

Castle View Superannuation Fund

ABN 23 649 154 611

Trustees: Castle View Estate Wines Pty Ltd

Financial Statement

For the year ended 30 June 2018

Castle View Superannuation Fund

Reports

Table of Contents

Report Name

Statement of Financial Position

Operating Statement (Profit and Loss) Report

Notes to the Financial Statements

Trustee Declaration Report

Compilation Report - SMSF

Investment Summary Report

Member Statement

Annual Return - SMSF

Annual Return CGT Schedule - SMSF

Annual Return Losses Schedule - SMSF

Electronic Lodgment Declaration

Castle View Superannuation Fund
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Shares in Listed Companies	6A	1,154,363	1,015,069
Stapled Securities	6B	29,551	18,434
Units In Listed Unit Trusts	6C	-	9,555
Other Assets			
Cash At Bank		16,292	92,692
Receivables		432	27
Current Tax Assets		23,146	25,840
Total Assets		1,223,783	1,161,616
Liabilities			
Total Liabilities		-	-
Net Assets Available to Pay Benefits		1,223,783	1,161,616
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Kenneth Castle		-	362,227
Mrs Muriel Castle		1,223,783	799,389
Total Liability for Accrued Benefits		1,223,783	1,161,616

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

Castle View Superannuation Fund
Operating Statement
For the period 1 July 2017 to 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Gains			
Increase in Market Value	8A	66,311	72,233
Investment Income			
Distributions	7A	1,476	4,053
Dividends	7B	80,671	84,925
Foreign Income	7C	102	-
Interest	7D	589	991
Other Income		82	234
		149,232	162,437
Expenses			
Member Payments			
Pensions Paid		58,100	72,000
Other Expenses			
Accountancy Fee		2,365	2,310
Auditor Fee		660	660
General Expense		220	457
Regulatory Fees		48	47
SMSF Supervisory Levy		259	259
Investment Losses			
Realised Capital Losses	8B	25,382	(6,873)
		87,034	68,859
Benefits Accrued as a Result of Operations before Income Tax		62,198	93,577
Income Tax			
Income Tax Expense		31	8
		31	8
Benefits Accrued as a Result of Operations		62,168	93,569

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

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

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.

Castle View Superannuation Fund

Notes to the Financial Statements

As at 30 June 2018

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 17 July 2018 by the directors of the trustee company.

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

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:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,161,616	1,068,046
Benefits Accrued during the period	120,268	165,569
Benefits Paid during the period	(58,100)	(72,000)
Liability for Accrued Benefits at end of period	1,223,783	1,161,616

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.

	Current	Previous
Vested Benefits at beginning of period	1,161,616	1,068,046
Benefits Accrued during the period	120,268	165,569
Benefits Paid during the period	(58,100)	(72,000)
Vested Benefits at end of period	1,223,783	1,161,616

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.

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

Note 6A – Shares in Listed Companies

	Current	Previous
At market value:		
Alacer Gold Corp. - Chess Depositary Interests 1:1	26,000	0
ANZ Banking Group Limited	0	1,436
Aristocrat Leisure Limited	0	9,701
ASX Limited	6,439	5,361
Atlas Arteria - Ordinary Stapled Securities	38,747	0
Australian Finance Group Ltd	29,786	0
BHP Billiton Limited	137,336	64,020
Boral Limited.	9,142	0
Carsales.Com Limited.	0	11,520
Cedar Woods Properties Limited	0	10,420
Commonwealth Bank of Australia	134,810	196,260
CSL Limited	52,007	13,803
Fortescue Metals Group Ltd	0	22,968
Harvey Norman Holdings Limited	0	11,460
IOOF Holdings Limited	9,260	20,188
Macquarie Atlas Roads Group - Ordinary Stapled Securities	0	19,074
Macquarie Group Limited	70,110	32,480
Magellan Financial Group Limited	20,504	12,978
Nanosonics Limited	25,280	0
National Australia Bank Limited	140,887	127,829
Pendal Group Limited	9,910	0
Pm Capital Global Opportunities Fund Limited	34,580	0
Ramsay Health Care Limited	28,609	27,968
RCR Tomlinson Limited	8,046	0
REA Group Ltd	0	4,316
Resolute Mining Limited	2,550	21,420
Rio Tinto Limited	139,345	99,334
Technology One Limited	17,000	0
Telstra Corporation Limited	0	56,330
Tpg Telecom Limited	0	8,390
Vocus Communications Limited	0	8,806
Webjet Limited	12,105	0
Wesfarmers Limited	12,340	16,048
Westpac Banking Corporation	189,571	212,960
	1,154,363	1,015,069

Note 6B – Stapled Securities

	Current	Previous
At market value:		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	10,935	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	18,616	18,434
	29,551	18,434

Note 6C – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	0	9,555
	0	9,555

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

Note 7A – Distributions

	Current	Previous
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	405	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	897	204
Betashares Australian Dividend Harvester Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	0	3,777
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	27	33
Switzer Dividend Growth Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0	39
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid	148	0
	1,476	4,053

Note 7B – Dividends

	Current	Previous
ANZ Banking Group Limited	57	3,314
ASX Limited	296	861
Australian Finance Group Ltd	6,173	0
Avjennings Limited	0	1,043
BHP Billiton Limited	6,164	570
Blackmores Limited	0	158
Boral Limited.	212	0
Bt Investment Management Limited	288	0
Carsales.Com Limited.	307	0
Cedar Woods Properties Limited	514	814
Commonwealth Bank of Australia	13,929	24,163
CSL Limited	363	172
Domino's Pizza Enterprises Limited	0	133
Fortescue Metals Group Ltd	500	0
IOOF Holdings Limited	795	1,530
IPH Limited	0	526
Ive Group Limited	0	360
Macquarie Atlas Roads Group - Ordinary Stapled Securities	899	340
Macquarie Group Limited	2,123	1,864
Magellan Financial Group Limited	613	247
National Australia Bank Limited	13,379	18,060
Pm Capital Global Opportunities Fund Limited	669	0
Ramsay Health Care Limited	878	679
RCR Tomlinson Limited	68	0
REA Group Ltd	47	507
Resolute Mining Limited	720	0
Rio Tinto Limited	8,738	0
Servcorp Limited	268	0
Tassal Group Limited	0	321
Technology One Limited	553	0
Telstra Corporation Limited	2,569	2,369
Tpg Telecom Limited	42	154
Vocus Communications Limited	0	374
Webjet Limited	103	0
Wesfarmers Limited	0	3,563
Westpac Banking Corporation	19,404	22,802
	80,671	84,925

Note 7C – Foreign Income

	Current	Previous
Ishares Asia 50 ETF - Chess Depositary Interests 1:1 Ishasia	67	0
Ishares MSCI Japan ETF - Chess Depositary Interests 1:1 Ishmscijp	35	0
	102	0

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

Note 7D – Interest

	Current	Previous
Commonwealth Direct Investment Account #16834119	589	991
	589	991

Note 8A – Increase in Market Value

	Current	Previous
Shares in Listed Companies		
Alacer Gold Corp. - Chess Depositary Interests 1:1	5,286	0
ANZ Banking Group Limited	(274)	230
Aristocrat Leisure Limited	295	(295)
ASX Limited	1,078	(1,247)
Atlas Arteria - Ordinary Stapled Securities	5,684	0
Australian Finance Group Ltd	(2,242)	0
BHP Billiton Limited	32,967	(4,544)
Boral Limited.	(1,327)	0
Carsales.Com Limited.	(600)	600
Cedar Woods Properties Limited	(590)	590
Commonwealth Bank of Australia	(17,183)	35,197
CSL Limited	12,398	2,585
Domino's Pizza Enterprises Limited	0	(322)
Fortescue Metals Group Ltd	(2,128)	2,128
Harvey Norman Holdings Limited	(332)	332
IOOF Holdings Limited	(1,547)	5,650
Macquarie Atlas Roads Group - Ordinary Stapled Securities	(4,012)	4,012
Macquarie Group Limited	17,413	7,193
Magellan Financial Group Limited	(4,373)	3,058
Nanosonics Limited	3,981	0
National Australia Bank Limited	(12,499)	16,821
Pendal Group Limited	(700)	0
Pm Capital Global Opportunities Fund Limited	3,177	0
Ramsay Health Care Limited	(9,412)	699
RCR Tomlinson Limited	(2,428)	0
REA Group Ltd	(213)	213
Resolute Mining Limited	(31)	345
Retail Food Group Limited	0	547
Rio Tinto Limited	33,525	4,941
Tassal Group Limited	0	(270)
Technology One Limited	(3,190)	0
Telstra Corporation Limited	6,811	(7,711)
Tpg Telecom Limited	2,297	(2,297)
Vocus Communications Limited	8,044	(8,083)
Webjet Limited	1,239	0
Wesfarmers Limited	2,545	(1,583)
Westpac Banking Corporation	(7,979)	10,655
Stapled Securities		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	(210)	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	182	3,518
Units In Listed Unit Trusts		
Betashares Australian Dividend Harvester Fund (Managed Fund) -	0	(70)
Exchange Traded Fund Units Fully Paid		
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	660	(660)
	66,311	72,233

Castle View Superannuation Fund
Notes to the Financial Statements
As at 30 June 2018

Note 8B – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
ANZ Banking Group Limited	(312)	0
Aristocrat Leisure Limited	1,286	0
ASX Limited	17	(2,760)
Auckland International Airport Limited - Ordinary Fully Paid Foreign Exempt Nzx	(566)	0
Avjennings Limited	0	1,145
Bellamy's Australia Limited	0	6,415
Blackmores Limited	0	(136)
Carsales.Com Limited.	(2,670)	0
Cedar Woods Properties Limited	(2,261)	0
Commonwealth Bank of Australia	3,318	(5,237)
Domino's Pizza Enterprises Limited	0	259
Fortescue Metals Group Ltd	(2,097)	0
Genworth Mortgage Insurance Australia Limited	(1,024)	0
Harvey Norman Holdings Limited	(2,042)	0
IOOF Holdings Limited	(693)	516
IPH Limited	0	3,727
Ive Group Limited	0	1,205
Macquarie Atlas Roads Group - Ordinary Stapled Securities	(2,370)	0
Magellan Financial Group Limited	(2,207)	0
Mayne Pharma Group Limited	0	3,400
National Australia Bank Limited	0	(5,347)
Nextdc Limited	0	(2,158)
REA Group Ltd	(691)	(4,339)
Resolute Mining Limited	3,503	0
Retail Food Group Limited	0	132
Servcorp Limited	2,078	0
Super Retail Group Limited	1,123	0
Tassal Group Limited	0	(810)
Telstra Corporation Limited	15,410	375
Tpg Telecom Limited	3,024	0
Vocus Communications Limited	10,781	(4,990)
Wesfarmers Limited	913	(3,429)
Westpac Banking Corporation	(399)	(3,598)
Stapled Securities		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	260	0
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0	611
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	(320)	0
Units In Listed Unit Trusts		
Betashares Australian Dividend Harvester Fund (Managed Fund) - Exchange Traded Fund Units Fully Paid	0	7,896
Betashares Nasdaq 100 ETF - Exchange Traded Fund Units Fully Paid	552	0
Ishares Asia 50 ETF - Chess Depositary Interests 1:1 Ishasia	(1)	0
Ishares MSCI Japan ETF - Chess Depositary Interests 1:1 Ishmscijp	149	0
Switzer Dividend Growth Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	0	250
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid	622	0
	25,382	(6,873)

Castle View Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Castle View 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 2018 present fairly the financial position of the Fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the 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 2018.

Signed in accordance with a resolution of the directors of Castle View Estate Wines Pty Ltd by:

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

Muriel Castle

Director: Castle View Estate Wines Pty Ltd

Compilation Report to the Trustees and Members of Castle View Superannuation Fund

ABN 23 649 154 611
For the period 01 July 2017 to 30 June 2018

On the basis of the information provided by the Trustees of Castle View Superannuation Fund, we have compiled the accompanying special purpose financial statements of Castle View Superannuation Fund for the period ended 30 June 2018, 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 Castle View 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 Castle View 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 conclusion¹ 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: 17 July 2018

.....
Name of Signatory: Mr Paul Siderovski

Address: 50 Hunter Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Castle View Superannuation Fund

Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Commonwealth Direct Investment Account #16834119				16,292	16,292			1%
				16,292	16,292			1%
<u>Listed Securities Market</u>								
Australian Finance Group Ltd (ASX:AFG)	21,200	1.5107	1.4050	32,028	29,786	(2,242)	(7)%	2%
Atlas Arteria - Ordinary Stapled Securities (ASX:ALX)	6,026	5.4868	6.4300	33,064	38,747	5,684	17%	3%
Aveo Group - Ordinary/Units Fully Paid Stapled Securities (ASX:AOG)	4,500	2.4767	2.4300	11,145	10,935	(210)	(2)%	1%
Alacer Gold Corp. - Chess Depositary Interests 1:1 (ASX:AQG)	10,000	2.0714	2.6000	20,714	26,000	5,286	26%	2%
ASX Limited (ASX:ASX)	100	35.5998	64.3900	3,560	6,439	2,879	81%	1%
BHP Billiton Limited (ASX:BHP)	4,050	26.8919	33.9100	108,912	137,336	28,423	26%	11%
Boral Limited. (ASX:BLD)	1,400	7.4778	6.5300	10,469	9,142	(1,327)	(13)%	1%
Commonwealth Bank of Australia (ASX:CBA)	1,850	87.3293	72.8700	161,559	134,810	(26,750)	(17)%	11%
CSL Limited (ASX:CSL)	270	136.4299	192.6200	36,836	52,007	15,171	41%	4%
IOOF Holdings Limited (ASX:IFL)	1,030	9.0615	8.9900	9,333	9,260	(74)	(1)%	1%
Magellan Financial Group Limited (ASX:MFG)	880	24.7943	23.3000	21,819	20,504	(1,315)	(6)%	2%
Macquarie Group Limited (ASX:MQG)	567	85.3192	123.6500	48,376	70,110	21,734	45%	6%
National Australia Bank Limited (ASX:NAB)	5,140	26.2203	27.4100	134,772	140,887	6,115	5%	12%
Nanosonics Limited (ASX:NAN)	8,000	2.6624	3.1600	21,299	25,280	3,981	19%	2%
Pendal Group Limited (ASX:PDL)	1,000	10.6099	9.9100	10,610	9,910	(700)	(7)%	1%
Pm Capital Global Opportunities Fund Limited (ASX:PGF)	26,000	1.2078	1.3300	31,403	34,580	3,177	10%	3%
RCR Tomlinson Limited (ASX:RCR)	2,700	3.8793	2.9800	10,474	8,046	(2,428)	(23)%	1%
Ramsay Health Care Limited (ASX:RHC)	530	63.2510	53.9800	33,523	28,609	(4,914)	(15)%	2%
Rio Tinto Limited (ASX:RIO)	1,670	60.4067	83.4400	100,879	139,345	38,466	38%	12%
Resolute Mining Limited (ASX:RSG)	2,000	1.1182	1.2750	2,236	2,550	314	14%	-%
Sydney Airport - Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	2,600	5.9434	7.1600	15,453	18,616	3,163	20%	2%
Technology One Limited (ASX:TNE)	4,000	5.0475	4.2500	20,190	17,000	(3,190)	(16)%	1%
Westpac Banking Corporation (ASX:WBC)	6,470	33.4204	29.3000	216,230	189,571	(26,659)	(12)%	16%

Castle View Superannuation Fund

Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
Webjet Limited (ASX:WEB)	900	12.0733	13.4500	10,866	12,105	1,239	11%	1%
Wesfarmers Limited (ASX:WES)	250	43.5898	49.3600	10,897	12,340	1,443	13%	1%
				1,116,649	1,183,914	67,266	6%	99%
				1,132,940	1,200,206	67,266	6%	100%

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.

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 2 / 54 Salamander Way Salamander Bay, NSW 2317
Member Number: CASTLK0	Date of Birth: 18 April 1943
Mr Kenneth George Castle	Date Joined Fund: 1 July 2007
	Eligible Service Date: 1 July 2007
	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
Withdrawal Benefit as at 1 Jul 2017	Tax Free -
Account Based Pension 0% tax free 362,227	Taxable - Taxed -
Accumulation -	Taxable - Untaxed -
Total as at 1 Jul 2017 362,227	
Withdrawal Benefit as at 30 Jun 2018	Your Preservation Components
Account Based Pension 0% tax free -	Preserved -
Accumulation -	Restricted Non Preserved -
Total as at 30 Jun 2018 -	Unrestricted Non Preserved -
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Binding Beneficiary Nomination*
	Muriel Castle - spouse - 100%
	* Nomination in effect from 31 August 2016

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	2 / 54 Salamander Way Salamander Bay, NSW 2317
Member	Number: CASTLK0	Date of Birth:	18 April 1943
Mr Kenneth George Castle		Date Joined Fund:	1 July 2007
Accumulation Account		Eligible Service Date:	1 July 2007
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	-	Tax Free	0.0000 % -
<u>Increases to your account:</u>		Taxable - Taxed	-
Transfers In	362,124	Taxable - Untaxed	-
<u>Total Increases</u>	362,124	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Transfers Out	362,124	Restricted Non Preserved	-
<u>Total Decreases</u>	362,124	Unrestricted Non Preserved	-
Withdrawal Benefit as at 30 Jun 2018	-	Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Muriel Castle - spouse - 100%	
		* Nomination in effect from 31 August 2016	

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	2 / 54 Salamander Way Salamander Bay, NSW 2317
Member	Number: CASTLK0	Date of Birth:	18 April 1943
Mr Kenneth George Castle		Date Joined Fund:	1 July 2007
Pension Account		Eligible Service Date:	1 July 2007
Account Based Pension 0% tax free		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	362,227	Tax Free	0.0000 % -
<u>Increases to your account:</u>		Taxable - Taxed	-
Share Of Net Fund Income	13,687	Taxable - Untaxed	-
<u>Total Increases</u>	13,687	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Pension Payments	13,780	Restricted Non Preserved	-
Tax on Net Fund Income	10	Unrestricted Non Preserved	-
Transfers Out	362,124	Your Insurance Benefits	
<u>Total Decreases</u>	375,913	No insurance details have been recorded	
Withdrawal Benefit as at 30 Jun 2018	-	Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Muriel Castle - spouse - 100%	
		* Nomination in effect from 31 August 2016	

Trustee

The Trustee of the Fund is as follows:

Castle View Estate Wines Pty Ltd

The directors of the Trustee company are:

Muriel Castle

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

.....
Muriel Castle

Director - Castle View Estate Wines Pty Ltd

Statement Date: 30 June 2018

For Enquiries:

phone **0249265299**

mail **Castle View Superannuation Fund, 2 / 54 Salamander Way, Salamander Bay NSW 2317**

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 2 / 54 Salamander Way Salamander Bay, NSW 2317
Member Number: CASTLM0	Date of Birth: 25 October 1948
Mrs Muriel Anne Castle	Date Joined Fund: 1 July 2007
	Eligible Service Date: 1 July 2007
	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
Withdrawal Benefit as at 1 Jul 2017	Tax Free 560,513
Account Based Pension - Taxable -	Taxable - Taxed 663,270
Account Based Pension 0% tax free 267,240	Taxable - Untaxed -
Account Based Pension 100% tax free 532,149	Your Preservation Components
Total as at 1 Jul 2017 799,389	Preserved -
	Restricted Non Preserved -
Withdrawal Benefit as at 30 Jun 2018	Unrestricted Non Preserved 1,223,783
Account Based Pension - Taxable 381,761	Your Insurance Benefits
Account Based Pension 0% tax free 281,509	No insurance details have been recorded
Account Based Pension 100% tax free 560,513	Your Beneficiaries
Total as at 30 Jun 2018 1,223,783	Binding Beneficiary Nomination*
	Kenneth Castle - spouse - 100%
	* Nomination in effect from 31 August 2016

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	2 / 54 Salamander Way Salamander Bay, NSW 2317
Member	Number: CASTLM0	Date of Birth:	25 October 1948
Mrs Muriel Anne Castle		Date Joined Fund:	1 July 2007
Pension Account		Eligible Service Date:	1 July 2007
Account Based Pension - Taxable		Tax File Number Held:	Yes
		Account Start Date:	5 April 2018
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	-	Tax Free	0.0000 % -
<u>Increases to your account:</u>		Taxable - Taxed	381,761
Share Of Net Fund Income	23,987	Taxable - Untaxed	-
Transfers In	362,124	Your Preservation Components	
<u>Total Increases</u>	386,111	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Pension Payments	4,350	Unrestricted Non Preserved	381,761
<u>Total Decreases</u>	4,350	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2018	381,761	No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Kenneth Castle - spouse - 100%	
		* Nomination in effect from 31 August 2016	

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	2 / 54 Salamander Way Salamander Bay, NSW 2317
Member	Number: CASTLM0	Date of Birth:	25 October 1948
Mrs Muriel Anne Castle		Date Joined Fund:	1 July 2007
Pension Account		Eligible Service Date:	1 July 2007
Account Based Pension 0% tax free		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	267,240	Tax Free	0.0000 % -
<u>Increases to your account:</u>		Taxable - Taxed	281,509
Share Of Net Fund Income	27,637	Taxable - Untaxed	-
<u>Total Increases</u>	27,637	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Pension Payments	13,360	Restricted Non Preserved	-
Tax on Net Fund Income	7	Unrestricted Non Preserved	281,509
<u>Total Decreases</u>	13,367	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2018	281,509	No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Kenneth Castle - spouse - 100%	
		* Nomination in effect from 31 August 2016	

Castle View Superannuation Fund
(ABN: 23 649 154 611)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	2 / 54 Salamander Way Salamander Bay, NSW 2317
Member	Number: CASTLM0	Date of Birth:	25 October 1948
Mrs Muriel Anne Castle		Date Joined Fund:	1 July 2007
Pension Account		Eligible Service Date:	1 July 2007
Account Based Pension 100% tax free		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	532,149	Tax Free	100.0000 % 560,513
<u>Increases to your account:</u>		Taxable - Taxed	-
Share Of Net Fund Income	54,987	Taxable - Untaxed	-
<u>Total Increases</u>	54,987	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Pension Payments	26,610	Restricted Non Preserved	-
Tax on Net Fund Income	14	Unrestricted Non Preserved	560,513
<u>Total Decreases</u>	26,624	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2018	560,513	No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Kenneth Castle - spouse - 100%	
		* Nomination in effect from 31 August 2016	

Trustee

The Trustee of the Fund is as follows:

Castle View Estate Wines Pty Ltd

The directors of the Trustee company are:

Muriel Castle

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

.....
Muriel Castle

Director - Castle View Estate Wines Pty Ltd

Statement Date: 30 June 2018

For Enquiries:

phone **0249265299**

mail **Castle View Superannuation Fund, 2 / 54 Salamander Way, Salamander Bay NSW 2317**

Self-managed superannuation fund annual return

2018

Who should complete this annual return?

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

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

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)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

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

A No Yes

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

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Day

Month

Year

Date audit was completed **A**Was Part B of the audit report qualified? **B** No YesIf the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Financial institution details for super payments and tax refundsYou must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits)

Fund account number

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

B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits)

Account number

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

C Electronic service address alias

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

Fund's tax file number (TFN)

8 Status of SMSF	Australian superannuation fund	A No	Yes	Fund benefit structure	B	Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?	C No	Yes			

9 Was the fund wound up during the income year?

No	Yes	<input type="checkbox"/> If yes, provide the date on which the fund was wound up	Day Month Year	<input type="checkbox"/> 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 CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

Have you applied an exemption or rollover?

M No Yes

Code

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

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

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

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

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

Loss

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

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

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

Code

#This is a mandatory label.

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

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

Loss

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

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES		
Interest expenses within Australia	A1 \$	-00	A2 \$	-00
Interest expenses overseas	B1 \$	-00	B2 \$	-00
Capital works expenditure	D1 \$	-00	D2 \$	-00
Decline in value of depreciating assets	E1 \$	-00	E2 \$	-00
Insurance premiums – members	F1 \$	-00	F2 \$	-00
Death benefit increase	G1 \$	-00		
SMSF auditor fee	H1 \$	-00	H2 \$	-00
Investment expenses	I1 \$	-00	I2 \$	-00
Management and administration expenses	J1 \$	-00	J2 \$	-00
Forestry managed investment scheme expense	U1 \$	-00	U2 \$	-00
Other amounts	L1 \$	-00	L2 \$	-00
Tax losses deducted	M1 \$	-00		
TOTAL DEDUCTIONS N \$ -00 (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ -00 (Total A2 to L2)		
#TAXABLE INCOME OR LOSS Loss O \$ -00 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$ -00 (N plus Y)		

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income **A \$** **-00**

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

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

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

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

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

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset

C1 \$

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$

(C1 plus C2)

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1 \$

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

D2 \$

Early stage investor tax offset

D3 \$

Early stage investor tax offset carried forward from previous year

D4 \$

Non-refundable carry forward tax offsets

D \$

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset	
H6 \$	
Credit for foreign resident capital gains withholding amounts	
H8 \$	
Eligible credits	
H \$	
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	(unused amount from label E – an amount must be included even if it is zero)
--	-------------	--

PAYG instalments raised
K \$
Supervisory levy
L \$
Supervisory levy adjustment for wound up funds
M \$
Supervisory levy adjustment for new funds
N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	(T5 plus G less H less I less K plus L less M plus N)
---	-------------	---

#This is a mandatory label.

Section E: Losses

14 Losses

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

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

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day

Month

Year

Date of birth

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A \$**ABN of principal employer **A1**Personal contributions **B \$**CGT small business retirement exemption **C \$**CGT small business 15-year exemption amount **D \$**Personal injury election **E \$**Spouse and child contributions **F \$**Other third party contributions **G \$**Assessable foreign superannuation fund amount **I \$**Non-assessable foreign superannuation fund amount **J \$**Transfer from reserve: assessable amount **K \$**Transfer from reserve: non-assessable amount **L \$**

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

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

Allocated earnings or losses **0 \$**

Loss

S1 \$

Accumulation phase account balance

S2 \$

Retirement phase account balance
– Non CDBIS

S3 \$

Retirement phase account balance
– CDBIS

Inward
rollovers and
transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Income stream payment **R2 \$**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE \$ \$

(**S1** *plus* **S2** *plus* **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Sensitive (when completed)

Fund's tax file number (TFN)

MEMBER 4

Title:
Family name

First given name Other given names

Member's TFN
See the Privacy note in the Declaration.

Day Month Year
Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

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

TOTAL CONTRIBUTIONS N \$

Other transactions

Accumulation phase account balance
S1 \$
Retirement phase account balance – Non CDBIS
S2 \$
Retirement phase account balance – CDBIS
S3 \$

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

Loss

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value X1 \$
Retirement phase value X2 \$

Section G: **Supplementary member information****MEMBER 5**

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

If deceased, date of death

Day

Month

Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

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

Loss

Inward rollovers and transfers **P** \$Outward rollovers and transfers **Q** \$Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

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** \$

Fund's tax file number (TFN)

MEMBER 6

Title:

Family name

Account status

Code

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

If deceased, date of death

Day

Month

Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$Outward rollovers and transfers **Q** \$Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

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** \$

Sensitive (when completed)

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	Cash and term deposits	E	\$	-00
	Debt securities	F	\$	-00
	Loans	G	\$	-00
	Listed shares	H	\$	-00
	Unlisted shares	I	\$	-00
	Limited recourse borrowing arrangements	J	\$	-00
	Non-residential real property	K	\$	-00
	Residential real property	L	\$	-00
	Collectables and personal use assets	M	\$	-00
	Other assets	O	\$	-00
	Australian residential real property	J1	\$	-00
	Australian non-residential real property	J2	\$	-00
	Overseas real property	J3	\$	-00
	Australian shares	J4	\$	-00
	Overseas shares	J5	\$	-00
	Other	J6	\$	-00

15c 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 \$ (Sum of labels A to T)	-00
--	-----

15d In-house assets

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

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	A	No	Yes
---	----------	----	-----

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B	No	Yes
--	----------	----	-----

Fund's tax file number (TFN)

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements				
V1 \$	-00			
Permissible temporary borrowings				
V2 \$	-00			
Other borrowings				
V3 \$	-00	Borrowings	V \$	-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				
		W \$		-00
	Reserve accounts	X \$		-00
	Other liabilities	Y \$		-00
TOTAL LIABILITIES Z \$				-00

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

Total TOFA gains	H \$	-00
Total TOFA losses	I \$	-00

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

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2017–18 income year, write **2018**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2018*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

Section K: **Declarations**

Fund's tax file number (TFN)



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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

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

Tax agent's signature

Date Day / Month / Year

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**

Sensitive (when completed)

Capital gains tax (CGT) schedule 2018

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 2018* available on our website at 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)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange A \$	-00	K \$	-00
Other shares B \$	-00	L \$	-00
Units in unit trusts listed on an Australian securities exchange C \$	-00	M \$	-00
Other units D \$	-00	N \$	-00
Real estate situated in Australia E \$	-00	O \$	-00
Other real estate F \$	-00	P \$	-00
Amount of capital gains from a trust (including a managed fund) G \$	-00		
Collectables H \$	-00	Q \$	-00
Other CGT assets and any other CGT events I \$	-00	R \$	-00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds S \$	-00	Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses .	
Total current year capital gains J \$	-00		

Fund's tax file number (TFN)

2 Capital lossesTotal 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 X 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 / ^{LOSS}

! 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 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

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

2018**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return.

Superannuation funds should complete and attach this schedule to their 2018 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 2018*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2018–19 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2017–18	B	•00
2016–17	C	•00
2015–16	D	•00
2014–15	E	•00
2013–14	F	•00
2012–13 and earlier income years	G	•00
Total	U	•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		
2017–18	H	•00
2016–17	I	•00
2015–16	J	•00
2014–15	K	•00
2013–14	L	•00
2012–13 and earlier income years	M	•00
Total	V	•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 2017–18 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 2017–18 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 loss2017–18 **A** Yes No2016–17 **B** Yes No2015–16 **C** Yes No2014–15 **D** Yes No2013–14 **E** Yes No2012–13 and earlier
income years **F** Yes No**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

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

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Fund's tax file number (TFN)

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years	P	-00
Complying superannuation net capital losses carried forward to later income years	Q	-00

Part E – Controlled foreign company losses

Current year CFC losses	M	-00
CFC losses deducted	N	-00
CFC losses carried forward	O	-00

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	-00
ADD Uplift of tax losses of designated infrastructure project entities	B	-00
SUBTRACT Net forgiven amount of debt	C	-00
ADD Tax loss incurred (if any) during current year	D	-00
ADD Tax loss amount from conversion of excess franking offsets	E	-00
SUBTRACT Net exempt income	F	-00
SUBTRACT Tax losses forgone	G	-00
SUBTRACT Tax losses deducted	H	-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	-00
Total tax losses carried forward to later income years	J	-00

Transfer 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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Year of return

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 **Account name**

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

Agent's phone

Agent's reference

Client's reference