

# **Davies Superannuation Fund**

ABN 79 031 018 049

Trustee: G J Davies Investments Pty Limited

**Financial Statement**  
**For the year ended 30 June 2019**

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# Davies Superannuation Fund

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

	Note	2019 \$	2018 \$
<b>Assets</b>			
Investments			
Shares in Listed Companies	6A	441,387	685,501
Stapled Securities	6B	75,140	66,207
Units In Listed Unit Trusts	6C	149,518	-
Other Assets			
Cash At Bank		92,273	20,387
Receivables		1,113	750
Current Tax Assets		8,915	12,008
<b>Total Assets</b>		<b><u>768,345</u></b>	<b><u>784,853</u></b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>768,345</u></b>	<b><u>784,853</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Gerard Davies		363,584	373,236
Mrs Janice Davies		404,761	411,617
<b>Total Liability for Accrued Benefits</b>		<b><u>768,345</u></b>	<b><u>784,853</u></b>

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

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

	Note	2019 \$	2018 \$
<b>Income</b>			
Investment Gains			
Realised Capital Gains	8A	29,908	5,641
Investment Income			
Distributions	7A	5,296	3,171
Dividends	7B	33,586	40,721
Foreign Income	7C	1,083	-
Interest	7D	981	635
		<u>70,853</u>	<u>50,168</u>
<b>Expenses</b>			
Member Payments			
Pensions Paid		71,000	104,320
Other Expenses			
Accountancy Fee		3,135	3,410
Adviser Fee		6,356	6,803
Auditor Fee		935	660
Regulatory Fees		53	48
SMSF Supervisory Levy		259	259
Investment Losses			
Decrease in Market Value	8B	5,621	(3,106)
		<u>87,359</u>	<u>112,394</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(16,506)</b>	<b>(62,226)</b>
<b>Income Tax</b>			
Income Tax Expense		2	-
		<u>2</u>	<u>-</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>(16,508)</u></b>	<b><u>(62,226)</u></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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# Davies 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 *SISA 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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# Davies 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 18 November 2019 by the directors of the trustee company.

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**Davies 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>	784,853	847,078
Benefits Accrued during the period	54,492	42,094
Benefits Paid during the period	(71,000)	(104,320)
<b>Liability for Accrued Benefits at end of period</b>	<b>768,345</b>	<b>784,853</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>	784,853	847,078
Benefits Accrued during the period	54,492	42,094
Benefits Paid during the period	(71,000)	(104,320)
<b>Vested Benefits at end of period</b>	<b>768,345</b>	<b>784,853</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.

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

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

	<b>Current</b>	<b>Previous</b>
At market value:		
Amcor Limited	26,730	0
Aristocrat Leisure Limited	23,009	0
Australia And New Zealand Banking Group Limited	0	34,650
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22	0	130,102
Brambles Limited	26,932	0
Commonwealth Bank Of Australia.	69,452	75,056
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	0	84,920
Computershare Limited.	14,427	0
CSL Limited	42,785	41,991
Downer Edi Limited	16,788	0
Healthscope Limited.	0	8,714
Macquarie Group Limited	28,338	0
National Australia Bank Limited	0	36,044
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22	0	61,800
Oil Search Limited	15,992	0
Origin Energy Limited	16,893	0
Orora Limited	19,249	0
Qube Holdings Limited	17,887	0
Sonic Healthcare Limited	15,745	23,500
Tabcorp Holdings Limited	18,134	0
Tasman Resources Ltd	0	765
Wesfarmers Limited	0	43,239
Westpac Banking Corporation	48,439	53,707
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% Perp Non-Cum Red T-03-19	0	60,118
Woodside Petroleum Limited	22,143	18,900
Woolworths Limited	18,443	11,994
	<b>441,387</b>	<b>685,501</b>

**Note 6B – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
APA Group - Fully Paid Units Stapled Securities	19,764	0
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	23,935	31,003
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	31,440	35,204
	<b>75,140</b>	<b>66,207</b>

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

	<b>Current</b>	<b>Previous</b>
At market value:		
Betashares Australian Bank Senior Floating Rate Bond ETF - Exchange Traded Fund Units Fully Paid	103,931	0
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid	45,587	0
	<b>149,518</b>	<b>0</b>

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

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
APA Group - Fully Paid Units Stapled Securities	43	0
Goodman Group - Stapled Securities Fully Paid	299	0
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	338	0
Scentre Group - Stapled Securities	611	0
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	1,404	1,494
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,372	1,677
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	351	0
Betashares Australian Bank Senior Floating Rate Bond ETF - Exchange Traded Fund Units Fully Paid	569	0
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid	309	0
	<b>5,296</b>	<b>3,171</b>

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Arcor Limited	1,166	0
Ansell Limited	191	0
Aristocrat Leisure Limited	289	0
Australia And New Zealand Banking Group Limited	1,402	2,805
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22	0	6,767
BHP Billiton Limited	4,442	0
Boral Limited.	1,153	0
Brambles Limited	780	0
Cleanaway Waste Management Limited	374	0
Commonwealth Bank Of Australia.	4,470	6,327
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	0	4,041
Computershare Limited.	512	0
CSL Limited	541	419
Downer Edi Limited	879	0
Healthscope Limited.	245	264
Invocare Limited	0	336
Link Administration Holdings Limited	932	0
Macquarie Group Limited	618	0
National Australia Bank Limited	1,860	3,720
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22	0	3,019
Origin Energy Limited	352	0
Qube Holdings Limited	775	0
Rio Tinto Limited	793	0
Sonic Healthcare Limited	566	962
Tabcorp Holdings Limited	1,304	0
Webjet Limited	143	0
Wesfarmers Limited	0	2,791
Westpac Banking Corporation	7,049	4,923
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% Perp Non-Cum Red T-03-19	0	2,973
Woodside Petroleum Limited	1,862	852
Woolworths Limited	888	522
	<b>33,586</b>	<b>40,721</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Janus Henderson Group PLC - Chess Depository Interests	723	0
Oil Search Limited	359	0
	<b>1,083</b>	<b>0</b>

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

**Note 7D – Interest**

	Current	Previous
Cash at Bank	981	635
	<b>981</b>	<b>635</b>

**Note 8A – Realised Capital Gains**

	Current	Previous
<b>Shares in Listed Companies</b>		
Ansell Limited	(2,105)	0
Australia And New Zealand Banking Group Limited	(1,061)	0
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22	2,090	0
BHP Billiton Limited	2,735	0
Boral Limited.	(6,610)	0
Brambles Limited	250	0
Cleanaway Waste Management Limited	2,854	0
Commonwealth Bank Of Australia.	18,277	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	(1,203)	0
Computershare Limited.	(81)	0
CSL Limited	1,997	0
Downer Edi Limited	12	0
Healthscope Limited.	(6)	0
Invocare Limited	0	5,641
Janus Henderson Group PLC - Chess Depository Interests	(2,909)	0
Link Administration Holdings Limited	(813)	0
Macquarie Group Limited	115	0
National Australia Bank Limited	(3,576)	0
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22	580	0
Oil Search Limited	(188)	0
Origin Energy Limited	(432)	0
Qube Holdings Limited	77	0
Rio Tinto Limited	4,749	0
Sonic Healthcare Limited	1,862	0
Tabcorp Holdings Limited	40	0
Tasman Resources Ltd	(1,202)	0
Webjet Limited	2,850	0
Wesfarmers Limited	10,264	0
Westpac Banking Corporation	1,284	0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% Perp Non-Cum Red T-03-19	499	0
Woodside Petroleum Limited	302	0
Woolworths Limited	182	0
<b>Stapled Securities</b>		
Goodman Group - Stapled Securities Fully Paid	3,856	0
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	(7,260)	0
Scentre Group - Stapled Securities	(970)	0
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	1,817	0
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,666	0
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	(1,038)	0
	<b>29,908</b>	<b>5,641</b>

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

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

	Current	Previous
<b>Shares in Listed Companies</b>		
Amcor Limited	(3,317)	0
Aristocrat Leisure Limited	655	0
Australia And New Zealand Banking Group Limited	(1,790)	589
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22	802	944
Brambles Limited	(6,181)	0
Commonwealth Bank Of Australia.	9,509	10,238
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	(3,080)	0
Computershare Limited.	1,971	0
CSL Limited	(2,529)	(11,901)
Downer Edi Limited	1,365	0
Healthscope Limited.	(1,284)	0
Invocare Limited	0	3,691
Macquarie Group Limited	(603)	0
National Australia Bank Limited	(3,888)	2,867
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22	1,800	(600)
Oil Search Limited	4,599	0
Origin Energy Limited	5,936	0
Orora Limited	84	0
Qube Holdings Limited	(2,684)	0
Sonic Healthcare Limited	(109)	(297)
Tabcorp Holdings Limited	831	0
Tasman Resources Ltd	(1,235)	2,727
Wesfarmers Limited	9,890	(8,094)
Westpac Banking Corporation	2,732	2,218
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% Perp Non-Cum Red T-03-19	137	359
Woodside Petroleum Limited	(64)	(3,134)
Woolworths Limited	(1,394)	(1,957)
<b>Stapled Securities</b>		
APA Group - Fully Paid Units Stapled Securities	(984)	0
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	(728)	(303)
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	(3,686)	(452)
<b>Units In Listed Unit Trusts</b>		
Betashares Australian Bank Senior Floating Rate Bond ETF - Exchange Traded Fund Units Fully Paid	(22)	0
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid	(1,112)	0
	<b>5,621</b>	<b>(3,106)</b>

# Davies Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Davies 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 G J Davies Investments Pty Limited by:

..... Dated: ...../...../.....  
**Janice Davies**  
Director: G J Davies Investments Pty Limited

..... Dated: ...../...../.....  
**Gerard Davies**  
Director: G J Davies Investments Pty Limited

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

ABN 79 031 018 049  
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 Davies Superannuation Fund, we have compiled the accompanying special purpose financial statements of Davies 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 Davies 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 Davies 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: 18 November 2019

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**Name of Signatory:** Michelle Chesworth

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

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

## Davies Superannuation Fund

### Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Bank</b>				92,273	92,273			12%
Cash at Bank				92,273	92,273			12%
<b>Listed Securities Market</b>								
Aristocrat Leisure Limited (ASX:ALL)	749	31.5951	30.7200	23,665	23,009	(655)	(3)%	3%
Amcor Limited (ASX:AMC)	1,651	14.1812	16.1900	23,413	26,730	3,317	14%	4%
APA Group - Fully Paid Units Stapled Securities (ASX:APA)	1,830	10.2625	10.8000	18,780	19,764	984	5%	3%
Brambles Limited (ASX:BXB)	2,091	9.9238	12.8800	20,751	26,932	6,181	30%	4%
Commonwealth Bank Of Australia. (ASX:CBA)	839	43.0719	82.7800	36,137	69,452	33,315	92%	9%
Computershare Limited. (ASX:CPU)	890	18.4243	16.2100	16,398	14,427	(1,971)	(12)%	2%
CSL Limited (ASX:CSL)	199	91.3295	215.0000	18,175	42,785	24,610	135%	6%
Downer Edi Limited (ASX:DOW)	2,426	7.4828	6.9200	18,153	16,788	(1,365)	(8)%	2%
Macquarie Group Limited (ASX:MQG)	226	122.7223	125.3900	27,735	28,338	603	2%	4%
Orora Limited (ASX:ORA)	5,941	3.2541	3.2400	19,333	19,249	(84)	0%	3%
Origin Energy Limited (ASX:ORG)	2,311	9.8787	7.3100	22,830	16,893	(5,936)	(26)%	2%
Oil Search Limited (ASX:OSH)	2,262	9.1030	7.0700	20,591	15,992	(4,599)	(22)%	2%
Betashares Australian Bank Senior Floating Rate Bond ETF - Exchange Traded Fund Units Fully Paid (ASX:QPON)	4,044	25.6945	25.7000	103,909	103,931	22	0%	14%
Qube Holdings Limited (ASX:QUB)	5,884	2.5839	3.0400	15,204	17,887	2,684	18%	2%
Sonic Healthcare Limited (ASX:SHL)	581	20.8584	27.1000	12,119	15,745	3,626	30%	2%
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	2,977	5.7619	8.0400	17,153	23,935	6,782	40%	3%
Tabcorp Holdings Limited (ASX:TAH)	4,075	4.6538	4.4500	18,964	18,134	(831)	(4)%	2%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	2,133	10.0515	14.7400	21,440	31,440	10,001	47%	4%
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VACF)	859	51.7751	53.0700	44,475	45,587	1,112	3%	6%
Westpac Banking Corporation (ASX:WBC)	1,708	27.9326	28.3600	47,709	48,439	730	2%	6%
Woolworths Limited (ASX:WOW)	555	27.0873	33.2300	15,033	18,443	3,409	23%	2%

**Davies Superannuation Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Listed Securities Market</b>								
Woodside Petroleum Limited (ASX:WPL)	609	41.9769	36.3600	25,564	22,143	(3,421)	(13)%	3%
				<b>587,530</b>	<b>666,044</b>	<b>78,515</b>	<b>13%</b>	<b>88%</b>
				<b>679,803</b>	<b>758,317</b>	<b>78,515</b>	<b>12%</b>	<b>100%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**Davies 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>								
Cash at Bank	20,387	843,340	771,454	92,273	0	981	981	2%
	<b>20,387</b>	<b>843,340</b>	<b>771,454</b>	<b>92,273</b>	<b>0</b>	<b>981</b>	<b>981</b>	<b>2%</b>
<u>Listed Securities Market</u>								
Aristocrat Leisure Limited (ASX:ALL)	0	23,665	0	23,009	(655)	289	(367)	(2%)
Ancor Limited (ASX:AMC)	0	46,826	23,413	26,730	3,317	1,166	4,483	23%
Ancor PLC - Chess Depository Interests 1:1 Deferred Settlement (ASX:AMCDC)	0	23,413	23,413	0	0	0	0	0%
Ansell Limited (ASX:ANN)	0	16,108	14,003	0	(2,105)	191	(1,914)	(12%)
Australia And New Zealand Banking Group Limited (ASX:ANZ)	34,650	0	35,380	0	729	1,402	2,132	6%
Australia And New Zealand Banking Group Limited - Cap Note 6-Bbsw+3.25% Perp Non-Cum Red T-03-22 (ASX:ANZPE)	130,102	0	131,390	0	1,289	0	1,289	1%
APA Group - Fully Paid Units Stapled Securities (ASX:APA)	0	18,780	0	19,764	984	43	1,027	5%
BHP Billiton Limited (ASX:BHP)	0	46,214	48,949	0	2,735	4,442	7,177	16%

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

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<u>Listed Securities Market</u>								
Boral Limited. (ASX:BLD)	0	23,265	16,655	0	(6,610)	1,153	(5,457)	(25%)
Brambles Limited (ASX:BXB)	0	22,190	1,689	26,932	6,431	780	7,212	34%
Commonwealth Bank Of Australia. (ASX:CBA)	75,056	15,125	29,497	69,452	8,768	4,470	13,238	20%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24 (ASX:CBAPD)	84,920	0	86,797	0	1,877	0	1,877	2%
Computershare Limited. (ASX:CPU)	0	17,558	1,080	14,427	(2,052)	512	(1,540)	(9%)
CSL Limited (ASX:CSL)	41,991	0	3,733	42,785	4,527	541	5,067	13%
Cleanaway Waste Management Limited (ASX:CWY)	0	16,429	19,283	0	2,854	374	3,228	21%
Downer Edi Limited (ASX:DOW)	0	19,351	1,209	16,788	(1,353)	879	(474)	(3%)
Goodman Group - Stapled Securities Fully Paid (ASX:GMG)	0	19,844	23,700	0	3,856	299	4,154	21%
Healthscope Limited. (ASX:HSO)	8,714	6,704	16,696	0	1,277	245	1,522	13%
Janus Henderson Group PLC - Chess Depository Interests (ASX:JHG)	0	14,412	11,503	0	(2,909)	723	(2,185)	(16%)

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

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<u>Listed Securities Market</u>								
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)	0	20,146	12,886	0	(7,260)	338	(6,922)	(35%)
Link Administration Holdings Limited (ASX:LNK)	0	23,793	22,980	0	(813)	932	120	1%
Macquarie Group Limited (ASX:MQG)	0	29,576	1,956	28,338	718	618	1,336	5%
National Australia Bank Limited (ASX:NAB)	36,044	0	36,356	0	312	1,860	2,172	6%
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.25% Perp Non-Cum Red T-12-22 (ASX:NABPB)	61,800	0	60,580	0	(1,220)	0	(1,220)	(2%)
Orora Limited (ASX:ORA)	0	19,333	0	19,249	(84)	0	(84)	0%
Origin Energy Limited (ASX:ORG)	0	24,361	1,099	16,893	(6,369)	352	(6,016)	(25%)
Oil Search Limited (ASX:OSH)	0	21,975	1,196	15,992	(4,786)	359	(4,427)	(21%)
Betashares Australian Bank Senior Floating Rate Bond ETF - Exchange Traded Fund Units Fully Paid (ASX:QFON)	0	103,909	0	103,931	22	569	592	1%
Qube Holdings Limited (ASX:QUB)	0	16,294	1,167	17,887	2,761	775	3,535	23%
Rio Tinto Limited (ASX:RIO)	0	25,087	29,836	0	4,749	793	5,542	22%

**Davies 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>								
Scentre Group - Stapled Securities (ASX:SCG)	0	11,216	10,246	0	(970)	611	(359)	(3%)
Sonic Healthcare Limited (ASX:SHL)	23,500	0	9,726	15,745	1,971	566	2,537	14%
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	31,003	0	9,613	23,935	2,545	1,404	3,949	15%
Tabcorp Holdings Limited (ASX:TAH)	0	20,225	1,301	18,134	(791)	1,304	513	3%
Tasman Resources Ltd (ASX:TAS)	765	0	798	0	33	0	33	4%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	35,204	3,672	13,787	31,440	6,352	1,372	7,723	26%
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VACF)	0	44,475	0	45,587	1,112	309	1,421	3%
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities (ASX:VCX)	0	12,018	10,981	0	(1,038)	351	(687)	(6%)
Westpac Banking Corporation (ASX:WBC)	53,707	4,061	7,881	48,439	(1,447)	7,049	5,601	12%
Westpac Banking Corporation - Cap Note 3-Bbsw+3.20% Perp Non-Cum Red T-03-19 (ASX:WBCPD)	60,118	0	60,480	0	362	0	362	1%
Webjet Limited (ASX:WEB)	0	16,444	19,294	0	2,850	143	2,993	25%

**Davies 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>								
Wesfarmers Limited (ASX:WES)	43,239	0	43,613	0	373	0	373	1%
Woolworths Limited (ASX:WOW)	11,994	5,994	1,122	18,443	1,576	888	2,464	18%
Woodside Petroleum Limited (ASX:WPL)	18,900	4,340	1,463	22,143	366	1,862	2,228	11%
	<b>751,708</b>	<b>736,802</b>	<b>846,751</b>	<b>666,044</b>	<b>24,286</b>	<b>39,964</b>	<b>64,250</b>	<b>9%</b>
<b>Fund Total</b>	<b>772,095</b>	<b>1,580,142</b>	<b>1,618,205</b>	<b>758,317</b>	<b>24,286</b>	<b>40,946</b>	<b>65,232</b>	<b>9%</b>

**Davies Superannuation Fund**  
(ABN: 79 031 018 049)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 3/48 Morgan Street Merewether, NSW 2291
Member	Number: DAVIEG0
Mr Gerard Davies	Date of Birth: 13 May 1935 Date Joined Fund: 1 May 2002 Eligible Service Date: 1 May 2002 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**

<b>Withdrawal Benefit</b> as at 1 Jul 2018	
Account Based Pension 69% tax free	373,236
<b>Total</b> as at 1 Jul 2018	<u><u>373,236</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2019	
Account Based Pension 69% tax free	363,584
<b>Total</b> as at 30 Jun 2019	<u><u>363,584</u></u>

**Your Investment Return**

The return on your Investment for the year 7.28%

**Your Tax Components**

Tax Free	253,926
Taxable - Taxed	109,658
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	363,584

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Cathy Davies, daughter, to be paid 33.34% as a lump sum  
Glenn Davies, son, to be paid 33.33% as a lump sum  
Chris Davies, son, to be paid 33.33% as a lump sum

\* Nomination in effect from **5 June 2017**

**For Enquiries:**

phone **0249632484**

mail **Davies Superannuation Fund, 3/48 Morgan Street, Merewether NSW 2291**

**Davies Superannuation Fund**  
(ABN: 79 031 018 049)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 3/48 Morgan Street Merewether, NSW 2291
<b>Member</b> Number: DAVIEG0	Date of Birth: 13 May 1935
<b>Mr Gerard Davies</b>	Date Joined Fund: 1 May 2002
<b>Pension Account</b>	Eligible Service Date: 1 May 2002
<b>Account Based Pension 69% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2009

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2018	<b>373,236</b>
<i>Increases to your account:</i>	
Share Of Net Fund Income	25,849
<u>Total Increases</u>	<u>25,849</u>
<i>Decreases to your account:</i>	
Pension Payments	35,500
Tax on Net Fund Income	1
<u>Total Decreases</u>	<u>35,501</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2019	<b><u>363,584</u></b>

Your Tax Components		
Tax Free	69.8398 %	253,926
Taxable - Taxed		109,658
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		363,584

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
<b>Non Lapsing Binding Death Nomination*</b>	
Cathy Davies, daughter, to be paid 33.34% as a lump sum	
Glenn Davies, son, to be paid 33.33% as a lump sum	
Chris Davies, son, to be paid 33.33% as a lump sum	
* Nomination in effect from <b>5 June 2017</b>	

**Trustee**

The Trustee of the Fund is as follows:

G J Davies Investments Pty Limited

The directors of the Trustee company are:

Janice Davies and  
Gerard Davies

**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

.....  
Janice Davies  
Director - G J Davies Investments Pty Limited

.....  
Gerard Davies  
Director - G J Davies Investments Pty Limited

Statement Date: 30 June 2019

**Davies Superannuation Fund**  
(ABN: 79 031 018 049)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 23/55 Shortland Esplanade Newcastle, NSW 2300
Member	Number: DAVIEJ0
Mrs Janice Davies	Date of Birth: 20 October 1936 Date Joined Fund: 1 May 2002 Eligible Service Date: 1 May 2002 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**

<b>Withdrawal Benefit</b> as at 1 Jul 2018	
Account Based Pension 83% tax free	411,617
<b>Total</b> as at 1 Jul 2018	<u><u>411,617</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2019	
Account Based Pension 83% tax free	404,761
<b>Total</b> as at 30 Jun 2019	<u><u>404,761</u></u>

**Your Investment Return**

The return on your Investment for the year 7.28%

**Your Tax Components**

Tax Free	338,299
Taxable - Taxed	66,462
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	404,761

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Cathy Davies, daughter, to be paid 33.33% as a lump sum  
Glenn Davies, son, to be paid 33.34% as a lump sum  
Chris Davies, son, to be paid 33.33% as a lump sum

\* Nomination in effect from **5 June 2017**

**For Enquiries:**

phone **0249632484**

mail **Davies Superannuation Fund, 3/48 Morgan Street, Merewether NSW 2291**

**Davies Superannuation Fund**  
(ABN: 79 031 018 049)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 23/55 Shortland Esplanade Newcastle, NSW 2300
<b>Member</b> Number: DAVIEJ0	Date of Birth: 20 October 1936
<b>Mrs Janice Davies</b>	Date Joined Fund: 1 May 2002
<b>Pension Account</b>	Eligible Service Date: 1 May 2002
<b>Account Based Pension 83% tax free</b>	Tax File Number Held: Yes
	Account Start Date: 30 June 2009

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <span style="float: right;"><b>411,617</b></span>	Tax Free <span style="float: right;">83.5801 %</span> <span style="float: right;">338,299</span>
<i>Increases to your account:</i>	Taxable - Taxed <span style="float: right;">66,462</span>
Share Of Net Fund Income <span style="float: right;">28,645</span>	Taxable - Untaxed <span style="float: right;">-</span>
<u>Total Increases</u> <span style="float: right;"><u>28,645</u></span>	<b>Your Preservation Components</b>
<i>Decreases to your account:</i>	Preserved <span style="float: right;">-</span>
Pension Payments <span style="float: right;">35,500</span>	Restricted Non Preserved <span style="float: right;">-</span>
Tax on Net Fund Income <span style="float: right;">1</span>	Unrestricted Non Preserved <span style="float: right;">404,761</span>
<u>Total Decreases</u> <span style="float: right;"><u>35,501</u></span>	<b>Your Insurance Benefits</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <span style="float: right;"><b><u>404,761</u></b></span>	No insurance details have been recorded

**Your Beneficiaries**

**Non Lapsing Binding Death Nomination\***

Cathy Davies, daughter, to be paid 33.33% as a lump sum  
Glenn Davies, son, to be paid 33.34% as a lump sum  
Chris Davies, son, to be paid 33.33% as a lump sum

\* Nomination in effect from **5 June 2017**

**For Enquiries:**

phone **0249632484**

mail **Davies Superannuation Fund, 3/48 Morgan Street, Merewether NSW 2291**

**Trustee**

The Trustee of the Fund is as follows:

G J Davies Investments Pty Limited

The directors of the Trustee company are:

Janice Davies and  
Gerard Davies

**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

.....  
Janice Davies  
Director - G J Davies Investments Pty Limited

.....  
Gerard Davies  
Director - G J Davies Investments Pty Limited

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)**

Davies Superannuation Fund

**3 Australian business number (ABN) (if applicable)** 79031018049

**4 Current postal address**

3/48 Morgan Street

Suburb/town

Merewether

State/territory

NSW

Postcode

2291

**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 182222

Fund account number 121160378

Fund account name

The Davies Superannuation Fund

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** \$ 

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

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

Did the fund have any other income that was assessable?

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

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

## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the 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** \$ -00

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

Gross interest **C** \$ -00

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

Gross foreign income **D1** \$ -00 Net foreign income **D** \$ -00 Loss

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -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** \$ -00

Gross distribution from partnerships **I** \$ -00 Loss

\*Unfranked dividend amount **J** \$ -00

\*Franked dividend amount **K** \$ -00

\*Dividend franking credit **L** \$ -00

\*Gross trust distributions **M** \$ -00 Code

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$ -00

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

\*Net non-arm's length private company dividends **U1** \$ -00

plus \*Net non-arm's length trust distributions **U2** \$ -00

plus \*Net other non-arm's length income **U3** \$ -00

\*Other income **S** \$ -00 Code

\*Assessable income due to changed tax status of fund **T** \$ -00

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$ -00

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

**GROSS INCOME (Sum of labels A to U)** **W** \$ -00 Loss

Exempt current pension income **Y** \$ -00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ -00 Loss

Fund's tax file number (TFN)

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>A2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>B2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>D2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>E2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>F2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Death benefit increase	<b>G1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>H2</b> \$ <input style="width: 150px;" type="text" value="935"/> -00
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>I2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>J2</b> \$ <input style="width: 150px;" type="text" value="9543"/> -00
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	<b>U2</b> \$ <input style="width: 150px;" type="text" value="0"/> -00
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00 <span style="border: 1px solid black; padding: 2px; font-size: 8px;">Code</span>	<b>L2</b> \$ <input style="width: 150px;" type="text" value="259"/> -00 <span style="border: 1px solid black; padding: 2px; font-size: 8px;">Code</span>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text" value="0"/> -00	
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <input style="width: 150px;" type="text" value="0"/> -00 (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <input style="width: 150px;" type="text" value="10737"/> -00 (Total <b>A2</b> to <b>L2</b> )
<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <input style="width: 150px;" type="text" value="0"/> -00 <span style="border: 1px solid black; padding: 2px; font-size: 8px;">Loss</span> ( <b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b> )		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <input style="width: 150px;" type="text" value="10737"/> -00 ( <b>N</b> plus <b>Y</b> )

#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	<b>A</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
<i>(an amount must be included even if it is zero)</i>			
#Tax on taxable income	<b>T1</b>	\$	<input style="width: 95%;" type="text" value="0"/>
<i>(an amount must be included even if it is zero)</i>			
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input style="width: 95%;" type="text" value="0"/>
<i>(an amount must be included even if it is zero)</i>			

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

Foreign income tax offset	<b>C1</b>	\$	<input style="width: 95%;" type="text" value="0"/>
Rebates and tax offsets	<b>C2</b>	\$	<input style="width: 95%;" type="text" value=""/>
<b>Non-refundable non-carry forward tax offsets</b>			
			<b>C</b> \$ <input style="width: 95%;" type="text" value="0"/>
<i>(C1 plus C2)</i>			

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

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage investor tax offset	<b>D3</b>	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input style="width: 95%;" type="text" value="0"/>
<b>Non-refundable carry forward tax offsets</b>			
			<b>D</b> \$ <input style="width: 95%;" type="text" value="0"/>
<i>(D1 plus D2 plus D3 plus D4)</i>			
<b>SUBTOTAL 2</b>			
			<b>T3</b> \$ <input style="width: 95%;" type="text" value="0"/>
<i>(T2 less D – cannot be less than zero)</i>			

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input style="width: 95%;" type="text" value="8914.61"/>
No-TFN tax offset	<b>E2</b>	\$	<input style="width: 95%;" type="text" value=""/>
National rental affordability scheme tax offset	<b>E3</b>	\$	<input style="width: 95%;" type="text" value=""/>
Exploration credit tax offset	<b>E4</b>	\$	<input style="width: 95%;" type="text" value=""/>
<b>Refundable tax offsets</b>			
			<b>E</b> \$ <input style="width: 95%;" type="text" value="8914.61"/>
<i>(E1 plus E2 plus E3 plus E4)</i>			

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

Section 102AAM interest charge  
**G** \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="8914.61"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	---

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="-8655.61"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	---

#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 \$** -00

Net capital losses carried forward to later income years **V \$** -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

Day Month Year

### Contributions

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date

Day Month Year

**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

<b>S1</b> \$	Accumulation phase account balance	<input type="text" value="0"/>
<b>S2</b> \$	Retirement phase account balance - Non CDBIS	<input type="text" value="363584.18"/>
<b>S3</b> \$	Retirement phase account balance - CDBIS	<input type="text" value="0"/>

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

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

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** \$  .00

Unlisted trusts **B** \$  .00

Insurance policy **C** \$  .00

Other managed investments **D** \$  .00

15b Australian direct investments

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <input type="text" value="0"/> .00</p> <p>Australian non-residential real property <b>J2</b> \$ <input type="text" value="0"/> .00</p> <p>Overseas real property <b>J3</b> \$ <input type="text" value="0"/> .00</p> <p>Australian shares <b>J4</b> \$ <input type="text" value="0"/> .00</p> <p>Overseas shares <b>J5</b> \$ <input type="text" value="0"/> .00</p> <p>Other <b>J6</b> \$ <input type="text" value="0"/> .00</p>	<p>Cash and term deposits <b>E</b> \$ <input type="text" value="92273"/> .00</p> <p>Debt securities <b>F</b> \$ <input type="text" value="0"/> .00</p> <p>Loans <b>G</b> \$ <input type="text" value="0"/> .00</p> <p>Listed shares <b>H</b> \$ <input type="text" value="441387"/> .00</p> <p>Unlisted shares <b>I</b> \$ <input type="text" value="0"/> .00</p> <p>Limited recourse borrowing arrangements <b>J</b> \$ <input type="text" value="0"/> .00</p> <p>Non-residential real property <b>K</b> \$ <input type="text" value="0"/> .00</p> <p>Residential real property <b>L</b> \$ <input type="text" value="0"/> .00</p> <p>Collectables and personal use assets <b>M</b> \$ <input type="text" value="0"/> .00</p> <p>Other assets <b>O</b> \$ <input type="text" value="10027"/> .00</p>
--	---

15c Other investments

Crypto-Currency **N** \$  .00

15d Overseas direct investments

Overseas shares **P** \$  .00

Overseas non-residential real property **Q** \$  .00

Overseas residential real property **R** \$  .00

Overseas managed investments **S** \$  .00

Other overseas assets **T** \$  .00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$  .00  
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$  .00

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	<b>V1</b> \$	<input type="text" value=""/>	<b>-00</b>	
Permissible temporary borrowings	<b>V2</b> \$	<input type="text" value=""/>	<b>-00</b>	
Other borrowings	<b>V3</b> \$	<input type="text" value=""/>	<b>-00</b>	
	Borrowings	<b>V</b> \$	<input type="text" value="0"/>	<b>00</b>

Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$	<input type="text" value="768344"/>	<b>00</b>
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>	<b>00</b>
Other liabilities	<b>Y</b> \$	<input type="text" value="0"/>	<b>00</b>
<b>TOTAL LIABILITIES</b>	<b>Z</b> \$	<input type="text" value="768344"/>	<b>00</b>

**Section I: Taxation of financial arrangements**

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

Total TOFA gains	<b>H</b> \$	<input type="text" value=""/>	<b>00</b>
Total TOFA losses	<b>I</b> \$	<input type="text" value=""/>	<b>00</b>

**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)

79031018049

## Taxpayer's name

Davies 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> \$ <input style="width: 100%;" type="text"/> -00	<b>K</b> \$ <input style="width: 100%;" type="text"/> -00
Other shares	<b>B</b> \$ <input style="width: 100%;" type="text"/> -00	<b>L</b> \$ <input style="width: 100%;" type="text"/> -00
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input style="width: 100%;" type="text"/> -00	<b>M</b> \$ <input style="width: 100%;" type="text"/> -00
Other units	<b>D</b> \$ <input style="width: 100%;" type="text"/> -00	<b>N</b> \$ <input style="width: 100%;" type="text"/> -00
Real estate situated in Australia	<b>E</b> \$ <input style="width: 100%;" type="text"/> -00	<b>O</b> \$ <input style="width: 100%;" type="text"/> -00
Other real estate	<b>F</b> \$ <input style="width: 100%;" type="text"/> -00	<b>P</b> \$ <input style="width: 100%;" type="text"/> -00
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input style="width: 100%;" type="text"/> -00	
Collectables	<b>H</b> \$ <input style="width: 100%;" type="text"/> -00	<b>Q</b> \$ <input style="width: 100%;" type="text"/> -00
Other CGT assets and any other CGT events	<b>I</b> \$ <input style="width: 100%;" type="text"/> -00	<b>R</b> \$ <input style="width: 100%;" type="text"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <input style="width: 100%;" type="text"/> -00	
<b>Total current year capital gains</b>	<b>J</b> \$ <input style="width: 100%;" type="text"/> -00	

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

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

**2 Capital losses**Total current year capital losses **A** \$  -00Total current year capital losses applied **B** \$  -00Total prior year net capital losses applied **C** \$  -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$  -00Total capital losses applied **E** \$  -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$  -00Other net capital losses carried forward to later income years **B** \$  -00Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A** \$  -00**5 CGT concessions for small business**Small business active asset reduction **A** \$  -00Small business retirement exemption **B** \$  -00Small business rollover **C** \$  -00Total small business concessions applied **D** \$  -00**6 Net capital gain**Net capital gain **A** \$  -001J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.

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

**7 Earnout arrangements**

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

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

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

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

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

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

**! Request for amendment**

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

Income year earnout right created **F**

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

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

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

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

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

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

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

## 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

Davies Superannuation Fund

## Australian business number

79031018049

## 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>B</b>	<input type="text"/> -00
2017–18	<b>C</b>	<input type="text"/> -00
2016–17	<b>D</b>	<input type="text"/> -00
2015–16	<b>E</b>	<input type="text"/> -00
2014–15	<b>F</b>	<input type="text"/> -00
2013–14 and earlier income years	<b>G</b>	<input type="text"/> -00
<b>Total</b>	<b>U</b>	<input type="text"/> 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	<b>H</b>	<input type="text"/> -00
2017–18	<b>I</b>	<input type="text"/> -00
2016–17	<b>J</b>	<input type="text"/> -00
2015–16	<b>K</b>	<input type="text"/> -00
2014–15	<b>L</b>	<input type="text"/> -00
2013–14 and earlier income years	<b>M</b>	<input type="text"/> -00
<b>Total</b>	<b>V</b>	<input type="text"/> 0-00

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

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

**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		Yes	No
2018–19	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2013–14 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses	<b>G</b>	<input type="text"/>	-00
Net capital losses	<b>H</b>	<input type="text"/>	-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 losses

Tax losses	<b>I</b>	<input type="text"/>	-00
Net capital losses	<b>J</b>	<input type="text"/>	-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**

Davies 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**

The Davies Superannuation Fund

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**

DAV13S2