

FLYNN FAMILY SUPER FUND

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Units in Listed Unit Trusts (Australian)	2	207,954.08	184,344.15
<b>Total Investments</b>		<u>207,954.08</u>	<u>184,344.15</u>
<b>Other Assets</b>			
Formation Expenses		1,500.00	1,500.00
BOQ Bank #7497		11,990.96	13,008.06
BOQ Bank #3001		40,576.99	29,974.12
ANZ Bank #0031		105.76	105.65
Distributions Receivable		0.00	168.29
<b>Total Other Assets</b>		<u>54,173.71</u>	<u>44,756.12</u>
<b>Total Assets</b>		<u>262,127.79</u>	<u>229,100.27</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		400.32	2,059.36
<b>Total Liabilities</b>		<u>400.32</u>	<u>2,059.36</u>
<b>Net assets available to pay benefits</b>		<u>261,727.47</u>	<u>227,040.91</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Flynn, Deborah - Accumulation		82,882.20	73,784.42
Flynn, Jeffrey - Accumulation		178,845.27	153,256.49
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>261,727.47</u>	<u>227,040.91</u>

**FLYNN FAMILY SUPER FUND**

**Detailed Statement of Financial Position**

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Units in Listed Unit Trusts (Australian)	2		
Magellan Global Fund		52,121.02	43,497.02
SGH ICE		29,413.40	24,294.74
Investors Mutual Australian Share F		126,419.66	116,552.39
<b>Total Investments</b>		<u>207,954.08</u>	<u>184,344.15</u>
<b>Other Assets</b>			
Bank Accounts	3		
ANZ Bank #0031		105.76	105.65
BOQ Bank #3001		40,576.99	29,974.12
BOQ Bank #7497		11,990.96	13,008.06
Distributions Receivable			
SGH ICE		0.00	168.29
Formation Expenses		1,500.00	1,500.00
<b>Total Other Assets</b>		<u>54,173.71</u>	<u>44,756.12</u>
<b>Total Assets</b>		<u>262,127.79</u>	<u>229,100.27</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		400.32	2,059.36
<b>Total Liabilities</b>		<u>400.32</u>	<u>2,059.36</u>
<b>Net assets available to pay benefits</b>		<u>261,727.47</u>	<u>227,040.91</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Flynn, Deborah - Accumulation		82,882.20	73,784.42
Flynn, Jeffrey - Accumulation		178,845.27	153,256.49
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>261,727.47</u>	<u>227,040.91</u>

**FLYNN FAMILY SUPER FUND**

**Operating Statement**

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	11,140.29	4,646.62
Interest Received		602.98	1,162.06
<b>Investment Gains</b>			
Changes in Market Values	8	12,301.35	11,239.86
<b>Contribution Income</b>			
Employer Contributions		26,905.28	39,170.14
<b>Total Income</b>		<u>50,949.90</u>	<u>56,218.68</u>
<b>Expenses</b>			
Accountancy Fees		1,650.00	1,485.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		550.00	550.00
Bank Charges		25.70	23.00
Insurance		0.00	11,066.10
<b>Member Payments</b>			
Life Insurance Premiums		13,073.68	0.00
<b>Total Expenses</b>		<u>15,299.38</u>	<u>13,383.10</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>35,650.52</u>	<u>42,835.58</u>
Income Tax Expense	9	963.96	4,739.40
<b>Benefits accrued as a result of operations</b>		<u>34,686.56</u>	<u>38,096.18</u>

**FLYNN FAMILY SUPER FUND**

**Detailed Operating Statement**

For the year ended 30 June 2018

	2018	2017
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Investors Mutual Australian Share F	5,997.84	4,276.82
Magellan Global Fund	3,719.63	0.00
SGH ICE	1,422.82	369.80
	<u>11,140.29</u>	<u>4,646.62</u>
Interest Received		
ANZ Bank #0031	0.11	0.10
BOQ Bank #3001	602.87	1,161.96
	<u>602.98</u>	<u>1,162.06</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Deborah Flynn	6,551.97	6,572.18
Jeffrey Flynn	20,353.31	32,597.96
	<u>26,905.28</u>	<u>39,170.14</u>
<b>Investment Gains</b>		
Unrealised Movements in Market Value		
Units in Listed Unit Trusts (Australian)		
Investors Mutual Australian Share F	3,869.43	0.00
Magellan Global Fund	4,904.37	0.00
SGH ICE	3,527.55	0.00
	<u>12,301.35</u>	<u>0.00</u>
Other Revaluations	0.00	11,239.86
	<u>0.00</u>	<u>11,239.86</u>
<b>Changes in Market Values</b>	<u>12,301.35</u>	<u>11,239.86</u>
<b>Total Income</b>	<u>50,949.90</u>	<u>56,218.68</u>
<b>Expenses</b>		
Accountancy Fees	1,650.00	1,485.00
ATO Supervisory Levy	0.00	259.00
Auditor's Remuneration	550.00	550.00
Bank Charges	25.70	23.00
Insurance	0.00	11,066.10
	<u>2,225.70</u>	<u>13,383.10</u>
<b>Member Payments</b>		
Life Insurance Premiums		
FLYNN, JEFFREY - Accumulation (Accumulation)	8,568.28	0.00
FLYNN, DEBORAH - Accumulation (Accumulation)	4,505.40	0.00
	<u>13,073.68</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>15,299.38</u>	<u>13,383.10</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>35,650.52</u>	<u>42,835.58</u>
<b>Income Tax Expense</b>		

# Detailed Operating Statement

For the year ended 30 June 2018

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	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Income Tax Expense	963.96	4,739.40
<b>Total Income Tax</b>	<u>963.96</u>	<u>4,739.40</u>
<b>Benefits accrued as a result of operations</b>	<u>34,686.56</u>	<u>38,096.18</u>

# Members Statement

Deborah Gail Flynn

## Your Details

Date of Birth : 06/10/1957  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 05/04/2004  
 Service Period Start Date: 21/02/2000  
 Date Left Fund:  
 Member Code: FLYDEB00001A  
 Account Start Date 05/04/2004  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

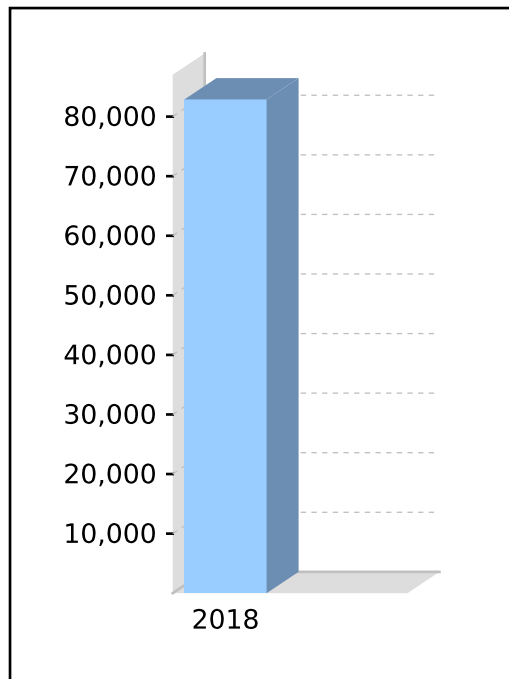
Nominated Beneficiaries N/A  
 Vested Benefits 82,882.20  
 Total Death Benefit 82,882.20

## Your Balance

Total Benefits 82,882.20

Preservation Components  
 Preserved 82,882.20  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 28,533.00  
 Taxable 54,349.20



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	73,784.42
<u>Increases to Member account during the period</u>	
Employer Contributions	6,551.97
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	7,525.19
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	982.72
Income Tax	(508.74)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	4,505.40
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	82,882.20

# Members Statement

Jeffrey Peter Flynn

### Your Details

Date of Birth : 05/07/1956  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 05/04/2004  
 Service Period Start Date: 21/07/2002  
 Date Left Fund:  
 Member Code: FLYJEF00001A  
 Account Start Date 05/04/2004  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

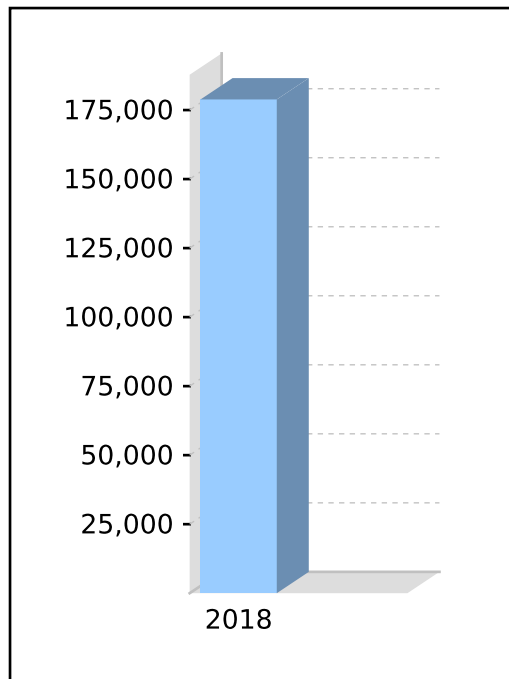
Nominated Beneficiaries N/A  
 Vested Benefits 178,845.27  
 Total Death Benefit 178,845.27

### Your Balance

Total Benefits 178,845.27

Preservation Components  
 Preserved 178,845.27  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 21,762.00  
 Taxable 157,083.27



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	153,256.49
<u>Increases to Member account during the period</u>	
Employer Contributions	20,353.31
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,925.07
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,052.99
Income Tax	(931.67)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	8,568.28
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	178,845.27

# Members Statement

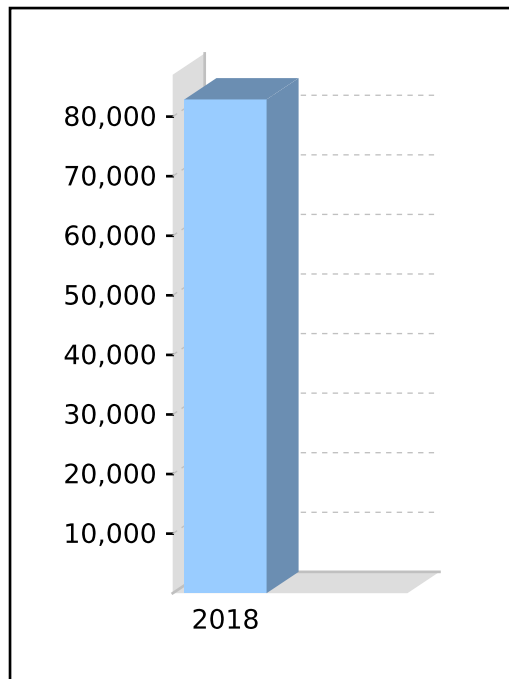
Deborah Gail Flynn

## Your Details

Date of Birth :	06/10/1957	Vested Benefits	82,882.20
Age:	60	Total Death Benefit	82,882.20
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	05/04/2004		
Service Period Start Date:	21/02/2000		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	05/04/2004		
Account Type:	Consolidated		
Account Description:	Consolidated		

## Your Balance

<b>Total Benefits</b>	<b>82,882.20</b>
<u>Preservation Components</u>	
Preserved	82,882.20
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	28,533.00
Taxable	54,349.20



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	73,784.42
<u>Increases to Member account during the period</u>	
Employer Contributions	6,551.97
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	7,525.19
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	982.72
Income Tax	(508.74)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	4,505.40
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	82,882.20



# Members Statement

Jeffrey Peter Flynn

### Your Details

Date of Birth : 05/07/1956  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 05/04/2004  
 Service Period Start Date: 21/07/2002  
 Date Left Fund:  
 Member Code: Consolidated  
 Account Start Date 05/04/2004  
 Account Type: Consolidated  
 Account Description: Consolidated

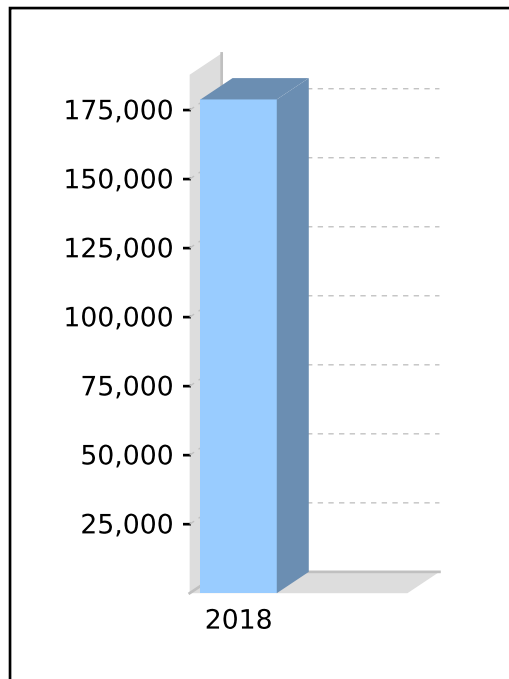
Vested Benefits 178,845.27  
 Total Death Benefit 178,845.27  
 Nominated Beneficiaries N/A

### Your Balance

Total Benefits 178,845.27

Preservation Components  
 Preserved 178,845.27  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 21,762.00  
 Taxable 157,083.27



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	153,256.49
<u>Increases to Member account during the period</u>	
Employer Contributions	20,353.31
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,925.07
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,052.99
Income Tax	(931.67)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	8,568.28
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	178,845.27

**FLYNN FAMILY SUPER FUND**

**Members Summary Report**

As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Deborah Gail Flynn (Age: 60)</b>											
FLYDEB00001A - Accumulation											
73,784.42	6,551.97	0.00	7,525.19	0.00	0.00	982.72	(508.74)	0.00	4,505.40	0.00	82,882.20
<b>73,784.42</b>	<b>6,551.97</b>	<b>0.00</b>	<b>7,525.19</b>	<b>0.00</b>	<b>0.00</b>	<b>982.72</b>	<b>(508.74)</b>	<b>0.00</b>	<b>4,505.40</b>	<b>0.00</b>	<b>82,882.20</b>
<b>Jeffrey Peter Flynn (Age: 61)</b>											
FLYJEF00001A - Accumulation											
153,256.49	20,353.31	0.00	15,925.07	0.00	0.00	3,052.99	(931.67)	0.00	8,568.28	0.00	178,845.27
<b>153,256.49</b>	<b>20,353.31</b>	<b>0.00</b>	<b>15,925.07</b>	<b>0.00</b>	<b>0.00</b>	<b>3,052.99</b>	<b>(931.67)</b>	<b>0.00</b>	<b>8,568.28</b>	<b>0.00</b>	<b>178,845.27</b>
<b>820,279.91</b>	<b>43,230.28</b>	<b>0.00</b>	<b>79,794.26</b>	<b>0.00</b>	<b>0.00</b>	<b>6,484.71</b>	<b>4,728.59</b>	<b>0.00</b>	<b>13,073.68</b>	<b>0.00</b>	<b>919,017.47</b>

## FLYNN FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2018

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

##### Interest revenue

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

## FLYNN FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2018

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

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

### e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Units in Listed Unit Trusts (Australian)

	2018 \$	2017 \$
SGH ICE	29,413.40	24,294.74
Investors Mutual Australian Share F	126,419.66	116,552.39
Magellan Global Fund	52,121.02	43,497.02
	<hr/> 207,954.08 <hr/>	<hr/> 184,344.15 <hr/>

### Note 3: Banks and Term Deposits

	2018 \$	2017 \$
<b>Banks</b>		
ANZ Bank #0031	105.76	105.65

**FLYNN FAMILY SUPER FUND****Notes to the Financial Statements**

For the year ended 30 June 2018

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BOQ Bank #3001	40,576.99	29,974.12
BOQ Bank #7497	11,990.96	13,008.06
	<hr/>	<hr/>
	52,673.71	43,087.83
	<hr/>	<hr/>

**Note 4: Liability for Accrued Benefits**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	227,040.91	0.00
Benefits accrued as a result of operations	34,686.56	38,096.18
Current year member movements	0.00	188,944.73
	<hr/>	<hr/>
Liability for accrued benefits at end of year	261,727.47	227,040.91
	<hr/>	<hr/>

**Note 5: Vested Benefits**

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

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	<hr/> 261,727.47	<hr/> 227,040.91
	<hr/>	<hr/>

**Note 6: Guaranteed Benefits**

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

**Note 7: Trust Distributions**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Investors Mutual Australian Share F	5,997.84	4,276.82
SGH ICE	1,422.82	369.80
Magellan Global Fund	3,719.63	0.00
	<hr/>	<hr/>
	11,140.29	4,646.62
	<hr/>	<hr/>

**FLYNN FAMILY SUPER FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2018

**Note 8: Unrealised Movements in Market Value**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Other Revaluations</b>		
Other Revaluations	0.00	11,239.86
	<hr/> 0.00	<hr/> 11,239.86
<b>Units in Listed Unit Trusts (Australian)</b>		
Investors Mutual Australian Share F	3,869.43	0.00
Magellan Global Fund	4,904.37	0.00
SGH ICE	3,527.55	0.00
	<hr/> 12,301.35	<hr/> 0.00
<b>Total Unrealised Movement</b>	<hr/> 12,301.35	<hr/> 11,239.86

**Realised Movements in Market Value**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	<hr/> 0.00	<hr/> 0.00
<b>Changes in Market Values</b>	<hr/> 12,301.35	<hr/> 11,239.86

**Note 9: Income Tax Expense**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	963.96	4,739.40
Income Tax Expense	<hr/> 963.96	<hr/> 4,739.40

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

Prima facie tax payable on benefits accrued before income tax at 15%	5,347.58	0.00
Less:		
Tax effect of:		
Increase in MV of Investments	1,845.20	0.00
Accounting Trust Distributions	1,671.04	0.00

**FLYNN FAMILY SUPER FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2018

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Add:

Tax effect of:

Franking Credits	215.93	0.00
Foreign Credits	28.78	0.00
Taxable Trust Distributions	421.66	0.00
Distributed Foreign Income	97.69	0.00
Rounding	(0.10)	0.00
Income Tax on Taxable Income or Loss	2,595.30	0.00
Less credits:		
Franking Credits	1,439.50	0.00
Foreign Credits	191.84	0.00
Current Tax or Refund	<u>963.96</u>	<u>0.00</u>

FLYNN FAMILY SUPER FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>SGH ICE (ETL0062AU)</u>					
17/01/2018				174.66	174.66 CR
30/06/2018				1,248.16	1,422.82 CR
				<b>1,422.82</b>	<b>1,422.82 CR</b>
<u>Investors Mutual Australian Share F (IML0002AU)</u>					
29/12/2017				2,254.40	2,254.40 CR
30/06/2018				3,743.44	5,997.84 CR
				<b>5,997.84</b>	<b>5,997.84 CR</b>
<u>Magellan Global Fund (MGE0001AU)</u>					
30/06/2018				3,719.63	3,719.63 CR
				<b>3,719.63</b>	<b>3,719.63 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)</u>					
06/07/2017				251.49	251.49 CR
20/07/2017				251.49	502.98 CR
03/08/2017				251.49	754.47 CR
17/08/2017				251.49	1,005.96 CR
31/08/2017				251.49	1,257.45 CR
14/09/2017				251.49	1,508.94 CR
28/09/2017				251.49	1,760.43 CR
12/10/2017				252.81	2,013.24 CR
26/10/2017				251.49	2,264.73 CR
09/11/2017				251.49	2,516.22 CR
07/12/2017				252.81	2,769.03 CR
18/12/2017				251.49	3,020.52 CR
21/12/2017				251.49	3,272.01 CR
04/01/2018				255.46	3,527.47 CR
18/01/2018				251.49	3,778.96 CR
01/02/2018				251.49	4,030.45 CR
15/02/2018				251.49	4,281.94 CR
01/03/2018				251.49	4,533.43 CR
15/03/2018				251.49	4,784.92 CR
29/03/2018				251.49	5,036.41 CR
12/04/2018				251.49	5,287.90 CR
26/04/2018				251.49	5,539.39 CR
10/05/2018				251.49	5,790.88 CR
24/05/2018				255.46	6,046.34 CR
07/06/2018				254.14	6,300.48 CR
21/06/2018				251.49	6,551.97 CR
				<b>6,551.97</b>	<b>6,551.97 CR</b>
<u>(Contributions) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)</u>					
02/08/2017				1,190.00	1,190.00 CR
04/09/2017				1,190.00	2,380.00 CR
03/10/2017				1,190.00	3,570.00 CR
03/10/2017				2,082.72	5,652.72 CR



FLYNN FAMILY SUPER FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/11/2017				1,190.00	6,842.72 CR
04/12/2017				1,190.00	8,032.72 CR
28/12/2017				1,785.00	9,817.72 CR
28/12/2017				2,429.83	12,247.55 CR
07/02/2018				1,190.00	13,437.55 CR
07/03/2018				1,190.00	14,627.55 CR
04/04/2018				3,345.76	17,973.31 CR
02/05/2018				1,190.00	19,163.31 CR
04/06/2018				1,190.00	20,353.31 CR
				<b>20,353.31</b>	<b>20,353.31 CR</b>

**Changes in Market Values of Investments (24700)**

Changes in Market Values of Investments (24700)

30/06/2018	Revaluation - 29/06/2018 @ \$3.201500 (Exit) - 39,487.634400 Units on hand (IML0002AU)			3,869.43	3,869.43 CR
30/06/2018	Revaluation - 30/06/2018 @ \$2.101100 (Custom) - 24,806.539900 Units on hand (MGE0001AU)			4,904.37	8,773.80 CR
30/06/2018	Revaluation - 30/06/2018 @ \$2.225800 (Exit) - 13,214.752200 Units on hand (ETL0062AU)			3,527.55	12,301.35 CR
				<b>12,301.35</b>	<b>12,301.35 CR</b>

**Interest Received (25000)**

ANZ Bank #0031 (ANZ0031)

31/07/2017				0.01	0.01 CR
31/08/2017				0.01	0.02 CR
29/09/2017				0.01	0.03 CR
31/10/2017				0.01	0.04 CR
30/11/2017				0.01	0.05 CR
29/12/2017				0.01	0.06 CR
31/01/2018				0.01	0.07 CR
29/03/2018				0.01	0.08 CR
30/04/2018				0.01	0.09 CR
31/05/2018				0.01	0.10 CR
29/06/2018				0.01	0.11 CR
				<b>0.11</b>	<b>0.11 CR</b>

BOQ Bank #3001 (BOQ3001)

31/07/2017				40.73	40.73 CR
31/08/2017				40.78	81.51 CR
30/09/2017				42.15	123.66 CR
31/10/2017				54.48	178.14 CR
30/11/2017				52.80	230.94 CR
31/12/2017				54.63	285.57 CR
31/01/2018				54.70	340.27 CR
28/02/2018				49.48	389.75 CR
31/03/2018				54.85	444.60 CR
30/04/2018				53.15	497.75 CR
31/05/2018				53.50	551.25 CR

FLYNN FAMILY SUPER FUND

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2018				51.62	602.87 CR
				<b>602.87</b>	<b>602.87 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
18/12/2017			2,200.00		2,200.00 DR
30/06/2018				550.00	1,650.00 DR
			<b>2,200.00</b>	<b>550.00</b>	<b>1,650.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018			550.00		550.00 DR
30/06/2018				550.00	0.00 DR
30/06/2018			550.00		550.00 DR
			<b>1,100.00</b>	<b>550.00</b>	<b>550.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
31/07/2017			0.70		0.70 DR
31/08/2017			1.40		2.10 DR
30/09/2017			1.05		3.15 DR
31/10/2017			1.40		4.55 DR
30/11/2017			1.05		5.60 DR
31/12/2017			2.40		8.00 DR
31/01/2018			0.70		8.70 DR
28/02/2018			1.75		10.45 DR
31/03/2018			7.10		17.55 DR
30/04/2018			6.05		23.60 DR
31/05/2018			1.05		24.65 DR
30/06/2018			1.05		25.70 DR
			<b>25.70</b>		<b>25.70 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)</u>					
23/02/2018			2,927.40		2,927.40 DR
08/03/2018			1,578.00		4,505.40 DR
			<b>4,505.40</b>		<b>4,505.40 DR</b>
<u>(Life Insurance Premiums) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)</u>					
23/02/2018			5,933.52		5,933.52 DR
08/03/2018			2,634.76		8,568.28 DR
			<b>8,568.28</b>		<b>8,568.28 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018			1,439.50	1,439.50 CR
30/06/2018	Create Entries - Foreign Credits Adjustment - 30/06/2018			191.84	1,631.34 CR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		2,595.30		963.96 DR
			<b>2,595.30</b>	<b>1,631.34</b>	<b>963.96 DR</b>

**FLYNN FAMILY SUPER FUND**

**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
06/07/2017	System Member Journals		213.77		213.77 DR
20/07/2017	System Member Journals		213.77		427.54 DR
02/08/2017	System Member Journals		1,011.50		1,439.04 DR
03/08/2017	System Member Journals		213.77		1,652.81 DR
17/08/2017	System Member Journals		213.77		1,866.58 DR
31/08/2017	System Member Journals		213.77		2,080.35 DR
04/09/2017	System Member Journals		1,011.50		3,091.85 DR
14/09/2017	System Member Journals		213.77		3,305.62 DR
28/09/2017	System Member Journals		213.77		3,519.39 DR
03/10/2017	System Member Journals		1,011.50		4,530.89 DR
03/10/2017	System Member Journals		1,770.31		6,301.20 DR
12/10/2017	System Member Journals		214.89		6,516.09 DR
26/10/2017	System Member Journals		213.77		6,729.86 DR
08/11/2017	System Member Journals		1,011.50		7,741.36 DR
09/11/2017	System Member Journals		213.77		7,955.13 DR
04/12/2017	System Member Journals		1,011.50		8,966.63 DR
07/12/2017	System Member Journals		214.89		9,181.52 DR
18/12/2017	System Member Journals		213.77		9,395.29 DR
21/12/2017	System Member Journals		213.77		9,609.06 DR
28/12/2017	System Member Journals		1,517.25		11,126.31 DR
28/12/2017	System Member Journals		2,065.36		13,191.67 DR
04/01/2018	System Member Journals		217.14		13,408.81 DR
18/01/2018	System Member Journals		213.77		13,622.58 DR
01/02/2018	System Member Journals		213.77		13,836.35 DR
07/02/2018	System Member Journals		1,011.50		14,847.85 DR
15/02/2018	System Member Journals		213.77		15,061.62 DR
23/02/2018	System Member Journals			2,488.29	12,573.33 DR
23/02/2018	System Member Journals			5,043.49	7,529.84 DR
01/03/2018	System Member Journals		213.77		7,743.61 DR
07/03/2018	System Member Journals		1,011.50		8,755.11 DR
08/03/2018	System Member Journals			2,239.55	6,515.56 DR
08/03/2018	System Member Journals			1,341.30	5,174.26 DR
15/03/2018	System Member Journals		213.77		5,388.03 DR
29/03/2018	System Member Journals		213.77		5,601.80 DR
04/04/2018	System Member Journals		2,843.90		8,445.70 DR
12/04/2018	System Member Journals		213.77		8,659.47 DR
26/04/2018	System Member Journals		213.77		8,873.24 DR
02/05/2018	System Member Journals		1,011.50		9,884.74 DR
10/05/2018	System Member Journals		213.77		10,098.51 DR
24/05/2018	System Member Journals		217.14		10,315.65 DR
04/06/2018	System Member Journals		1,011.50		11,327.15 DR
07/06/2018	System Member Journals		216.02		11,543.17 DR
21/06/2018	System Member Journals		213.77		11,756.94 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		7,525.19		19,282.13 DR

**FLYNN FAMILY SUPER FUND**

**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		15,925.07		35,207.20 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			167.07	35,040.13 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			353.57	34,686.56 DR
			<b>46,319.83</b>	<b>11,633.27</b>	<b>34,686.56 DR</b>

**Opening Balance (50010)**

(Opening Balance) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)

01/07/2017	Opening Balance				73,784.42 CR
					<b>73,784.42 CR</b>

(Opening Balance) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)

01/07/2017	Opening Balance				153,256.49 CR
					<b>153,256.49 CR</b>

**Contributions (52420)**

(Contributions) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)

06/07/2017	System Member Journals			251.49	251.49 CR
20/07/2017	System Member Journals			251.49	502.98 CR
03/08/2017	System Member Journals			251.49	754.47 CR
17/08/2017	System Member Journals			251.49	1,005.96 CR
31/08/2017	System Member Journals			251.49	1,257.45 CR
14/09/2017	System Member Journals			251.49	1,508.94 CR
28/09/2017	System Member Journals			251.49	1,760.43 CR
12/10/2017	System Member Journals			252.81	2,013.24 CR
26/10/2017	System Member Journals			251.49	2,264.73 CR
09/11/2017	System Member Journals			251.49	2,516.22 CR
07/12/2017	System Member Journals			252.81	2,769.03 CR
18/12/2017	System Member Journals			251.49	3,020.52 CR
21/12/2017	System Member Journals			251.49	3,272.01 CR
04/01/2018	System Member Journals			255.46	3,527.47 CR
18/01/2018	System Member Journals			251.49	3,778.96 CR
01/02/2018	System Member Journals			251.49	4,030.45 CR
15/02/2018	System Member Journals			251.49	4,281.94 CR
01/03/2018	System Member Journals			251.49	4,533.43 CR
15/03/2018	System Member Journals			251.49	4,784.92 CR
29/03/2018	System Member Journals			251.49	5,036.41 CR
12/04/2018	System Member Journals			251.49	5,287.90 CR
26/04/2018	System Member Journals			251.49	5,539.39 CR
10/05/2018	System Member Journals			251.49	5,790.88 CR
24/05/2018	System Member Journals			255.46	6,046.34 CR
07/06/2018	System Member Journals			254.14	6,300.48 CR
21/06/2018	System Member Journals			251.49	6,551.97 CR
				<b>6,551.97</b>	<b>6,551.97 CR</b>

(Contributions) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)

02/08/2017	System Member Journals			1,190.00	1,190.00 CR
04/09/2017	System Member Journals			1,190.00	2,380.00 CR
03/10/2017	System Member Journals			1,190.00	3,570.00 CR
03/10/2017	System Member Journals			2,082.72	5,652.72 CR

**FLYNN FAMILY SUPER FUND**

**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/11/2017	System Member Journals			1,190.00	6,842.72 CR
04/12/2017	System Member Journals			1,190.00	8,032.72 CR
28/12/2017	System Member Journals			1,785.00	9,817.72 CR
28/12/2017	System Member Journals			2,429.83	12,247.55 CR
07/02/2018	System Member Journals			1,190.00	13,437.55 CR
07/03/2018	System Member Journals			1,190.00	14,627.55 CR
04/04/2018	System Member Journals			3,345.76	17,973.31 CR
02/05/2018	System Member Journals			1,190.00	19,163.31 CR
04/06/2018	System Member Journals			1,190.00	20,353.31 CR
				<b>20,353.31</b>	<b>20,353.31 CR</b>

**Share of Profit/(Loss) (53100)**

(Share of Profit/(Loss)) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)

30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			7,525.19	7,525.19 CR
				<b>7,525.19</b>	<b>7,525.19 CR</b>

(Share of Profit/(Loss)) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)

30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			15,925.07	15,925.07 CR
				<b>15,925.07</b>	<b>15,925.07 CR</b>

**Income Tax (53330)**

(Income Tax) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)

23/02/2018	System Member Journals			439.11	439.11 CR
08/03/2018	System Member Journals			236.70	675.81 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		167.07		508.74 CR
				<b>167.07</b>	<b>675.81</b>
					<b>508.74 CR</b>

(Income Tax) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)

23/02/2018	System Member Journals			890.03	890.03 CR
08/03/2018	System Member Journals			395.21	1,285.24 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		353.57		931.67 CR
				<b>353.57</b>	<b>1,285.24</b>
					<b>931.67 CR</b>

**Contributions Tax (53800)**

(Contributions Tax) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)

06/07/2017	System Member Journals		37.72		37.72 DR
20/07/2017	System Member Journals		37.72		75.44 DR
03/08/2017	System Member Journals		37.72		113.16 DR
17/08/2017	System Member Journals		37.72		150.88 DR
31/08/2017	System Member Journals		37.72		188.60 DR
14/09/2017	System Member Journals		37.72		226.32 DR
28/09/2017	System Member Journals		37.72		264.04 DR
12/10/2017	System Member Journals		37.92		301.96 DR
26/10/2017	System Member Journals		37.72		339.68 DR
09/11/2017	System Member Journals		37.72		377.40 DR
07/12/2017	System Member Journals		37.92		415.32 DR
18/12/2017	System Member Journals		37.72		453.04 DR
21/12/2017	System Member Journals		37.72		490.76 DR
04/01/2018	System Member Journals		38.32		529.08 DR

**FLYNN FAMILY SUPER FUND**

**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
18/01/2018	System Member Journals		37.72		566.80 DR
01/02/2018	System Member Journals		37.72		604.52 DR
15/02/2018	System Member Journals		37.72		642.24 DR
01/03/2018	System Member Journals		37.72		679.96 DR
15/03/2018	System Member Journals		37.72		717.68 DR
29/03/2018	System Member Journals		37.72		755.40 DR
12/04/2018	System Member Journals		37.72		793.12 DR
26/04/2018	System Member Journals		37.72		830.84 DR
10/05/2018	System Member Journals		37.72		868.56 DR
24/05/2018	System Member Journals		38.32		906.88 DR
07/06/2018	System Member Journals		38.12		945.00 DR
21/06/2018	System Member Journals		37.72		982.72 DR
			<b>982.72</b>		<b>982.72 DR</b>
<u>(Contributions Tax) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)</u>					
02/08/2017	System Member Journals		178.50		178.50 DR
04/09/2017	System Member Journals		178.50		357.00 DR
03/10/2017	System Member Journals		178.50		535.50 DR
03/10/2017	System Member Journals		312.41		847.91 DR
08/11/2017	System Member Journals		178.50		1,026.41 DR
04/12/2017	System Member Journals		178.50		1,204.91 DR
28/12/2017	System Member Journals		267.75		1,472.66 DR
28/12/2017	System Member Journals		364.47		1,837.13 DR
07/02/2018	System Member Journals		178.50		2,015.63 DR
07/03/2018	System Member Journals		178.50		2,194.13 DR
04/04/2018	System Member Journals		501.86		2,695.99 DR
02/05/2018	System Member Journals		178.50		2,874.49 DR
04/06/2018	System Member Journals		178.50		3,052.99 DR
			<b>3,052.99</b>		<b>3,052.99 DR</b>
<b>Life Insurance Premiums (53920)</b>					
<u>(Life Insurance Premiums) FLYNN, DEBORAH - Accumulation (FLYDEB00001A)</u>					
23/02/2018	System Member Journals		2,927.40		2,927.40 DR
08/03/2018	System Member Journals		1,578.00		4,505.40 DR
			<b>4,505.40</b>		<b>4,505.40 DR</b>
<u>(Life Insurance Premiums) FLYNN, JEFFREY - Accumulation (FLYJEF00001A)</u>					
23/02/2018	System Member Journals		5,933.52		5,933.52 DR
08/03/2018	System Member Journals		2,634.76		8,568.28 DR
			<b>8,568.28</b>		<b>8,568.28 DR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ Bank #0031 (ANZ0031)</u>					
01/07/2017	Opening Balance				105.65 DR
31/07/2017			0.01		105.66 DR
31/08/2017			0.01		105.67 DR
29/09/2017			0.01		105.68 DR
31/10/2017			0.01		105.69 DR
30/11/2017			0.01		105.70 DR
29/12/2017			0.01		105.71 DR

FLYNN FAMILY SUPER FUND

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/01/2018			0.01		105.72 DR
29/03/2018			0.01		105.73 DR
30/04/2018			0.01		105.74 DR
31/05/2018			0.01		105.75 DR
29/06/2018			0.01		105.76 DR
			<b>0.11</b>		<b>105.76 DR</b>
<b>BOQ Bank #3001 (BOQ3001)</b>					
01/07/2017	Opening Balance				29,974.12 DR
31/07/2017			40.73		30,014.85 DR
31/08/2017			40.78		30,055.63 DR
24/09/2017			10,000.00		40,055.63 DR
30/09/2017			42.15		40,097.78 DR
31/10/2017			54.48		40,152.26 DR
30/11/2017			52.80		40,205.06 DR
31/12/2017			54.63		40,259.69 DR
31/01/2018			54.70		40,314.39 DR
28/02/2018			49.48		40,363.87 DR
31/03/2018			54.85		40,418.72 DR
30/04/2018			53.15		40,471.87 DR
31/05/2018			53.50		40,525.37 DR
30/06/2018			51.62		40,576.99 DR
			<b>10,602.87</b>		<b>40,576.99 DR</b>
<b>BOQ Bank #7497 (BOQ7497)</b>					
01/07/2017	Opening Balance				13,008.06 DR
06/07/2017			251.49		13,259.55 DR
20/07/2017			251.49		13,511.04 DR
31/07/2017				0.70	13,510.34 DR
02/08/2017			1,190.00		14,700.34 DR
03/08/2017			251.49		14,951.83 DR
17/08/2017			251.49		15,203.32 DR
31/08/2017			251.49		15,454.81 DR
31/08/2017				1.40	15,453.41 DR
04/09/2017			1,190.00		16,643.41 DR
14/09/2017			251.49		16,894.90 DR
24/09/2017				10,000.00	6,894.90 DR
28/09/2017			251.49		7,146.39 DR
30/09/2017				1.05	7,145.34 DR
03/10/2017			1,190.00		8,335.34 DR
03/10/2017			2,082.72		10,418.06 DR
12/10/2017			252.81		10,670.87 DR
26/10/2017			251.49		10,922.36 DR
29/10/2017				255.00	10,667.36 DR
31/10/2017				1.40	10,665.96 DR
08/11/2017			1,190.00		11,855.96 DR
09/11/2017			251.49		12,107.45 DR
30/11/2017				1.05	12,106.40 DR
04/12/2017			1,190.00		13,296.40 DR

FLYNN FAMILY SUPER FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/12/2017			252.81		13,549.21 DR
18/12/2017			251.49		13,800.70 DR
18/12/2017				255.00	13,545.70 DR
18/12/2017				2,200.00	11,345.70 DR
21/12/2017			251.49		11,597.19 DR
28/12/2017			1,785.00		13,382.19 DR
28/12/2017			2,429.83		15,812.02 DR
31/12/2017				2.40	15,809.62 DR
04/01/2018			255.46		16,065.08 DR
18/01/2018			251.49		16,316.57 DR
31/01/2018				0.70	16,315.87 DR
01/02/2018			251.49		16,567.36 DR
07/02/2018			1,190.00		17,757.36 DR
15/02/2018			251.49		18,008.85 DR
23/02/2018				2,927.40	15,081.45 DR
23/02/2018				5,933.52	9,147.93 DR
28/02/2018				1.75	9,146.18 DR
01/03/2018			251.49		9,397.67 DR
07/03/2018			1,190.00		10,587.67 DR
08/03/2018				2,634.76	7,952.91 DR
08/03/2018				1,578.00	6,374.91 DR
15/03/2018			251.49		6,626.40 DR
29/03/2018			251.49		6,877.89 DR
30/03/2018				2,113.00	4,764.89 DR
31/03/2018				7.10	4,757.79 DR
04/04/2018			3,345.76		8,103.55 DR
12/04/2018			251.49		8,355.04 DR
26/04/2018			251.49		8,606.53 DR
30/04/2018				6.05	8,600.48 DR
02/05/2018			1,190.00		9,790.48 DR
10/05/2018			251.49		10,041.97 DR
24/05/2018			255.46		10,297.43 DR
31/05/2018				1.05	10,296.38 DR
04/06/2018			1,190.00		11,486.38 DR
07/06/2018			254.14		11,740.52 DR
21/06/2018			251.49		11,992.01 DR
30/06/2018				1.05	11,990.96 DR
			<b>26,905.28</b>	<b>27,922.38</b>	<b>11,990.96 DR</b>

**Distributions Receivable (61800)**

SGH ICE (ETL0062AU)

01/07/2017	Opening Balance				168.29 DR
01/07/2017				168.29	0.00 DR
				<b>168.29</b>	<b>0.00 DR</b>

**Formation Expenses (64000)**

Formation Expenses (64000)

01/07/2017	Opening Balance				1,500.00 DR
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**FLYNN FAMILY SUPER FUND**

**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
					<b>1,500.00 DR</b>
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>SGH ICE (ETL0062AU)</u>					
01/07/2017	Opening Balance	12,462.04			24,294.74 DR
01/07/2017		86.02	168.29		24,463.03 DR
17/01/2018		82.02	174.66		24,637.69 DR
30/06/2018		584.67	1,248.16		25,885.85 DR
30/06/2018	Revaluation - 30/06/2018 @ \$2.225800 (Exit) - 13,214.752200 Units on hand		3,527.55		29,413.40 DR
		<b>13,214.75</b>	<b>5,118.66</b>		<b>29,413.40 DR</b>
<u>Investors Mutual Australian Share F (IML0002AU)</u>					
01/07/2017	Opening Balance	37,573.31			116,552.39 DR
29/12/2017		711.35	2,254.40		118,806.79 DR
30/06/2018		1,202.98	3,743.44		122,550.23 DR
30/06/2018	Revaluation - 29/06/2018 @ \$3.201500 (Exit) - 39,487.634400 Units on hand		3,869.43		126,419.66 DR
		<b>39,487.63</b>	<b>9,867.27</b>		<b>126,419.66 DR</b>
<u>Magellan Global Fund (MGE0001AU)</u>					
01/07/2017	Opening Balance	23,037.98			43,497.02 DR
30/06/2018		1,768.56	3,719.63		47,216.65 DR
30/06/2018	Revaluation - 30/06/2018 @ \$2.101100 (Custom) - 24,806.539900 Units on hand		4,904.37		52,121.02 DR
		<b>24,806.54</b>	<b>8,624.00</b>		<b>52,121.02 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				2,059.36 CR
29/10/2017			255.00		1,804.36 CR
18/12/2017			255.00		1,549.36 CR
30/03/2018			2,113.00		563.64 DR
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018		1,439.50		2,003.14 DR
30/06/2018	Create Entries - Foreign Credits Adjustment - 30/06/2018		191.84		2,194.98 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			2,595.30	400.32 CR
			<b>4,254.34</b>	<b>2,595.30</b>	<b>400.32 CR</b>

**Total Debits: 148,317.07**

**Total Credits: 148,317.07**

**FLYNN FAMILY SUPER FUND**  
**Detailed Trial Balance**

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(369.80)	23800/ETL0062AU	SGH ICE			1,422.82
(4,276.82)	23800/IML0002AU	Investors Mutual Australian Share F			5,997.84
	23800/MGE0001AU	Magellan Global Fund			3,719.63
	<b>24200</b>	<b>Contributions</b>			
	<b>24200/EMP</b>	<b>Employer Contributions - Concessional</b>			
(6,572.18)	24200/EMP/FLYDEB00001A	(Contributions) FLYNN, DEBORAH - Accumulation			6,551.97
(32,597.96)	24200/EMP/FLYJEF00001A	(Contributions) FLYNN, JEFFREY - Accumulation			20,353.31
	<b>24700</b>	<b>Changes in market value</b>			
(11,239.86)	24700/Other Revaluations	Other Revaluations			
	<b>24700/Unrealised</b>	<b>Changes in market value(Unrealised)</b>			
	24700/Unrealised/ETL0062AU	ETL0062AU			3,527.55
	24700/Unrealised/IML0002AU	IML0002AU			3,869.43
	24700/Unrealised/MGE0001AU	MGE0001AU			4,904.37
	<b>25000</b>	<b>Interest Received</b>			
(0.10)	25000/ANZ0031	ANZ Bank #0031			0.11
(1,161.96)	25000/BOQ3001	BOQ Bank #3001			602.87
1,485.00	30100	Accountancy Fees		1,650.00	
259.00	30400	ATO Supervisory Levy			
550.00	30700	Auditor's Remuneration		550.00	
23.00	31500	Bank Charges		25.70	
11,066.10	38000	Insurance			
	<b>39000</b>	<b>Life Insurance Premiums</b>			
	39000/FLYDEB00001A	(Life Insurance Premiums) FLYNN, DEBORAH - Accumulation		4,505.40	
	39000/FLYJEF00001A	(Life Insurance Premiums) FLYNN, JEFFREY - Accumulation		8,568.28	
4,739.40	48500	Income Tax Expense		963.96	
38,096.18	49000	Profit/Loss Allocation Account		34,686.56	
	<b>50010</b>	<b>Opening Balance</b>			

**FLYNN FAMILY SUPER FUND**

**Detailed Trial Balance**

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(73,784.42)	50010/FLYDEB00001A	(Opening Balance) FLYNN, DEBORAH - Accumulation Accumulation Preserved 73,784.42 Taxable 45,251.42 Tax Free 28,533.00			73,784.42
(153,256.49)	50010/FLYJEF00001A	(Opening Balance) FLYNN, JEFFREY - Accumulation Accumulation Preserved 153,256.49 Taxable 131,494.49 Tax Free 21,762.00			153,256.49
	<b>52420</b>	<b>Contributions</b>			
	52420/FLYDEB00001A	(Contributions) FLYNN, DEBORAH - Accumulation Accumulation Preserved 6,551.97 Taxable 6,551.97			6,551.97
	52420/FLYJEF00001A	(Contributions) FLYNN, JEFFREY - Accumulation Accumulation Preserved 20,353.31 Taxable 20,353.31			20,353.31
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/FLYDEB00001A	(Share of Profit/ Loss) FLYNN, DEBORAH - Accumulation Accumulation Preserved 7,525.19 Taxable 7,525.19			7,525.19
	53100/FLYJEF00001A	(Share of Profit/ Loss) FLYNN, JEFFREY - Accumulation Accumulation Preserved 15,925.07 Taxable 15,925.07			15,925.07
	<b>53330</b>	<b>Income Tax</b>			
	53330/FLYDEB00001A	(Income Tax) FLYNN, DEBORAH - Accumulation Accumulation Preserved 508.74 Taxable 508.74			508.74
	53330/FLYJEF00001A	(Income Tax) FLYNN, JEFFREY - Accumulation Accumulation Preserved 931.67 Taxable 931.67			931.67
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/FLYDEB00001A	(Contributions Tax) FLYNN, DEBORAH - Accumulation Accumulation Preserved (982.72) Taxable (982.72)		982.72	
	53800/FLYJEF00001A	(Contributions Tax) FLYNN, JEFFREY - Accumulation Accumulation Preserved (3,052.99) Taxable (3,052.99)		3,052.99	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
	53920/FLYDEB00001A	(Life Insurance Premiums) FLYNN, DEBORAH - Accumulation		4,505.40	

**FLYNN FAMILY SUPER FUND**  
**Detailed Trial Balance**

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Accumulation Preserved (4,505.40) Taxable (4,505.40)			
	53920/FLYJEF00001A	(Life Insurance Premiums) FLYNN, JEFFREY - Accumulation Accumulation Preserved (8,568.28) Taxable (8,568.28)		8,568.28	
	<b>60400</b>	<b>Bank Accounts</b>			
105.65	60400/ANZ0031	ANZ Bank #0031		105.76	
29,974.12	60400/BOQ3001	BOQ Bank #3001		40,576.99	
13,008.06	60400/BOQ7497	BOQ Bank #7497		11,990.96	
	<b>61800</b>	<b>Distributions Receivable</b>			
168.29	61800/ETL0062AU	SGH ICE			0.00
1,500.00	64000	Formation Expenses		1,500.00	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
24,294.74	78200/ETL0062AU	SGH ICE	13,214.7522	29,413.40	
116,552.39	78200/IML0002AU	Investors Mutual Australian Share F	39,487.6344	126,419.66	
43,497.02	78200/MGE0001AU	Magellan Global Fund	24,806.5399	52,121.02	
(2,059.36)	85000	Income Tax Payable/Refundable Franking Credits 1,439.50 Foreign Credits 191.84 2018 Installments 2,623.00			400.32
				<b>330,187.08</b>	<b>330,187.08</b>

**Current Year Profit/(Loss): 35,650.52**

# 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.

§ M / T # § T

- Place  in ALL applicable boxes.

## Section A: Fund information

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

### 1 Tax file number (TFN)

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 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

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

Was Part B of the audit report qualified? **B** No Yes

If the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes

---

## 7 Electronic funds transfer (EFT)

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

### A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

### B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

### C Electronic service address alias

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

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

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

**10 Exempt current pension income**

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

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes Go to Section B: Income.

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

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

## Section B: Income

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

### 11 Income

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

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

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

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

Code

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

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

#### Calculation of non-arm's length income

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

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

Code

\*This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss



## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income **A \$**  
*(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$**  
*(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$**  
*(an amount must be included even if it is zero)*

Gross tax **B \$**

*(T1 plus J)*

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1

**T2 \$**

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	

SUBTOTAL 2

**T3 \$**

*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#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 \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

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

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Accumulation phase account balance <b>S1</b> \$	Allocated earnings or losses <b>O</b> \$	Loss
Retirement phase account balance – Non CDBIS <b>S2</b> \$	Inward rollovers and transfers <b>P</b> \$	
Retirement phase account balance – CDBIS <b>S3</b> \$	Outward rollovers and transfers <b>Q</b> \$	Code
	Lump Sum payment <b>R1</b> \$	
	Income stream payment <b>R2</b> \$	Code
TRIS Count	<b>CLOSING ACCOUNT BALANCE S</b> \$	
		<b>(S1 plus S2 plus S3)</b>

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

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**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- 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

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

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

Residential real property **L \$**

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

Other assets **O \$**

**Limited recourse borrowing arrangements**

Australian residential real property **J1 \$**

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

Overseas real property **J3 \$**

Australian shares **J4 \$**

Overseas shares **J5 \$**

Other **J6 \$**

15c Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$**  
(Sum of labels **A** to **T**)

15d In-house assets

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

15e Limited recourse borrowing arrangements

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	
<b>V1 \$</b>	
Permissible temporary borrowings	
<b>V2 \$</b>	
Other borrowings	
<b>V3 \$</b>	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G) <b>W \$</b>	
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
<b>TOTAL LIABILITIES Z \$</b>	

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

**Section J: Other information**

**Family trust election status**

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

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

**Interposed entity election status**

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

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

## Section K: Declarations

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

### Important

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

### Privacy

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

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

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return      Hrs

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

### TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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



# Capital gains tax (CGT) schedule

# 2018

### When completing this form

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

S	M	I	T	H		S	T										
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--

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

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

### Tax file number (TFN)

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

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

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

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

---

## 2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at **B**, **C** and **D**.

---

## 3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

---

## 4 CGT discount

Total CGT discount applied **A \$**

---

## 5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

---

## 6 Net capital gain

Net capital gain **A \$**

**1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.

---

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / <sup>LOSS</sup>

---

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

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

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

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

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

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

---

## Taxpayer's declaration

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

### Important

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

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---

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

## Losses schedule

# 2018

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

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

Place  in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

---

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

#### 1 Tax losses carried forward to later income years

Year of loss	
2017–18	<b>B</b>
2016–17	<b>C</b>
2015–16	<b>D</b>
2014–15	<b>E</b>
2013–14	<b>F</b>
2012–13 and earlier income years	<b>G</b>
<b>Total</b>	<b>U</b>

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

#### 2 Net capital losses carried forward to later income years

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

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

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

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

Do not complete items 1 or 2 of **Part B** if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2017–18	<b>A</b>	Yes	No
2016–17	<b>B</b>	Yes	No
2015–16	<b>C</b>	Yes	No
2014–15	<b>D</b>	Yes	No
2013–14	<b>E</b>	Yes	No
2012–13 and earlier income years	<b>F</b>	Yes	No

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film losses

Tax losses	<b>G</b>
Net capital losses	<b>H</b>

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

Tax losses	<b>I</b>
Net capital losses	<b>J</b>

**4 Do current year loss provisions apply?**

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

**K** Yes No

**Part C – Unrealised losses** – company only

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

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

**L** Yes No

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

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

**M** Yes No

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

**N** Yes No

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

**O**

---

## Part D – Life insurance companies

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

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

---

## Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

---

## Part F – Tax losses reconciliation statement

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

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

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

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

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

**SUBTRACT** Net exempt income **F**

**SUBTRACT** Tax losses forgone **G**

**SUBTRACT** Tax losses deducted **H**

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

Total tax losses carried forward to later income years **J**

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

---

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

**Important**

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**Taxpayer's declaration**

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

Signature

Date                      Day                      /                      Month                      /                      Year

Contact person

Daytime contact number (include area code)



SCHEDULE

A

# Other Attachments Schedule

# 201:

Tax file No

Taxpayer name

Signature.....

**SENSITIVE (when completed)**

\*\*\*\*\*NOTE\*\*\*\*\*

THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.  
 FOR PAPER LODGEMENT PLEASE USE THE PRE PRINTED FORMAT ISSUED BY THE ATO.

\*\*\*\*\*

**FLYNN FAMILY SUPER FUND****Statement of Taxable Income**

For the year ended 30 June 2018

	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	35,650.52
<b>Less</b>	
Increase in MV of investments	12,301.35
Accounting Trust Distributions	11,140.29
	<u>23,441.64</u>
<b>Add</b>	
Franking Credits	1,439.50
Foreign Credits	191.84
Taxable Trust Distributions	2,811.09
Distributed Foreign income	651.24
	<u>5,093.67</u>
SMSF Annual Return Rounding	(0.55)
	<u>17,302.00</u>
<b>Taxable Income or Loss</b>	<u>17,302.00</u>
Income Tax on Taxable Income or Loss	2,595.30
<b>Less</b>	
Franking Credits	1,439.50
Foreign Credits	191.84
	<u>963.96</u>
<b>CURRENT TAX OR REFUND</b>	<u>963.96</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,623.00)
	<u>(1,400.04)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(1,400.04)</u>

# Activity Statement Preparation Report

For The Period 01 July 2017 - 30 June 2018

---

Description	Reference	Gross(Inc GST)	GST
<b>Income</b>			
<b>Sales</b>			
Total Sales	G1	<u>0.00</u>	
Total GST collected on Sales	1A		<u>0.00</u>
<b>Expenses</b>			
<b>Capital Purchases</b>			
Total Capital Purchases	G10	<u>0.00</u>	
<b>Non Capital Purchases</b>			
Total Non Capital Purchases	G11	<u>0.00</u>	
Total GST Paid on Purchases	1B		<u>0.00</u>

# Detailed Activity Statement Preparation Report

For The Period 01 July 2017 - 30 June 2018

Description	Reference	Gross(Inc GST)	GST Rate	GST
<b>Income</b>				
<b>Sales</b>				
Total Sales	G1	0.00		
Total GST collected on Sales	1A			0.00
<b>Expenses</b>				
<b>Capital Purchases</b>				
Total Capital Purchases	G10	0.00		
<b>Non Capital Purchases</b>				
Total Non Capital Purchases	G11	0.00		
Total GST Paid on Purchases	1B			0.00

**BAS Summary**

Total Sales	G1	0.00	Total GST Collected on Sales	1A	0.00
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	0.00
Total Non Capital Purchases	G11	0.00	GST Payable / (Refundable)		0.00

Cannot generate PAYG Withholding Tax Detail report. ERROR - There is no data. Payg Withholding Tax Detail cannot be displayed.