

# **Davidson Superannuation Fund**

ABN 36 141 729 515

Trustee: Davidson Super Invest Pty Ltd

## **Financial Statement**

**For the year ended 30 June 2020**

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# Davidson Superannuation Fund

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**Davidson Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2020**

	Note	2020 \$	2019 \$
<b>Assets</b>			
Investments			
Derivative Investments	6A	-	409
Other Assets	6B	9,947	8,291
Shares in Listed Companies	6C	118,965	106,165
Shares in Listed Companies - Foreign	6D	114,257	64,292
Stapled Securities	6E	21,889	12,454
Other Assets			
Cash At Bank		3,307	26,244
Foreign Cash At Bank		3,642	2,680
DRP Residual		25	-
Receivables		278	311
Deferred Tax Assets		8,185	8,202
Current Tax Assets		2,104	734
<b>Total Assets</b>		<b>282,599</b>	<b>229,781</b>
<b>Liabilities</b>			
Other Creditors and Accruals		-	3,080
Borrowings		38	-
Deferred Tax Liability		6,091	2,515
Other Taxes Payable		2,500	2,096
<b>Total Liabilities</b>		<b>8,629</b>	<b>7,691</b>
<b>Net Assets Available to Pay Benefits</b>		<b>273,969</b>	<b>222,091</b>
<b>Represented by:</b>			
<b>Liability for Accrued Benefits</b>	2		
Mr Aaron Casey		135,994	108,294
Mrs Marguerite Pocknell		17,711	15,243
Ms Tracy Davidson		120,264	98,553
<b>Total Liability for Accrued Benefits</b>		<b>273,969</b>	<b>222,091</b>

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

**Davidson Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2019 to 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		23,977	24,186
Member		53	-
Investment Gains			
Realised Capital Gains	8A	-	(79,748)
Forex Realised Gains	8B	18	-
Forex Unrealised Gains	8C	18	109
Increase in Market Value	8D	35,691	12,974
Investment Income			
Distributions	7A	728	619
Dividends	7B	5,143	6,219
Foreign Income	7C	1,340	1,139
Interest	7D	23	169
		<b>66,990</b>	<b>(34,333)</b>
<b>Expenses</b>			
Member Payments			
Insurance Premiums		7,298	6,578
Other Expenses			
Accountancy Fee		-	4,730
Auditor Fee		-	1,320
Bank Fees		53	82
General Expense		370	647
Interest Paid		-	4
Regulatory Fees		106	311
SMSF Supervisory Levy		259	-
		<b>8,087</b>	<b>13,672</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>58,903</b>	<b>(48,005)</b>
<b>Income Tax</b>			
Income Tax Expense		7,025	(3,892)
		<b>7,025</b>	<b>(3,892)</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>51,879</b>	<b>(44,113)</b>

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

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**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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

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

**(a) Statement of Compliance**

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

**(b) Basis of Preparation**

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

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

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

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

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

**(d) Cash and Cash Equivalents**

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

**(e) Foreign Currency**

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

**(f) Valuation of Assets**

*Investment*

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

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

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

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

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

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# Davidson Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2020

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

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

#### *Financial Liabilities*

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

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

#### *Receivables and Payables*

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

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

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

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

#### *Interest*

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

#### *Dividend Revenue*

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

#### *Distribution Revenue*

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

#### *Rental Income*

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

#### *Movement in market values*

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

#### *Contributions and Rollovers In*

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

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**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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**(h) Income Tax**

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

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

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

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

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

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

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

The financial report was authorised for issue on 06 September 2021 by the directors of the trustee company.

**Note 2 – Liability for Accrued Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	222,091	266,204
Benefits Accrued during the period	51,879	(44,113)
Benefits Paid during the period	0	0
<b>Liability for Accrued Benefits at end of period</b>	<b>273,969</b>	<b>222,091</b>

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

**Note 3 – Vested Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	222,091	266,204
Benefits Accrued during the period	51,879	(44,113)
Benefits Paid during the period	0	0
<b>Vested Benefits at end of period</b>	<b>273,969</b>	<b>222,091</b>

**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

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

**Note 6A – Derivative Investments**

	Current	Previous
At market value:		
Creso Pharma Limited - Option Expiring 21-Aug-2020 Deferred	0	409
	<b>0</b>	<b>409</b>

**Note 6B – Other Assets**

	Current	Previous
At market value:		
Coinspot -Digital Currency Market	1,655	1,832
Gold Bullion 1 x 100g ABC Gold Cast Bar	8,226	6,393
Sundry Debtors	66	66
	<b>9,947</b>	<b>8,291</b>

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

	Current	Previous
At market value:		
99 Technology Limited - Chess Depositary Interests 1:1	667	0
99 Wuxian Limited - Chess Depositary Interests 1:1	0	920
AGL Energy Limited.	4,450	4,922
Altium Limited	2,793	2,941
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	5,198	5,812
Ampol Limited	4,398	0
Axiom Mining Limited - Chess Depositary Interests 1:1	149	149
BHP Group Limited	14,149	15,229
Blackmores Limited	2,728	3,147
Brambles Limited	5,696	6,749
Bubs Australia Limited	2,228	2,710
Buru Energy Limited	491	1,440
Caltex Australia Limited	0	3,712
Coca-Cola Amatil Limited	4,763	5,488
Coles Group Limited.	1,717	1,335
Commonwealth Bank Of Australia.	8,747	9,851
Creso Pharma Limited	48	509
CSL Limited	5,166	0
Digitalx Limited	61	196
Ecargo Holdings Limited - Chess Depositary Interest 1:1	167	450
Fintech Chain Limited - Chess Depositary Interests 1:1	1,005	1,487
Insurance Australia Group Limited	5,233	7,194
Macquarie Group Limited	5,693	0
MMJ Group Holdings Limited	672	1,715
National Australia Bank Limited	9,055	4,916
Paladin Energy Ltd	12	15
Qantas Airways Limited	5,080	0
Sonic Healthcare Limited	5,843	5,203
Sportshero Limited	106	356
Telstra Corporation Limited.	5,631	6,626
The Star Entertainment Group Limited	3,019	4,277
Wesfarmers Limited	4,886	3,797
Woodside Petroleum Ltd	9,115	5,018
	<b>118,965</b>	<b>106,165</b>



**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 6D – Shares in Listed Companies - Foreign**

	<b>Current</b>	<b>Previous</b>
At market value:		
Apple Inc	107,372	57,008
Conduent Inc	118	465
Microchip Technology Inc	5,831	4,698
Xerox Corp	936	2,121
	<b>114,257</b>	<b>64,292</b>

**Note 6E – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
APA Group - Fully Paid Units Stapled Securities	5,565	0
Stockland - Fully Paid Ordinary/Units Stapled Securities	3,989	5,025
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	12,335	7,429
	<b>21,889</b>	<b>12,454</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
APA Group - Fully Paid Units Stapled Securities	10	0
Stockland - Fully Paid Ordinary/Units Stapled Securities	290	333
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	427	286
	<b>728</b>	<b>618</b>

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
AGL Energy Limited.	372	380
Altium Limited	33	26
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	0	114
BHP Group Limited	1,143	1,585
Blackmores Limited	35	148
Brambles Limited	253	181
Caltex Australia Limited	178	253
Coca-Cola Amatil Limited	275	307
Coles Group Limited.	94	0
Commonwealth Bank Of Australia.	741	701
Insurance Australia Group Limited	343	464
National Australia Bank Limited	443	250
Sonic Healthcare Limited	184	175
Telstra Corporation Limited.	398	447
The Star Entertainment Group Limited	148	336
Wesfarmers Limited	232	457
Woodside Petroleum Ltd	271	394
	<b>5,143</b>	<b>6,219</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	249	166
Apple Inc	947	837
Microchip Technology Inc	82	78
Xerox Corp	62	58
	<b>1,340</b>	<b>1,139</b>

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**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
St George DIY Saver	23	166
St George Investment Cash	0	3
	<b>23</b>	<b>169</b>

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**Note 8A – Realised Capital Gains**

	<b>Current</b>	<b>Previous</b>
<b>Derivative Investments</b>		
Deposit on Lot 55 - 99 Palmers Road, Truganina VIC 3029	0	(40,403)
Land Option - Lot 4162 Midland Highway, Bagshot VIC 3551	0	(39,900)
<b>Shares in Listed Companies</b>		
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	0	555
	<b>0</b>	<b>(79,748)</b>

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**Note 8B – Forex Realised Gains**

	<b>Current</b>	<b>Previous</b>
<b>Foreign Cash At Bank</b>		
US Commsec Bank	18	0
	<b>18</b>	<b>0</b>

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**Note 8C – Forex Unrealised Gains**

	<b>Current</b>	<b>Previous</b>
<b>Foreign Cash At Bank</b>		
US Commsec Bank	18	109
	<b>18</b>	<b>109</b>

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**Davidson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 8D – Increase in Market Value**

	Current	Previous
<b>Derivative Investments</b>		
Axiom Mining Limited - Option Expiring 14-Dec-2018	0	(10)
Deposit on Lot 55 - 99 Palmers Road, Truganina VIC 3029	0	1,903
<b>Other Assets</b>		
Coinspot -Digital Currency Market	(177)	(893)
Gold Bullion 1 x 100g ABC Gold Cast Bar	1,833	943
<b>Shares in Listed Companies</b>		
99 Technology Limited - Chess Depositary Interests 1:1	(1,363)	0
99 Wuxian Limited - Chess Depositary Interests 1:1	1,110	(680)
AGL Energy Limited.	(749)	(188)
Altium Limited	(148)	1,005
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	(614)	31
Ampol Limited	(574)	0
Axiom Mining Limited - Chess Depositary Interests 1:1	0	(565)
BHP Group Limited	(1,881)	2,628
Blackmores Limited	(419)	(1,856)
Brambles Limited	(990)	1,610
Bubs Australia Limited	(482)	843
Buru Energy Limited	(949)	(240)
Caltex Australia Limited	1,260	(1,260)
Coca-Cola Amatil Limited	(873)	444
Coles Group Limited.	382	(132)
Commonwealth Bank Of Australia.	(1,623)	1,199
Creso Pharma Limited	(870)	(72)
CSL Limited	240	0
Digitalx Limited	(136)	(71)
Ecargo Holdings Limited - Chess Depositary Interest 1:1	(283)	(967)
Fintech Chain Limited - Chess Depositary Interests 1:1	(482)	462
Insurance Australia Group Limited	(2,225)	(216)
Macquarie Group Limited	796	0
MMJ Group Holdings Limited	(1,043)	(275)
National Australia Bank Limited	(1,051)	(238)
Paladin Energy Ltd	(3)	(6)
Qantas Airways Limited	10	0
Sonic Healthcare Limited	639	191
Sportshero Limited	(250)	(78)
Telstra Corporation Limited.	(1,273)	2,058
The Star Entertainment Group Limited	(1,361)	(948)
Wesfarmers Limited	928	(10)
Woodside Petroleum Ltd	(1,073)	32
<b>Shares in Listed Companies - Foreign</b>		
Apple Inc	50,364	6,417
Conduent Inc	(347)	(371)
Microchip Technology Inc	1,133	22
Xerox Corp	(1,185)	757
<b>Stapled Securities</b>		
APA Group - Fully Paid Units Stapled Securities	966	0
Stockland - Fully Paid Ordinary/Units Stapled Securities	(1,036)	6
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	(510)	1,500
	<b>35,691</b>	<b>12,974</b>

**Note 9 – Subsequent Events**

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

# Davidson Superannuation Fund

## Trustee Declaration

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

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly the financial position of the Fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2020.

Signed in accordance with a resolution of the directors of Davidson Super Invest Pty Ltd by:

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

**Tracy Davidson**

Director: Davidson Super Invest Pty Ltd

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

**Aaron Casey**

Director: Davidson Super Invest Pty Ltd

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

**Marguerite Pocknell**

Director: Davidson Super Invest Pty Ltd

# Compilation Report to the Trustees and Members of Davidson Superannuation Fund

ABN 36 141 729 515  
For the period 01 July 2019 to 30 June 2020

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On the basis of the information provided by the Trustees of Davidson Superannuation Fund, we have compiled the accompanying special purpose financial statements of Davidson Superannuation Fund for the period ended 30 June 2020, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of Davidson 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of Davidson Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 06 September 2021

.....  
**Name of Signatory:** Michelle Chesworth

**Address:** 50 Hunter Street  
Newcastle, NSW 2300

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

**Davidson Superannuation Fund**  
Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
St George DIY Saver				3,287	3,287			1%
St George Investment Cash				20	20			-%
				<b>3,307</b>	<b>3,307</b>			<b>1%</b>
<b><u>Bank - Foreign</u></b>								
US Commsec Bank	2,500	1.3854	1.4571	3,463	3,642	179	5%	1%
				<b>3,463</b>	<b>3,642</b>	<b>179</b>	<b>5%</b>	<b>1%</b>
<b><u>Foreign Investment Assets</u></b>								
Apple Inc (NASDAQ:AAPL)	202	148.0908	531.5461	29,914	107,372	77,458	259%	39%
Conduent Inc (NYSE:CNDT)	34	21.9253	3.4824	745	118	(627)	(84)%	-%
Microchip Technology Inc (NASDAQ:MCHP)	38	63.1634	153.4460	2,400	5,831	3,431	143%	2%
Xerox Corp (NYSE:XRX)	42	43.5302	22.2789	1,828	936	(893)	(49)%	-%
				<b>34,888</b>	<b>114,257</b>	<b>79,369</b>	<b>227%</b>	<b>42%</b>

**Davidson Superannuation Fund**  
Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
AGL Energy Limited. (ASX:AGL)	261	20.6420	17.0500	5,388	4,450	(938)	(17)%	2%
Ampol Limited (ASX:ALD)	150	33.1497	29.3200	4,972	4,398	(574)	(12)%	2%
Altium Limited (ASX:ALU)	86	21.9983	32.4800	1,892	2,793	901	48%	1%
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	359	16.1045	14.4800	5,782	5,198	(583)	(10)%	2%
APA Group - Fully Paid Units Stapled Securities (ASX:APA)	500	9.1978	11.1300	4,599	5,565	966	21%	2%
Axiom Mining Limited - Chess Depositary Interests 1:1 (ASX:AVQ)	5,945	0.3560	0.0250	2,116	149	(1,968)	(93)%	-%
BHP Group Limited (ASX:BHP)	395	28.8926	35.8200	11,413	14,149	2,736	24%	5%
Blackmores Limited (ASX:BKL)	35	142.9271	77.9500	5,002	2,728	(2,274)	(45)%	1%
Buru Energy Limited (ASX:BRU)	5,333	0.4056	0.0920	2,163	491	(1,672)	(77)%	-%
Bubs Australia Limited (ASX:BUB)	2,409	0.7974	0.9250	1,921	2,228	307	16%	1%
Brambles Limited (ASX:BXB)	524	9.6880	10.8700	5,077	5,696	619	12%	2%
Commonwealth Bank Of Australia. (ASX:CBA)	126	72.6517	69.4200	9,154	8,747	(407)	(4)%	3%
Coca-Cola Amatil Limited (ASX:CCL)	550	9.4393	8.6600	5,192	4,763	(429)	(8)%	2%
Coles Group Limited. (ASX:COL)	100	14.6659	17.1700	1,467	1,717	250	17%	1%
Creso Pharma Limited (ASX:CPH)	1,538	0.6880	0.0310	1,058	48	(1,010)	(95)%	-%
CSL Limited (ASX:CSL)	18	273.6639	287.0000	4,926	5,166	240	5%	2%
Digitalx Limited (ASX:DCC)	3,571	0.2684	0.0170	958	61	(898)	(94)%	-%
Ecargo Holdings Limited - Chess Depositary Interest 1:1 (ASX:ECG)	8,333	0.2386	0.0200	1,988	167	(1,822)	(92)%	-%
Fintech Chain Limited - Chess Depositary Interests 1:1 (ASX:FTC)	10,256	0.1829	0.0980	1,876	1,005	(871)	(46)%	-%
Insurance Australia Group Limited (ASX:IAG)	907	5.8147	5.7700	5,274	5,233	(41)	(1)%	2%
MMJ Group Holdings Limited (ASX:MMJ)	7,000	0.2843	0.0960	1,990	672	(1,318)	(66)%	-%
Macquarie Group Limited (ASX:MQG)	48	102.0240	118.6000	4,897	5,693	796	16%	2%
National Australia Bank Limited (ASX:NAB)	497	20.8120	18.2200	10,344	9,055	(1,288)	(12)%	3%
99 Technology Limited - Chess Depositary Interests 1:1 (ASX:NNT)	13,333	0.1522	0.0500	2,030	667	(1,363)	(67)%	-%
Paladin Energy Ltd (ASX:PDN)	121	0.3343	0.1000	40	12	(28)	(70)%	-%

**Davidson Superannuation Fund**  
**Investment Summary as at 30 June 2020**

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Qantas Airways Limited (ASX:QAN)	1,344	3.7723	3.7800	5,070	5,080	10	0%	2%
Stockland - Fully Paid Ordinary/Units Stapled Securities (ASX:SGP)	1,205	4.1718	3.3100	5,027	3,989	(1,038)	(21)%	1%
The Star Entertainment Group Limited (ASX:SGR)	1,063	5.0130	2.8400	5,329	3,019	(2,310)	(43)%	1%
Sonic Healthcare Limited (ASX:SHL)	192	26.1060	30.4300	5,012	5,843	830	17%	2%
Sportshero Limited (ASX:SHO)	5,555	0.1804	0.0190	1,002	106	(897)	(89)%	-%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	873	12.6571	14.1300	11,050	12,335	1,286	12%	5%
Telstra Corporation Limited. (ASX:TLS)	1,799	4.7324	3.1300	8,514	5,631	(2,883)	(34)%	2%
Wesfarmers Limited (ASX:WES)	109	36.4083	44.8300	3,969	4,886	918	23%	2%
Woodside Petroleum Ltd (ASX:WPL)	421	24.1219	21.6500	10,155	9,115	(1,041)	(10)%	3%
				<b>156,645</b>	<b>140,854</b>	<b>(15,791)</b>	<b>(10)%</b>	<b>52%</b>
<b><u>Unlisted Market</u></b>								
Coinspot -Digital Currency Market		N/A	N/A	N/A	1,655	N/A	N/A	1%
Gold Bullion 1 x 100g ABC Gold Cast Bar	1	5,505.4900	8,226.0000	5,505	8,226	2,721	49%	3%
				<b>5,505</b>	<b>9,881</b>	<b>4,376</b>	<b>79%</b>	<b>4%</b>
				<b>203,809</b>	<b>271,942</b>	<b>68,133</b>	<b>33%</b>	<b>100%</b>

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.



**Davidson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
St George DIY Saver	26,105	25,177	47,995	3,287	0	23	23	0%
St George Investment Cash	139	71,973	72,093	20	0	0	0	1%
	<b>26,244</b>	<b>97,150</b>	<b>120,088</b>	<b>3,307</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>0%</b>
<u>Bank - Foreign</u>								
US Commsec Bank	2,680	1,130	202	3,642	35	0	35	1%
	<b>2,680</b>	<b>1,130</b>	<b>202</b>	<b>3,642</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>1%</b>

**Davidson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Foreign Investment Assets</u></i>								
Apple Inc (NASDAQ:AAPL)	57,008	0	0	107,372	50,364	947	51,311	91%
Conduent Inc (NYSE:CNDT)	465	0	0	118	(347)	0	(347)	(75%)
Microchip Technology Inc (NASDAQ:MCHP)	4,698	0	0	5,831	1,133	82	1,215	26%
Xerox Corp (NYSE:XRX)	2,121	0	0	936	(1,185)	62	(1,123)	(54%)
	<b>64,292</b>	<b>0</b>	<b>0</b>	<b>114,257</b>	<b>49,966</b>	<b>1,091</b>	<b>51,057</b>	<b>80%</b>

**Davidson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
AGL Energy Limited. (ASX:AGL)	4,922	277	0	4,450	(749)	372	(378)	(8%)
Ampol Limited (ASX:ALD)	0	4,972	0	4,398	(574)	0	(574)	(12%)
Altium Limited (ASX:ALU)	2,941	0	0	2,793	(148)	33	(115)	(4%)
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	5,812	0	0	5,198	(614)	249	(365)	(6%)
APA Group - Fully Paid Units Stapled Securities (ASX:APA)	0	4,599	0	5,565	966	10	976	21%
Axiom Mining Limited - Chess Depositary Interests 1:1 (ASX:AVQ)	149	0	0	149	0	0	0	0%
BHP Group Limited (ASX:BHP)	15,229	800	0	14,149	(1,881)	1,143	(737)	(5%)
Blackmores Limited (ASX:BKL)	3,147	0	0	2,728	(419)	35	(384)	(12%)
Buru Energy Limited (ASX:BRU)	1,440	0	0	491	(949)	0	(949)	(66%)
Bubs Australia Limited (ASX:BUB)	2,710	0	0	2,228	(482)	0	(482)	(18%)
Brambles Limited (ASX:BXB)	6,749	0	63	5,696	(990)	253	(738)	(11%)

**Davidson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Commonwealth Bank Of Australia. (ASX:CBA)	9,851	519	0	8,747	(1,623)	741	(882)	(9%)
Coca-Cola Amatil Limited (ASX:CCL)	5,488	147	0	4,763	(873)	275	(597)	(11%)
Coles Group Limited. (ASX:COL)	1,335	0	0	1,717	382	94	476	37%
Creso Pharma Limited (ASX:CPH)	509	409	0	48	(870)	0	(870)	(95)%**
CSL Limited (ASX:CSL)	0	4,926	0	5,166	240	0	240	5%
Caltex Australia Limited (ASX:CTX)	3,713	0	4,972	0	1,260	178	1,438	40%
Digitalx Limited (ASX:DCC)	196	0	0	61	(136)	0	(136)	(69%)
Ecargo Holdings Limited - Chess Depository Interest 1:1 (ASX:ECG)	450	0	0	167	(283)	0	(283)	(63%)
Fintech Chain Limited - Chess Depository Interests 1:1 (ASX:FTC)	1,487	0	0	1,005	(482)	0	(482)	(32%)
Insurance Australia Group Limited (ASX:IAG)	7,194	264	0	5,233	(2,225)	343	(1,882)	(26%)
MMJ Group Holdings Limited (ASX:MMJ)	1,715	0	0	672	(1,043)	0	(1,043)	(61%)

**Davidson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2019 to 30 June 2020**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Macquarie Group Limited (ASX:MQG)	0	4,897	0	5,693	796	0	796	16%
National Australia Bank Limited (ASX:NAB)	4,916	5,189	0	9,055	(1,051)	443	(607)	(8%)
99 Technology Limited - Chess Depository Interests 1:1 (ASX:NNT)	0	2,030	0	667	(1,363)	0	(1,363)	(67%)
99 Wuxian Limited - Chess Depository Interests 1:1 (ASX:NNW)	920	0	2,030	0	1,110	0	1,110	121%
Paladin Energy Ltd (ASX:PDN)	15	0	0	12	(3)	0	(3)	(20%)
Qantas Airways Limited (ASX:QAN)	0	5,070	0	5,080	10	0	10	0%
Stockland - Fully Paid Ordinary/Units Stapled Securities (ASX:SGP)	5,025	0	0	3,989	(1,036)	290	(746)	(15%)
The Star Entertainment Group Limited (ASX:SGR)	4,277	104	0	3,019	(1,361)	148	(1,213)	(29%)
Sonic Healthcare Limited (ASX:SHL)	5,203	0	0	5,843	639	184	824	16%
Sportshero Limited (ASX:SHO)	356	0	0	106	(250)	0	(250)	(70%)
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	7,429	5,417	0	12,335	(510)	427	(83)	(1%)

**Davidson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Telstra Corporation Limited. (ASX:TLS)	6,626	278	0	5,631	(1,273)	398	(876)	(13%)
Wesfarmers Limited (ASX:WES)	3,797	162	0	4,886	928	232	1,159	31%
Woodside Petroleum Ltd (ASX:WPL)	5,018	5,170	0	9,115	(1,073)	271	(802)	(11%)
	<b>118,619</b>	<b>45,231</b>	<b>7,065</b>	<b>140,854</b>	<b>(15,931)</b>	<b>6,119</b>	<b>(9,812)</b>	<b>(7)%</b>
<u>Unlisted Market</u>								
Creso Pharma Limited - Option Expiring 21-Aug-2020 Deferred (ASX:CPHAO)	409	0	409	0	0	0	0	0%
Coinspot -Digital Currency Market	1,832	0	0	1,655	(177)	0	(177)	(10%)
Gold Bullion 1 x 100g ABC Gold Cast Bar	6,393	0	0	8,226	1,833	0	1,833	29%
	<b>8,635</b>	<b>0</b>	<b>409</b>	<b>9,881</b>	<b>1,656</b>	<b>0</b>	<b>1,656</b>	<b>20%</b>
<b>Fund Total</b>	<b>220,469</b>	<b>143,511</b>	<b>127,764</b>	<b>271,942</b>	<b>35,726</b>	<b>7,233</b>	<b>42,959</b>	<b>19%</b>

\*\* Due to issues inherent in the Dietz calculation methodology, which can produce an invalid return in circumstances of extreme intra-period asset appreciation (and realisation of these gains), a Simple Rate of Return has been substituted for the purposes of this return.

**Davidson Superannuation Fund**  
(ABN: 36 141 729 515)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 1	Date of Birth: 7 August 1940
Mrs Marguerite Thelma Rose Pocknell	Date Joined Fund: 22 June 2012
	Eligible Service Date: 22 June 2012
	Tax File Number Held: Yes

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

Your Accounts	
Withdrawal Benefit as at 1 Jul 2019	
Accumulation	15,243
Total as at 1 Jul 2019	<b>15,243</b>
Withdrawal Benefit as at 30 Jun 2020	
Accumulation	17,711
Total as at 30 Jun 2020	<b>17,711</b>
Your Investment Return	
The return on your Investment for the year	18.13%

Your Tax Components	
Tax Free	17,711
Taxable - Taxed	-
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	17,711
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
Non Lapsing Binding Death Nomination*	
Tracy Davidson - daughter - 50% Lump Sum	
Jon David Pocknell - Son - 50% Lump Sum	
* Nomination in effect from <b>19 August 2018</b>	

**Davidson Superannuation Fund**  
(ABN: 36 141 729 515)

**Member Benefit Statement**

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 1	Date of Birth: 7 August 1940
Mrs Marguerite Thelma Rose Pocknell	Date Joined Fund: 22 June 2012
Accumulation Account	Eligible Service Date: 22 June 2012
Accumulation	Tax File Number Held: Yes
	Account Start Date: 22 June 2012

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2019 15,243	Tax Free 100.0000 % 17,711
<u>Increases to your account:</u>	Taxable - Taxed -
Share Of Net Fund Income 2,764	Taxable - Untaxed -
<u>Total Increases</u> 2,764	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Tax on Net Fund Income 296	Restricted Non Preserved -
<u>Total Decreases</u> 296	Unrestricted Non Preserved 17,711
Withdrawal Benefit as at 30 Jun 2020 17,711	<b>Your Insurance Benefits</b>

No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Tracy Davidson - daughter - 50% Lump Sum

Jon David Pocknell - Son - 50% Lump Sum

\* Nomination in effect from **19 August 2018**

**For Enquiries:**

phone 0247368829

mail Davidson Superannuation Fund, PO Box 831, Newcastle NSW 2300



## **Trustee**

The Trustee of the Fund is as follows:

Davidson Super Invest Pty Ltd

The directors of the Trustee company are:

Tracy Davidson,  
Aaron Casey and  
Marguerite Pocknell

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Tracy Davidson  
Director - Davidson Super Invest Pty Ltd

.....  
Aaron Casey  
Director - Davidson Super Invest Pty Ltd

.....  
Marguerite Pocknell  
Director - Davidson Super Invest Pty Ltd

Statement Date: 30 June 2020

# Davidson Superannuation Fund

(ABN: 36 141 729 515)

## Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 2	Date of Birth: 23 September 1972
Ms Tracy Ann May Davidson	Date Joined Fund: 22 June 2012
	Eligible Service Date: 22 August 1995
	Tax File Number Held: Yes

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

### Your Accounts

Withdrawal Benefit as at 1 Jul 2019	
Accumulation	98,553
<b>Total as at 1 Jul 2019</b>	<b>98,553</b>

Withdrawal Benefit as at 30 Jun 2020	
Accumulation	120,264
<b>Total as at 30 Jun 2020</b>	<b>120,264</b>

### Your Investment Return

The return on your Investment for the year	18.13%
--	--------

### Your Tax Components

Tax Free	20,154
Taxable - Taxed	100,110
Taxable - Untaxed	-

### Your Preservation Components

Preserved	30,626
Restricted Non Preserved	-
Unrestricted Non Preserved	89,639

### Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	120,264	519,730	639,994
On TPD	120,264	-	120,264
Salary Cont		8,686	

### Your Beneficiaries

#### Non Lapsing Binding Death Nomination\*

Cameron Davidson - daughter - 25% - lump sum  
Mitchell Casey - step son - 25% - lump sum  
Charlie Casey - daughter - 25% - lump sum  
Clay Ryan Casey - Son - 25% - lump sum

\* Nomination in effect from **19 August 2018**

#### For Enquiries:

phone 0247368829

mail Davidson Superannuation Fund, PO Box 831, Newcastle NSW 2300

**Davidson Superannuation Fund**  
(ABN: 36 141 729 515)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2019 - 30 June 2020</b>	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 2	Date of Birth: 23 September 1972
<b>Ms Tracy Ann May Davidson</b>	Date Joined Fund: 22 June 2012
<b>Accumulation Account</b>	Eligible Service Date: 22 August 1995
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 22 June 2012

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2019	98,553
<u>Increases to your account:</u>	
Employer Contributions	10,310
Member Contributions	27
Share Of Net Fund Income	18,643
Tax Effect Of Direct Member Expenses	657
<u>Total Increases</u>	29,636
<u>Decreases to your account:</u>	
Contributions Tax	1,547
Member Insurance Premiums	4,379
Tax on Net Fund Income	1,999
<u>Total Decreases</u>	7,925
Withdrawal Benefit as at 30 Jun 2020	120,264

Your Tax Components			
Tax Free	16.7581 %		20,154
Taxable - Taxed			100,110
Taxable - Untaxed			-
Your Preservation Components			
Preserved			30,626
Restricted Non Preserved			-
Unrestricted Non Preserved			89,639
Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	120,264	519,730	639,994
On TPD	120,264	-	120,264
Salary Cont		8,686	
Your Beneficiaries			

**Non Lapsing Binding Death Nomination\***

Cameron Davidson - daughter - 25% - lump sum  
Mitchell Casey - step son - 25% - lump sum  
Charlie Casey - daughter - 25% - lump sum  
Clay Ryan Casey - Son - 25% - lump sum

\* Nomination in effect from **19 August 2018**

**For Enquiries:**

phone **0247368829**

mail **Davidson Superannuation Fund, PO Box 831, Newcastle NSW 2300**

## Trustee

The Trustee of the Fund is as follows:

Davidson Super Invest Pty Ltd

The directors of the Trustee company are:

Tracy Davidson,  
Aaron Casey and  
Marguerite Pocknell

## Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Tracy Davidson  
Director - Davidson Super Invest Pty Ltd

.....  
Aaron Casey  
Director - Davidson Super Invest Pty Ltd

.....  
Marguerite Pocknell  
Director - Davidson Super Invest Pty Ltd

Statement Date: 30 June 2020

# Davidson Superannuation Fund

(ABN: 36 141 729 515)

## Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 3	Date of Birth: 17 January 1978
Mr Aaron James Casey	Date Joined Fund: 8 November 2013
	Eligible Service Date: 10 January 2000
	Tax File Number Held: Yes

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

Your Accounts	
Withdrawal Benefit as at 1 Jul 2019	
Accumulation	108,294
<b>Total as at 1 Jul 2019</b>	<b>108,294</b>
Withdrawal Benefit as at 30 Jun 2020	
Accumulation	135,994
<b>Total as at 30 Jun 2020</b>	<b>135,994</b>
Your Investment Return	
The return on your Investment for the year	18.13%

Your Tax Components	
Tax Free	27
Taxable - Taxed	135,968
Taxable - Untaxed	-
Your Preservation Components	
Preserved	135,994
Restricted Non Preserved	-
Unrestricted Non Preserved	-
Your Insurance Benefits	
	<b>Balance Insurance Total Benefit</b>
On Death	135,994 519,730 655,724
On TPD	135,994 - 135,994
Salary Cont	9,562

Your Beneficiaries	
<b>Non Lapsing Binding Death Nomination*</b>	
Cameron Davidson - step daughter - 25% - lump sum	
Mitchell Casey - son - 25% - lump sum	
Charlie Casey - daughter - 25% - lump sum	
Clay Ryan Casey - Son - 25% - lump sum	
* Nomination in effect from <b>19 August 2018</b>	

### For Enquiries:

phone 0247368829

mail Davidson Superannuation Fund, PO Box 831, Newcastle NSW 2300

# Davidson Superannuation Fund

(ABN: 36 141 729 515)

## Member Benefit Statement

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 93 Tukara Road South Penrith, NSW 2750
Member Number: 3	Date of Birth: 17 January 1978
Mr Aaron James Casey	Date Joined Fund: 8 November 2013
Accumulation Account	Eligible Service Date: 10 January 2000
Accumulation	Tax File Number Held: Yes
	Account Start Date: 8 November 2013

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2019 108,294	Tax Free 0.0195 % 27
<u>Increases to your account:</u>	Taxable - Taxed 135,968
Employer Contributions 13,667	Taxable - Untaxed -
Member Contributions 27	<b>Your Preservation Components</b>
Share Of Net Fund Income 20,764	Preserved 135,994
Tax Effect Of Direct Member Expenses 438	Restricted Non Preserved -
<u>Total Increases</u> 34,896	Unrestricted Non Preserved -
<u>Decreases to your account:</u>	<b>Your Insurance Benefits</b>
Contributions Tax 2,050	
Member Insurance Premiums 2,919	
Tax on Net Fund Income 2,227	
<u>Total Decreases</u> 7,196	
Withdrawal Benefit as at 30 Jun 2020 135,994	

Your Beneficiaries			
Non Lapsing Binding Death Nomination*			
Cameron Davidson - step daughter - 25% - lump sum			
Mitchell Casey - son - 25% - lump sum			
Charlie Casey - daughter - 25% - lump sum			
Clay Ryan Casey - Son - 25% - lump sum			
* Nomination in effect from 19 August 2018			

### For Enquiries:

phone 0247368829

mail Davidson Superannuation Fund, PO Box 831, Newcastle NSW 2300

## **Trustee**

The Trustee of the Fund is as follows:

Davidson Super Invest Pty Ltd

The directors of the Trustee company are:

Tracy Davidson,  
Aaron Casey and  
Marguerite Pocknell

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
Tracy Davidson  
Director - Davidson Super Invest Pty Ltd

.....  
Aaron Casey  
Director - Davidson Super Invest Pty Ltd

.....  
Marguerite Pocknell  
Director - Davidson Super Invest Pty Ltd

Statement Date: 30 June 2020

# Self-managed superannuation fund annual return

# 2020

## 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 2020* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
GPO Box 9845  
[insert the name and postcode  
of your capital city]

## Section A: Fund information

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

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

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

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

Davidson Superannuation Fund

### 3 Australian business number (ABN) (if applicable) 36141729515

### 4 Current postal address

PO Box 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

### 5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐



Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A**

Day	Month	Year

Was Part A of the audit report qualified?

**B** No ☒ Yes ☐

Was Part B of the audit report qualified?

**C** No ☒ Yes ☐

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

**D** 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 Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 112879

Fund account number 421233216

Fund account name

Davidson Super Invest Pty Ltd AT

I would like my tax refunds made to this account. ☒ Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN) \*\*\*\*\*

**8 Status of SMSF**

Australian superannuation fund

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

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

**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.

Fund's tax file number (TFN) \*\*\*\*\*

## 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 transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover?

**M** No ☒ Yes ☐

Code

☐

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

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

Gross interest **C** \$ -00

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

Gross foreign income

**D1** \$ -00

Net foreign income

**D** \$ -00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$ -00

Transfers from foreign funds

**F** \$ -00

Number

Gross payments where ABN not quoted

**H** \$ -00

Gross distribution from partnerships

**I** \$ -00

Loss

☐

\*Unfranked dividend amount

**J** \$ -00

\*Franked dividend amount

**K** \$ -00

\*Dividend franking credit

**L** \$ -00

\*Gross trust distributions

**M** \$ -00

Code

## Calculation of assessable contributions

Assessable employer contributions

**R1** \$ -00

plus Assessable personal contributions

**R2** \$ -00

plus \*\*No-TFN-quoted contributions

**R3** \$ -00

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

less Transfer of liability to life insurance company or PST

**R6** \$ -00

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

**R** \$ -00

## Calculation of non-arm's length income

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

**U1** \$ -00

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

**U2** \$ -00

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

**U3** \$ -00

\*Other income

**S** \$ -00

\*Assessable income due to changed tax status of fund

**T** \$ -00

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

**U** \$ -00

Code

#This is a mandatory label.

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

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

**W** \$ -00

Loss

☐

Exempt current pension income

**Y** \$ -00

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

**V** \$ -00

Loss

☐

Fund's tax file number (TFN) \*\*\*\*\*

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

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

**DEDUCTIONS****NON-DEDUCTIBLE EXPENSES**

Interest expenses within Australia	<b>A1</b> \$	<input type="text" value="0"/>	<b>A2</b> \$	<input type="text" value="0"/>
Interest expenses overseas	<b>B1</b> \$	<input type="text" value="0"/>	<b>B2</b> \$	<input type="text" value="0"/>
Capital works expenditure	<b>D1</b> \$	<input type="text" value="0"/>	<b>D2</b> \$	<input type="text" value="0"/>
Decline in value of depreciating assets	<b>E1</b> \$	<input type="text" value="0"/>	<b>E2</b> \$	<input type="text" value="0"/>
Insurance premiums – members	<b>F1</b> \$	<input type="text" value="7297"/>	<b>F2</b> \$	<input type="text" value="0"/>
SMSF auditor fee	<b>H1</b> \$	<input type="text" value="0"/>	<b>H2</b> \$	<input type="text" value="0"/>
Investment expenses	<b>I1</b> \$	<input type="text" value="53"/>	<b>I2</b> \$	<input type="text" value="0"/>
Management and administration expenses	<b>J1</b> \$	<input type="text" value="106"/>	<b>J2</b> \$	<input type="text" value="0"/>
Forestry managed investment scheme expense	<b>U1</b> \$	<input type="text" value="0"/>	<b>U2</b> \$	<input type="text" value="0"/>
Other amounts	<b>L1</b> \$	<input type="text" value="629"/>	<b>L2</b> \$	<input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$	<input type="text" value="0"/>		

Code

Code

**TOTAL DEDUCTIONS****N** \$ (Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ (Total **A2** to **L2**)**#TAXABLE INCOME OR LOSS****O** \$ (TOTAL ASSESSABLE INCOME less  
TOTAL DEDUCTIONS)

Loss

**TOTAL SMSF EXPENSES****Z** \$ 

(N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) \*\*\*\*\*

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

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

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income **A** \$ 22878.00

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

#Tax on taxable income **T1** \$ 3431.70

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

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

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

Gross tax **B** \$ 3431.70

(T1 plus J)

Foreign income tax offset

**C1** \$ 163.70

Rebates and tax offsets

**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 163.70

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 3268

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

**D1** \$ 0

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

**D2** \$ 0

Early stage investor tax offset

**D3** \$ 0

Early stage investor tax offset carried forward from previous year

**D4** \$ 0

Non-refundable carry forward tax offsets

**D** \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 3268

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

**E1** \$ 1330.31

No-TFN tax offset

**E2** \$

National rental affordability scheme tax offset

**E3** \$

Exploration credit tax offset

**E4** \$

Refundable tax offsets

**E** \$ 1330.31

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 1937.69

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0

Fund's tax file number (TFN) \*\*\*\*\*

Credit for interest on early payments –  
amount of interest**H1 \$** Credit for tax withheld – foreign resident  
withholding (excluding capital gains)**H2 \$**  0Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$**  215Credit 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 \$**  215

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

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$**  0(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$**  2500

Supervisory levy

**L \$**  259

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$**  -518.31

(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 2020*.

Tax losses carried forward  
to later income years**U \$**  0 -00Net capital losses carried  
forward to later income years**V \$**  81852 -00

Fund's tax file number (TFN) \*\*\*\*\*

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

Family name

**Pocknell**

First given name

**Marguerite**

Other given names

**Thelma Rose**

Member's TFN

See the Privacy note in the Declaration.

\*\*\*\*\*

Date of birth

Day Month Year

**7/08/1940****Contributions**OPENING ACCOUNT BALANCE \$ **15243.40**

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ **0**

ABN of principal employer

**A1** **0**

Personal contributions

**B** \$ **0**

CGT small business retirement exemption

**C** \$ **0**

CGT small business 15-year exemption amount

**D** \$ **0**

Personal injury election

**E** \$ **0**

Spouse and child contributions

**F** \$ **0**

Other third party contributions

**G** \$ **0**

Proceeds from primary residence disposal

**H** \$ **0**

Receipt date

Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$ **0**

Non-assessable foreign superannuation fund amount

**J** \$ **0**

Transfer from reserve: assessable amount

**K** \$ **0**

Transfer from reserve: non-assessable amount

**L** \$ **0**Contributions from non-complying funds  
and previously non-complying funds**T** \$ **0**Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ **0****TOTAL CONTRIBUTIONS N** \$ **0**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ **2467.27**

Loss

☐Inward  
rollovers and  
transfers**P** \$ **0**Outward  
rollovers and  
transfers**Q** \$ **0**Lump Sum  
payments**R1** \$ **0**Income  
stream  
payments**R2** \$ **0**

Code

☐

Code

☐

Accumulation phase account balance

**S1** \$ **17710.67**Retirement phase account balance  
– Non CDBIS**S2** \$ **0**Retirement phase account balance  
– CDBIS**S3** \$ **0****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **17710.67**

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$ **0**Retirement phase value **X2** \$ **0**Outstanding limited recourse  
borrowing arrangement amount **Y** \$ **0**

Fund's tax file number (TFN) \*\*\*\*\*

**MEMBER 2**

Title: MS

Family name

Davidson

First given name

Tracy

Other given names

Ann May

Member's TFN

See the Privacy note in the Declaration.

\*\*\*\*\*

Date of birth

Day Month Year

23/09/1972

**Contributions**

OPENING ACCOUNT BALANCE \$ 98553.25

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ 10309.97

ABN of principal employer

**A1**

Personal contributions

**B** \$ 26.50

CGT small business retirement exemption

**C** \$ 0

CGT small business 15-year exemption amount

**D** \$ 0

Personal injury election

**E** \$ 0

Spouse and child contributions

**F** \$ 0

Other third party contributions

**G** \$ 0

Proceeds from primary residence disposal

**H** \$ 0

Receipt date

Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$ 0

Non-assessable foreign superannuation fund amount

**J** \$ 0

Transfer from reserve: assessable amount

**K** \$ 0

Transfer from reserve: non-assessable amount

**L** \$ 0Contributions from non-complying funds  
and previously non-complying funds**T** \$ 0Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 10336.47(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ 11374.49

Loss

☐Inward  
rollovers and  
transfers**P** \$ 0Outward  
rollovers and  
transfers**Q** \$ 0Lump Sum  
payments**R1** \$Income  
stream  
payments**R2** \$

Code

☐

Code

☐

Accumulation phase account balance

**S1** \$ 120264.21Retirement phase account balance  
– Non CDBIS**S2** \$ 0Retirement phase account balance  
– CDBIS**S3** \$ 0

0 TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ 120264.21

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse  
borrowing arrangement amount **Y** \$**Sensitive** (when completed)



Fund's tax file number (TFN) \*\*\*\*\*

**MEMBER 3**Title: **MR**

Family name

**Casey**

First given name

**Aaron**

Other given names

**James**

Member's TFN

See the Privacy note in the Declaration.

\*\*\*\*\*

Date of birth

Day Month Year

**17/01/1978****Contributions**OPENING ACCOUNT BALANCE \$ **108293.93****!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ **13667.44**

ABN of principal employer

**A1**

Personal contributions

**B** \$ **26.50**

CGT small business retirement exemption

**C** \$ **0**

CGT small business 15-year exemption amount

**D** \$ **0**

Personal injury election

**E** \$ **0**

Spouse and child contributions

**F** \$ **0**

Other third party contributions

**G** \$ **0**

Proceeds from primary residence disposal

**H** \$ **0**

Receipt date

Day Month Year

**H1**

Assessable foreign superannuation fund amount

**I** \$ **0**

Non-assessable foreign superannuation fund amount

**J** \$ **0**

Transfer from reserve: assessable amount

**K** \$ **0**

Transfer from reserve: non-assessable amount

**L** \$ **0**Contributions from non-complying funds  
and previously non-complying funds**T** \$ **0**Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ **0****TOTAL CONTRIBUTIONS N** \$ **13693.94**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ **14006.42**

Loss

☐Inward  
rollovers and  
transfers**P** \$ **0**Outward  
rollovers and  
transfers**Q** \$ **0**Lump Sum  
payments**R1** \$ 

Code

☐Income  
stream  
payments**R2** \$ 

Code

☐

Accumulation phase account balance

**S1** \$ **135994.29**Retirement phase account balance  
– Non CDBIS**S2** \$ **0**Retirement phase account balance  
– CDBIS**S3** \$ **0****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **135994.29***(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse  
borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) \*\*\*\*\*

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 21889 -00Unlisted trusts **B** \$ 0 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments**Cash and term deposits **E** \$ 6949 -00Debt securities **F** \$ 0 -00Loans **G** \$ 0 -00Listed shares **H** \$ 118964 -00Unlisted shares **I** \$ 0 -00Limited recourse borrowing arrangements **J** \$ 0 -00Non-residential real property **K** \$ 0 -00Residential real property **L** \$ 0 -00Collectables and personal use assets **M** \$ 0 -00Other assets **O** \$ 20539 -00**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 0 -00

Australian non-residential real property

**J2** \$ 0 -00

Overseas real property

**J3** \$ 0 -00

Australian shares

**J4** \$ 0 -00

Overseas shares

**J5** \$ 0 -00

Other

**J6** \$ 0 -00

Property count

**J7** 0**15c Other investments**Crypto-Currency **N** \$ 0 -00**15d Overseas direct investments**Overseas shares **P** \$ 114257 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 282598 -00(Sum of labels **A** to **T**)**15e In-house assets**

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

**A** No ☒Yes ☐

\$ -00

Fund's tax file number (TFN) \*\*\*\*\*

**15f 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** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00

Borrowings **V** \$  0 -00

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

**W** \$  273969 -00

Reserve accounts **X** \$  0 -00

Other liabilities **Y** \$  8629 -00

**TOTAL LIABILITIES Z** \$  282598 -00

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

**Section J: Other information****Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019–20 income year, write **2020**).

**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 2020*.

**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 2020* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*.

**D**

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Day / Month / Year  
Date

### Preferred trustee or director contact details:

Title: MRS

Family name

Pocknell

First given name

Marguerite

Other given names

Thelma Rose

Phone number

04

10539929

Email address

Non-individual trustee name (if applicable)

Davidson Super Invest Pty Ltd

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 2020* 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

Day / Month / Year  
Date

### Tax agent's contact details

Title: MR

Family name

Siderovski

First given name

Paul

Other given names

Tax agent's practice

Sidcor Pty Ltd

Tax agent's phone number

02 49265299

Reference number

DAV07S1

Tax agent number

24882894

# Capital gains tax (CGT) schedule 2020

## When completing this form

- Print clearly, using a black or dark blue pen only.
  - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
  - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

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

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

**Australian business number (ABN)** 36141729515

## Taxpayer's name

Davidson Superannuation Fund

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ 0.00	<b>K</b> \$ 0.00
Other shares	<b>B</b> \$ 0.00	<b>L</b> \$ 0.00
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ 0.00	<b>M</b> \$ 0.00
Other units	<b>D</b> \$ 0.00	<b>N</b> \$ 0.00
Real estate situated in Australia	<b>E</b> \$ 0.00	<b>O</b> \$ 0.00
Other real estate	<b>F</b> \$ 0.00	<b>P</b> \$ 0.00
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ 165.00	
Collectables	<b>H</b> \$ 0.00	<b>Q</b> \$ 0.00
Other CGT assets and any other CGT events	<b>I</b> \$ 0.00	<b>R</b> \$ 0.00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ 0.00	
<b>Total current year capital gains</b>	<b>J</b> \$ 165.00	

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

Fund's tax file number (TFN) \*\*\*\*\*

**2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J 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.

Fund's tax file number (TFN) \*\*\*\*\*

**7 Earnout arrangements**

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$  -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  -00 /  <sup>LOSS</sup>

**! Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  -00 /  <sup>LOSS</sup>

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

Small business 15 year exemption – exempt capital gains **A** \$  -00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$  -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$  -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$  -00

Capital gains disregarded by a demerging entity **E** \$  -00

**2020****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.

Superannuation funds should complete and attach this schedule to their 2020 tax return.

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

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

\*\*\*\*\*

Name of entity

Davidson Superannuation Fund

Australian business number

36141729515

## Part A – Losses carried forward to the 2020–21 income year – excludes film losses

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

Year of loss

2019–20 **B**  .00

2018–19 **C**  .00

2017–18 **D**  .00

2016–17 **E**  .00

2015–16 **F**  .00

2014–15 and earlier  
income years **G**  .00

**Total U**  0 .00

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

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

Year of loss

2019–20 **H**  .00

2018–19 **I**  79704 .00

2017–18 **J**  2148 .00

2016–17 **K**  .00

2015–16 **L**  .00

2014–15 and earlier  
income years **M**  .00

**Total V**  81852 .00

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



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

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

Do not complete items **1** or **2** of **Part B** if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

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

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

**Year of loss**2019–20 **A** Yes ☐ No ☐2018–19 **B** Yes ☐ No ☐2017–18 **C** Yes ☐ No ☐2016–17 **D** Yes ☐ No ☐2015–16 **E** Yes ☐ No ☐2014–15 and earlier  
income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G**  -00Net capital losses **H**  -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I**  -00Net capital losses **J**  -00**4 Do current year loss provisions apply?**

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

**K** Yes ☐ No ☐**Part C – Unrealised losses** – company only

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

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

**L** Yes ☐ No ☐

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

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

**M** Yes ☐ No ☐

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

**N** Yes ☐ No ☐

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

**O**  -00

Fund's tax file number (TFN)

\*\*\*\*\*

## Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years

P  -00

Complying superannuation net capital losses carried forward to later income years

Q  -00

## Part E – Controlled foreign company losses

Current year CFC losses

M  -00

CFC losses deducted

N  -00

CFC losses carried forward

O  -00

## Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year

A  -00

ADD Uplift of tax losses of designated infrastructure project entities

B  -00

SUBTRACT Net forgiven amount of debt

C  -00

ADD Tax loss incurred (if any) during current year

D  -00

ADD Tax loss amount from conversion of excess franking offsets

E  -00

SUBTRACT Net exempt income

F  -00

SUBTRACT Tax losses forgone

G  -00

SUBTRACT Tax losses deducted

H  -00SUBTRACT Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)I  -00

Total tax losses carried forward to later income years

J  0 -00Transfer the amount at J to the **Tax losses carried forward to later income years** label on your tax return.

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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

### Privacy

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

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

### The Australian Business Register

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

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

### Electronic funds transfer – direct debit

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

### Tax file number

\*\*\*\*\*

### Fund name

Davidson Superannuation Fund

### Year of return

2020

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

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

### Declaration

I declare that:

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

Signature of  
trustee or  
director

Date

## Part B: Electronic funds transfer consent

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

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

### Important:

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

### Agent's reference number

24882894

### Account name

Davidson Super Invest Pty Ltd AT

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

Signature of  
trustee or  
director

Date

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

**Declaration:** I declare that:

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

Signature of  
tax agent

Date

### Agent's contact name

MR Paul Siderovski

### Agent's phone

02 49265299

### Agent's reference

24882894

### Client's reference

DAV07S1