

# **M Sampson Superannuation Fund**

ABN 87 773 701 594

Trustees: M M Sampson Pty Ltd

**Financial Statement**

**For the year ended 30 June 2019**

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# M Sampson Superannuation Fund

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**M Sampson Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2019**

	Note	2019 \$	2018 \$
<b>Assets</b>			
Investments			
Direct Property	6A	1,350,000	1,350,000
Managed Investments	6B	2,347,179	2,373,265
Other Fixed Interest Securities	6C	100,000	-
Shares in Listed Companies	6D	56,778	243,203
Stapled Securities	6E	42,100	80,150
Units In Listed Unit Trusts	6F	307,560	298,890
Units In Unlisted Unit Trusts	6G	100,396	115,436
Other Assets			
Cash At Bank		154,529	75,384
Receivables		71,091	91,104
Current Tax Assets		9,111	34,544
<b>Total Assets</b>		<b>4,538,744</b>	<b>4,661,975</b>
<b>Liabilities</b>			
Other Creditors and Accruals		975	5,445
Borrowings		570,973	601,276
<b>Total Liabilities</b>		<b>571,948</b>	<b>606,721</b>
<b>Net Assets Available to Pay Benefits</b>		<b>3,966,796</b>	<b>4,055,254</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Mark Sampson		1,964,957	2,035,617
Mrs Maria Sampson		2,001,839	2,019,637
<b>Total Liability for Accrued Benefits</b>		<b>3,966,796</b>	<b>4,055,254</b>

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

**M Sampson Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2018 to 30 June 2019

	Note	2019 \$	2018 \$
<b>Income</b>			
Member Receipts			
Contributions			
Member		20,526	20,508
Investment Gains			
Realised Capital Gains	8A	121,265	104,033
Investment Income			
Distributions	7A	122,240	132,746
Dividends	7B	5,726	21,293
Interest	7C	2,214	3,553
Rent	7D	116,232	109,813
Other Income		15,659	-
		<b>403,862</b>	<b>391,947</b>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		60,000	32,500
Pensions Paid		140,000	137,644
Other Expenses			
Accountancy Fee		5,610	4,675
Adviser Fee		8,200	11,047
Auditor Fee		1,210	1,210
Bank Fees		187	139
Depreciation		2,744	2,665
Fund Administration Fee		1,760	3,889
General Expense		370	-
Interest Paid		34,806	23,875
Property Expenses		86,071	73,088
Regulatory Fees		526	762
SMSF Supervisory Levy		518	-
Sundry		-	2
Valuation Fees		-	750
Investment Losses			
Decrease in Market Value	8B	141,081	(45,111)
		<b>483,084</b>	<b>247,134</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(79,222)</b>	<b>144,813</b>
<b>Income Tax</b>			
Income Tax Expense		9,237	7,908
Prior Years Over Provision for Income Tax		-	-
		<b>9,237</b>	<b>7,908</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(88,459)</b>	<b>136,904</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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**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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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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# **M Sampson Superannuation Fund**

## **Notes to the Financial Statements**

### **As at 30 June 2019**

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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.

The financial report was authorised for issue on 01 April 2020 by the directors of the trustee company.

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**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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**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>	4,055,254	3,918,350
Benefits Accrued during the period	111,541	307,048
Benefits Paid during the period	(200,000)	(170,144)
<b>Liability for Accrued Benefits at end of period</b>	<b>3,966,796</b>	<b>4,055,254</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>	4,055,254	3,918,350
Benefits Accrued during the period	111,541	307,048
Benefits Paid during the period	(200,000)	(170,144)
<b>Vested Benefits at end of period</b>	<b>3,966,796</b>	<b>4,055,254</b>

**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 – Direct Property**

	<b>Current</b>	<b>Previous</b>
At market value:		
Unit 36, 14 - 18 Head St, Forster	1,350,000	1,350,000
	<b>1,350,000</b>	<b>1,350,000</b>

**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 6B – Managed Investments**

	Current	Previous
At market value:		
Aberdeen Emerging Opportunities Fund	0	49,622
Antipodes Global Fund - Class P	211,788	170,986
APN AREIT Fund	99,459	104,356
Bennelong ex-20 Australian Equities Fund	111,607	141,852
Fidelity Australian Equities Fund	163,770	190,849
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	213,898	160,966
INVESCO Wholesale Global Targeted Returns Fund- Class A	86,035	139,834
Ironbark Copper Rock Emerging Markets Opportunities Fund	55,865	0
Janus Henderson Global Natural Resources Fund	59,182	55,647
Janus Henderson Tactical Income Fund	115,291	0
Lazard Global Small Cap Fund - W Class	94,091	0
Magellan Global Fund (Hedged)	231,129	161,750
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	67,891	98,543
NovaPort Microcap Fund	76,973	121,667
OC Premium Small Companies Fund	86,729	124,406
Payden Global Income Opportunities Fund	116,718	167,556
Perpetual Wholesale SHARE- PLUS Fund Long-Short	152,103	175,442
PIMCO Advantage Diversified Fixed Interest Fund	119,762	168,729
Resolution Capital Global Property Securities Fund	103,009	99,168
Trilogy Monthly Income Trust	100,000	100,000
Winton Global Alpha Fund	81,881	141,892
	<b>2,347,179</b>	<b>2,373,265</b>

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

	Current	Previous
At market value:		
IGE Loan	100,000	0
	<b>100,000</b>	<b>0</b>

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

	Current	Previous
At market value:		
Altium Limited	0	96,793
Australia And New Zealand Banking Group Limited	0	58,909
Bapcor Limited	26,784	31,440
Collection House Limited	12,100	14,900
Integrated Research Limited	0	31,100
Nanosonics Limited	17,894	10,061
	<b>56,778</b>	<b>243,203</b>

**Note 6E – Stapled Securities**

	Current	Previous
At market value:		
Aventus Group - Stapled Securities	22,900	22,400
Scentre Group - Stapled Securities	19,200	21,950
Sydney Airport - Fully Paid Stapled Securities	0	35,800
	<b>42,100</b>	<b>80,150</b>



**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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

	<b>Current</b>	<b>Previous</b>
At market value:		
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	111,850	103,390
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	120,500	126,000
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	75,210	69,500
	<b>307,560</b>	<b>298,890</b>

**Note 6G – Units In Unlisted Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
The Sampson Unit Trust	100,396	115,436
	<b>100,396</b>	<b>115,436</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Aberdeen Emerging Opportunities Fund	0	3,265
Antipodes Global Fund - Class P	12,273	9,575
APN AREIT Fund	6,231	5,529
Bennelong ex-20 Australian Equities Fund	4,825	2,798
Colonial First State Wholesale Global Resources Fund	0	261
Fidelity Australian Equities Fund	8,311	6,947
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	16,175	18,479
INVESCO Wholesale Global Targeted Returns Fund- Class A	131	1,438
Ironbark Copper Rock Emerging Markets Opportunities Fund	1,149	0
Janus Henderson Global Natural Resources Fund	4,917	4,055
Janus Henderson Tactical Income Fund	1,756	2,032
Lazard Global Small Cap Fund - W Class	2,104	0
Magellan Global Fund (Hedged)	7,590	10,982
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	2,261	3,355
NovaPort Microcap Fund	3,749	876
OC Premium Small Companies Fund	8,078	4,762
Payden Global Income Opportunities Fund	1,291	3,753
Perpetual Wholesale SHARE- PLUS Fund Long-Short	10,464	20,865
PIMCO Advantage Diversified Fixed Interest Fund	2,779	3,154
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	1,282
RARE Infrastructure Value Fund - Hedged	0	3,681
Resolution Capital Global Property Securities Fund	2,096	4,972
T. Rowe Price Dynamic Global Bond Fund	0	992
Trilogy Monthly Income Trust	7,687	7,832
Winton Global Alpha Fund	399	5,564
Aventus Group - Stapled Securities	1,657	407
Scentre Group - Stapled Securities	1,174	0
Sydney Airport - Fully Paid Stapled Securities	1,875	0
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	5,042	209
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	6,105	0
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	2,122	1,002
The Sampson Unit Trust	0	4,679
	<b>122,240</b>	<b>132,746</b>

**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Altium Limited	602	1,075
Australia And New Zealand Banking Group Limited	2,384	4,768
Australian Pharmaceutical Industries Limited	0	750
Bapcor Limited	1,097	994
Collection House Limited	1,143	1,114
Corporate Travel Management Limited	0	855
Insurance Australia Group Limited	0	2,571
Integrated Research Limited	500	929
IPH Limited	0	550
Jb Hi-Fi Limited	0	1,514
Retail Food Group Limited	0	1,071
Washington H Soul Pattinson & Company Limited	0	686
Westpac Banking Corporation	0	4,415
	<b>5,726</b>	<b>21,293</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
CBA Direct Investment Account	1,405	2,966
NAB Cash Account	348	300
North Cash Account	460	135
PortfolioCare eWrap #1071291 Cash Account	0	152
	<b>2,214</b>	<b>3,553</b>

**Note 7D – Rent**

	<b>Current</b>	<b>Previous</b>
Unit 36, 14 - 18 Head St, Forster	116,232	109,813
	<b>116,232</b>	<b>109,813</b>

**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 8A – Realised Capital Gains**

	Current	Previous
<b>Managed Investments</b>		
Aberdeen Emerging Opportunities Fund	1,741	122
Antipodes Global Fund - Class P	(240)	614
APN AREIT Fund	1,461	91
Bennelong ex-20 Australian Equities Fund	5,341	7,736
Colonial First State Wholesale Global Resources Fund	0	4,059
Fidelity Australian Equities Fund	1,966	668
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(122)	90
INVESCO Wholesale Global Targeted Returns Fund- Class A	1,007	207
Ironbark Copper Rock Emerging Markets Opportunities Fund	(159)	0
Janus Henderson Global Natural Resources Fund	(186)	55
Janus Henderson Tactical Income Fund	18	(485)
Lazard Global Small Cap Fund - W Class	(487)	0
Magellan Global Fund (Hedged)	68	848
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	480	37
NovaPort Microcap Fund	683	37
OC Premium Small Companies Fund	7,080	10,646
Payden Global Income Opportunities Fund	59	26
Perpetual Wholesale SHARE- PLUS Fund Long-Short	(2,835)	(249)
PIMCO Advantage Diversified Fixed Interest Fund	(213)	(3)
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	(603)
RARE Infrastructure Value Fund - Hedged	0	(14,912)
Resolution Capital Global Property Securities Fund	1,084	753
T. Rowe Price Dynamic Global Bond Fund	0	763
Winton Global Alpha Fund	(1,100)	(257)
<b>Shares in Listed Companies</b>		
Altium Limited	87,217	0
Australia And New Zealand Banking Group Limited	11,906	0
Australian Pharmaceutical Industries Limited	0	840
Corporate Travel Management Limited	0	42,627
Indigo Properties Australia Limited	0	(11,708)
Insurance Australia Group Limited	0	15,930
Integrated Research Limited	6,137	0
IPH Limited	0	87
Jb Hi-Fi Limited	0	21,211
Retail Food Group Limited	0	(16,550)
Washington H Soul Pattinson & Company Limited	0	15,759
Westpac Banking Corporation	0	25,597
<b>Stapled Securities</b>		
Sydney Airport - Fully Paid Stapled Securities	359	0
	<b>121,265</b>	<b>104,033</b>

**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Direct Property</b>		
Unit 36, 14 - 18 Head St, Forster	5,937	935
<b>Managed Investments</b>		
Aberdeen Emerging Opportunities Fund	1,335	3,404
Antipodes Global Fund - Class P	6,735	(9,231)
APN AREIT Fund	(1,914)	(5,149)
Bennelong ex-20 Australian Equities Fund	19,281	(23,904)
Colonial First State Wholesale Global Resources Fund	0	(2,079)
Fidelity Australian Equities Fund	(5,966)	(18,193)
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(5,627)	8,670
INVESCO Wholesale Global Targeted Returns Fund- Class A	647	3,594
Ironbark Copper Rock Emerging Markets Opportunities Fund	1,141	0
Janus Henderson Global Natural Resources Fund	5,543	1,155
Janus Henderson Tactical Income Fund	(1,334)	(1,581)
Lazard Global Small Cap Fund - W Class	8,495	0
MADISON eWrap Investment	15,653	0
Magellan Global Fund (Hedged)	(19,170)	(7,094)
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	(4,042)	(1,981)
NovaPort Microcap Fund	12,731	(2,352)
OC Premium Small Companies Fund	11,796	(19,120)
Payden Global Income Opportunities Fund	(3,853)	974
Perpetual Wholesale SHARE- PLUS Fund Long-Short	1,028	(1,973)
PIMCO Advantage Diversified Fixed Interest Fund	(7,131)	1,679
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	(1,421)
RARE Infrastructure Value Fund - Hedged	0	(7,686)
Resolution Capital Global Property Securities Fund	(6,317)	(2,006)
T. Rowe Price Dynamic Global Bond Fund	0	(1,924)
Winton Global Alpha Fund	732	(5,200)
<b>Shares in Listed Companies</b>		
Altium Limited	76,639	(59,942)
Australia And New Zealand Banking Group Limited	12,477	1,001
Australian Pharmaceutical Industries Limited	0	4,695
Bapcor Limited	4,656	(5,088)
Collection House Limited	2,800	(3,250)
Corporate Travel Management Limited	0	52,479
Indigo Properties Australia Limited	0	(11,708)
Insurance Australia Group Limited	0	10,969
Integrated Research Limited	9,770	1,100
IPH Limited	0	(2,415)
Jb Hi-Fi Limited	0	19,848
Nanosonics Limited	(7,833)	(1,974)
Retail Food Group Limited	0	970
Washington H Soul Pattinson & Company Limited	0	15,070
Westpac Banking Corporation	0	23,949
<b>Stapled Securities</b>		
Aventus Group - Stapled Securities	(500)	628
Scentre Group - Stapled Securities	2,750	(420)
Sydney Airport - Fully Paid Stapled Securities	(1,745)	1,745
<b>Units In Listed Unit Trusts</b>		
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	(8,460)	(2,619)
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	5,500	(349)
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	(5,710)	684
<b>Units In Unlisted Unit Trusts</b>		
The Sampson Unit Trust	15,040	0

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**M Sampson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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141,081

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(45,111)

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# M Sampson Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the M Sampson 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 2019 present fairly the financial position of the Fund at 30 June 2019 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 2019.

Signed in accordance with a resolution of the directors of M M Sampson Pty Ltd by:

..... Dated: ...../...../.....  
**Mark Sampson**  
Director: M M Sampson Pty Ltd

..... Dated: ...../...../.....  
**Maria Sampson**  
Director: M M Sampson Pty Ltd

# Compilation Report to the Trustees and Members of M Sampson Superannuation Fund

ABN 87 773 701 594  
For the period 01 July 2018 to 30 June 2019

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On the basis of the information provided by the Trustees of M Sampson Superannuation Fund, we have compiled the accompanying special purpose financial statements of M Sampson Superannuation Fund for the period ended 30 June 2019, 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 M Sampson 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 M Sampson 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: 01 April 2020

.....  
**Name of Signatory:** Matthew Hunt

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

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

## M Sampson Superannuation Fund

### Investment Summary as at 30 June 2019

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>								
CBA Direct Investment Account				99,746	99,746			3%
NAB Cash Account				34,131	34,131			1%
NAB Loan Account				(570,973)	(570,973)			(15)%
North Cash Account				20,651	20,651			1%
				<b>(416,444)</b>	<b>(416,444)</b>			<b>(11)%</b>
<b><u>Listed Securities Market</u></b>								
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid (ASX:A200)	1,000	100.5907	111.8500	100,591	111,850	11,259	11%	3%
Aventus Group - Stapled Securities (ASX:AVN)	10,000	2.2150	2.2900	22,150	22,900	750	3%	1%
Bapcor Limited (ASX:BAP)	4,800	5.4900	5.5800	26,352	26,784	432	2%	1%
Collection House Limited (ASX:CLH)	10,000	2.3029	1.2100	23,029	12,100	(10,929)	(47)%	-%
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:INIF)	50,000	2.5037	2.4100	125,185	120,500	(4,685)	(4)%	3%
Nanosonics Limited (ASX:NAN)	3,184	3.1463	5.6200	10,018	17,894	7,876	79%	-%
Scentre Group - Stapled Securities (ASX:SCG)	5,000	4.2360	3.8400	21,180	19,200	(1,980)	(9)%	-%
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid (ASX:VGS)	1,000	70.3406	75.2100	70,341	75,210	4,869	7%	2%
				<b>398,845</b>	<b>406,438</b>	<b>7,593</b>	<b>2%</b>	<b>10%</b>



## M Sampson Superannuation Fund

### Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Managed Funds Market</u></b>								
PIMCO Advantage Diversified Fixed Interest Fund	113,018	1.0128	1.0597	114,467	119,762	5,295	5%	3%
APN AREIT Fund	56,543	1.6735	1.7590	94,624	99,459	4,835	5%	3%
Bennelong ex-20 Australian Equities Fund	49,064	2.0460	2.2747	100,383	111,607	11,223	11%	3%
Janus Henderson Global Natural Resources Fund	44,477	1.4812	1.3306	65,880	59,182	(6,698)	(10)%	2%
Fidelity Australian Equities Fund	4,628	30.0340	35.3844	139,007	163,770	24,764	18%	4%
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	169,841	1.2784	1.2594	217,132	213,898	(3,234)	(1)%	6%
Payden Global Income Opportunities Fund	102,654	1.0986	1.1370	112,775	116,718	3,943	3%	3%
INVESCO Wholesale Global Targeted Returns Fund- Class A	84,003	1.0394	1.0242	87,311	86,035	(1,275)	(1)%	2%
NovaPort Microcap Fund	38,699	2.2604	1.9890	87,475	76,973	(10,503)	(12)%	2%
Antipodes Global Fund - Class P	127,123	1.6433	1.6660	208,896	211,788	2,891	1%	5%
Janus Henderson Tactical Income Fund	106,919	1.0658	1.0783	113,956	115,291	1,334	1%	3%
Lazard Global Small Cap Fund - W Class	40,509	2.5324	2.3227	102,586	94,091	(8,495)	(8)%	2%
Winton Global Alpha Fund	70,146	1.1923	1.1673	83,638	81,881	(1,757)	(2)%	2%
Magellan Global Fund (Hedged)	138,004	1.4261	1.6748	196,806	231,129	34,323	17%	6%
Ironbark Copper Rock Emerging Markets Opportunities Fund	69,174	0.8241	0.8076	57,006	55,865	(1,141)	(2)%	1%
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	58,497	1.0576	1.1606	61,867	67,891	6,024	10%	2%
OC Premium Small Companies Fund	26,878	2.8689	3.2268	77,109	86,729	9,621	12%	2%
Perpetual Wholesale SHARE- PLUS Fund Long-Short	58,145	2.7320	2.6159	158,853	152,103	(6,751)	(4)%	4%
Trilogy Monthly Income Trust	100,000	1.0000	1.0000	100,000	100,000	0	0%	3%
Resolution Capital Global Property Securities Fund	59,299	1.5740	1.7371	93,338	103,009	9,671	10%	3%
				<b>2,273,109</b>	<b>2,347,179</b>	<b>74,071</b>	<b>3%</b>	<b>60%</b>
<b><u>Money Market</u></b>								
IGE Loan	100,000	1.0000	1.0000	100,000	100,000	0	0%	3%
				<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>	<b>3%</b>

## M Sampson Superannuation Fund

### Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Property Direct Market</u></b>								
Unit 36, 14 - 18 Head St, Forster	1	1,029,357.6200	1,350,000.0000	1,029,358	1,350,000	320,642	31%	35%
				<b>1,029,358</b>	<b>1,350,000</b>	<b>320,642</b>	<b>31%</b>	<b>35%</b>
<b><u>Unlisted Market</u></b>								
The Sampson Unit Trust	61,600	1.8740	1.6298	115,436	100,396	(15,040)	(13)%	3%
				<b>115,436</b>	<b>100,396</b>	<b>(15,040)</b>	<b>(13)%</b>	<b>3%</b>
				<b>3,500,303</b>	<b>3,887,569</b>	<b>387,266</b>	<b>11%</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.

**M Sampson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2018 to 30 June 2019**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
NAB Cash Account	18,958	119,825	104,652	34,131	0	348	348	1%
CBA Direct Investment Account	8,582	254,683	163,518	99,746	0	1,405	1,405	3%
NAB Loan Account	0	65,132	636,105	(570,973)	0	0	0	0%
NAB Loan	(601,276)	601,276	0	0	0	0	0	N/A #
North Cash Account	47,844	662,597	689,790	20,651	0	460	460	1%
	(525,892)	1,703,513	1,594,065	(416,444)	0	2,214	2,214	0%**

**M Sampson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2018 to 30 June 2019**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid (ASX:A200)	103,390	0	0	111,850	8,460	5,042	13,502	13%
Altium Limited (ASX:ALU)	96,793	0	107,371	0	10,578	602	11,180	12%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	58,909	0	58,338	0	(571)	2,384	1,813	3%
Aventus Group - Stapled Securities (ASX:AVN)	22,400	0	0	22,900	500	1,657	2,157	10%
Bapcor Limited (ASX:BAP)	31,440	0	0	26,784	(4,656)	1,097	(3,559)	(12%)
Collection House Limited (ASX:CLH)	14,900	0	0	12,100	(2,800)	1,143	(1,657)	(12%)
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:INIF)	126,000	0	0	120,500	(5,500)	6,105	605	0%
Integrated Research Limited (ASX:IRI)	31,100	0	27,467	0	(3,633)	500	(3,133)	(10%)
Nanosonics Limited (ASX:NAN)	10,061	0	0	17,894	7,833	0	7,833	78%
Scentre Group - Stapled Securities (ASX:SCG)	21,950	0	0	19,200	(2,750)	1,174	(1,576)	(7%)
Sydney Airport - Fully Paid Stapled Securities (ASX:SYD)	35,800	0	37,904	0	2,104	1,875	3,979	11%

**M Sampson Superannuation Fund**  
**Investment Performance**  
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid (ASX:VGS)	69,500	0	0	75,210	5,710	2,122	7,832	11%
	622,243	0	231,080	406,438	15,275	23,701	38,976	8%

**M Sampson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2018 to 30 June 2019**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Managed Funds Market</u></i>								
PIMCO Advantage Diversified Fixed Interest Fund	168,729	5,426	61,312	119,762	6,918	2,779	9,697	7%
APN AREIT Fund	104,356	3,161	11,432	99,459	3,375	6,231	9,606	10%
Bennelong ex-20 Australian Equities Fund	141,852	4,090	20,396	111,607	(13,940)	4,825	(9,115)	(7%)
Aberdeen Emerging Opportunities Fund	49,622	1,707	51,736	0	406	0	406	1%
Janus Henderson Global Natural Resources Fund	55,647	12,234	2,970	59,182	(5,729)	4,917	(812)	(1%)
Fidelity Australian Equities Fund	190,849	5,889	40,900	163,770	7,932	8,311	16,244	10%
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	160,966	57,662	10,236	213,898	5,505	16,175	21,680	12%
Payden Global Income Opportunities Fund	167,556	5,426	60,177	116,718	3,912	1,291	5,204	4%
INVESCO Wholesale Global Targeted Returns Fund- Class A	139,834	4,496	58,654	86,035	360	131	490	0%
NovaPort Microcap Fund	121,667	3,828	36,475	76,973	(12,048)	3,749	(8,299)	(8%)
Antipodes Global Fund - Class P	170,986	58,146	10,370	211,788	(6,974)	12,273	5,298	3%

**M Sampson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2018 to 30 June 2019**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Managed Funds Market</u>								
Janus Henderson Tactical Income Fund	0	119,373	5,434	115,291	1,352	1,756	3,108	3%
Lazard Global Small Cap Fund - W Class	0	107,436	4,364	94,091	(8,981)	2,104	(6,878)	(7%)
Winton Global Alpha Fund	141,892	4,496	62,675	81,881	(1,832)	399	(1,433)	(1%)
Magellan Global Fund (Hedged)	161,750	60,660	10,519	231,129	19,238	7,590	26,828	15%
Ironbark Copper Rock Emerging Markets Opportunities Fund	0	59,687	2,522	55,865	(1,300)	1,149	(151)	0%
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	98,543	3,070	38,245	67,891	4,523	2,261	6,784	8%
OC Premium Small Companies Fund	124,406	3,844	36,805	86,729	(4,715)	8,078	3,363	3%
Perpetual Wholesale SHARE- PLUS Fund Long-Short	175,442	5,874	25,350	152,103	(3,863)	10,464	6,601	4%
Trilogy Monthly Income Trust	100,000	0	0	100,000	0	7,687	7,687	8%
Resolution Capital Global Property Securities Fund	99,168	3,161	6,720	103,009	7,400	2,096	9,496	10%
	<b>2,373,265</b>	<b>529,665</b>	<b>557,289</b>	<b>2,347,179</b>	<b>1,538</b>	<b>104,265</b>	<b>105,804</b>	<b>5%</b>

**M Sampson Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2018 to 30 June 2019**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Money Market</u>								
IGE Loan	0	100,000	0	100,000	0	0	0	0%
	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<u>Property Direct Market</u>								
Unit 36, 14 - 18 Head St, Forster	1,350,000	8,681	0	1,350,000	(8,681)	116,232	107,551	8%
	<b>1,350,000</b>	<b>8,681</b>	<b>0</b>	<b>1,350,000</b>	<b>(8,681)</b>	<b>116,232</b>	<b>107,551</b>	<b>8%</b>
<u>Unlisted Market</u>								
The Sampson Unit Trust	115,436	0	0	100,396	(15,040)	0	(15,040)	(13%)
	<b>115,436</b>	<b>0</b>	<b>0</b>	<b>100,396</b>	<b>(15,040)</b>	<b>0</b>	<b>(15,040)</b>	<b>(13)%</b>
<b>Fund Total</b>	<b>3,935,052</b>	<b>2,341,860</b>	<b>2,382,435</b>	<b>3,887,569</b>	<b>(6,907)</b>	<b>246,412</b>	<b>239,505</b>	<b>6%</b>

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

\*\* 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.



**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
Mr Mark William Sampson	Date Joined Fund: 8 January 1996
	Eligible Service Date: 15 June 1982
	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	Your Tax Components
<b>Withdrawal Benefit as at 1 Jul 2018</b>	Tax Free 1,022,659
Accumulation 384,542	Taxable - Taxed 942,298
Sampson, Mark ABP 41.72% TF 1,164,034	Taxable - Untaxed -
Sampson, Mark ABP 99.8% TF 487,041	
<b>Total as at 1 Jul 2018 2,035,617</b>	<b>Your Preservation Components</b>
	Preserved -
<b>Withdrawal Benefit as at 30 Jun 2019</b>	Restricted Non Preserved -
Accumulation 338,506	Unrestricted Non Preserved 1,964,957
Sampson, Mark ABP 41.72% TF 1,146,749	
Sampson, Mark ABP 99.8% TF 479,701	<b>Your Insurance Benefits</b>
<b>Total as at 30 Jun 2019 1,964,957</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
<b>Your Investment Return</b>	<b>Binding Beneficiary Nomination*</b>
The return on your Investment for the year 2.54%	Maria Sampson - 100%
	* Nomination in effect from 10 May 2014

**For Enquiries:**  
phone 0249553483  
mail M Sampson Superannuation Fund, PO BOX 831, Newcastle NSW 2300

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
<b>Mr Mark William Sampson</b>	Date Joined Fund: 8 January 1996
Accumulation Account	Eligible Service Date: 15 June 1982
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 8 January 1996

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <b>384,542</b>	Tax Free 19.3452 % 65,485
<u>Increases to your account:</u>	Taxable - Taxed 273,022
Member Contributions 10,263	Taxable - Untaxed -
Share Of Net Fund Income 8,138	<b>Your Preservation Components</b>
<u>Total Increases</u> 18,401	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Contributions Tax 1,539	Unrestricted Non Preserved 338,506
Lump Sum Cash Payments 60,000	<b>Your Insurance Benefits</b>
Tax on Net Fund Income 2,898	No insurance details have been recorded
<u>Total Decreases</u> 64,438	<b>Your Beneficiaries</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <b>338,506</b>	<b>Binding Beneficiary Nomination*</b>
	Maria Sampson - 100%
	* Nomination in effect from <b>10 May 2014</b>

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
Mr Mark William Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 15 June 1982
Sampson, Mark ABP 41.72% TF	Tax File Number Held: Yes
	Account Start Date: 1 October 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 1,164,034	Tax Free 41.7266 % 478,499
<u>Increases to your account:</u>	Taxable - Taxed 668,250
Share Of Net Fund Income 29,276	Taxable - Untaxed -
<u>Total Increases</u> 29,276	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Pension Payments 46,560	Restricted Non Preserved -
<u>Total Decreases</u> 46,560	Unrestricted Non Preserved 1,146,749
Withdrawal Benefit as at 30 Jun 2019 1,146,749	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	Maria Sampson - 100%
	* Nomination in effect from 10 May 2014

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
<b>Member</b> Number: SAMPSM0	Date of Birth: 23 September 1959
<b>Mr Mark William Sampson</b>	Date Joined Fund: 8 January 1996
<b>Pension Account</b>	Eligible Service Date: 15 June 1982
<b>Sampson, Mark ABP 99.8% TF</b>	Tax File Number Held: Yes
	Account Start Date: 29 October 2014

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <b>487,041</b>	Tax Free 99.7862 % 478,675
<u>Increases to your account:</u>	Taxable - Taxed 1,026
Share Of Net Fund Income 12,140	Taxable - Untaxed -
<u>Total Increases</u> 12,140	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Pension Payments 19,480	Restricted Non Preserved -
<u>Total Decreases</u> 19,480	Unrestricted Non Preserved 479,701
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <b>479,701</b>	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	Maria Sampson - 100%
	* Nomination in effect from <b>10 May 2014</b>

## **Trustee**

The Trustee of the Fund is as follows:

M M Sampson Pty Ltd

The directors of the Trustee company are:

Mark Sampson and  
Maria Sampson

## **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

.....  
Mark Sampson  
Director - M M Sampson Pty Ltd

.....  
Maria Sampson  
Director - M M Sampson Pty Ltd

Statement Date: 30 June 2019

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
	Eligible Service Date: 26 June 1986
	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	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018	Tax Free 982,377
Accumulation 368,559	Taxable - Taxed 1,019,462
Sampson, Maria ABP 38.04%TF 1,163,683	Taxable - Untaxed -
Sampson, Maria ABP 99.8%TF 487,396	
<b>Total</b> as at 1 Jul 2018 <b>2,019,637</b>	<b>Your Preservation Components</b>
	Preserved -
<b>Withdrawal Benefit</b> as at 30 Jun 2019	Restricted Non Preserved -
Accumulation 383,803	Unrestricted Non Preserved 2,001,839
Sampson, Maria ABP 38.04%TF 1,138,007	
Sampson, Maria ABP 99.8%TF 480,029	<b>Your Insurance Benefits</b>
<b>Total</b> as at 30 Jun 2019 <b>2,001,839</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
<b>Your Investment Return</b>	<b>Binding Beneficiary Nomination*</b>
The return on your Investment for the year 2.54%	Mark Sampson- 100%
	* Nomination in effect from 7 May 2014

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
Accumulation Account	Eligible Service Date: 26 June 1986
Accumulation	Tax File Number Held: Yes
	Account Start Date: 8 January 1996

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 368,559	Tax Free 18.3569 % 70,454
<u>Increases to your account:</u>	Taxable - Taxed 313,349
Member Contributions 10,263	Taxable - Untaxed -
Share Of Net Fund Income 9,781	<b>Your Preservation Components</b>
<u>Total Increases</u> 20,044	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Contributions Tax 1,539	Unrestricted Non Preserved 383,803
Tax on Net Fund Income 3,260	<b>Your Insurance Benefits</b>
<u>Total Decreases</u> 4,799	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2019 383,803	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	Mark Sampson- 100%
	* Nomination in effect from 7 May 2014

**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 26 June 1986
Sampson, Maria ABP 38.04%TF	Tax File Number Held: Yes
	Account Start Date: 1 October 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 1,163,683	Tax Free 38.0430 % 432,932
<u>Increases to your account:</u>	Taxable - Taxed 705,075
Share Of Net Fund Income 28,785	Taxable - Untaxed -
<u>Total Increases</u> 28,785	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Pension Payments 54,460	Restricted Non Preserved -
<u>Total Decreases</u> 54,460	Unrestricted Non Preserved 1,138,007
Withdrawal Benefit as at 30 Jun 2019 1,138,007	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	Mark Sampson- 100%
	* Nomination in effect from 7 May 2014



**M Sampson Superannuation Fund**  
(ABN: 87 773 701 594)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 26 June 1986
Sampson, Maria ABP 99.8%TF	Tax File Number Held: Yes
	Account Start Date: 29 October 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 487,396	Tax Free 99.7836 % 478,990
<u>Increases to your account:</u>	Taxable - Taxed 1,039
Share Of Net Fund Income 12,133	Taxable - Untaxed -
<u>Total Increases</u> 12,133	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Pension Payments 19,500	Restricted Non Preserved -
<u>Total Decreases</u> 19,500	Unrestricted Non Preserved 480,029
Withdrawal Benefit as at 30 Jun 2019 480,029	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	Mark Sampson- 100%
	* Nomination in effect from 7 May 2014

## **Trustee**

The Trustee of the Fund is as follows:

M M Sampson Pty Ltd

The directors of the Trustee company are:

Mark Sampson and  
Maria Sampson

## **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

.....  
Mark Sampson  
Director - M M Sampson Pty Ltd

.....  
Maria Sampson  
Director - M M Sampson Pty Ltd

Statement Date: 30 June 2019

# Self-managed superannuation fund annual return

# 2019

## 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 2019* (NAT 71287).

❗ The *Self-managed superannuation fund annual return instructions 2019* (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](http://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.

## 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)

M Sampson Superannuation Fund

3 Australian business number (ABN) (if applicable) 87773701594

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 2019 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 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 082637

Fund account number 119817915

Fund account name

M M Sampson Pty Ltd ATF M Sampso

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 2019*.

Have you applied an exemption or rollover?

**M** No ☐ Yes ☒

Code

☒

Net capital gain **A** \$ 69387.00

Gross rent and other leasing and hiring income **B** \$ 116232.00

Gross interest **C** \$ 2219.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income

**D1** \$ 23509.00

Net foreign income

**D** \$ 23509.00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$ 0.00

Transfers from foreign funds

**F** \$ 0.00

Number

Gross payments where ABN not quoted

**H** \$ 0.00

Gross distribution from partnerships

**I** \$ 0.00

Loss

☐

\*Unfranked dividend amount

**J** \$ 602.00

\*Franked dividend amount

**K** \$ 3586.00

\*Dividend franking credit

**L** \$ 1537.00

\*Gross trust distributions

**M** \$ 50557.00

Code

 Q
**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 0.00

plus Assessable personal contributions

**R2** \$ 20526.00

plus \*\*No-TFN-quoted contributions

**R3** \$ 0.00

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

less Transfer of liability to life insurance company or PST

**R6** \$ 0.00

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

**R** \$ 20526.00

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

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

**U1** \$ 0.00

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

**U2** \$ 0.00

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

**U3** \$ 0.00

\*Other income

**S** \$ 0.00

\*Assessable income due to changed tax status of fund

**T** \$ 0.00

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

**U** \$ 0.00

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** \$ 288155.00

Loss

☐

Exempt current pension income

**Y** \$ 217699.00


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

**V** \$ 70456.00

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).

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <span style="border: 1px solid black; padding: 2px;">6493</span> <b>-00</b>		<b>A2</b> \$ <span style="border: 1px solid black; padding: 2px;">28312</span> <b>-00</b>
Interest expenses overseas	<b>B1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		<b>B2</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>
Capital works expenditure	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		<b>D2</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>
Decline in value of depreciating assets	<b>E1</b> \$ <span style="border: 1px solid black; padding: 2px;">511</span> <b>-00</b>		<b>E2</b> \$ <span style="border: 1px solid black; padding: 2px;">2232</span> <b>-00</b>
Insurance premiums – members	<b>F1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		<b>F2</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>
Death benefit increase	<b>G1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		
SMSF auditor fee	<b>H1</b> \$ <span style="border: 1px solid black; padding: 2px;">295</span> <b>-00</b>		<b>H2</b> \$ <span style="border: 1px solid black; padding: 2px;">914</span> <b>-00</b>
Investment expenses	<b>I1</b> \$ <span style="border: 1px solid black; padding: 2px;">16092</span> <b>-00</b>		<b>I2</b> \$ <span style="border: 1px solid black; padding: 2px;">70166</span> <b>-00</b>
Management and administration expenses	<b>J1</b> \$ <span style="border: 1px solid black; padding: 2px;">3810</span> <b>-00</b>		<b>J2</b> \$ <span style="border: 1px solid black; padding: 2px;">12285</span> <b>-00</b>
Forestry managed investment scheme expense	<b>U1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		<b>U2</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>
Other amounts	<b>L1</b> \$ <span style="border: 1px solid black; padding: 2px;">608</span> <b>-00</b> <span style="border: 1px solid black; padding: 2px; font-size: 0.8em;">Code O</span>		<b>L2</b> \$ <span style="border: 1px solid black; padding: 2px;">279</span> <b>-00</b> <span style="border: 1px solid black; padding: 2px; font-size: 0.8em;">Code O</span>
Tax losses deducted	<b>M1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <span style="border: 1px solid black; padding: 2px;">27809</span> <b>-00</b> <small>(Total <b>A1</b> to <b>M1</b>)</small>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <span style="border: 1px solid black; padding: 2px;">114188</span> <b>-00</b> <small>(Total <b>A2</b> to <b>L2</b>)</small>	
<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <span style="border: 1px solid black; padding: 2px;">42647</span> <b>-00</b> <span style="border: 1px solid black; padding: 2px; font-size: 0.8em;">Loss  </span> <small>(<b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b>)</small>		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <span style="border: 1px solid black; padding: 2px;">141997</span> <b>-00</b> <small>(<b>N</b> plus <b>Y</b>)</small>	

#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  
2019* on how to complete the  
calculation statement.

#Taxable income **A** \$ 42647.00

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

#Tax on taxable income **T1** \$ 6397.05

(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** \$ 6397.05

(T1 plus J)

Foreign income tax offset  
**C1** \$ 651.34Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 651.34

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 5745.71

(B less C – cannot be less than zero)

Early stage venture capital limited  
partnership tax offset  
**D1** \$ 0Early stage venture capital limited partnership  
tax offset carried forward from previous year  
**D2** \$ 0Early stage investor tax offset  
**D3** \$ 0Early 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** \$ 5745.71

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ 13124.27No-TFN tax offset  
**E2** \$National rental affordability scheme tax offset  
**E3** \$Exploration credit tax offset  
**E4** \$

Refundable tax offsets

**E** \$ 13124.27

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0



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

Credit for interest on early payments –  
amount of interest**H1 \$** Credit for tax withheld – foreign resident  
withholding (excluding capital gains)**H2 \$**  0Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$**  1732.15Credit 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 \$**  1732.15  
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$**  7378.56(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$**  0

Supervisory levy

**L \$**  259

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$**  -8851.71

(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 2019*.Tax losses carried forward  
to later income years**U \$**  0-00Net capital losses carried  
forward to later income years**V \$**  0-00

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

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

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

\*\*\*\*\*

Date of birth **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ 

ABN of principal employer

**A1** 

Personal contributions

**B** \$ 

CGT small business retirement exemption

**C** \$ 

CGT small business 15-year exemption amount

**D** \$ 

Personal injury election

**E** \$ 

Spouse and child contributions

**F** \$ 

Other third party contributions

**G** \$ 

Proceeds from primary residence disposal

**H** \$ Receipt date **H1** 

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 Amounts)**M** \$ **TOTAL CONTRIBUTIONS N** \$ (Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ 

Loss

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

Code

Code

Accumulation phase account balance

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

(S1 plus S2 plus S3)

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

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

**MEMBER 2**Title: 

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration. \*\*\*\*\*

Date of birth **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ 

ABN of principal employer

**A1** 

Personal contributions

**B** \$ 

CGT small business retirement exemption

**C** \$ 

CGT small business 15-year exemption amount

**D** \$ 

Personal injury election

**E** \$ 

Spouse and child contributions

**F** \$ 

Other third party contributions

**G** \$ 

Proceeds from primary residence disposal

**H** \$ Receipt date **H1** 

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 Amounts)

**M** \$ **TOTAL CONTRIBUTIONS N** \$ (Sum of labels **A** to **M**)**Other transactions**

Allocated earnings or losses

**O** \$ 

Loss

☐

Inward rollovers and transfers

**P** \$ 

Outward rollovers and transfers

**Q** \$ 

Lump Sum payments

**R1** \$ 

Income stream payments

**R2** \$ 

Code

☐

Code

Accumulation phase account balance

**S1** \$ 

Retirement phase account balance – Non CDBIS

**S2** \$ 

Retirement phase account balance – CDBIS

**S3** \$  TRIS Count**CLOSING ACCOUNT BALANCE S** \$ 

(S1 plus S2 plus S3)

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

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 349660 ·00Unlisted trusts **B** \$ 2447575 ·00Insurance policy **C** \$ 0 ·00Other managed investments **D** \$ 0 ·00**15b Australian direct investments**Cash and term deposits **E** \$ 154529 ·00Debt securities **F** \$ 100000 ·00Loans **G** \$ 0 ·00Listed shares **H** \$ 56778 ·00Unlisted shares **I** \$ 0 ·00**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 1350000 ·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 ·00Limited recourse borrowing arrangements **J** \$ 1350000 ·00Non-residential real property **K** \$ 0 ·00Residential real property **L** \$ 0 ·00Collectables and personal use assets **M** \$ 0 ·00Other assets **O** \$ 80201 ·00**15c Other investments**Crypto-Currency **N** \$ 0 ·00**15d Overseas direct investments**Overseas shares **P** \$ 0 ·00Overseas non-residential real property **Q** \$ 0 ·00Overseas residential real property **R** \$ 0 ·00Overseas managed investments **S** \$ 0 ·00Other overseas assets **T** \$ 0 ·00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 4538743 ·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 ☒

\$ 100395 ·00

**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 ☐

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

**16 LIABILITIES**Borrowings for limited recourse  
borrowing arrangements**V1** \$ 570973 -00

Permissible temporary borrowings

**V2** \$ -00

Other borrowings

**V3** \$ -00Borrowings **V** \$ 570973 -00Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)**W** \$ 3966795 -00Reserve accounts **X** \$ 0 -00Other liabilities **Y** \$ 975 -00**TOTAL LIABILITIES Z** \$ 4538743 -00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** \$ -00Total TOFA losses **I** \$ -00**Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**).**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 2019*.**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 2019* for each election.**C** If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*.**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 (if required) 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:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2019* 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:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

# Capital gains tax (CGT) schedule 2019

## 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 2019* 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)

87773701594

## Taxpayer's name

M Sampson 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> <span style="border: 1px solid black; padding: 2px;">70520</span> <b>-00</b>	<b>K \$</b> <span style="border: 1px solid black; padding: 2px;">9140</span> <b>-00</b>	
Other shares	<b>B \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	<b>L \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <span style="border: 1px solid black; padding: 2px;">360</span> <b>-00</b>	<b>M \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Other units	<b>D \$</b> <span style="border: 1px solid black; padding: 2px;">12857</span> <b>-00</b>	<b>N \$</b> <span style="border: 1px solid black; padding: 2px;">11606</span> <b>-00</b>	
Real estate situated in Australia	<b>E \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	<b>O \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Other real estate	<b>F \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	<b>P \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <span style="border: 1px solid black; padding: 2px;">41089</span> <b>-00</b>		
Collectables	<b>H \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	<b>Q \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Other CGT assets and any other CGT events	<b>I \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	<b>R \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <span style="border: 1px solid black; padding: 2px;">0</span> <b>-00</b>		
<b>Total current year capital gains</b>	<b>J \$</b> <span style="border: 1px solid black; padding: 2px;">124826</span> <b>-00</b>		

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 \$** 20746 **-00**Total current year capital losses applied **B \$** 20746 **-00**Total prior year net capital losses applied **C \$** 0 **-00**Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$** **-00**Total capital losses applied **E \$** 20746 **-00**Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$** 0 **-00**Other net capital losses carried forward to later income years **B \$** 0 **-00**Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward**  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A \$** 34693 **-00****5 CGT concessions for small business**Small business active asset reduction **A \$** **-00**Small business retirement exemption **B \$** **-00**Small business rollover **C \$** **-00**Total small business concessions applied **D \$** **-00****6 Net capital gain**Net capital gain **A \$** 69387 **-00**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.



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

**2019****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 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 2019*, 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**

M Sampson Superannuation Fund

**Australian business number**

87773701594

## **Part A – Losses carried forward to the 2019–20 income year** – excludes film losses

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

**Year of loss**

2018–19 **B** -00

2017–18 **C** -00

2016–17 **D** -00

2015–16 **E** -00

2014–15 **F** -00

2013–14 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**

2018–19 **H** -00

2017–18 **I** -00

2016–17 **J** -00

2015–16 **K** -00

2014–15 **L** -00

2013–14 and earlier  
income years **M** -00

**Total V** 0-00

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 2018–19 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 2018–19 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

**Year of loss**2018–19 **A** Yes ☐ No ☐2017–18 **B** Yes ☐ No ☐2016–17 **C** Yes ☐ No ☐2015–16 **D** Yes ☐ No ☐2014–15 **E** Yes ☐ No ☐2013–14 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**  -00Complying superannuation net capital losses carried forward to later income years **Q**  -00**Part E – Controlled foreign company losses**Current year CFC losses **M**  -00CFC losses deducted **N**  -00CFC 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**  -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**  -00Total 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

M Sampson Superannuation Fund

### Year of return

2019

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

M M Sampson Pty Ltd ATF M Sampso

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

SAM01S1