

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

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

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

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

Tax file number  Year

Name of partnership, trust, fund or entity

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

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

**Declaration:** I declare that:  
 • the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and  
 • the agent is authorised to lodge this tax return.

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 lodgment 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.

Agents reference number

Account Name

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

Signature  Date

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

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

**Section A: Fund Information**

1 Tax file number (TFN)   
The Tax Office 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)

4 Current postal address

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

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

6 SMSF auditor  
Auditor's name   
Title   
Family name   
First given name   
Other given names

SMSF Auditor Number   
Auditor's phone number

Use Agent  Postal address

Date audit was completed

Was Part B of the audit report qualified?    
If the audit report was qualified, have the reported compliance issues been rectified?

**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  Fund account number

Fund account name (must be six digits)

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

Use Agent Trust Account?  **N**

**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.)

Fund BSB number  Account number

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

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

**8 Status of SMSF** Australian superannuation fund  **A**  **C**  **B** Code

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

**9 Was the fund wound up during the income year?**  
 If Yes, provide the date on which fund was wound up  Day  Month  Year  **N**  **Y**

Have all tax lodgment and payment obligations been met?  **N**  **Y**

**10 Exempt current pension income**  
 Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?  **N**  **Y**

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.

If Yes Exempt current pension income amount

Which method did you use to calculate your exempt current pension income?  
 Segregated assets method  **B**  **C** Was an actuarial certificate obtained?  **D**  **Y**

Unsegregated assets method  **C**  **D**

Did the fund have any other income that was assessable?  **E**  **Y**

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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**  **Y**  **N**

If the total capital loss or total capital gain is greater than \$10,000 of 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**  **Y**  **N**

Print Y for yes or N for no.  **G**  **Y**  **N**

Print Y for yes or N for no.  **M**  **Y**  **N**

Net capital gain

Gross rent and other leasing and hiring income

Gross interest

Forestry managed investment scheme income

Gross foreign income

Net foreign income

Australian franking credits from a New Zealand company

Transfers from foreign funds

Gross payments where ABN not quoted

Gross distribution from partnerships

Unfranked dividend amount

Franked dividend amount

Dividend franking credit

Gross trust distributions

Assessable contributions (R1 plus R2 plus R3 less R6)

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

**Calculation of non-arm's length income**  
 Net non-arm's length private company dividends   
 plus Net non-arm's length trust distributions   
 plus Net other non-arm's length income

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

GROSS INCOME (Sum of labels A to U)

Exempt current pension income

TOTAL ASSESSABLE INCOME (W less Y)

**Calculation of non-arm's length income**  
 Net non-arm's length private company dividends   
 plus Net non-arm's length trust distributions   
 plus Net other non-arm's length income

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

GROSS INCOME (Sum of labels A to U)

Exempt current pension income

TOTAL ASSESSABLE INCOME (W less Y)

\* 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.

**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**

A1	Interest expenses within Australia	
B1	Interest expenses overseas	
D1	Capital works expenditure	
E1	Decline in value of depreciating assets	
F1	Insurance premiums - members	4,370
G1	Death benefit increase	
H1	SMSF auditor fee	550
I1	Investment expenses	
J1	Management and administration expenses	279
U1	Forestry managed investment scheme expense	
L1	Other amounts	
M1	Tax losses deducted	

**TOTAL DEDUCTIONS**  
N (Total A1 to M1)  
5,199

**#TAXABLE INCOME OR LOSS**  
O (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)  
13,940

#This is a mandatory label.

**NON-DEDUCTIBLE EXPENSES**

A2	
B2	
D2	
E2	
F2	
H2	
I2	
J2	
U2	
L2	

**TOTAL NON-DEDUCTIBLE EXPENSES**  
Y (Total A2 to L2)  
0

**TOTAL SMSF EXPENSES**  
Z (N plus Y)  
5,199

**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

**13 Calculation statement**

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

A	#Taxable income (an amount must be included even if it is zero)	13,940
T1	#Tax on taxable income (an amount must be included even if it is zero)	2,091.00
J	#Tax on non-TFN-quoted contributions (an amount must be included even if it is zero)	0.00
B	Gross tax (T1 plus J)	2,091.00

C1	Foreign income tax offset	
C2	Rebates and tax offsets	
C	Non-refundable non-carry forward tax offsets (C1 plus C2)	0.00

**SUBTOTAL 1**

T2 (B less C - cannot be less than zero)  
2,091.00

D1	Early stage venture capital limited partnership tax offset	
D2	Early stage venture capital limited partnership tax offset carried forward from previous year	0.00
D3	Early stage investor tax offset	
D4	Early stage investor tax offset carried forward from previous year	

D (D1 plus D2 plus D3 plus D4)  
0.00

**SUBTOTAL 2**

T3 (T2 less D - cannot be less than zero)  
2,091.00

E1	Complying fund's franking credits tax offset	622.09
E2	Non-TFN tax offset	
E3	National rental affordability scheme tax offset	
E4	Exploration credit tax offset	

E (E1 plus E2 plus E3 plus E4)  
622.09

#TAX PAYABLE T5 (T3 less E - cannot be less than zero)  
1,468.91

**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** 0.00  
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets), an amount must be included even if it is zero) **I** 0.00

PAYG instalments raised **K**

Supervisory levy **L** 259.00

Supervisory levy adjustment for wound up funds **M**

Supervisory levy adjustment for new funds **N**

Total amount of tax payable **S** 1,727.91  
(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

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

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Net capital losses carried forward to later income years

Non-Collectibles

Collectibles

Sensitive (when completed)

Section F / Section G: Member Information

In Section F / G report all current members in the fund at 30 June. Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

See the Privacy note in the Declaration.

Member's TFN **B14** 894 543

Member Number **1**

Account Status **0**

Case

Title **MR**

Family name **ADIYODI**

First given name **SUNIL**

Other given names

Date of birth **20/05/1976** if deceased, date of death

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE **A** 35,190.06

Employer contributions **A1** 9,803.00

ABN of principal employer **B**

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**

Other transactions

Accumulation phase account balance **S1** 56,903.09

Retirement phase account balance - Net CDBIS **S2** 0.00

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

TRIS Count

TOTAL CONTRIBUTIONS **N** 9,803.00

Allocated earnings or losses **O** 11,910.03

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1**

Income stream payment **R2**

CLOSING ACCOUNT BALANCE **S** 56,903.09  
S1 plus S2 plus S3

Accumulation phase value **X1**

Retirement phase value **X2**

Sensitive (when completed)

See the Privacy note in the Declaration.  
 Title MRS CHATHOTH  
 Family name CHATHOTH  
 First given name MANJULA  
 Other given names  
 Member's TFN 888 954 599  
 Member Number 2  
 Account status O Code

Date of birth 02/04/1983  
 If deceased, date of death  
**Contributions**  
 Refer to instructions for completing these labels.  
 OPENING ACCOUNT BALANCE A 9,094.71  
 Employer contributions 3,125.00  
 ABN of principal employer A1  
 Personal contributions B  
 CGT small business retirement exemption C  
 CGT small business 15-year exemption amount D

CGT small business 15-year exemption amount  
 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  
**Other transactions**  
 Accumulation phase account balance S1 13,748.63  
 Retirement phase account balance - Non-CDBIS S2 0.00  
 Retirement phase account balance - CDBIS S3 0.00  
 TRIS Count  
 CLOSING ACCOUNT BALANCE S 13,748.63  
 Accumulation phase value X1  
 Retirement phase value X2  
 \$1 plus S2 plus S3

**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  
 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  
 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** (Sum of labels A to T) U 73,685

15c Overseas direct investments  
 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  
 15e Limited recourse borrowing arrangements  
 If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A  Yes Y for yes or N for no  
 Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B  Yes Y for yes or N for no

16 LIABILITIES  
 Borrowings for limited recourse borrowing arrangements V1  
 Permissible temporary borrowing V2  
 Other borrowings V3  
 Borrowings V  
**TOTAL LIABILITIES** Z 73,685

15f Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W 70,651  
 Reserve accounts X  
 Other liabilities Y 3,034  
**TOTAL LIABILITIES** Z 73,685

Section I: Taxation of financial arrangements

Total TOFA gains H
Total TOFA losses J

Section J: Other information

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).

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.

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.

Preferred trustee or director contact details: Title MR, Family name ADIYODI, First given name SUNIL, Date 22/05/2019

Non-individual trustee name (if applicable), ABN of non-individual trustee, Time taken to prepare and complete this annual return

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.

TAX AGENT'S DECLARATION:

I, ESSAY BUSINESS SERVICES PTY LTD 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.

Net capital gain  
A \$ 4,115

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

2018

**Capital gains tax (CGT) schedule**

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return. For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.

Tax file number (TFN) 935 430 108

Taxpayer's name Adiyodi Super Fund

Australian Business Number (ABN) 52 992 413 198

**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
<b>K</b> Shares in companies listed on an Australian securities exchange	A \$ 16,299	K \$ 10,127
<b>L</b> Other shares	B \$	L \$
<b>M</b> Units in unit trusts listed on an Australian securities exchange	C \$	M \$
<b>N</b> Other units	D \$	N \$
<b>O</b> Real estate situated in Australia	E \$	O \$
<b>P</b> Other real estate	F \$	P \$
<b>Q</b> Amount of capital gains from a trust (including a managed fund)	G \$	Q \$
<b>R</b> Collectables	H \$	R \$
<b>S</b> Other CGT assets and any other CGT events	I \$	
<b>T</b> Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	J \$	
<b>Total current year capital gains</b>	16,299	

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

A \$	10,127
B \$	10,127
C \$	0
D \$	
E \$	10,127

Add amounts at B, C and D.

A \$	0
B \$	10,127

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

A \$	2,057
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**Taxpayer's declaration**

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

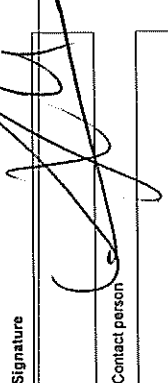
**Important**

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

**Privacy**

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

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

Signature		Date	
Contact person		Daytime contact number (include area code)	

**2 Capital losses**

Total current year capital losses applied  
Total current year net capital losses applied  
Total prior year net capital losses applied  
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)

Total capital losses applied

**3 Unapplied net capital losses carried forward**

Net capital losses from collectables carried forward to later income years  
Other net capital losses carried forward to later income years

**4 CGT discount**

Total CGT discount applied





**2018 Capital gains from CGT Assets/Events**  
 Amounts shown are PRE any applicable discount and/or losses.

	Shares - Aust (S)	Shares - Other (X)	Units in Unit Trusts - Australia (U)	Units in Unit Trusts - Other (Y)	Real Estate - Australia (R)	Real Estate - Other (Z)	Capital gains from Trusts (T)	Collectables (C)	Other (O)	Previously Deferred (D)	Indexation	Discountable	Other
Shares - Aust (S)												12,980	3,319
Shares - Other (X)													
Units in Unit Trusts - Australia (U)													
Units in Unit Trusts - Other (Y)													
Real Estate - Australia (R)													
Real Estate - Other (Z)													
Capital gains from Trusts (T)													
Collectables (C)													
Other (O)													
Previously Deferred (D)													

**2018 Current year capital Losses (CYCL) from CGT Assets/Events**

Shares - Aust (S)	10,127
Shares - Other (X)	-
Units in Unit Trusts - Australia (U)	-
Units in Unit Trusts - Other (Y)	-
Real Estate - Australia (R)	-
Real Estate - Other (Z)	-
Capital gains from Trusts (T)	-
Collectables (C)	-
Other (O)	-
Previously Deferred (D)	-

**Applying capital losses against current year capital gains**

	Indexation	Discountable	Other
Current year capital losses applied	-	-	-
Prior year capital losses applied	-	-	-

**Current year capital gains (CYCG) after applying capital losses**

Totals	Indexation	Discountable	Other
	-	12,980	3,319

**2018 Capital Gains Tax Worksheet - Summary Listing**

Asset Description	Indexation	Discountable	Other	Loss	Net Cap Gain
SRX [600]	S	6,886	-	-	4,591 *
SRX [200]	S	-	3,163	-	3,163
FMG [1000]	S	-	156	-	156
AWC [4000]	S	2,836	-	-	1,891 *
ACR [5000]	S	-	(65)	-	-
ACR [6200]	S	(7,788)	-	-	-
CBA [100]	S	(1,927)	-	-	-
CBA [74]	S	-	(347)	-	-
STO [2000]	S	3,258	-	-	2,172 *
Rounding					(7,859)
* amount after discount applied.					11,973

**Capital losses summary**

Collectables Other

Sensitive (when completed)

Sensitive (when completed)

Disposal:	74	5,151	Frozen	5,498	Assessable Amount
06/06/2018					
Cost base	5,498				
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	5,498				
Discountable (subject to discount where applicable)					
Frozen Indexation					
Gain	347 / L				
%	100.00				
SHARES - AUST					

Acquisition:	1,000	3,555	1,000	3,555
03/11/2016				
01/12/2015	1,000	4,807	1,000	4,807

Disposal:	2,000	11,620	Frozen	8,362	Assessable Amount
06/04/2018					
Cost base	8,362				
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	8,362				
Discountable (subject to discount where applicable)					
Frozen Indexation					
Gain	3,258 /				2,172
	3,258 /				3,258

Disposal:	8,362	11,620	Frozen	8,362	Assessable Amount
06/04/2018					
Cost base	8,362				
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	8,362				
Discountable (subject to discount where applicable)					
Frozen Indexation					
Gain	3,258 /				2,172
	3,258 /				3,258

Losses brought forward from prior years	-	-
Current year losses	-	10,127
Losses applied	-	-
Losses carried forward to next year	-	<u>10,127</u>

Sensitive (when completed)

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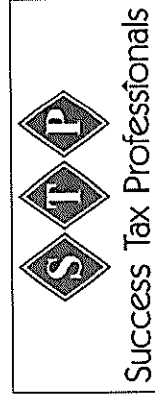
Detailed Statement of Financial Position  
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Notes to the Financial Statements  
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Compilation Report

**Adiyodi Super Fund**

ABN 52 992 413 198

Financial Statements

For the year ended 30 June 2018



15 Sayer Street Midland 6056

Phone: 92712844

Email: [admin@stpmidland.com.au](mailto:admin@stpmidland.com.au)

**Adiyodi Super Fund**  
**ABN 52 992 413 198**  
**Operating Statement**  
**For the year ended 30 June 2018**

	Note	2018	2017
		\$	\$
<b>Revenue</b>			
Employers contributions - Sunil		9,803.36	4,825.84
Employers contributions- Manju		3,125.00	1,026.00
Investment revenue	2	12,461.30	(2,693.85)
Other revenue	3	8,267.75	1,135.56
<b>Total revenue</b>		<b>33,657.41</b>	<b>4,293.55</b>
<b>Expenses</b>			
General administration	5	5,199.09	4,865.05
<b>Total expenses</b>		<b>5,199.09</b>	<b>4,865.05</b>
<b>Benefits Accrued as a Result of Operations Before Income Tax</b>		<b>28,458.32</b>	<b>(571.50)</b>
Income tax expense	6	2,091.01	318.30
<b>Benefits Accrued as a Result of Operations</b>	7	<b>26,367.31</b>	<b>(889.80)</b>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**Adiyodi Super Fund**  
**ABN 52 992 413 198**  
**Statement of Financial Position as at 30 June 2018**

	Note	2018	2017
		\$	\$
<b>Investments</b>			
Shares in listed companies		25,580.90	33,269.00
<b>Total Investments</b>		<b>25,580.90</b>	<b>33,269.00</b>
<b>Other Assets</b>			
Suncorp Bank - 96009		1,574.69	2,264.12
NAB Trade Account		46,309.93	10,057.38
Sundry debtors		220.21	
<b>Total other assets</b>		<b>48,104.83</b>	<b>12,321.50</b>
<b>Total assets</b>		<b>73,685.73</b>	<b>45,590.50</b>
<b>Liabilities</b>			
Income tax payable	6	3,033.65	1,305.73
<b>Total liabilities</b>		<b>3,033.65</b>	<b>1,305.73</b>
<b>Net Assets Available to Pay Benefits</b>		<b>70,652.08</b>	<b>44,284.77</b>
<b>Represented by:</b>			
<b>Liability for Accrued Members' Benefits</b>			
Allocated to members' accounts	7	70,652.08	44,284.77

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Adiyodi Super Fund  
ABN 52 992 413 198

## Detailed Operating Statement

For the year ended 30 June 2018

	Note	2018	2017
		\$	\$
<b>Revenue</b>			
Employers contributions			
- Employers contributions - Sunil		9,803.36	4,825.84
- Employers contributions- Manju		3,125.00	1,026.00
		<u>12,928.36</u>	<u>5,851.84</u>
Changes in NMTV-Shares		12,461.30	(2,693.85)
Dividends - franked		1,451.56	736.62
Dividends - unfranked		10.95	30.00
Dividends - Franking Credits		622.09	358.55
Interest received		10.80	10.39
Profit on sale of assets		6,172.35	
Total revenue		<u>33,657.41</u>	<u>4,293.55</u>
<b>Expenses</b>			
Audit fees		550.00	550.00
Bank Fees And Charges		20.00	
Supervisory Levy		259.00	259.00
Group life premiums			
- Group life premiums		2,300.44	2,125.76
- Group life premiums		2,069.65	1,930.29
		<u>4,370.09</u>	<u>4,056.05</u>
Total expenses		<u>5,199.09</u>	<u>4,865.05</u>
Benefits Accrued as a Result of Operations Before Income Tax		28,458.32	(571.50)
Income tax expense	6	2,091.01	318.30
Benefits Accrued as a Result of Operations	7	<u>26,367.31</u>	<u>(889.80)</u>

Adiyodi Super Fund  
ABN 52 992 413 198

## Detailed Statement of Financial Position as at 30 June 2018

	2018	2017
	\$	\$
<b>Investments</b>		
Accrux Limited	5,579.95	7,788.75
Pilot Energy Ltd PGY	5,884.95	1,614.95
Commonwealth Ltd	20,000.00	8,877.95
Santos Ltd	(5,884.00)	7,759.90
Alumina Ltd	25,580.90	8,024.90
Sirtex,Medical Ltd		11,967.90
I Page Ltd		5,579.95
South 32		5,884.95
Rock Mining Australia		20,000.00
Movements in Shares		(18,345.30)
Total Investments		<u>33,269.00</u>
<b>Other Assets</b>		
Suncorp Bank - 96009	1,574.69	2,264.12
NAB Trade Account	46,309.93	10,057.38
Sundry debtors	220.21	
Total other assets	<u>48,104.83</u>	<u>12,321.50</u>
Total assets	<u>73,685.73</u>	<u>45,590.50</u>
<b>Liabilities</b>		
Taxation	3,033.65	1,305.73
Total liabilities	<u>3,033.65</u>	<u>1,305.73</u>
Net Assets Available to Pay Benefits	<u>70,652.08</u>	<u>44,284.77</u>
Represented by:		
<b>Liability for Accrued Members' Benefits</b>		
Allocated to members' accounts	<u>70,652.08</u>	<u>44,284.77</u>
	<u>70,652.08</u>	<u>44,284.77</u>

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**Adiyodi Super Fund**  
**ABN 52 992 413 198**  
**Member's Information Statement**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<b>SUNIL ADIYODI</b>		
Opening balance - Members fund	35,190.06	34,688.27
Allocated earnings	15,813.02	(1,817.90)
Employers contributions - Sunil	9,803.36	4,825.84
Group life premiums	(2,300.44)	(2,125.76)
Income tax expense - earnings	(132.05)	343.49
Income tax expense - contrib'n	(1,470.50)	(723.88)
<b>Balance as at 30 June 2018</b>	<b>56,903.45</b>	<b>35,190.06</b>

Withdrawal benefits at the beginning of the year  
 Withdrawal benefits at 30 June 2018

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact Sunil Adiyodi or write to The Trustee, Adiyodi Super Fund.

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**Adiyodi Super Fund**  
**ABN 52 992 413 198**  
**Member's Information Statement**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<b>MANJULA CHATHOTH</b>		
Opening balance - Members fund	9,094.71	10,486.30
Allocated earnings	4,087.03	(549.39)
Employers contributions- Manju	3,125.00	1,026.00
Group life premiums	(2,069.65)	(1,930.29)
Income tax expense - earnings	(19.71)	215.99
Income tax expense - contrib'n	(468.75)	(153.90)
<b>Balance as at 30 June 2018</b>	<b>13,748.63</b>	<b>9,094.71</b>

Withdrawal benefits at the beginning of the year  
 Withdrawal benefits at 30 June 2018

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact Sunil Adiyodi or write to The Trustee, Adiyodi Super Fund.

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**Adiyodi Super Fund**  
**ABN 52 992 413 198**

**Member's Information Statement**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year		(889.80)
Benefits accrued as a result of operations as per the operating statement	26,367.31	(889.80)
<b>Amount-allocatable-to-members</b>	<u>26,367.31</u>	<u>(889.80)</u>
<b>Allocation to members</b>		
SUNIL ADIYODI	21,713.39	501.79
MANJULA CHATHOTH	4,653.92	(1,391.59)
Total allocation	26,367.31	(889.80)
Yet to be allocated	<u>26,367.31</u>	<u>(889.80)</u>
<b>Members Balances</b>		
SUNIL ADIYODI	56,903.45	35,190.06
MANJULA CHATHOTH	13,748.63	9,094.71
Allocated to members accounts	70,652.08	44,284.77
Yet to be allocated		<u>44,284.77</u>
Liability for accrued members benefits	<u>70,652.08</u>	<u>44,284.77</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

**Adiyodi Super Fund**  
**ABN 52 992 413 198**

**Notes to the Financial Statements**  
**For the year ended 30 June 2018**

2017

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

These financial statements are a special purpose financial report prepared for distribution to members to satisfy the accountability requirements of the Superannuation Industry (Supervision) Act 1993 and the trust deed. The trustees have determined that the fund is not a reporting entity.

The statements have been prepared in accordance with the requirements of the following accounting standards:

- AASB 112: Income Taxes
- AASB 1031: Materiality
- AASB 110: Events after the Reporting Period
- No other Australian Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements are prepared on an accruals basis. They are based on historical costs and do not take into account changing money values, or, except where specifically stated, current valuations of non-current assets.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements:

- **Measurement of Assets**  
Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.  
Market values have been determined as follows:
  - (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
  - (ii) mortgage loans by reference to the outstanding principal of the loans;
  - (iii) units in managed funds by reference to the unit redemption price at the reporting date;
  - (iv) insurance policies by reference to the surrender value of the policy; and
  - (v) property, plant and equipment at trustees' assessment of their realisable value.
- **Liability for Accrued Benefits**  
The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.
- **Income Tax Expense**

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

Adiyodi Super Fund  
ABN 52 992 413 198  
Notes to the Financial Statements  
For the year ended 30 June 2018

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

- Superannuation Contributions Surcharge

The superannuation fund is recognising the superannuation contributions surcharge as an expense at the time of the receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant member's account.

**Note 2: Investment Revenue**

Changes in NMV - Investments	12,461.30	(2,693.85)
	<u>12,461.30</u>	<u>(2,693.85)</u>

**Note 3: Other Revenue**

Dividends - franked	1,451.56	736.62
Dividends - unfranked	10.95	30.00
Dividends - Franking Credits	622.09	358.55
Interest received	10.80	10.39
Profit on sale of assets	6,172.35	1,135.56
	<u>8,267.75</u>	<u>1,135.56</u>

Adiyodi Super Fund  
ABN 52 992 413 198  
Notes to the Financial Statements  
For the year ended 30 June 2018

2018

2017

**Note 4: Movement in Market Values**

a) Investments		
Unrealised investments held at reporting date:		
Changes in NMV-Shares	12,461.30	(2,693.85)
	<u>12,461.30</u>	<u>(2,693.85)</u>
Investments realised:		
	<u>12,461.30</u>	<u>(2,693.85)</u>

**Note 5: General Administration Expenses**

Audit fees	550.00
Bank Fees And Charges	20.00
Supervisory Levy	259.00
Group life premiums	2,300.44
Group life premiums	2,069.65
	<u>5,199.09</u>
	550.00
	259.00
	2,125.76
	1,930.29
	<u>4,865.05</u>

**Note 6: Income Tax Expense**

The prima facie tax payable on benefits accrued as a result of operations before income tax is reconciled to the income provided in the accounts as follows:

Income tax expense	2,091.01	318.30
The income tax expense comprises amounts set aside as:		
Income tax expense		

**Note 7: Liability for Accrued Benefits**

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Adiyodi Super Fund  
ABN 52 992 413 198

Notes to the Financial Statements  
For the year ended 30 June 2018

	2018	2017
Changes in the liability for accrued benefits		
Liability for accrued benefits at the beginning of the period	44,284.77	45,174.57
Add:		
Benefits accrued as a result of operations	26,367.31	(889.80)
Benefits accrued at the end of the financial period	<u>70,652.08</u>	<u>44,284.77</u>

Adiyodi Super Fund  
ABN 52 992 413 198

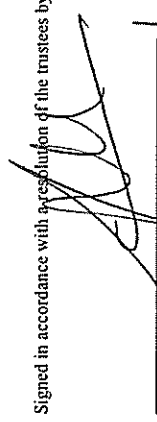
Trustees' Declaration

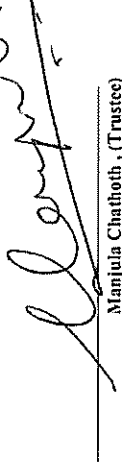
The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the 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:

  
Sumil Adiyodi, (Trustee)

  
Manjula Chathoth, (Trustee)

Date

**Adiyodi Super Fund**  
**ABN 52 992 413 198**  
**Compilation Report to Adiyodi Super Fund**

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We have compiled the accompanying special purpose financial statements of Adiyodi Super Fund, which comprise the balance sheet as at 30 June 2018, the profit and loss statement for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. 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 Adiyodi Super 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 as 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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

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15 Sayer Street Midland

22 May 2019