASX:GEM)	18,050	16,675	21,626	11,650	(1,449)	1,571	122	1%
Getswift Limited (ASX:GSW)	0	15,105	1,776	0	(13,329)	0	(13,329)	(88%)
Greencross Limited (ASX:GXL)	12,100	0	0	8,960	(3,140)	557	(2,583)	(21%)
Hansen Technologies Limited (ASX:HSN)	0	10,045	0	9,450	(595)	129	(466)	(5%)
Healthscope Limited. (ASX:HSO)	16,190	6,605	0	23,925	1,131	603	1,733	9%
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-23 (ASX:AGPD)	53,265	0	0	52,335	(930)	3,246	2,316	4%
loof Holdings Limited (ASX:IFL)	44,100	0	0	40,455	(3,645)	3,471	(174)	0%



**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Legend Corporation Limited (ASX:LGD)	8,500	0	12,225	0	3,725	929	4,654	55%
Mineral Resources Limited (ASX:MIN)	0	16,825	0	16,010	(815)	0	(815)	(5%)
Monadelphous Group Limited (ASX:MND)	13,990	0	16,325	0	2,335	429	2,764	20%
Medibank Private Limited (ASX:MPL)	10,780	0	0	11,242	462	674	1,136	11%
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21 (ASX:MQGPB)	42,860	0	0	42,780	(80)	2,860	2,780	6%
Monash Ivf Group Limited (ASX:MVF)	0	17,510	14,375	0	(3,135)	583	(2,552)	(15%)
Maxitrans Industries Limited (ASX:MXI)	13,737	0	10,814	0	(2,923)	1,025	(1,898)	(14%)
Myob Group Limited (ASX:MYO)	19,217	0	20,765	0	1,548	323	1,871	10%
Myer Holdings Limited (ASX:MYR)	2,505	0	1,040	0	(1,465)	86	(1,379)	(55%)
National Australia Bank Limited (ASX:NAB)	66,015	0	0	61,152	(4,863)	6,311	1,447	2%
National Australia Bank Limited - Cap Note 3-Bbsw+4.95% Perp Non-Cum Red T-07-22 (ASX:NABPD)	58,294	0	0	57,750	(544)	3,704	3,160	5%

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Onemarket Limited - Ordinary Fully Paid Deferred Settlement (ASX:OMN)	0	3,648	0	3,328	(320)	0	(320)	(9%)
Orica Limited (ASX:ORI)	34,039	0	0	29,217	(4,823)	869	(3,954)	(12%)
Poseidon Nickel Limited (ASX:POS)	0	9,350	9,850	0	500	0	500	5%
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx (ASX:PPH)	0	10,985	0	15,360	4,375	0	4,375	40%
Redbubble Limited (ASX:RBL)	0	5,125	0	4,695	(430)	0	(430)	(8%)
Ramsay Health Care Limited (ASX:RHC)	0	11,425	0	10,796	(629)	0	(629)	(6%)
Rio Tinto Limited (ASX:RIO)	18,158	0	916	15,854	(1,389)	8,700	7,311	41%
Servcorp Limited (ASX:SRV)	0	10,355	0	7,488	(2,867)	242	(2,626)	(25%)
Senex Energy Limited (ASX:SYX)	2,750	5,325	0	13,050	4,975	0	4,975	92%
Telstra Corporation Limited. (ASX:TLS)	116,319	0	0	70,874	(45,445)	10,241	(35,205)	(30%)
Technology One Limited (ASX:TNE)	0	17,665	0	17,000	(665)	151	(514)	(3%)

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Tpg Telecom Limited (ASX:TPM)	0	10,505	11,575	0	1,070	0	1,070	10%
URB Investments Limited (ASX:URB)	10,650	2,845	0	11,700	(1,795)	71	(1,724)	(14%)
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 Def Set (ASX:URW)	0	8,095	0	10,562	2,468	0	2,468	30%
Viralytics Limited (ASX:VLA)	9,700	0	16,975	0	7,275	0	7,275	75%
Vocus Group Limited (ASX:VOC)	0	10,545	12,695	0	2,150	0	2,150	20%
Westpac Banking Corporation (ASX:WBC)	120,026	0	0	115,266	(4,760)	10,566	5,806	5%
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21 (ASX:WBCPF)	72,100	0	0	71,519	(581)	4,063	3,482	5%
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21 (ASX:WBCPG)	51,716	0	0	50,898	(818)	2,422	1,605	3%
Wesfarmers Limited (ASX:WES)	38,957	0	0	47,929	8,972	3,093	12,065	31%
Cash Component of WFD from Unibail Takeover	0	5,235	7,287	0	2,051	0	2,051	39%
Woolworths Group Limited (ASX:WOW)	30,647	0	32,484	0	1,837	0	1,837	6%

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Shares in Listed Companies</u>								
Woodside Petroleum Limited (ASX:WPL)	47,792	4,806	0	63,048	10,450	2,847	13,297	26%
Wcm Global Growth Limited (ASX:WQG)	0	11,000	0	10,750	(250)	0	(250)	(2%)
Xero Limited (ASX:XRO)	0	10,350	11,858	0	1,508	0	1,508	15%
	<b>1,535,020</b>	<b>379,668</b>	<b>328,772</b>	<b>1,586,171</b>	<b>256</b>	<b>109,668</b>	<b>109,924</b>	<b>6%</b>
<u>Shares in Unlisted Companies</u>								
Kfsu Pty Ltd	1	0	0	1	0	0	0	0%
	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Stapled Securities</u>								
Aveo Group - Ordinary/Units Fully Paid Stapled Securities (ASX:AOG)	32,304	12,925	0	40,387	(4,842)	2,542	(2,300)	(6%)
Rural Funds Group - Stapled Securities Fully Paid (ASX:RFF)	0	11,291	11,875	0	584	0	584	5%
Sydney Airport - Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	21,270	0	0	21,480	210	1,035	1,245	6%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	23,700	18,608	0	43,846	1,538	2,076	3,613	11%
Westfield Corporation - Stapled Securities (ASX:WFD)	16,060	0	13,330	0	(2,730)	802	(1,928)	(12%)
	<b>93,334</b>	<b>42,824</b>	<b>25,205</b>	<b>105,713</b>	<b>(5,240)</b>	<b>6,454</b>	<b>1,214</b>	<b>1%</b>

**Kingrae Superannuation Fund**  
Investment Performance  
For the period from 1 July 2017 to 30 June 2018

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Units In Listed Unit Trusts</i>								
Aventus Retail Property Fund - Ordinary Units Fully Paid (ASX:AVN)	0	10,375	9,920	0	(455)	366	(88)	(1%)
Ishares Europe ETF - Chess Depository Interests 1:1 Isheu350 (ASX:IEU)	0	21,431	0	21,119	(312)	0	(312)	(1%)
Ishares S&P Mid-Cap ETF - Chess Depository Interests 1:1 Ishs&P400 (ASX:IJH)	45,200	0	0	52,702	7,502	616	8,118	18%
Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishglb100 (ASX:IOO)	32,898	0	0	37,140	4,242	794	5,036	15%
SPDR S&P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid (ASX:STW)	46,169	0	0	49,987	3,818	3,193	7,011	15%
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid (ASX:WXOZ)	51,740	0	0	58,460	6,720	2,951	9,671	19%
	<b>176,007</b>	<b>31,806</b>	<b>9,920</b>	<b>219,408</b>	<b>21,516</b>	<b>7,920</b>	<b>29,436</b>	<b>15%</b>
<b>Fund Total</b>	<b>2,067,324</b>	<b>1,317,012</b>	<b>1,263,497</b>	<b>2,136,043</b>	<b>15,204</b>	<b>144,179</b>	<b>159,383</b>	<b>6%</b>

# NOTE: Reliable performance figures cannot be derived for holdings that have had large net capital inflows or outflows (i.e.: more than 50% of average capital) during the period. Calculating returns where there are large capital movements, without detailed manual income attribution, would lead to significant under or over stating of investment returns.

**Kingrae Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2017 to 30 June 2018**

Accounting Treatment					Taxation Treatment				
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation		
					Adjusted	Reduced	Indexation	Discounted	Other
<u>Derivative Investments</u>									
Contango Global Growth Limited - Option Expiring 24-Jun-2019 (ASX:CQGO)									
28/06/2018 Sale	10,000	0	0		0			0	
	10,000	0	0		0			0	0
URB Investments Limited - Option Expiring 07-Apr-2018 (ASX:URBO)									
07/04/2018 Sale	10,000	0	0		0		0		
	10,000	0	0		0		0	0	0
<u>Derivative Investments Total</u>									
	0		0		0			0	0
<u>Other Fixed Interest Securities</u>									
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21 (ASX:CWNHB)									
06/11/2017 Sale	99	9,895	9,900	(5)					
07/11/2017 Sale	151	15,128	15,100	28					
	250	25,022	25,000	22	0			0	0
<u>Other Fixed Interest Securities Total</u>									
	25,022		25,000	22	0			0	0
<u>Shares in Listed Companies</u>									
Aristocrat Leisure Limited (ASX:ALL)									
20/04/2018 Sale	700	17,846	14,340	3,506	14,340				3,506
	700	17,846	14,340	3,506	14,340			0	3,506
Baby Bunting Group Limited (ASX:BBN)									
01/06/2018 Sale	7,000	10,335	12,625	(2,290)		12,625			2,290
	7,000	10,335	12,625	(2,290)		12,625		0	2,290
Blackmores Limited (ASX:BKL)									
19/10/2017 Sale	115	15,853	10,260	5,593	10,260				5,593
	115	15,853	10,260	5,593	10,260			0	5,593
Carnarvon Petroleum Limited (ASX:CVN)									
30/01/2018 Sale	50,000	5,725	5,025	700	5,025				700
	50,000	5,725	5,025	700	5,025			0	700

**Kingrae Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2017 to 30 June 2018**

Accounting Treatment					Taxation Treatment				
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation		
					Adjusted	Reduced	Indexation	Discounted	Other Deferred
<b><u>Shares in Listed Companies</u></b>									
<b>Carsales.Com Limited. (ASX:CAR)</b>									
03/11/2017 Sale	2,000	26,897	22,645	4,253	22,645			4,253	
	2,000	26,897	22,645	4,253	22,645			0	4,253
<b>Cash Component of WFD from Unibail Takeover</b>									
07/06/2018 Sale	2,000	7,287	5,235	2,051	5,078			2,208	
	2,000	7,287	5,235	2,051	5,078			2,208	0
<b>Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23 (ASX:CGFPB)</b>									
18/10/2017 Sale	100	10,515	10,000	515	10,000			515	
	100	10,515	10,000	515	10,000			515	0
<b>Contango Global Growth Limited (ASX:CQG)</b>									
28/06/2018 Sale	10,000	11,000	11,000	0	11,000			0	
	10,000	11,000	11,000	0	11,000			0	0
<b>Cybg PLC - Cdi 1:1 Foreign Exempt Lse (ASX:CYB)</b>									
18/10/2017 Sale	2,932	15,280	13,752	1,528	12,920	832		2,096	4
	2,932	15,280	13,752	1,528	12,920	832		2,096	4
<b>Domain Holdings Australia Limited. (ASX:DHG)</b>									
01/06/2018 Sale	4,000	12,735	14,865	(2,130)		14,865			2,130
	4,000	12,735	14,865	(2,130)		14,865		0	2,130
<b>G8 Education Limited (ASX:GEM)</b>									
17/10/2017 Sale	5,000	21,626	15,025	6,601	15,025			6,601	
	5,000	21,626	15,025	6,601	15,025			6,601	0
<b>Getswift Limited (ASX:GSW)</b>									
15/05/2018 Sale	4,000	1,776	15,105	(13,329)		15,105			13,329
	4,000	1,776	15,105	(13,329)		15,105		0	13,329
<b>Legend Corporation Limited (ASX:LGD)</b>									
21/05/2018 Sale	50,000	12,225	14,550	(2,325)		14,550			2,325
	50,000	12,225	14,550	(2,325)		14,550		0	2,325



**Kingrae Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2017 to 30 June 2018**

Accounting Treatment					Taxation Treatment				
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation		
					Adjusted	Reduced	Indexation	Discounted	Deferred Capital Loss
<b><u>Shares in Listed Companies</u></b>									
<b>Maxitrans Industries Limited (ASX:MXI)</b>									
18/06/2018 Sale	10,105		15,505	(5,400)		15,505			5,400
19/06/2018 Sale	709		1,120	(411)		1,120			411
	20,503	10,814	16,625	(5,811)		16,625		0	5,811
<b>Monadelphous Group Limited (ASX:MND)</b>									
25/10/2017 Sale	16,325		20,605	(4,280)		20,605			4,280
	1,000	16,325	20,605	(4,280)		20,605		0	4,280
<b>Monash Irv Group Limited (ASX:MYV)</b>									
01/06/2018 Sale	14,375		17,510	(3,135)		17,510			3,135
	12,000	14,375	17,510	(3,135)		17,510		0	3,135
<b>Myer Holdings Limited (ASX:MYR)</b>									
23/03/2018 Sale	1,040		11,305	(10,265)		11,305			10,265
	3,000	1,040	11,305	(10,265)		11,305		0	10,265
<b>Myob Group Limited (ASX:MYO)</b>									
19/12/2017 Sale	20,765		20,000	765	20,000			765	
	5,619	20,765	20,000	765	20,000			765	0
<b>Poseidon Nickel Limited (ASX:POS)</b>									
09/11/2017 Sale	5,275		5,025	250	5,025				250
19/12/2017 Sale	4,575		4,325	250	4,325				250
	200,000	9,850	9,350	500	9,350			500	0
<b>Rio Tinto Limited (ASX:RIO)</b>									
13/11/2017 Sale	1,629	713	7,122	(6,206)		7,122			5,494
	97	1,629	713	(6,206)		7,122		0	5,494
<b>Tpg Telecom Limited (ASX:TPM)</b>									
21/11/2017 Sale	11,575		10,505	1,070	10,505				1,070
	2,000	11,575	10,505	1,070	10,505			0	
<b>Transurban Group - Rights-Appsclose 24Jan2018 Us Prohibited (ASX:TCLRA)</b>									
05/02/2018 Sale	0	0	0	0	0			0	
	163	0	0	0	0			0	

# Kingrae Superannuation Fund

## Realised Capital Gains

For the period from 1 July 2017 to 30 June 2018

Accounting Treatment					Taxation Treatment						
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Shares in Listed Companies</u>											
Viralytics Limited (ASX:VLA)											
23/02/2018	Sale	10,000	16,975	12,575	4,400	12,575		4,400			
10,000		16,975		12,575	4,400	12,575		4,400		0	
Vocus Group Limited (ASX:VOC)											
27/11/2017	Sale	4,000	12,695	10,545	2,150	10,545			2,150		
4,000		12,695		10,545	2,150	10,545			2,150	0	
Woodside Petroleum Limited - Rights-Appsclose 07Mar2018 Us Prohibited (ASX:WPLR)											
19/03/2018	Sale	178	0	0	0			0			
178		0		0				0		0	
Woolworths Group Limited (ASX:WOW)											
15/08/2017	Sale	1,200	32,484	32,450	34	32,450		34			
1,200		32,484		32,450	34	32,450		34		0	
Xero Limited (ASX:XRO)											
02/02/2018	Sale	350	11,858	10,350	1,508	10,350			1,508		
350		11,858		10,350	1,508	10,350			1,508	0	
<u>Shares in Listed Companies</u>											
Total		329,485	713	343,368	(14,596)	212,067	131,144	16,105	19,799	0	49,629
<u>Shares in Unlisted Companies</u>											
BKL_R (ASX:BKL_R)											
20/06/2018	Sale	4,158	0	0		0		0			
4,158		0		0		0		0		0	
<u>Shares in Unlisted Companies</u>											
Total		0		0		0		0		0	
<u>Stapled Securities</u>											
Rural Funds Group - Stapled Securities Fully Paid (ASX:RFF)											
29/11/2017	Sale	5,000	11,875	11,291	584	11,291			584		
5,000		11,875		11,291	584	11,291		0	584	0	

**Kingrae Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2017 to 30 June 2018**

Accounting Treatment					Taxation Treatment				
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation		
					Adjusted	Reduced	Indexation	Discounted	Deferred Capital Loss
<b><u>Stapled Securities</u></b>									
<b>Westfield Corporation - Stapled Securities (ASX:WFD)</b>									
07/06/2018 Sale	1,306	6,893	7,216	(323)		6,985			92
07/06/2018 Sale	694	1,202	1,202	0					
	2,000	8,095	8,418	(323)		6,985		0	92
<b><u>Stapled Securities Total</u></b>									
	19,970		19,709	261	11,291	6,985		0	584
<b><u>Units In Listed Unit Trusts</u></b>									
<b>Aventus Retail Property Fund - Ordinary Units Fully Paid (ASX:AVN)</b>									
01/06/2018 Sale	4,500	9,920	10,375	(455)		10,247		33	327
01/06/2018 Dist	0	0	0						
	4,500	9,920	10,375	(455)		10,247		33	327
<b>SPDR S&amp;P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid (ASX:WZOZ)</b>									
30/06/2018 Dist	0	0	0					181	
30/06/2018 Dist	0	0	0					94	
	0	0	0					275	0
<b>SPDR S&amp;P/ASX 200 Fund - Exchange Traded Fund Units Fully Paid (ASX:STW)</b>									
30/06/2018 Dist	0	0	0					145	
30/06/2018 Dist	0	0	0					47	
	0	0	0					192	0
<b>Units In Listed Unit Trusts Total</b>									
	9,920		10,375	(455)		10,247		500	327
<b>Grand Total</b>									
	384,398	713	398,452	(14,766)	223,358	148,376		16,604	20,384
								0	50,048

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**Kingrae Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2017 to 30 June 2018**

**Capital Gains Tax Return Summary**

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0	16,104	19,799	0	35,903	49,629
Shares & Units - Other Shares	0	0	0	0	0	0
Shares & Units - Listed Trusts	0	0	584	0	584	418
Shares & Units - Other Units	0	0	0	0	0	0
Australian Real Estate	0	0	0	0	0	0
Other Real Estate	0	0	0	0	0	0
Collectables	0	0	0	0	0	0
Other CGT Assets & Other CGT Events	0	0	0	0	0	0
Distributed Capital Gains from Trusts	0	499	0	0	499	0
	0	16,603	20,383	0	36,986	50,047
<b>Capital Losses Applied</b>						
Current Year	0	16,603	20,383	0	36,986	
Prior Years	0	0	0	0	0	
	0	16,603	20,383	0	36,986	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0	0	0	0	0	
Discount applicable		0				
Net Gain after applying discount	0	0	0	0	0	

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
PORT PHILLIP SEA PILOTS SUPERANNUATION PTY LTD ATF  
KINGRAE SUPERANNUATION FUND  
HELD ON ...../...../..... AT  
9132 PETER SENIOR DRIVE, HOPE ISLAND QLD**

---

**PRESENT**

Charles Griffiths

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**REPORTING ENTITY  
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND  
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2018 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2018, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/ISA)*, during the year ended 30 June 2018.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2018 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2018 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT  
STRATEGY:**

The fund's investment performance for the year ended 30 June 2018 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER  
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 Section 120 of the *S/SA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Timothy Ryan  
of  
T.J. Ryan & Co Pty Ltd  
Level One 500 Collins Street  
MELBOURNE, VIC 3000

act as the auditor of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

..... Dated: ...../...../.....  
Charles Griffiths  
Chairperson

**Kingrae Superannuation Fund**  
**Statement of Taxable Income**  
For the Period from 1 July 2017 to 30 June 2018

Description	Tax Return Ref.	Amount
<b><u>Income</u></b>	<b><u>Section B</u></b>	
Total Gross Interest	C	20,136
Total Net Foreign Income	D	4,389
Total Unfranked Dividend Amount	J	4,706
Total Franked Dividend Amount	K	73,568
Total Dividend Franking Credit	L	31,529
Total Gross Trust Distributions	M	6,045
Total Other Income	S	22
Total Exempt Current Pension Income	Y	(107,023)
<b>Total Assessable Income</b>		<b>33,372</b>
<b><u>Deductions</u></b>	<b><u>Section C</u></b>	
Total Investment Expenses	I	24
Total Management and Administration Expenses	J	1,477
Total Other Deductions	L	496
<b>Total Deductions</b>		<b>1,997</b>
<b>Taxable Income or Loss</b>	(V - N) O	<b>31,375.00</b>
<b><u>Income Tax Calculation Statement</u></b>	<b><u>Section D</u></b>	
<b>Gross Tax</b>		
Gross Tax @ 15% for Concessional Income	30 Jun 2018 T1	4,706
<b>Total Gross Tax</b>		<b>4,706</b>
Total Credit: Foreign Tax Income Offset	C1	129
<b>Rebates and Offsets</b>	C	129
<b>SUBTOTAL</b>		<b>4,577</b>
Total Credit: Refundable Franking Credits	E1	32,327
<b>Total Eligible Credits</b>		<b>0</b>
<b>Net Tax Payable</b>		<b>(27,749)</b>
Total Supervisory Levy	L	259
<b>Total Amount Due / (Refundable)</b>		<b>(27,490)</b>

# Self-managed superannuation fund annual return

# 2018

## Who should complete this annual return?

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

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

## To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

## Section A: Fund information

### 1 Tax file number (TFN) \*\*\*\*\*

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

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

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

Kingrae Superannuation Fund

### 3 Australian business number (ABN) (if applicable) 87726039450

### 4 Current postal address

PO BOX 435

Collins Street West

Suburb/town

MELBOURNE

State/territory

VIC

Postcode

8007

### 5 Annual return status

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

A No ☒ Yes ☐

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

B No ☒ Yes ☐



Fund's tax file number (TFN)

\*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Ryan

First given name

Timothy

Other given names

John

SMSF Auditor Number

100117440

Auditor's phone number

03

92054690

Postal address

Rundles Chartered Accountants

Level One 500 Collins Street

Suburb/town

MELBOURNE

State/territory

VIC

Postcode

3000

Date audit was completed **A** 20/12/2018

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) 033364

Fund account number 742479

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

Port Phillip Sea Pilots Superann

**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.

smsfdataflow

Fund's tax file number (TFN)

\*\*\*\*\*

**8 Status of SMSF**

Australian superannuation fund

**A** No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?

**C** No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒Yes ☐

If yes, provide the date on which the fund was wound up

Day

Month

Year

Have all tax lodgment and payment obligations been met?

No ☐Yes ☐**10 Exempt current pension income**

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

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.No ☐

Go to Section B: Income.

Yes ☒Exempt current pension income amount **A** \$ .00

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

Segregated assets method **B** ☐Unsegregated assets method **C** ☒ Was an actuarial certificate obtained? **D** Yes ☒

Did the fund have any other income that was assessable?

**E** Yes ☒

Go to Section B: Income.

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

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

## Section B: Income

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

## 11 Income

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

**G** No ☐ Yes ☒

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

Have you applied an exemption or rollover?

**M** No ☐ Yes ☒

Code

☒

Net capital gain **A** \$ -00

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

Gross interest **C** \$ -00

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

Gross foreign income

**D1** \$ -00

Net foreign income

**D** \$ -00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$ -00

Transfers from foreign funds

**F** \$ -00

Number

Gross payments where ABN not quoted

**H** \$ -00

Gross distribution from partnerships

**I** \$ -00

Loss

☐

\*Unfranked dividend amount

**J** \$ -00

\*Franked dividend amount

**K** \$ -00

\*Dividend franking credit

**L** \$ -00

\*Gross trust distributions

**M** \$ -00

Code

## Calculation of assessable contributions

Assessable employer contributions

**R1** \$ -00

plus Assessable personal contributions

**R2** \$ -00

plus \*\*No-TFN-quoted contributions

**R3** \$ -00

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

less Transfer of liability to life insurance company or PST

**R6** \$ -00

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$ -00

## Calculation of non-arm's length income

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

**U1** \$ -00

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

**U2** \$ -00

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

**U3** \$ -00

\*Other income

**S** \$ -00

Code

\*Assessable income due to changed tax status of fund

**T** \$ -00

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

**U** \$ -00

#This is a mandatory label.

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

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

**W** \$ -00

Loss

☐

Exempt current pension income

**Y** \$ -00

**TOTAL ASSESSABLE INCOME**  
(**W** less **Y**)

**V** \$ -00

Loss

☐

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

#### DEDUCTIONS

Interest expenses within Australia	<b>A1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Interest expenses overseas	<b>B1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Capital works expenditure	<b>D1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Decline in value of depreciating assets	<b>E1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Insurance premiums – members	<b>F1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Death benefit increase	<b>G1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
SMSF auditor fee	<b>H1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Investment expenses	<b>I1</b>	\$	<input type="text" value="24"/>	<b>24.00</b>
Management and administration expenses	<b>J1</b>	\$	<input type="text" value="1477"/>	<b>1477.00</b>
Forestry managed investment scheme expense	<b>U1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
Other amounts	<b>L1</b>	\$	<input type="text" value="496"/>	<b>496.00</b>
Tax losses deducted	<b>M1</b>	\$	<input type="text" value="0"/>	<b>0.00</b>

#### NON-DEDUCTIBLE EXPENSES

	<b>A2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>B2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>D2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>E2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>F2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>H2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>I2</b>	\$	<input type="text" value="78"/>	<b>78.00</b>
	<b>J2</b>	\$	<input type="text" value="4737"/>	<b>4737.00</b>
	<b>U2</b>	\$	<input type="text" value="0"/>	<b>0.00</b>
	<b>L2</b>	\$	<input type="text" value="762"/>	<b>762.00</b>

Code

Code

#### TOTAL DEDUCTIONS

**N** \$  **1997.00**  
(Total **A1** to **M1**)

#### TOTAL NON-DEDUCTIBLE EXPENSES

**Y** \$  **5577.00**  
(Total **A2** to **L2**)

#### #TAXABLE INCOME OR LOSS

**O** \$  **31375.00**  
(**TOTAL ASSESSABLE INCOME** less **TOTAL DEDUCTIONS**)

Loss

#### TOTAL SMSF EXPENSES

**Z** \$  **7574.00**  
(**N** plus **Y**)

#This is a mandatory label.

Fund's tax file number (TFN)

\*\*\*\*\*

Section D: **Income tax calculation statement****#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

**13 Calculation statement**

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

#Taxable income **A** \$ 31375.00

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

#Tax on taxable income **T1** \$ 4706.25

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

#Tax on no-TFN-quoted contributions **J** \$ 0

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

Gross tax **B** \$ 4706.25

(T1 plus J)

Foreign income tax offset

**C1** \$ 128.88

Rebates and tax offsets

**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 128.88

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 4577.37

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

**D1** \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2** \$ 0

Early stage investor tax offset

**D3** \$ 0

Early stage investor tax offset carried forward from previous year

**D4** \$ 0

Non-refundable carry forward tax offsets

**D** \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 4577.37

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

**E1** \$ 32326.51

No-TFN tax offset

**E2** \$

National rental affordability scheme tax offset

**E3** \$

Exploration credit tax offset

**E4** \$

Refundable tax offsets

**E** \$ 32326.51

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0

Fund's tax file number (TFN)

\*\*\*\*\*

Credit for interest on early payments –  
amount of interest**H1 \$** Credit for tax withheld – foreign resident  
withholding (excluding capital gains)**H2 \$**  0Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$**  0Credit for TFN amounts withheld from  
payments from closely held trusts**H5 \$** 

Credit for interest on no-TFN tax offset

**H6 \$** Credit for foreign resident capital gains  
withholding amounts**H8 \$** 

Eligible credits

**H \$**  0

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

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$**  27749.14(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$**  0

Supervisory levy

**L \$**  259

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$**  -27490.14

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

## Section E: Losses

### 14 Losses

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

Tax losses carried forward  
to later income years**U \$**  0 **·00**Net capital losses carried  
forward to later income years**V \$**  13061 **·00**

Fund's tax file number (TFN)

\*\*\*\*\*

Section F: **Member information****MEMBER 1**Title: 

Family name

First given name

Other given names

**Member's TFN**See the Privacy note in the Declaration. Date of birth **Contributions**OPENING ACCOUNT BALANCE \$ 

Refer to instructions for completing these labels.

Employer contributions **A** \$ ABN of principal employer **A1** Personal contributions **B** \$ CGT small business retirement exemption **C** \$ CGT small business 15-year exemption amount **D** \$ Personal injury election **E** \$ Spouse and child contributions **F** \$ Other third party contributions **G** \$ Assessable foreign superannuation fund amount **I** \$ Non-assessable foreign superannuation fund amount **J** \$ Transfer from reserve: assessable amount **K** \$ Transfer from reserve: non-assessable amount **L** \$ Contributions from non-complying funds and previously non-complying funds **T** \$ Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

☐Accumulation phase account balance **S1** \$ Inward rollovers and transfers **P** \$ Retirement phase account balance – Non CDBIS **S2** \$ Outward rollovers and transfers **Q** \$ Retirement phase account balance – CDBIS **S3** \$ Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ 

Code

☐ TRIS Count**CLOSING ACCOUNT BALANCE S** \$ *(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**MEMBER 2**Title: Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. Date of birth 

Day

Month

Year

**Contributions**OPENING ACCOUNT BALANCE \$ 

! Refer to instructions for completing these labels.

Employer contributions **A** \$ ABN of principal employer **A1** Personal contributions **B** \$ CGT small business retirement exemption **C** \$ CGT small business 15-year exemption amount **D** \$ Personal injury election **E** \$ Spouse and child contributions **F** \$ Other third party contributions **G** \$ Assessable foreign superannuation fund amount **I** \$ Non-assessable foreign superannuation fund amount **J** \$ Transfer from reserve: assessable amount **K** \$ Transfer from reserve: non-assessable amount **L** \$ Contributions from non-complying funds and previously non-complying funds **T** \$ Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

☐**S1** \$ 

Accumulation phase account balance

Inward rollovers and transfers **P** \$ **S2** \$ 

Retirement phase account balance – Non CDBIS

Outward rollovers and transfers **Q** \$ **S3** \$ 

Retirement phase account balance – CDBIS

Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ 

Code

☐☐ TRIS Count**CLOSING ACCOUNT BALANCE S** \$ *(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$



Fund's tax file number (TFN)

\*\*\*\*\*

**MEMBER 3**Title: Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. Date of birth 

Day

Month

Year

**Contributions**OPENING ACCOUNT BALANCE \$ 

! Refer to instructions for completing these labels.

Employer contributions **A** \$ ABN of principal employer **A1** Personal contributions **B** \$ CGT small business retirement exemption **C** \$ CGT small business 15-year exemption amount **D** \$ Personal injury election **E** \$ Spouse and child contributions **F** \$ Other third party contributions **G** \$ Assessable foreign superannuation fund amount **I** \$ Non-assessable foreign superannuation fund amount **J** \$ Transfer from reserve: assessable amount **K** \$ Transfer from reserve: non-assessable amount **L** \$ Contributions from non-complying funds and previously non-complying funds **T** \$ Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

☐**S1** \$ 

Accumulation phase account balance

Inward rollovers and transfers **P** \$ **S2** \$ 

Retirement phase account balance – Non CDBIS

Outward rollovers and transfers **Q** \$ **S3** \$ 

Retirement phase account balance – CDBIS

Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ 

Code

☐☐ TRIS Count**CLOSING ACCOUNT BALANCE S** \$ *(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**MEMBER 4**Title: Family name First given name Other given names **Member's TFN**See the Privacy note in the Declaration. 

Date of birth

Day Month Year **Contributions**OPENING ACCOUNT BALANCE \$ 

! Refer to instructions for completing these labels.

Employer contributions **A** \$ ABN of principal employer **A1** Personal contributions **B** \$ CGT small business retirement exemption **C** \$ CGT small business 15-year exemption amount **D** \$ Personal injury election **E** \$ Spouse and child contributions **F** \$ Other third party contributions **G** \$ Assessable foreign superannuation fund amount **I** \$ Non-assessable foreign superannuation fund amount **J** \$ Transfer from reserve: assessable amount **K** \$ Transfer from reserve: non-assessable amount **L** \$ Contributions from non-complying funds and previously non-complying funds **T** \$ Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **TOTAL CONTRIBUTIONS N** \$ **Other transactions**Allocated earnings or losses **O** \$ 

Loss

☐**S1** \$ 

Accumulation phase account balance

Inward rollovers and transfers **P** \$ **S2** \$ 

Retirement phase account balance – Non CDBIS

Outward rollovers and transfers **Q** \$ **S3** \$ 

Retirement phase account balance – CDBIS

Lump Sum payment **R1** \$ 

Code

☐Income stream payment **R2** \$ 

Code

☐☐ TRIS Count**CLOSING ACCOUNT BALANCE S** \$ *(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$

Fund's tax file number (TFN)

\*\*\*\*\*

Section G: **Supplementary member information****MEMBER 5**Title: 

Account status

Code

☐

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$ABN of principal employer **A1**Personal contributions **B** \$CGT small business retirement exemption **C** \$CGT small business 15-year exemption amount **D** \$Personal injury election **E** \$Spouse and child contributions **F** \$Other third party contributions **G** \$Assessable foreign superannuation fund amount **I** \$Non-assessable foreign superannuation fund amount **J** \$Transfer from reserve: assessable amount **K** \$Transfer from reserve: non-assessable amount **L** \$Contributions from non-complying funds and previously non-complying funds **T** \$Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$**TOTAL CONTRIBUTIONS N** \$**Other transactions**

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

☐

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$*(S1 plus S2 plus S3)*Accumulation phase value **X1** \$Retirement phase value **X2** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**MEMBER 6**

Title:

Family name

Account status

Code

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**If deceased, date of death**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$ABN of principal employer **A1**Personal contributions **B** \$CGT small business retirement exemption **C** \$CGT small business 15-year exemption amount **D** \$Personal injury election **E** \$Spouse and child contributions **F** \$Other third party contributions **G** \$Assessable foreign superannuation fund amount **I** \$Non-assessable foreign superannuation fund amount **J** \$Transfer from reserve: assessable amount **K** \$Transfer from reserve: non-assessable amount **L** \$Contributions from non-complying funds and previously non-complying funds **T** \$Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$**TOTAL CONTRIBUTIONS N** \$**Other transactions**Allocated earnings or losses **O** \$Inward rollovers and transfers **P** \$Outward rollovers and transfers **Q** \$Lump Sum payment **R1** \$Income stream payment **R2** \$

Loss

☐

Code

☐

Code

☐

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$*(S1 plus S2 plus S3)*Accumulation phase value **X1** \$Retirement phase value **X2** \$**Sensitive** (when completed)

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 325121 -00Unlisted trusts **B** \$ 0 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments**Cash and term deposits **E** \$ 17257 -00Debt securities **F** \$ 438496 -00Loans **G** \$ 0 -00Listed shares **H** \$ 1197754 -00Unlisted shares **I** \$ 1 -00Limited recourse borrowing arrangements **J** \$ 0 -00**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 0 -00

Australian non-residential real property

**J2** \$ 0 -00

Overseas real property

**J3** \$ 0 -00

Australian shares

**J4** \$ 0 -00

Overseas shares

**J5** \$ 0 -00

Other

**J6** \$ 0 -00Non-residential real property **K** \$ 0 -00Residential real property **L** \$ 0 -00Collectables and personal use assets **M** \$ 0 -00Other assets **O** \$ 189592 -00**15c Overseas direct investments**Overseas shares **P** \$ 0 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 2168221 -00(Sum of labels **A** to **T**)**15d In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No ☒ Yes ☐

\$ -00

**15e Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

**A** No ☐ Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

**B** No ☐ Yes ☐

Fund's tax file number (TFN) **16 LIABILITIES**Borrowings for limited recourse  
borrowing arrangements**V1** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00Borrowings **V** \$  -00Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)**W** \$  -00

Reserve accounts

**X** \$  -00

Other liabilities

**Y** \$  -00**TOTAL LIABILITIES Z** \$  -00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** \$  -00Total TOFA losses **I** \$  -00**Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2017–18 income year, write **2018**).**A** If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2018*.**B** **Interposed entity election status**If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2018* for each election.**C** If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*.**D**

Section K: **Declarations**

Fund's tax file number (TFN)

\*\*\*\*\*



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

**Important**

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

**Privacy**

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

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

**Preferred trustee or director contact details:**Title: 

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

 Hrs

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

**TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date Day / Month / Year

**Tax agent's contact details**Title: 

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**

**Sensitive** (when completed)

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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

### Privacy

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

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

\*\*\*\*\*

**Fund name**

Kingrae Superannuation Fund

**Year of return**

2018

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

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

### Declaration

I declare that:

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

**Signature of trustee or director**

**Date**

## Part B: Electronic funds transfer consent

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

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

### Important:

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

**Agent's reference number**

37068009

**Account name**

Port Phillip Sea Pilots Superann

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

**Signature of trustee or director**

**Date**

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

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

**Signature of tax agent**

**Date**

**Agent's contact name**

MR Peter James Davison

**Agent's phone**

03 92054690

**Agent's reference**

37068009

**Client's reference**

810278