



Financial Statements

For the year ended 30 June 2018

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Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
REVENUE			
Investment Revenue			
Property - Residential	2	15,900	9,275
		15,900	9,275
Contribution Revenue			
Member Non-Concessional Contributions		-	653
Employer Concessional Contributions		1,300	3,886
Salary Sacrifice Concessional Contributions		10,070	7,435
Personal Concessional Contributions		966	-
		12,336	11,974
Other Revenue			
Cash at Bank	3	721	791
Market Movement Non-Realised	4	(19,000)	(5,991)
		(18,279)	(5,200)
Total Revenue		9,957	16,049
EXPENSES			
General Expense			
Fund Administration Expenses	5	5,500	-
Investment Expenses	6	96	72
Property / Real Estate Expenses - Residential 1	7	21,270	18,143
Fund Lodgement Expenses	8	1,045	555
Member Insurance Premium Fully Deductible		1,291	1,083
		29,202	19,853
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		(19,245)	(3,804)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		(19,245)	(3,804)

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
INVESTMENTS			
Property - Residential	9	360,000	379,000
		360,000	379,000
OTHER ASSETS			
Accumulated Depreciation	10	(5,248)	(2,984)
Cash at Bank	11	48,456	46,178
		43,208	43,194
TOTAL ASSETS			
		403,208	422,194
LIABILITIES			
Provisions for Tax - Fund	12	443	184
Loans - High Street	13	299,000	299,000
Financial Position Rounding		-	(1)
		299,443	299,183
TOTAL LIABILITIES			
		299,443	299,183
NET ASSETS AVAILABLE TO PAY BENEFITS			
		103,765	123,011
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	14	103,765	123,011
		103,765	123,011

This Statement is to be read in conjunction with the notes to the Financial Statements

Brenda and Tracy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

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

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

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.

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 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 their market values, which is 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:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

c. Revenue

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

Interest revenue

Brenda and Tracy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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

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 trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

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

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

Brenda and Tracy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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 where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical 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. 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.

Brenda and Tracy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

	2018	2017
	\$	\$
Note 2: Property - Residential		
Lot 15 952-954 High Street Reservoir	15,900	9,275
	15,900	9,275
Note 3: Cash at Bank		
NAB Term Deposit 0403	223	232
NAB Workings Account	498	559
	721	791
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - LRBA Property	(19,000)	(5,991)
	(19,000)	(5,991)
Note 5: Fund Administration Expenses		
Accountancy Fees	5,500	-
	5,500	-
Note 6: Investment Expenses		
Bank Charges	96	72
	96	72
Note 7: Property / Real Estate Expenses - Residential 1		
Property - Residential 1 - Advertising	-	200
Property - Residential 1 - Agent Fees / Commissions	875	493
Property - Residential 1 - Body Corporate Fees	4,161	2,284
Property - Residential 1 - Depreciation	2,264	2,984
Property - Residential 1 - Insurance	304	289
Property - Residential 1 - Interest	12,643	10,027
Property - Residential 1 - Letting Fee	-	336
Property - Residential 1 - Other	-	595
Property - Residential 1 - Rates	924	429
Property - Residential 1 - Repairs & Maintenance	99	-
Property - Residential 1 - Sundry Rental Expenses	-	506
	21,270	18,143
Note 8: Fund Lodgement Expenses		
ASIC Annual Return Fee	786	296
ATO Annual Return Fee - Supervisory levy	259	259
	1,045	555
Note 9: Property - Residential		
Lot 15 952-954 High Street Reservoir	360,000	379,000
	360,000	379,000

Brenda and Tracy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

	2018	2017
	\$	\$
Note 10: Accumulated Depreciation		
Accumulated Depreciation - High Street	(5,248)	(2,984)
	(5,248)	(2,984)
Note 11: Cash at Bank		
NAB Savings Account	25,591	14,705
NAB Workings Account	22,865	20,976
Term Deposit Account	-	10,497
	48,456	46,178
Note 12: Provisions for Tax - Fund		
Provision for ATO Supervisory Levy (Fund)	518	259
Provision for Income Tax (Fund)	(75)	(75)
	443	184
Note 13: Loans - High Street		
Loans 3211 - High Street, Reservoir	299,000	299,000
	299,000	299,000
Note 14A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	123,011	126,814
Add: Increase (Decrease) in Members' Benefits	(19,245)	(3,803)
Financial Statement Rounding Amount	(1)	(1)
Liability for Members' Benefits End	103,765	123,011
Note 14B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	103,765	123,011
Total Vested Benefits	103,765	123,011

Brenda and Tracy Superannuation Fund

Trustee Declaration

For the year ended 30 June 2018

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

In the opinion of the trustees:

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

Signed in accordance with a resolution of the trustees by:

Brenda Melisande Dolieslager

Tracy Anne Jones

Date: ___/___/_____

Brenda and Tracy Superannuation Fund

Compilation Report

For the year ended 30 June 2018

We have compiled the accompanying special purpose financial statements of Brenda and Tracy Superannuation Fund, which comprise the statement of financial position as at 30 June 2018, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustees

The Trustees of Brenda and Tracy Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

Firm: BlueSky Accounting Chartered Accountants and Business Advisors
Address: Suite 111
838 Collins Street
DOCKLANDS Vic 3008

Signature: _____

Date: _____

Brenda and Tracy Superannuation Fund
ABN 24 804 929 225

Independent Audit Report

to the Trustees
For the year ended 30 June 2018

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name	Mr Tony Boys
Business name	Super Audits
Business postal address	BOX 3376 RUNDLE MALL SA 5000
SMSF auditor number (SAN)	100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name	Brenda and Tracy Superannuation Fund
Australian business number (ABN) or tax file number (TFN)	24 804 929 225
Address	Bluesky Accounting Suite 111/838 Collins Street Docklands VIC 3008
Year of income being audited	2018

To the SMSF trustees

of the Brenda and Tracy Superannuation Fund

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

Part A: Financial Report

Approved SMSF auditor's Opinion

I have audited the special purpose financial report of the Brenda and Tracy Superannuation Fund comprising the Statement of Financial Position as at 30 June 2018, and the Operating Statement for the year then ended, a summary of significant accounting policies and other explanatory notes of Brenda and Tracy Superannuation Fund for the year ended 30 June 2018.

In my opinion, [except for the effects on the financial statements of the matter/s referred to below] the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2018 and the results of its operations for the year then ended.

Basis for Opinion

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

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

Emphasis of Matter - Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist Brenda and Tracy 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.

¹The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

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 (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.

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

- 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 Brenda and Tracy 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, [except for the matter/s referred to below] each trustee of Brenda and Tracy 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.

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

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 trustees' 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

Brenda and Tracy Superannuation Fund
ABN 24 804 929 225

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

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.

SMSF Auditor's name

SMSF Auditor's signature

Date audit completed

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

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, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none">• fund members upon their retirement• fund members upon reaching a prescribed age• the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years

Independent Audit Report

to the Trustees

For the year ended 30 June 2018

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

Minutes of Meeting of Trustees of Brenda and Tracy Superannuation Fund

Held at: Suite 111
838 Collins Street
DOCKLANDS Vic 3008
AUSTRALIA

Held on: 11/09/2018

Present: Brenda Melisande Dolieslager
Tracy Anne Jones

Minutes: The Chair reported that the minutes of the previous meeting had been signed as a true record.

Financial Statements of Superannuation Funds: It was resolved that the financial statements would be prepared as a special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2018 and it was resolved that such statements be and are hereby adopted as tabled.

Trustee's Declaration: It was resolved that the trustee's declaration of the superannuation fund be signed.

Income Tax Return: Being satisfied that the fund had complied with the requirements of the *Superannuation Industry (Supervision) Act 1993* (SISA) and Regulations during the year ended 30th June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

Trust Deed: The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

Investment Strategy: The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

Insurance Cover: The trustees reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

Allocation of Income: It was resolved that the income of the fund would be allocated to the members based on their average daily balance.

Investment Acquisitions/Disposals: It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2018.

Auditors and Tax Agents: It was resolved that Super Audits will continue acting as auditors and BlueSky Accounting Chartered Accountants and Business Advisors will continue as tax agents of the fund for the year ending 30th June 2019.

Trustee's Status: Each of the trustees confirmed that they are qualified to act as trustees of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

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

There being no further business the meeting then closed.

Signed as a true and correct record

Chairperson _____ Date: _____

Member Statement

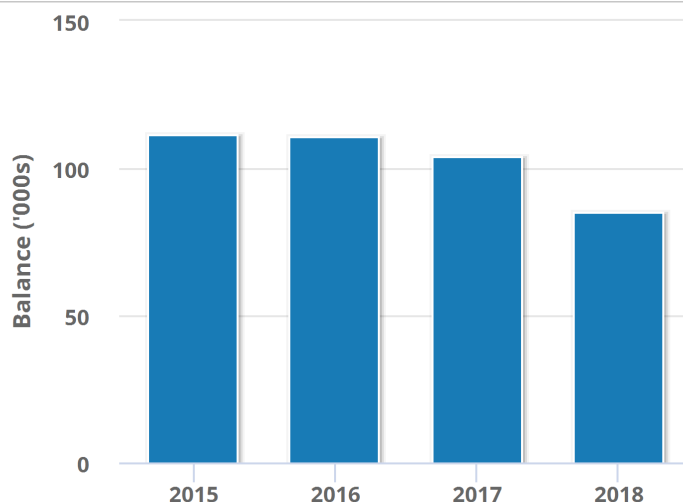
For the year ended 30 June 2018

Member details

Ms Brenda Melisande Dolieslager
31 Stanger Street
YARRAVILLE VIC 3013
Australia

Valid TFN Supplied: Yes
 Date of Birth: 08/07/1971
 Date Joined Fund: 20/04/2015
 Date Employed:
 Eligible Service Date: 04/01/2004

Your recent balance history



YOUR OPENING BALANCE

\$104,276.08

(\$19,417.95)

Balance Decrease

YOUR CLOSING BALANCE

\$84,858.13

Your Net Fund Return

(22.20)%

Your account at a glance

Opening Balance as at 01/07/2017 **\$104,276.08**

What has been added to your account

Personal Concessional Contributions	\$966.00
Salary Sacrifice Concessional Contributions	\$5,520.00

What has been deducted from your account

Contribution Tax	\$779.19
Insurance Premiums	\$1,291.42

New Earnings **(\$23,833.34)**

Closing Balance at 30/06/2018 **\$84,858.13**

Member Statement

For the year ended 30 June 2018

Consolidated

ACCESS TO YOUR MONEY

Available now as cash, if requested (unrestricted, non-preserved)	\$0.00
Available when you leave your employer (restricted, non-preserved)	\$0.00
Available when you retire after reaching your preservation age (preserved)	\$84,858.13

YOUR TAX COMPONENTS

Tax Free Component	\$1,504.72
Taxable Component	\$83,353.41

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$84,858.13
-----------------------------------	-------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(22.20)%
--	----------

Member Statement

For the year ended 30 June 2018

Accumulation Account

ACCOUNT SUMMARY

Opening Balance as at 01/07/2017	\$104,276.08
---	---------------------

What has been added to your account

Personal Concessional Contributions	\$966.00
Salary Sacrifice Concessional Contributions	\$5,520.00

What has been deducted from your account

Contribution Tax	\$779.19
Insurance Premiums	\$1,291.42

New Earnings	(\$23,833.34)
---------------------	----------------------

Closing Balance at 30/06/2018	\$84,858.13
--------------------------------------	--------------------

ACCESS TO YOUR MONEY

Available now as cash, if requested (unrestricted, non-preserved)	\$0.00
Available when you leave your employer (restricted, non-preserved)	\$0.00
Available when you retire after reaching your preservation age (preserved)	\$84,858.13

YOUR TAX COMPONENTS

Tax Free Component	\$1,504.72
Taxable Component	\$83,353.41

YOUR TRANSACTION(S) FOR THE PERIOD

17/07/2017	Extra SMSF Brenda Bus op	\$175.00
17/07/2017	SMSF Regular Brenda bus op	\$65.00
17/07/2017	Fn life insurance premium bus op	\$42.00
31/07/2017	Extra SMSF Brenda Bus op	\$175.00
31/07/2017	SMSF Brenda Regular bus op	\$65.00
31/07/2017	Fn life insurance premium bus op	\$42.00
16/08/2017	Extra SMSF Brenda Bus op	\$175.00
16/08/2017	SMSF Brenda Regular bus op	\$65.00
16/08/2017	Fn life insurance premium bus op	\$42.00
30/08/2017	Extra SMSF Brenda Bus op	\$175.00
30/08/2017	SMSF Brenda Regular bus op	\$65.00
30/08/2017	Fn life insurance premium bus op	\$42.00
18/09/2017	Extra SMSF Brenda Bus op	\$175.00
18/09/2017	Contribution Salary Sacrifice Concessional Contributions	\$65.00
18/09/2017	Fn life insurance premium bus op	\$42.00
2/10/2017	Extra SMSF Brenda Bus op	\$175.00
2/10/2017	SMSF Brenda Regular bus op	\$65.00

Member Statement

For the year ended 30 June 2018

2/10/2017	Fn life insurance premium bus op	\$42.00
16/10/2017	Extra SMSF Brenda Bus op	\$175.00
16/10/2017	SMSF Regular Brenda bus op	\$65.00
16/10/2017	Fn life insurance premium bus op	\$42.00
30/10/2017	Extra SMSF Brenda Bus op	\$175.00
30/10/2017	SMSF Brenda Regular bus op	\$65.00
30/10/2017	Fn life insurance premium bus op	\$42.00
16/11/2017	Extra SMSF Brenda Bus op	\$175.00
16/11/2017	SMSF Regular Brenda bus op	\$65.00
16/11/2017	Fn life insurance premium bus op	\$42.00
30/11/2017	Extra SMSF Brenda Bus op	\$175.00
30/11/2017	SMSF Brenda Regular bus op	\$65.00
30/11/2017	Fn life insurance premium bus op	\$42.00
18/12/2017	Extra SMSF Brenda Bus op	\$175.00
18/12/2017	SMSF regular Brenda bus op	\$65.00
18/12/2017	Fn life insurance premium bus op	\$42.00
2/01/2018	Extra SMSF Brenda Bus op	\$175.00
2/01/2018	SMSF Brenda Regular bus op	\$65.00
2/01/2018	Fn life insurance premium bus op	\$42.00
16/01/2018	Extra SMSF Brenda Bus op	\$175.00
16/01/2018	SMSF Regular Brenda bus op	\$65.00
16/01/2018	Fn life insurance premium bus op	\$42.00
30/01/2018	SMSF Brenda Regular bus op	\$65.00
30/01/2018	Extra SMSF Brenda Bus op	\$175.00
30/01/2018	Fn life insurance premium bus op	\$42.00
16/02/2018	SMSF Regular Brenda bus op	\$65.00
16/02/2018	Extra SMSF Brenda Bus op	\$175.00
16/02/2018	Fn life insurance premium bus op	\$42.00
28/02/2018	SMSF Brenda Regular bus op	\$65.00
28/02/2018	Extra SMSF Brenda Bus op	\$175.00
28/02/2018	Fn life insurance premium bus op	\$42.00
16/03/2018	SMSF Regular Brenda bus op	\$65.00
16/03/2018	Extra SMSF Brenda Bus op	\$175.00
16/03/2018	Fn life insurance premium bus op	\$42.00
3/04/2018	SMSF Brenda Regular bus op	\$65.00
3/04/2018	Extra SMSF Brenda Bus op	\$175.00
3/04/2018	Fn life insurance premium bus op	\$42.00
16/04/2018	SMSF Regular Brenda bus op	\$65.00
16/04/2018	Extra SMSF Brenda Bus op	\$175.00
16/04/2018	Fn life insurance premium bus op	\$42.00
30/04/2018	SMSF Brenda Regular bus op	\$65.00
30/04/2018	Extra SMSF Brenda Bus op	\$175.00
30/04/2018	Fn life insurance premium bus op	\$42.00

Member Statement

For the year ended 30 June 2018

16/05/2018	SMSF Regular Brenda bus op	\$65.00
16/05/2018	Extra SMSF Brenda Bus op	\$175.00
16/05/2018	Fn life insurance premium bus op	\$42.00
22/05/2018	One path life ltd 219313	(\$1,291.42)
30/05/2018	SMSF Brenda Regular bus op	\$65.00
30/05/2018	Extra SMSF Brenda Bus op	\$175.00
30/05/2018	Fn life insurance premium bus op	\$42.00
18/06/2018	SMSF Regular Brenda bus op	\$65.00
18/06/2018	Extra SMSF Brenda Bus op	\$175.00
18/06/2018	Fn life insurance premium bus op	\$42.00

Member Statement

For the year ended 30 June 2018

YOUR BENEFICIARY(S)

Tracy Anne Jones (Other) 100.00%

Binding Nomination Expiry Date 28/07/2018

Email:

Phone: (04) 0053 1425

FUND CONTACT DETAILS

Melad Aoun

(03) 9081 0400

Suite 111

838 Collins Street

DOCKLANDS Vic 3008

AUSTRALIA

ADMINISTRATOR CONTACT DETAILS

Melad Aoun

Suite 111

838 Collins Street

DOCKLANDS Vic 3008

AUSTRALIA

(03) 9081 0400

Important Notes

Eligible Rollover Fund Details

Certain unclaimed benefits must be paid by the Trustee to the Australian Prudential Regulation Authority or to an Eligible Rollover Fund, rather than retaining it in this Fund. The purpose of this requirement is to protect the benefits of members who are unable to be located or contacted when a benefit becomes payable. The ATO maintains a register of all unclaimed benefits reported to it.

Member Statement

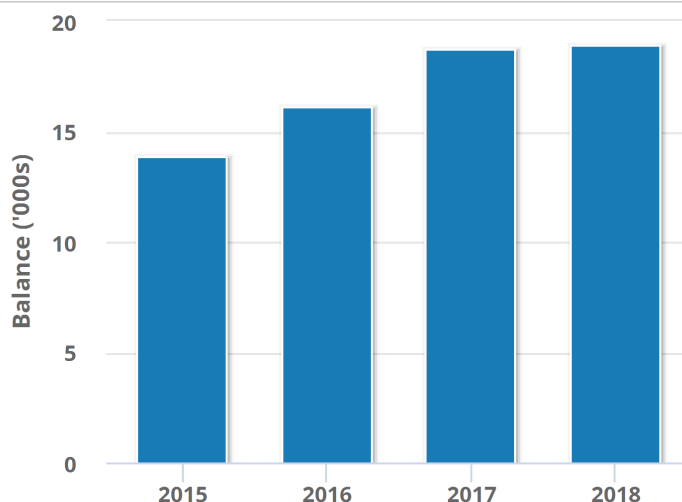
For the year ended 30 June 2018

Member details

Ms Tracy Anne Jones
31 Stanger Street
YARRAVILLE VIC 3013
Australia

Valid TFN Supplied: Yes
 Date of Birth: 09/02/1967
 Date Joined Fund: 20/04/2015
 Date Employed:
 Eligible Service Date: 05/11/2003

Your recent balance history



YOUR OPENING BALANCE

\$18,734.54

\$172.71

Balance Increase

YOUR CLOSING BALANCE

\$18,907.25

Your Net Fund Return

(22.20)%

Your account at a glance

Opening Balance as at 01/07/2017 **\$18,734.54**

What has been added to your account

Employer Concessional Contributions	\$1,300.00
Salary Sacrifice Concessional Contributions	\$4,550.00

What has been deducted from your account

Contribution Tax	\$877.50
------------------	----------

New Earnings **(\$4,799.79)**

Closing Balance at 30/06/2018 **\$18,907.25**

Member Statement

For the year ended 30 June 2018

Consolidated

ACCESS TO YOUR MONEY

Available now as cash, if requested (unrestricted, non-preserved)	\$0.00
Available when you leave your employer (restricted, non-preserved)	\$0.00
Available when you retire after reaching your preservation age (preserved)	\$18,907.25

YOUR TAX COMPONENTS

Tax Free Component	\$1,587.00
Taxable Component	\$17,320.25

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$18,907.25
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(22.20)%
--	----------

Member Statement

For the year ended 30 June 2018

Accumulation Account

ACCOUNT SUMMARY

Opening Balance as at 01/07/2017	\$18,734.54
---	--------------------

What has been added to your account

Employer Concessional Contributions	\$1,300.00
Salary Sacrifice Concessional Contributions	\$4,550.00

What has been deducted from your account

Contribution Tax	\$877.50
------------------	----------

New Earnings	(\$4,799.79)
---------------------	---------------------

Closing Balance at 30/06/2018	\$18,907.25
--------------------------------------	--------------------

ACCESS TO YOUR MONEY

Available now as cash, if requested (unrestricted, non-preserved)	\$0.00
Available when you leave your employer (restricted, non-preserved)	\$0.00
Available when you retire after reaching your preservation age (preserved)	\$18,907.25

YOUR TAX COMPONENTS

Tax Free Component	\$1,587.00
Taxable Component	\$17,320.25

YOUR TRANSACTION(S) FOR THE PERIOD

3/07/2017	Quick Super	\$50.00
13/07/2017	Extra SMSF Tracy	\$175.00
17/07/2017	Quick Super	\$50.00
27/07/2017	Extra SMSF Tracy	\$175.00
31/07/2017	Quick Super	\$50.00
10/08/2017	Extra SMSF Tracy	\$175.00
14/08/2017	Quick Super	\$50.00
24/08/2017	Extra SMSF Tracy	\$175.00
28/08/2017	Quick Super	\$50.00
7/09/2017	Extra SMSF Tracy	\$175.00
11/09/2017	Quick Super	\$50.00
21/09/2017	Extra SMSF Tracy	\$175.00
25/09/2017	Quick Super	\$50.00
5/10/2017	Extra SMSF Tracy	\$175.00
9/10/2017	Quick Super	\$50.00
19/10/2017	Extra SMSF Tracy	\$175.00
23/10/2017	Quick Super	\$50.00
2/11/2017	Extra SMSF Tracy	\$175.00

Member Statement

For the year ended 30 June 2018

7/11/2017	Quick Super	\$50.00
16/11/2017	Extra SMSF Tracy	\$175.00
20/11/2017	Quick Super	\$50.00
30/11/2017	Extra SMSF Tracy	\$175.00
4/12/2017	Quick Super	\$50.00
14/12/2017	Extra SMSF Tracy	\$175.00
18/12/2017	Quick Super	\$50.00
28/12/2017	Extra SMSF Tracy	\$175.00
2/01/2018	Quick Super	\$50.00
11/01/2018	Extra SMSF Tracy	\$175.00
15/01/2018	Quick Super	\$50.00
25/01/2018	Extra SMSF Tracy	\$175.00
30/01/2018	Quick Super	\$50.00
8/02/2018	Extra SMSF Tracy	\$175.00
12/02/2018	Quick Super	\$50.00
22/02/2018	Extra SMSF Tracy	\$175.00
26/02/2018	Quick Super	\$50.00
8/03/2018	Extra SMSF Tracy	\$175.00
12/03/2018	Quick Super	\$50.00
22/03/2018	Extra SMSF Tracy	\$175.00
26/03/2018	Quick Super	\$50.00
5/04/2018	Extra SMSF Tracy	\$175.00
9/04/2018	Quick Super	\$50.00
19/04/2018	Extra SMSF Tracy	\$175.00
23/04/2018	Quick Super	\$50.00
3/05/2018	Extra SMSF Tracy	\$175.00
7/05/2018	Quick Super	\$50.00
17/05/2018	Extra SMSF Tracy	\$175.00
21/05/2018	Quick Super	\$50.00
31/05/2018	Extra SMSF Tracy	\$175.00
4/06/2018	Quick Super	\$50.00
14/06/2018	Extra SMSF Tracy	\$175.00
18/06/2018	Quick Super	\$50.00
28/06/2018	Extra SMSF Tracy	\$175.00

Member Statement

For the year ended 30 June 2018

YOUR BENEFICIARY(S)

Brenda Melisande Dolieslager (Other)	100.00%
Binding Nomination Expiry Date	28/07/2018

Email:
Phone: (04) 0322 6963

FUND CONTACT DETAILS

Melad Aoun
(03) 9081 0400
Suite 111
838 Collins Street
DOCKLANDS Vic 3008
AUSTRALIA

ADMINISTRATOR CONTACT DETAILS

Melad Aoun
Suite 111
838 Collins Street
DOCKLANDS Vic 3008
AUSTRALIA
(03) 9081 0400

Important Notes

Eligible Rollover Fund Details

Certain unclaimed benefits must be paid by the Trustee to the Australian Prudential Regulation Authority or to an Eligible Rollover Fund, rather than retaining it in this Fund. The purpose of this requirement is to protect the benefits of members who are unable to be located or contacted when a benefit becomes payable. The ATO maintains a register of all unclaimed benefits reported to it.

Brenda and Tracy Superannuation Fund

Member Account Balances

For the year ended 30 June 2018

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Contribution Tax Adjustments	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Dolieslager, Brenda (46)									
Accumulation									
Accum (00001)	104,276.08	-	6,486.00	-	779.19	1,291.42	-	(23,833.34)	84,858.13
	104,276.08	-	6,486.00	-	779.19	1,291.42	-	(23,833.34)	84,858.13
Jones, Tracy (51)									
Accumulation									
Accum (00002)	18,734.54	-	5,850.00	-	877.50	-	-	(4,799.79)	18,907.25
	18,734.54	-	5,850.00	-	877.50	-	-	(4,799.79)	18,907.25
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	123,010.62	-	12,336.00	-	1,656.69	1,291.42	-	(28,633.13)	103,765.38

CALCULATED FUND EARNING RATE:

(22.1980)%

APPLIED FUND EARNING RATE:

(22.1980)%

Brenda and Tracy Superannuation Fund

Investment Summary

As at 30 June 2018

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
NAB Savings Account	605-SAVINGS026	-	-	-	25,591.36	25,591.36	-	-	6.27
NAB Workings Account	605-WORKING025	-	-	-	22,864.98	22,864.98	-	-	5.60
					48,456.34	48,456.34			11.86
LRBA Property									
Lot 15 952-954 High Street Reservoir	RESERVOIR047	-	-	-	384,991.48	360,000.00	(24,991.48)	(6.49)	88.14
					384,991.48	360,000.00	(24,991.48)	(6.49)	88.14
TOTALS					433,447.82	408,456.34	(24,991.48)	(5.77)	100.00

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.

Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Actual Cost \$, expressed as a percentage.

Tax Reconciliation

For the year ended 30 June 2018

INCOME

Gross Interest Income		721.00	
Gross Dividend Income			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-		
Gross Rental Income		15,900.00	
Gross Foreign Income			
Gross Trust Distributions			
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	11,370.00		
Member Contributions	966.00	12,336.00	
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	-		
Special Income			
Net Other Income			
Gross Income			28,957.00
Less Exempt Current Pension Income			
Total Income			28,957.00
LESS DEDUCTIONS			
Capital Works Allowance		4,374.00	
Other Deduction		29,203.00	
Prior Year Losses Recouped		3,877.00	
Total Deductions			37,454.00
Current Year Loss			(8,497.00)
TAXABLE INCOME			-
Gross Income Tax Expense (15% of Standard Component)			
(45% of Special Income)			
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
Tax Assessed			-
Less Imputed Tax Credit			
Less Amount Already paid (for the year)			
TAX DUE OR REFUNDABLE			-
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			259.00

No Tax to be paid. Loss to be carried forward to next year: \$ 8,497.00

Note: Refund of tax file credits will be \$ 0.00

Note: Refund of imputation credits will be \$ 0.00

Brenda and Tracy Superannuation Fund

Accrued Capital Gains

For the year ended 30 June 2018

Account Number	Account Description	Code	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets										
211 0001	Lot 15 952-954 High Street Reservoir	RESERVOIR047	8/05/2015	1.0000	35,439.75	37,900.00	845.83	Loss	37,054.17	(1,614.42)
211 0001	Lot 15 952-954 High Street Reservoir	RESERVOIR047	9/05/2015	0.0000	59,819.56	63,972.28	1,427.70	Loss	62,544.58	(2,725.02)
211 0001	Lot 15 952-954 High Street Reservoir	RESERVOIR047	9/05/2015	0.0000	264,740.70	283,119.20	6,318.48	Loss	276,800.72	(12,060.02)
					360,000.01	384,991.48	8,592.01		376,399.47	(16,399.46)
	TOTALS				360,000.01	384,991.48	8,592.01		376,399.47	(16,399.46)
	GRAND TOTAL									(16,399.46)

Provision for Deferred Income Tax = (16,399.46) x 0.15 = 0.00



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).

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 in ALL applicable boxes.

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

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)

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

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

BOX 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A** / /

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) **083343** Fund account number **245248151**

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

Brenda and Tracy Superannuation

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.

SuperMate

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 \$.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** \$

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

Gross interest **C** \$

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

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

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

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

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

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

Gross distribution from partnerships **I** \$ Loss
 *Unfranked dividend amount **J** \$
 *Franked dividend amount **K** \$
 *Dividend franking credit **L** \$
 *Gross trust distributions **M** \$ Code

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

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

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

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


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

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

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses**12 Deductions and non-deductible expenses**

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

	DEDUCTIONS			NON-DEDUCTIBLE EXPENSES		
Interest expenses within Australia	A1	\$ <input type="text" value="0"/>		A2	\$ <input type="text" value="0"/>	
Interest expenses overseas	B1	\$ <input type="text" value="0"/>		B2	\$ <input type="text" value="0"/>	
Capital works expenditure	D1	\$ <input type="text" value="4,374"/>		D2	\$ <input type="text" value="0"/>	
Decline in value of depreciating assets	E1	\$ <input type="text" value="0"/>		E2	\$ <input type="text" value="0"/>	
Insurance premiums – members	F1	\$ <input type="text" value="1,292"/>		F2	\$ <input type="text" value="0"/>	
Death benefit increase	G1	\$ <input type="text" value="0"/>				
SMSF auditor fee	H1	\$ <input type="text" value="0"/>		H2	\$ <input type="text" value="0"/>	
Investment expenses	I1	\$ <input type="text" value="21,367"/>		I2	\$ <input type="text" value="0"/>	
Management and administration expenses	J1	\$ <input type="text" value="5,500"/>		J2	\$ <input type="text" value="0"/>	
Forestry managed investment scheme expense	U1	\$ <input type="text" value="0"/>		U2	\$ <input type="text" value="0"/>	
Other amounts	L1	\$ <input type="text" value="1,044"/>	Code <input type="text" value="0"/>	L2	\$ <input type="text" value="0"/>	Code <input type="text" value=""/>
Tax losses deducted	M1	\$ <input type="text" value="0"/>				
TOTAL DEDUCTIONS		N \$ <input type="text" value="33,577"/>		TOTAL NON-DEDUCTIBLE EXPENSES		
		(Total A1 to M1)				
				Y \$ <input type="text" value="0"/>		
				(Total A2 to L2)		
#TAXABLE INCOME OR LOSS		O \$ <input type="text" value="4,620"/>	Loss <input type="text" value="L"/>	TOTAL SMSF EXPENSES		
		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		Z \$ <input type="text" value="33,577"/>		
				(N plus Y)		

#This is a mandatory label.



Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

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

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

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

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets
C \$
(C1 plus C2)

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$

Early stage investor tax offset
D3 \$

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

Non-refundable carry forward tax offsets
D \$
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

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

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

Section 102AAM interest charge
G \$

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

Credit for interest on no-TFN tax offset

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

Eligible credits

H \$

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

#Tax offset refunds

(Remainder of refundable tax offsets)

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

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

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

#This is a mandatory label.

Section E: Losses**14 Losses****!** If total loss is greater than \$100,000,
complete and attach a *Losses*
schedule 2018.Tax losses carried forward
to later income years**U \$** ~~XX~~Net capital losses carried
forward to later income years**V \$** ~~XX~~

712260918

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Dolieslager

First given name

Brenda

Other given names

Melisande

Member's TFN

See the Privacy note in the Declaration. **On File**

Date of birth Day **8** / Month **7** / Year **1971**

Contributions

OPENING ACCOUNT BALANCE \$ **104,276.08**

! Refer to instructions for completing these labels.

Employer contributions **A** \$ **5,520.00**

ABN of principal employer **A1**

Personal contributions **B** \$ **966.00**

CGT small business retirement exemption **C** \$ **0.00**

CGT small business 15-year exemption amount **D** \$ **0.00**

Personal injury election **E** \$ **0.00**

Spouse and child contributions **F** \$ **0.00**

Other third party contributions **G** \$ **0.00**

Assessable foreign superannuation fund amount **I** \$ **0.00**

Non-assessable foreign superannuation fund amount **J** \$ **0.00**

Transfer from reserve: assessable amount **K** \$ **0.00**

Transfer from reserve: non-assessable amount **L** \$ **0.00**

Contributions from non-complying funds and previously non-complying funds **T** \$ **0.00**

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **6,486.00**

Other transactions

Allocated earnings or losses **O** \$ **25,903.95**

Loss

L

Accumulation phase account balance **S1** \$ **84,858.13**

Inward rollovers and transfers **P** \$ **0.00**

Retirement phase account balance – Non CDBIS **S2** \$ **0.00**

Outward rollovers and transfers **Q** \$ **0.00**

Retirement phase account balance – CDBIS **S3** \$ **0.00**

Lump Sum payment **R1** \$ **0.00**

Income stream payment **R2** \$ **0.00**

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE **S** \$ **84,858.13**

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Jones**

First given name **Tracy**

Other given names **Anne**

Member's TFN See the Privacy note in the Declaration. **On File**

Date of birth Day **9** / Month **2** / Year **1967**

Contributions

OPENING ACCOUNT BALANCE \$ **18,734.54**

! Refer to instructions for completing these labels.

- Employer contributions **A** \$ **5,850.00**
- ABN of principal employer **A1**
- Personal contributions **B** \$ **0.00**
- CGT small business retirement exemption **C** \$ **0.00**
- CGT small business 15-year exemption amount **D** \$ **0.00**
- Personal injury election **E** \$ **0.00**
- Spouse and child contributions **F** \$ **0.00**
- Other third party contributions **G** \$ **0.00**
- Assessable foreign superannuation fund amount **I** \$ **0.00**
- Non-assessable foreign superannuation fund amount **J** \$ **0.00**
- Transfer from reserve: assessable amount **K** \$ **0.00**
- Transfer from reserve: non-assessable amount **L** \$ **0.00**
- Contributions from non-complying funds and previously non-complying funds **T** \$ **0.00**
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **5,850.00**

Other transactions

Accumulation phase account balance **S1** \$ **18,907.25**

Retirement phase account balance – Non CDBIS **S2** \$ **0.00**

Retirement phase account balance – CDBIS **S3** \$ **0.00**

- Allocated earnings or losses **O** \$ **5,677.29**
- Inward rollovers and transfers **P** \$ **0.00**
- Outward rollovers and transfers **Q** \$ **0.00**
- Lump Sum payment **R1** \$ **0.00**
- Income stream payment **R2** \$ **0.00**



Loss **L**

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE **S** \$ **18,907.25**
(S1 plus S2 plus S3)

- Accumulation phase value **X1** \$ **0.00**
- Retirement phase value **X2** \$ **0.00**

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN See the Privacy note in the Declaration. **On File**

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

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** \$

MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN See the Privacy note in the Declaration. **On File**

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** \$

Section G: Supplementary member information

MEMBER 5

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

On File

Date of birth

Day / Month / Year / /

If deceased, date of death

Day / Month / Year / /

Contributions

OPENING ACCOUNT BALANCE \$ 0.00

! Refer to instructions for completing these labels.

Employer contributions **A** \$ 0.00

ABN of principal employer **A1**

Personal contributions **B** \$ 0.00

CGT small business retirement exemption **C** \$ 0.00

CGT small business 15-year exemption amount **D** \$ 0.00

Personal injury election **E** \$ 0.00

Spouse and child contributions **F** \$ 0.00

Other third party contributions **G** \$ 0.00

Assessable foreign superannuation fund amount **I** \$ 0.00

Non-assessable foreign superannuation fund amount **J** \$ 0.00

Transfer from reserve: assessable amount **K** \$ 0.00

Transfer from reserve: non-assessable amount **L** \$ 0.00

Contributions from non-complying funds and previously non-complying funds **T** \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

Other transactions

Allocated earnings or losses **O** \$ 0.00

Loss

Accumulation phase account balance **S1** \$ 0.00

Inward rollovers and transfers **P** \$ 0.00

Retirement phase account balance - Non CDBIS **S2** \$ 0.00

Outward rollovers and transfers **Q** \$ 0.00

Retirement phase account balance - CDBIS **S3** \$ 0.00

Lump Sum payment **R1** \$ 0.00

Code

Income stream payment **R2** \$ 0.00

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE **S** \$ 0.00

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ 0.00

Retirement phase value **X2** \$ 0.00

MEMBER 6

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

On File

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

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

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

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

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

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

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

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

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

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

MEMBER 7

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

On File

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$ 0.00

! Refer to instructions for completing these labels.

Employer contributions **A** \$ 0.00

ABN of principal employer **A1**

Personal contributions **B** \$ 0.00

CGT small business retirement exemption **C** \$ 0.00

CGT small business 15-year exemption amount **D** \$ 0.00

Personal injury election **E** \$ 0.00

Spouse and child contributions **F** \$ 0.00

Other third party contributions **G** \$ 0.00

Assessable foreign superannuation fund amount **I** \$ 0.00

Non-assessable foreign superannuation fund amount **J** \$ 0.00

Transfer from reserve: assessable amount **K** \$ 0.00

Transfer from reserve: non-assessable amount **L** \$ 0.00

Contributions from non-complying funds and previously non-complying funds **T** \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

Other transactions

Allocated earnings or losses **O** \$ 0.00

Loss

S1 \$ 0.00
Accumulation phase account balance

Inward rollovers and transfers **P** \$ 0.00

S2 \$ 0.00
Retirement phase account balance - Non CDBIS

Outward rollovers and transfers **Q** \$ 0.00

S3 \$ 0.00
Retirement phase account balance - CDBIS

Lump Sum payment **R1** \$ 0.00

Code

Income stream payment **R2** \$ 0.00

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0.00

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ 0.00

Retirement phase value **X2** \$ 0.00

MEMBER 8Title: Mr Mrs Miss Ms Other

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

On File**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 balanceInward rollovers and transfers **P** \$ **S2** \$ Retirement phase account balance - Non CDBISOutward rollovers and transfers **Q** \$ **S3** \$ Retirement phase account balance - CDBISLump 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** \$ **Sensitive** (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ ~~✗~~

Unlisted trusts **B** \$ ~~✗~~

Insurance policy **C** \$ ~~✗~~

Other managed investments **D** \$ ~~✗~~

15b Australian direct investments

Cash and term deposits **E** \$ ~~✗~~

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ ~~✗~~

Australian non-residential real property

J2 \$ ~~✗~~

Overseas real property

J3 \$ ~~✗~~

Australian shares

J4 \$ ~~✗~~

Overseas shares

J5 \$ ~~✗~~

Other

J6 \$ ~~✗~~

Debt securities **F** \$ ~~✗~~

Loans **G** \$ ~~✗~~

Listed shares **H** \$ ~~✗~~

Unlisted shares **I** \$ ~~✗~~

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

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

Residential real property **L** \$ ~~✗~~

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

Other assets **O** \$ ~~✗~~

15c Overseas direct investments

Overseas shares **P** \$ ~~✗~~

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

Overseas residential real property **R** \$ ~~✗~~

Overseas managed investments **S** \$ ~~✗~~

Other overseas assets **T** \$ ~~✗~~

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

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

15d In-house assets

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

A No Yes

\$ ~~✗~~

15e Limited recourse borrowing arrangements

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

A No Yes

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

B No Yes



16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$ -X

Permissible temporary borrowings

V2 \$ -X

Other borrowings

V3 \$ -X

Borrowings V \$ -X

Total member closing account balances
(total of all CLOSING ACCOUNT BALANCES from Sections F and G)

W \$ -X

Reserve accounts X \$ -X

Other liabilities Y \$ -X

TOTAL LIABILITIES Z \$ -X

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$ -X

Total TOFA losses I \$ -X

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Dolieslager

First given name

Brenda

Other given names

Melisande

Phone number **0403226963**

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Aoun

First given name

Melad

Other given names

Tax agent's practice

BlueSky Accounting Chartered

Tax agent's phone number

0390810400

Reference number

BRENDA

Tax agent number

80791000

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

Declaration Instructions

Please read this page carefully before completing this declaration.

When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via an approved ATO electronic lodgement channel.

About this declaration

The declaration is divided into four parts:

PART A (Compulsory) - Taxpayer's declaration relating to an approved ATO electronic lodgement channel component of lodgement of a tax return.

As your tax return or request for amendment is to be lodged via an approved ATO electronic lodgement channel, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via an approved ATO electronic lodgement channel your tax return or request for amendment.

PART B (Optional) - Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return). If the account is your tax agent's account include the agent reference number at part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via an approved ATO electronic lodgement channel.

PART C (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

PART D (Compulsory if a share facility user) - Tax agent's declaration relating to the taxpayer's authorisation

If the taxpayer has authorised the lodgement of their tax return via an approved ATO electronic lodgement channel by completing Part A of this declaration, and you (the tax agent) are registered and lodging with an approved ATO electronic lodgement channel under the shared facility arrangements, you must complete Part D.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

PART A**Electronic Lodgement declaration (Form F or SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic lodgement 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 the entity in our records. It is not an offence not to provide the TFNs. However, lodgements cannot be accepted electronically if the TFN is not quoted.

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number	Name of partnership, trust, fund or entity	Year
960975826	Brenda and Tracy Superannuation Fund	2018

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic lodgement 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, including any applicable schedules, is true and correct
- I authorise the agent to give this document, including any applicable schedules, to the Commissioner of Taxation.

Signature of partner, 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 lodgement 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: 80791000	
Account name: Brenda and Tracy Superannuation	
I authorise the refund to be deposited directly to the specified account	
Signature	Date

PART D**Tax agent's certificate (shared facilities only)**

I declare that:

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

Agent's signature	Date	Client reference BRENDA
Contact Name Melad Aoun		Agent's reference number 80791000
Agent's phone number 03 90810400		

Notice of intent to claim a tax deduction for superannuation contributions

Section A: Your details

1 Tax File Number 803-444-636
2 Name Ms Brenda Melisande Dolieslager
3 Date of Birth 8/07/1971
4 Current postal address 31 Stanger Street
YARRAVILLE VIC 3013
Australia

5 Daytime phone number

Section B: Contribution Details

6 Fund Name Brenda and Tracy Superannuation Fund
7 Fund Australian Business Number (ABN) 24 804 929 225
8 Member account number 00001
9 Personal contribution details

Financial year ended	30/06/2018
My total personal contributions to this fund for the financial	\$966.00
Amount of these contributions I will be claiming as a tax deduction	\$966.00

Section C: Declaration

Intention to claim a tax

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

Name Ms Brenda Melisande Dolieslager

Signature

Date

30/06/2018

Ms Brenda Melisande Dolieslager
31 Stanger Street
YARRAVILLE VIC 3013
Australia

Dear Ms Dolieslager

**Superannuation Contributions
Brenda and Tracy Superannuation Fund**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

Amount of contributions made for the year ended 30/06/2018	\$966.00
Amount of contributions to be claimed as an income tax deduction.	\$966.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

Ms Brenda Melisande Dolieslager
Trustee