

Spencer Superannuation Fund

A.B.N. 64 986 231 057

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
REVENUE			
Investment Revenue			
Property - Commercial	2	26,454	22,909
		26,454	22,909
Contribution Revenue			
Member Non-Concessional Contributions		-	1,373
Employer Concessional Contributions		1,136	-
		1,136	1,373
Other Revenue			
Cash at Bank	3	19	10
Market Movement Non-Realised	4	50,000	-
		50,019	10
Total Revenue		77,609	24,292
EXPENSES			
General Expense			
Fund Administration Expenses	5	4,111	3,079
Property / Real Estate Expenses - Commercial 1	6	12,192	12,657
Fund Lodgement Expenses	7	342	836
Insurance		6,233	4,890
		22,878	21,462
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		54,731	2,830
Tax Expense			
Fund Tax Expenses	8	721	219
		721	219
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		54,010	2,611

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
INVESTMENTS			
Property - Commercial	9	400,000	350,000
		400,000	350,000
OTHER ASSETS			
Other Assets	10	2,390	(170,203)
Cash at Bank	11	19	322
Sundry Debtors - Fund Level	12	-	488
		2,409	(169,393)
TOTAL ASSETS		402,409	180,607
LIABILITIES			
Provisions for Tax - Fund	13	1,436	257
Loans	14	166,191	-
Financial Position Rounding		1	1
		167,628	258
TOTAL LIABILITIES		167,628	258
NET ASSETS AVAILABLE TO PAY BENEFITS		234,781	180,349
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	15	234,781	180,349
		234,781	180,349

This Statement is to be read in conjunction with the notes to the Financial Statements

Notes to the Financial Statements

For the year ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless otherwise stated and are based on historical costs, except for investments, which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is 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:

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Notes to the Financial Statements

For the year ended 30 June 2019

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are determined as the difference between the market value at year-end 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).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

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

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Notes to the Financial Statements

For the year ended 30 June 2019

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical 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. 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.

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 2: Property - Commercial		
39 Muller Road, HAMPSTEAD GARDENS	26,454	22,909
	26,454	22,909
Note 3: Cash at Bank		
National Bank of Australia	19	10
	19	10
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - Real Property	50,000	-
	50,000	-
Note 5: Fund Administration Expenses		
Accountancy Fees	3,275	1,825
Audit Fees	836	1,254
	4,111	3,079
Note 6: Property / Real Estate Expenses - Commercial 1		
Property - Commercial 1 - Interest	12,192	11,947
Property - Commercial 1 - Rates	-	493
Property - Commercial 1 - Water Charges	-	217
	12,192	12,657
Note 7: Fund Lodgement Expenses		
ASIC Annual Return Fee	263	577
ASIC Late Lodgement Fee	79	-
ATO Annual Return Fee - Supervisory levy	-	259
	342	836
Note 8: Fund Tax Expenses		
Income Tax Expense	721	219
	721	219
Note 9: Property - Commercial		
39 Muller Road, HAMPSTEAD GARDENS	400,000	350,000
	400,000	350,000
Note 10: Other Assets		
Borrowing Costs	1,395	1,395
Formation Expenses	995	995
Limited Recourse Borrowing	-	(172,593)
	2,390	(170,203)

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 11: Cash at Bank		
National Bank of Australia	19	322
	19	322
Note 12: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	-	488
	-	488
Note 13: Provisions for Tax - Fund		
Provision for GST (Fund)	1,620	1,042
Provision for Income Tax (Fund)	(184)	(785)
	1,436	257
Note 14: Loans		
Loans - Other	166,191	-
	166,191	-
Note 15A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	180,349	177,736
Add: Increase (Decrease) in Members' Benefits	54,011	2,614
Add: Members Transfers	421	-
Liability for Members' Benefits End	234,781	180,349
Note 15B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	234,781	180,349
Total Vested Benefits	234,781	180,349

Spencer Superannuation Fund

Compilation Report

For the year ended 30 June 2019

We have compiled the accompanying special purpose financial statements of Spencer Superannuation Fund, which comprise the statement of financial position as at 30 June 2019, the operating statement for the year then ended, 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 the Trustees

The Trustees of Spencer 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm: TTO Chartered Accountants
Address: 234 Sturt Street
ADELAIDE SA 5000
AUSTRALIA

Signature: _____

Date: _____

Spencer Superannuation Fund

Trustee Declaration

For the year ended 30 June 2019

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

In the opinion of the trustees:

- i. The financial statements and notes to the financial statements for the 30 June 2019 present fairly, in all material respects, the financial position of the superannuation 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;
- ii. The financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- iii. The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Signed in accordance with a resolution of the trustees by:

Leslie Veronica Spencer

Michael Robert Spencer

Date: __/__/____

Investment Summary

As at 30 June 2019

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
National Bank of Australia	-	-	-	-	18.63	18.63	-	-	-
					18.63	18.63			-
Property									
39 Muller Road, HAMPSTEAD GARDENS	39MULL941	-	-	-	368,348.05	400,000.00	31,651.95	8.59	100.00
					368,348.05	400,000.00	31,651.95	8.59	100.00
Total Investments					368,366.68	400,018.63	31,651.95	8.59	100.00

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.

Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Actual Cost \$, expressed as a percentage.

Member Account Balances

For the year ended 30 June 2019

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Spencer, Leslie (52)									
Accumulation									
Accum (00001)	76,559.02	-	1,135.54	-	170.33	-	-	25,614.24	103,138.47
	76,559.02	-	1,135.54	-	170.33	-	-	25,614.24	103,138.47
Spencer, Michael (53)									
Accumulation									
Accum (00002)	103,790.33	421.35	-	-	-	6,233.35	-	33,664.22	131,642.55
	103,790.33	421.35	-	-	-	6,233.35	-	33,664.22	131,642.55
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	180,349.35	421.35	1,135.54	-	170.33	6,233.35	-	59,278.46	234,781.02

CALCULATED FUND EARNING RATE:

33.2501 %

APPLIED FUND EARNING RATE:

33.2501 %

Member Statement

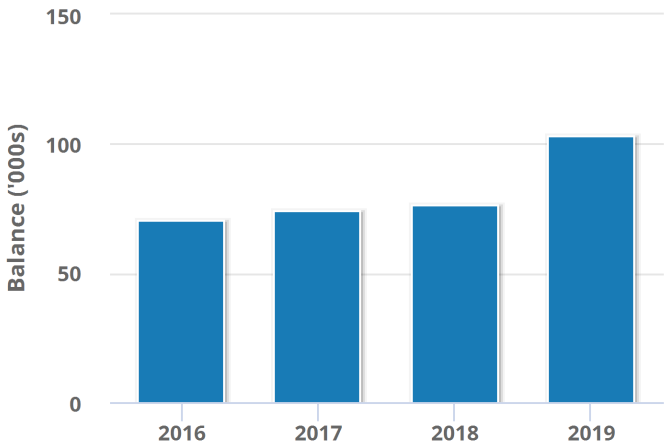
For the year ended 30 June 2019

Member details

Ms Leslie Veronica Spencer
11 Bronzewing Place
TEA TREE GULLY SA 5091

Valid TFN Supplied: Yes
Date of Birth: 07/03/1967
Date Joined Fund: 18/08/2014
Date Employed:
Eligible Service Date: 27/06/1988

Your recent balance history



YOUR OPENING BALANCE

\$76,559.02

\$26,579.45

Balance Increase

YOUR CLOSING BALANCE

\$103,138.47

Your Net Fund Return

33.2501%

Your account at a glance

Opening Balance as at 01/07/2018 **\$76,559.02**

What has been added to your account

Employer Concessional Contributions **\$1,135.54**

What has been deducted from your account

Contribution Tax **\$170.33**

New Earnings **\$25,614.24**

Closing Balance at 30/06/2019 **\$103,138.47**

Member Statement

For the year ended 30 June 2019

Consolidated - Ms Leslie Veronica Spencer

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,138.47

YOUR TAX COMPONENTS

Tax Free Component	\$45,912.70
Taxable Component	\$57,225.77

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$103,138.47
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	33.25 %
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Member Statement

For the year ended 30 June 2019

Accumulation Account - Ms Leslie Veronica Spencer

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$76,559.02
What has been added to your account	
Employer Concessional Contributions	\$1,135.54
What has been deducted from your account	
Contribution Tax	\$170.33
New Earnings	\$25,614.24
Closing Balance at 30/06/2019	\$103,138.47

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$103,138.47

YOUR TAX COMPONENTS

Tax Free Component	\$45,912.70
Taxable Component	\$57,225.77

Member Statement

For the year ended 30 June 2019

YOUR BENEFICIARY(s) - Ms Leslie Veronica Spencer

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Leslie Veronica Spencer

11 Bronzewing Place
TEA TREE GULLY SA 5091

ADMINISTRATOR CONTACT DETAILS

Leslie Veronica Spencer

11 Bronzewing Place
TEA TREE GULLY SA 5091

Member Statement

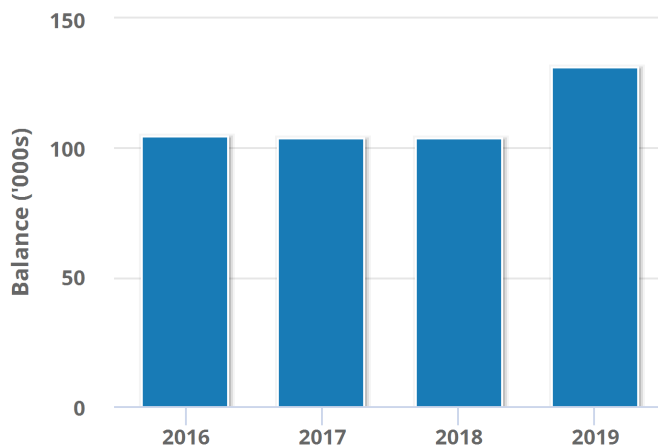
For the year ended 30 June 2019

Member details

Mr Michael Robert Spencer
11 Bronzewing Place
TEA TREE GULLY SA 5091

Valid TFN Supplied: Yes
Date of Birth: 25/01/1966
Date Joined Fund: 18/08/2014
Date Employed:
Eligible Service Date: 01/06/1997

Your recent balance history



YOUR OPENING BALANCE

\$103,790.33

\$27,852.22

Balance Increase

YOUR CLOSING BALANCE

\$131,642.55

Your Net Fund Return

33.2501%

Your account at a glance

Opening Balance as at 01/07/2018

\$103,790.33

What has been added to your account

Member Rollovers Received

\$421.35

What has been deducted from your account

Insurance Premiums

\$6,233.35

New Earnings

\$33,664.22

Closing Balance at 30/06/2019

\$131,642.55

Member Statement

For the year ended 30 June 2019

Consolidated - Mr Michael Robert Spencer

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$131,642.55

YOUR TAX COMPONENTS

Tax Free Component	\$46,354.85
Taxable Component	\$85,287.70

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$131,642.55
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	33.25 %
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Member Statement

For the year ended 30 June 2019

Accumulation Account - Mr Michael Robert Spencer

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$103,790.33
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What has been added to your account

Member Rollovers Received	\$421.35
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What has been deducted from your account

Insurance Premiums	\$6,233.35
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New Earnings	\$33,664.22
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Closing Balance at 30/06/2019	\$131,642.55
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$131,642.55
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YOUR TAX COMPONENTS

Tax Free Component	\$46,354.85
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Taxable Component	\$85,287.70
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Member Statement

For the year ended 30 June 2019

YOUR BENEFICIARY(s) - Mr Michael Robert Spencer

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Leslie Veronica Spencer

11 Bronzewing Place
TEA TREE GULLY SA 5091

ADMINISTRATOR CONTACT DETAILS

Leslie Veronica Spencer

11 Bronzewing Place
TEA TREE GULLY SA 5091

Minutes of Meeting of the Trustees of Spencer Superannuation Fund

Held at:	11 Bronzewing Place TEA TREE GULLY SA 5091
Held on:	17/12/2019
Present:	Leslie Veronica Spencer Michael Robert Spencer
Minutes:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
Financial Statements:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
Trustee Declaration:	It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.
Income Tax Return:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2019, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by TTO Chartered Accountants.
Investment Strategy:	The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of

the investments, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

Allocation of Income:

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment
Acquisitions/Disposals:**

It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2019.

**Auditors and Tax
Agents:**

It was resolved that Tony Boys will continue acting as auditor and TTO Chartered Accountants will continue as tax agent of the fund for the year ending 30th June 2020.

Trustee's Status:

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:



Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 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 or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place **X** in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN) **On File**

! 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)

Spencer Superannuation Fund

3 Australian business number (ABN) (if applicable) **64986231057**

4 Current postal address

11 Bronzewing Place

Suburb/town

TEA TREE GULLY

State/territory

SA

Postcode

5091

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 ☐



6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

PO BOX 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A** / /

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 Fund account number

Fund account name

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.

SuperMate

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** \$ 0.00

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.

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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** \$

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

Gross interest **C** \$

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

Gross foreign income	D1 \$ <input type="text" value="0"/>	Net foreign income	D \$ <input type="text" value="0"/>	Loss <input type="checkbox"/>
----------------------	---	--------------------	--	-------------------------------

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

☐

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

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

R \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

U \$

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 \$

Loss

☐

Exempt current pension income **Y** \$

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

V \$

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 \$	0	A2 \$	0
Interest expenses overseas	B1 \$	0	B2 \$	0
Capital works expenditure	D1 \$	0	D2 \$	0
Decline in value of depreciating assets	E1 \$	0	E2 \$	0
Insurance premiums – members	F1 \$	6,234	F2 \$	0
Death benefit increase	G1 \$	0		
SMSF auditor fee	H1 \$	836	H2 \$	0
Investment expenses	I1 \$	12,192	I2 \$	0
Management and administration expenses	J1 \$	3,275	J2 \$	0
Forestry managed investment scheme expense	U1 \$	0	U2 \$	0
Other amounts	L1 \$	262	L2 \$	199
Tax losses deducted	M1 \$	0		
			Code	Code
			O	O
TOTAL DEDUCTIONS			TOTAL NON-DEDUCTIBLE EXPENSES	
N \$	22,799		Y \$	199
(Total A1 to M1)			(Total A2 to L2)	
#TAXABLE INCOME OR LOSS		Loss	TOTAL SMSF EXPENSES	
O \$	4,809		Z \$	22,998
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)			(N plus Y)	

#This is a mandatory label.

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Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income **A** \$ ~~0~~
(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 \$



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Credit for interest on early payments –
amount of interest**H1 \$** **0.00**Credit for tax withheld – foreign resident
withholding (excluding capital gains)**H2 \$** **0.00**Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3 \$** **0.00**Credit for TFN amounts withheld from
payments from closely held trusts**H5 \$** **0.00**

Credit for interest on no-TFN tax offset

H6 \$ **0.00**Credit for foreign resident capital gains
withholding amounts**H8 \$** **0.00**

Eligible credits

H \$ **0.00**

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

#Tax offset refunds
(Remainder of refundable tax offsets)**I \$** **0.00**(unused amount from label **E** –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ **0.00**

Supervisory levy

L \$ **259.00**

Supervisory levy adjustment for wound up funds

M \$ **0.00**

Supervisory levy adjustment for new funds

N \$ **0.00****AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,
while a negative amount is refundable to you.**S \$** **980.35**

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses**14 Losses**

! If total loss is greater than \$100,000,
complete and attach a *Losses*
schedule 2019.

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



Section F: Member information

MEMBER 1

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other

Family name

Spencer

First given name

Leslie

Other given names

Veronica

Member's TFN

See the Privacy note in the Declaration. **On File**

Date of birth Day / Month / Year
7 / **3** / **1967**

Contributions

OPENING ACCOUNT BALANCE \$ **76,559.02**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **1,135.54**

ABN of principal employer

A1

Personal contributions

B \$ **0.00**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date

H1 Day / Month / Year

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

Contributions from non-complying funds
and previously non-complying funds

T \$ **0.00**

Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)

M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **1,135.54**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings
or losses

O \$ **25,443.91**

Inward
rollovers and
transfers

P \$ **0.00**

Outward
rollovers and
transfers

Q \$ **0.00**

Lump Sum
payments

R1 \$ **0.00**

Income
stream
payments

R2 \$ **0.00**

Loss

☐

Code

☐

Code

☐

Accumulation phase account balance

S1 \$ **103,138.47**

Retirement phase account balance
– Non CDBIS

S2 \$ **0.00**

Retirement phase account balance
– CDBIS

S3 \$ **0.00**

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **103,138.47**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse
borrowing arrangement amount **Y** \$ **0.00**



MEMBER 2

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Spencer

First given name

Michael

Other given names

Robert

Member's TFN

See the Privacy note in the Declaration. **On File**

Date of birth Day **25** / Month **1** / Year **1966**

Contributions

OPENING ACCOUNT BALANCE \$ **103,790.33**

Refer to instructions for completing these labels.

Employer contributions

A \$ **0.00**

ABN of principal employer

A1

Personal contributions

B \$ **0.00**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date

H1 Day / Month / Year

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

Contributions from non-complying funds and previously non-complying funds

T \$ **0.00**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ **0.00**

TOTAL CONTRIBUTIONS **N** \$ **0.00**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$ **27,430.87**

Inward rollovers and transfers

P \$ **421.35**

Outward rollovers and transfers

Q \$ **0.00**

Lump Sum payments

R1 \$ **0.00**

Income stream payments

R2 \$ **0.00**

Accumulation phase account balance

S1 \$ **131,642.55**

Retirement phase account balance – Non CDBIS

S2 \$ **0.00**

Retirement phase account balance – CDBIS

S3 \$ **0.00**

0 TRIS Count

CLOSING ACCOUNT BALANCE **S** \$ **131,642.55**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**



Loss

☐

Code

☐

Code

☐



MEMBER 3

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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 \$ 0.00

Refer to instructions for completing these labels.

Employer contributions

A \$ 0.00

ABN of principal employer

A1

Personal contributions

B \$ 0.00

CGT small business retirement exemption

C \$ 0.00

CGT small business 15-year exemption amount

D \$ 0.00

Personal injury election

E \$ 0.00

Spouse and child contributions

F \$ 0.00

Other third party contributions

G \$ 0.00

Proceeds from primary residence disposal

H \$ 0.00

Receipt date / /

Assessable foreign superannuation fund amount

I \$ 0.00

Non-assessable foreign superannuation fund amount

J \$ 0.00

Transfer from reserve: assessable amount

K \$ 0.00

Transfer from reserve: non-assessable amount

L \$ 0.00

Contributions from non-complying funds and previously non-complying funds

T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 0.00

Loss

☐

Inward rollovers and transfers

P \$ 0.00

Outward rollovers and transfers

Q \$ 0.00

Lump Sum payments

R1 \$ 0.00

Income stream payments

R2 \$ 0.00

Code

☐

Code

☐

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance – Non CDBIS

S2 \$ 0.00

Retirement phase account balance – CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0.00

(S1 plus S2 plus S3)

Accumulation phase value X1 \$ 0.00

Retirement phase value X2 \$ 0.00

Outstanding limited recourse borrowing arrangement amount Y \$ 0.00



MEMBER 4

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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 \$ 0.00

Refer to instructions for completing these labels.

Employer contributions
A \$ 0.00

ABN of principal employer
A1

Personal contributions
B \$ 0.00

CGT small business retirement exemption
C \$ 0.00

CGT small business 15-year exemption amount
D \$ 0.00

Personal injury election
E \$ 0.00

Spouse and child contributions
F \$ 0.00

Other third party contributions
G \$ 0.00

Proceeds from primary residence disposal
H \$ 0.00

Receipt date / /

Assessable foreign superannuation fund amount
I \$ 0.00

Non-assessable foreign superannuation fund amount
J \$ 0.00

Transfer from reserve: assessable amount
K \$ 0.00

Transfer from reserve: non-assessable amount
L \$ 0.00

Contributions from non-complying funds and previously non-complying funds
T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00
(Sum of labels A to M)

Other transactions

Accumulation phase account balance
S1 \$ 0.00
Retirement phase account balance – Non CDBIS
S2 \$ 0.00
Retirement phase account balance – CDBIS
S3 \$ 0.00

Allocated earnings or losses O \$ 0.00
Inward rollovers and transfers P \$ 0.00
Outward rollovers and transfers Q \$ 0.00
Lump Sum payments R1 \$ 0.00
Income stream payments R2 \$ 0.00

Loss

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0.00
(S1 plus S2 plus S3)

Accumulation phase value X1 \$ 0.00

Retirement phase value X2 \$ 0.00

Outstanding limited recourse borrowing arrangement amount Y \$ 0.00

Section G: **Supplementary member information**

MEMBER 5

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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 \$ **0.00**

❗ Refer to instructions for completing these labels.

Employer contributions
A \$ **0.00**

ABN of principal employer
A1

Personal contributions
B \$ **0.00**

CGT small business retirement exemption
C \$ **0.00**

CGT small business 15-year exemption amount
D \$ **0.00**

Personal injury election
E \$ **0.00**

Spouse and child contributions
F \$ **0.00**

Other third party contributions
G \$ **0.00**

Proceeds from primary residence disposal
H \$ **0.00**

Receipt date Day / Month / Year
H1

Assessable foreign superannuation fund amount
I \$ **0.00**

Non-assessable foreign superannuation fund amount
J \$ **0.00**

Transfer from reserve: assessable amount
K \$ **0.00**

Transfer from reserve: non-assessable amount
L \$ **0.00**

Contributions from non-complying funds and previously non-complying funds
T \$ **0.00**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **0.00**
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$ **0.00**

Retirement phase account balance – Non CDBIS
S2 \$ **0.00**

Retirement phase account balance – CDBIS
S3 \$ **0.00**

0 TRIS Count

Allocated earnings or losses
O \$ **0.00**

Inward rollovers and transfers
P \$ **0.00**

Outward rollovers and transfers
Q \$ **0.00**

Lump Sum payments
R1 \$ **0.00**

Income stream payments
R2 \$ **0.00**

Loss ☐

Code ☐

Code ☐

CLOSING ACCOUNT BALANCE S \$ **0.00**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

MEMBER 6Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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

ContributionsOPENING ACCOUNT BALANCE \$ 0.00 Refer to instructions for completing these labels.

Employer contributions

A \$ 0.00

ABN of principal employer

A1

Personal contributions

B \$ 0.00

CGT small business retirement exemption

C \$ 0.00

CGT small business 15-year exemption amount

D \$ 0.00

Personal injury election

E \$ 0.00

Spouse and child contributions

F \$ 0.00

Other third party contributions

G \$ 0.00

Proceeds from primary residence disposal

H \$ 0.00

Receipt date

Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$ 0.00

Non-assessable foreign superannuation fund amount

J \$ 0.00

Transfer from reserve: assessable amount

K \$ 0.00

Transfer from reserve: non-assessable amount

L \$ 0.00Contributions from non-complying funds
and previously non-complying funds**T** \$ 0.00Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ 0.00**TOTAL CONTRIBUTIONS N** \$ 0.00(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ 0.00Inward
rollovers and
transfers**P** \$ 0.00Outward
rollovers and
transfers**Q** \$ 0.00Lump Sum
payments**R1** \$ 0.00Income
stream
payments**R2** \$ 0.00

Loss

Code

Code

Accumulation phase account balance

S1 \$ 0.00Retirement phase account balance
– Non CDBIS**S2** \$ 0.00Retirement phase account balance
– CDBIS**S3** \$ 0.00 0 TRIS Count**CLOSING ACCOUNT BALANCE S** \$ 0.00(**S1** plus **S2** plus **S3**)Accumulation phase value **X1** \$ 0.00Retirement phase value **X2** \$ 0.00Outstanding limited recourse
borrowing arrangement amount **Y** \$ 0.00



MEMBER 7

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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
 / /

Account status Code

Contributions

OPENING ACCOUNT BALANCE \$ 0.00

Refer to instructions for completing these labels.

Employer contributions

A \$ 0.00

ABN of principal employer

A1

Personal contributions

B \$ 0.00

CGT small business retirement exemption

C \$ 0.00

CGT small business 15-year exemption amount

D \$ 0.00

Personal injury election

E \$ 0.00

Spouse and child contributions

F \$ 0.00

Other third party contributions

G \$ 0.00

Proceeds from primary residence disposal

H \$ 0.00

Receipt date

H1 Day / Month / Year
 / /

Assessable foreign superannuation fund amount

I \$ 0.00

Non-assessable foreign superannuation fund amount

J \$ 0.00

Transfer from reserve: assessable amount

K \$ 0.00

Transfer from reserve: non-assessable amount

L \$ 0.00

Contributions from non-complying funds and previously non-complying funds

T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 0.00

Inward rollovers and transfers

P \$ 0.00

Outward rollovers and transfers

Q \$ 0.00

Lump Sum payments

R1 \$ 0.00

Income stream payments

R2 \$ 0.00

Loss

Code

Code

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance – Non CDBIS

S2 \$ 0.00

Retirement phase account balance – CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0.00

(S1 plus S2 plus S3)

Accumulation phase value X1 \$ 0.00

Retirement phase value X2 \$ 0.00

Outstanding limited recourse borrowing arrangement amount Y \$ 0.00



MEMBER 8

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

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

Account status ☐ Code

Contributions

OPENING ACCOUNT BALANCE \$ 0.00

 Refer to instructions for completing these labels.

Employer contributions

A \$ 0.00

ABN of principal employer

A1

Personal contributions

B \$ 0.00

CGT small business retirement exemption

C \$ 0.00

CGT small business 15-year exemption amount

D \$ 0.00

Personal injury election

E \$ 0.00

Spouse and child contributions

F \$ 0.00

Other third party contributions

G \$ 0.00

Proceeds from primary residence disposal

H \$ 0.00

Receipt date Day / Month / Year

Assessable foreign superannuation fund amount

I \$ 0.00

Non-assessable foreign superannuation fund amount

J \$ 0.00

Transfer from reserve: assessable amount

K \$ 0.00

Transfer from reserve: non-assessable amount

L \$ 0.00

Contributions from non-complying funds and previously non-complying funds

T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 0.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 0.00

Inward rollovers and transfers

P \$ 0.00

Outward rollovers and transfers

Q \$ 0.00

Lump Sum payments

R1 \$ 0.00

Income stream payments

R2 \$ 0.00

Loss

☐

Code

Code

Accumulation phase account balance

S1 \$ 0.00

Retirement phase account balance – Non CDBIS

S2 \$ 0.00

Retirement phase account balance – CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0.00

(S1 plus S2 plus S3)

Accumulation phase value X1 \$ 0.00

Retirement phase value X2 \$ 0.00

Outstanding limited recourse borrowing arrangement amount Y \$ 0.00

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Cash and term deposits **E** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

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

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$
(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 ☐

\$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No ☐

Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No ☐

Yes ☐

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	
V1 \$	<input type="text" value="166,191"/>
Permissible temporary borrowings	
V2 \$	<input type="text" value="0"/>
Other borrowings	
V3 \$	<input type="text" value="0"/>
Borrowings	
V \$	<input type="text" value="166,191"/>

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	
W \$	<input type="text" value="234,781"/>
Reserve accounts	
X \$	<input type="text" value="0"/>
Other liabilities	
Y \$	<input type="text" value="1,620"/>
TOTAL LIABILITIES	
Z \$	<input type="text" value="402,592"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H \$	<input type="text" value="0"/>
Total TOFA losses	I \$	<input type="text" value="0"/>

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other

Family name

Spencer

First given name

Leslie

Other given names

Veronica

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return 0 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

Date Day / Month / Year

Tax agent's contact details

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Tonellato

First given name

David

Other given names

Tax agent's practice

TTO Chartered Accountants

Tax agent's phone number

0882119426

Reference number

1008997

Tax agent number

25809482

Trial Balance

As at 30 June 2019

Account Number	Account Description	Units	2019		2018	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	Spencer, Leslie Veronica			76,559.02		73,990.85
125 00002	Spencer, Michael Robert			103,790.33		103,745.59
210	Property - Commercial					
210 0064	39 Muller Road, HAMPSTEAD GARDENS	400,000.00			350,000.00	
216	Other Assets					
216 0005	Limited Recourse Borrowing		-		(172,593.31)	
216 0006	Formation Expenses		995.00		995.00	
216 0007	Borrowing Costs		1,394.56		1,394.56	
290	Cash at Bank					
290 0001	National Bank of Australia		18.63		321.84	
300	Sundry Debtors - Fund Level					
300 0001	Sundry Debtors Number 1		-		487.88	
450	Provisions for Tax - Fund					
450 0008	Provision for GST (Fund)			1,619.77		1,041.92
450 0009	Provision for Income Tax (Fund)			(183.95)		(785.30)
495	Loans					
495 0001	Loans - Other			166,191.35		-
610	Property - Commercial					
610 0064	39 Muller Road, HAMPSTEAD GARDENS			26,454.45		22,909.32
690	Cash at Bank					
690 0001	National Bank of Australia			19.38		10.22
700	Member Non-Concessional Contributions					
700 00002	Spencer, Michael Robert			-		1,372.56
702	Employer Concessional Contributions					
702 00001	Spencer, Leslie Veronica			1,135.54		-
705	Member Rollovers Received					
705 00002	Spencer, Michael Robert			421.35		-
780	Market Movement Non-Realised					
780 0013	Market Movement Non-Realised - Real Property			50,000.00		-
801	Fund Administration Expenses					
801 0001	Accountancy Fees		3,274.80		1,824.50	
801 0005	Audit Fees		836.00		1,254.00	
803	Property / Real Estate Expenses - Commercial 1					
803 0010	Property - Commercial 1 - Interest	12,191.55			11,946.54	
803 0016	Property - Commercial 1 - Rates		-		492.50	
803 0023	Property - Commercial 1 - Water Charges		-		216.83	

Trial Balance

As at 30 June 2019

Account Number	Account Description	Units	2019		2018	
			Debit \$	Credit \$	Debit \$	Credit \$
825	Fund Lodgement Expenses					
825 0003	ASIC Annual Return Fee		263.00		577.00	
825 0004	ASIC Late Lodgement Fee		79.00		-	
825 0005	ATO Annual Return Fee - Supervisory levy		-		259.00	
828	Insurance					
828 00002	Spencer, Michael Robert		6,233.35		4,890.12	
860	Fund Tax Expenses					
860 0004	Income Tax Expense		721.35		218.70	
			426,007.24	426,007.24	202,285.16	202,285.16

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
000	Master Clearing Account			-	-
125	Accumulation Member Balance			180,349.35	180,349.35
00001	Spencer, Leslie Veronica			76,559.02	76,559.02
00002	Spencer, Michael Robert			103,790.33	103,790.33
199	Current Period Surplus			-	54,010.32
210	Property - Commercial			350,000.00	400,000.00
210 0064	39 Muller Road, HAMPSTEAD GARDENS			350,000.00	400,000.00
	30/06/2019		50,000.00 Unrealised market movement		
216	Other Assets			(170,203.75)	2,389.56
216 0005	Limited Recourse Borrowing			(172,593.31)	-
	27/07/2018		1,184.65 Transfer to Loan		
	28/08/2018		1,212.34 Transfer to Loan		
	28/09/2018		1,212.34 Transfer to Loan		
	26/10/2018		1,212.34 Transfer to Loan		
	28/11/2018		1,212.34 Transfer to Loan		
	28/12/2018		1,212.34 Transfer to Loan		
	25/01/2019		1,212.34 Transfer to Loan		
	28/02/2019		1,212.34 transfer to loan		
	28/03/2019		1,230.62 transfer to loan		
	3/04/2019		4,000.00 acc 2774426		
	26/04/2019		1,230.62 Transfer to Loan		
	28/05/2019		1,230.62 Transfer to Loan		
	28/06/2019		1,230.62 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/06/2019		(12,191.55) Interest 2018/2019		
	30/06/2019		166,191.35 Purchase of Limited Recourse Borrowing		
216 0006	Formation Expenses			995.00	995.00
216 0007	Borrowing Costs			1,394.56	1,394.56
290	Cash at Bank			321.84	18.63
290 0001	National Bank of Australia			321.84	18.63
	9/07/2018		500.00 Rent		
	11/07/2018		500.00 Rent		
	12/07/2018		421.35 AON Master Trsut		
	16/07/2018		(437.47) AMP		
	16/07/2018		500.00 Rent		
	16/07/2018		(258.50) accounting fee		
	23/07/2018		500.00 Rent		
	26/07/2018		(258.50) accounting fee		
	27/07/2018		(1,184.65) Transfer to Loan		
	30/07/2018		500.00 Rent		
	31/07/2018		0.97 Interest		
	2/08/2018		(258.50) accounting fee		
	6/08/2018		500.00 Rent		
	9/08/2018		(258.50) accounting fee		
	13/08/2018		500.00 Rent		
	15/08/2018		(437.47) AMP		
	16/08/2018		(258.50) accounting fee		
	20/08/2018		(258.50) Accounting Fee `		
	20/08/2018		500.00 Rent		
	23/08/2018		(258.50) accounting fee		
	27/08/2018		500.00 Rent		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
28/08/2018			(1,212.34) Transfer to Loan		
31/08/2018			0.70 Interest		
3/09/2018			500.00 Rent		
10/09/2018			500.00 Rent		
17/09/2018			(437.47) AMP		
17/09/2018			500.00 Rent		
21/09/2018			(258.50) accounting fee		
24/09/2018			500.00 Rent		
28/09/2018			(1,212.34) Transfer to Loan		
28/09/2018			0.74 Interest		
8/10/2018			500.00 Rent		
8/10/2018			500.00 Rent		
15/10/2018			(496.97) AMP		
15/10/2018			600.00 Rent		
17/10/2018			(545.00) GST		
17/10/2018			(263.00) ASIC		
22/10/2018			600.00 rent		
24/10/2018			(79.00) ASIC		
26/10/2018			(1,212.34) Transfer to Loan		
29/10/2018			487.88 repay incorrecyt		
29/10/2018			600.00 Rent		
31/10/2018			0.73 Interest		
5/11/2018			600.00 rent		
12/11/2018			600.00 rent		
15/11/2018			(496.97) amp		
19/11/2018			600.00 rent		
26/11/2018			600.00 rent		
28/11/2018			(1,212.34) Transfer to Loan		
30/11/2018			1.46 Interest		
3/12/2018			600.00 rent		
17/12/2018			(561.00) AMP		
17/12/2018			600.00 rent		
27/12/2018			600.00 rent		
28/12/2018			(1,212.34) Transfer to Loan		
31/12/2018			1.83 Interest		
31/12/2018			600.00 rent		
8/01/2019			600.00 rent		
14/01/2019			600.00 rent		
16/01/2019			(561.00) amp		
22/01/2019			600.00 rent		
25/01/2019			(1,212.34) Transfer to Loan		
29/01/2019			1,135.54 Query		
29/01/2019			600.00 rent		
31/01/2019			2.40 interest		
4/02/2019			600.00 rent		
11/02/2019			600.00 rent		
15/02/2019			(561.00) amp		
18/02/2019			600.00 rent		
25/02/2019			600.00 rent		
28/02/2019			3.78 interest		
28/02/2019			(1,212.34) transfer to loan		
4/03/2019			600.00 rent		
11/03/2019			600.00 rent		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	15/03/2019		(561.00) amp		
	19/03/2019		600.00 rent		
	25/03/2019		600.00 rent		
	28/03/2019		(1,230.62) transfer to loan		
	29/03/2019		4.39 interest		
	1/04/2019		600.00 rent		
	3/04/2019		(4,000.00) acc 2774426		
	5/04/2019		(1,283.00) ATO Payment		
	8/04/2019		600.00 Rent		
	11/04/2019		(300.00) TTO		
	15/04/2019		(561.00) AMP		
	15/04/2019		600.00 Rent		
	18/04/2019		(300.00) TTO		
	23/04/2019		600.00 Rent		
	26/04/2019		(1,230.62) Transfer to Loan		
	26/04/2019		(300.00) TTO		
	29/04/2019		600.00 Rent		
	30/04/2019		1.37 Interest		
	2/05/2019		(200.00) TTO		
	3/05/2019		600.00 Rent		
	6/05/2019		600.00 Rent		
	9/05/2019		(200.00) TTO		
	15/05/2019		(561.00) AMP		
	16/05/2019		(200.00) TTO		
	20/05/2019		600.00 Rent		
	23/05/2019		(200.00) TTO		
	25/05/2019		600.00 Rent		
	28/05/2019		(1,230.62) Transfer to Loan		
	31/05/2019		0.46 INTEREST		
	3/06/2019		600.00 INTERNET TRANSFER super fund PW SPENCER M/T		
	6/06/2019		(200.00) INTERNET TRANSFER CLIENT 1008997 SPENCER		
	10/06/2019		600.00 INTERNET TRANSFER super fund PW SPENCER M/T		
	13/06/2019		(200.00) INTERNET TRANSFER CLIENT 1008997 SPENCER		
	17/06/2019		(561.00) FD1CP811197090 AMP SPENCER SUPERANN		
	17/06/2019		600.00 INTERNET TRANSFER super fund PW SPENCER M/T		
	24/06/2019		600.00 INTERNET TRANSFER super fund PW SPENCER M/T		
	26/06/2019		(120.00) INTERNET BPAY TAX OFFICE PAYMENTS		
	27/06/2019		(182.50) INTERNET TRANSFER CLIENT 1008997 SPENCER		
	28/06/2019		(1,230.62) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/06/2019		0.55 INTEREST		
300	Sundry Debtors - Fund Level			487.88	-
300 0001	Sundry Debtors Number 1			487.88	-
	29/10/2018		(487.88) repay incorrecyt		
450	Provisions for Tax - Fund			256.62	1,435.82
450 0008	Provision for GST (Fund)			1,041.92	1,619.77
	9/07/2018		45.45 Rent		
	11/07/2018		45.45 Rent		
	16/07/2018		45.45 Rent		
	16/07/2018		(17.63) accounting fee		
	23/07/2018		45.45 Rent		
	26/07/2018		(17.63) accounting fee		
	30/07/2018		45.45 Rent		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	2/08/2018		(17.63) accounting fee		
	6/08/2018		45.45 Rent		
	9/08/2018		(17.63) accounting fee		
	13/08/2018		45.45 Rent		
	16/08/2018		(17.63) accounting fee		
	20/08/2018		45.45 Rent		
	20/08/2018		(17.63) Accounting Fee`		
	23/08/2018		(17.63) accounting fee		
	27/08/2018		45.45 Rent		
	3/09/2018		45.45 Rent		
	10/09/2018		45.45 Rent		
	17/09/2018		45.45 Rent		
	21/09/2018		(17.63) accounting fee		
	24/09/2018		45.45 Rent		
	8/10/2018		45.45 Rent		
	8/10/2018		45.45 Rent		
	15/10/2018		54.55 Rent		
	17/10/2018		(545.00) GST		
	22/10/2018		54.55 rent		
	29/10/2018		54.55 Rent		
	5/11/2018		54.55 rent		
	12/11/2018		54.55 rent		
	19/11/2018		54.55 rent		
	26/11/2018		54.55 rent		
	3/12/2018		54.55 rent		
	17/12/2018		54.55 rent		
	27/12/2018		54.55 rent		
	31/12/2018		54.55 rent		
	8/01/2019		54.55 rent		
	14/01/2019		54.55 rent		
	22/01/2019		54.55 rent		
	29/01/2019		54.55 rent		
	4/02/2019		54.55 rent		
	11/02/2019		54.55 rent		
	18/02/2019		54.55 rent		
	25/02/2019		54.55 rent		
	4/03/2019		54.55 rent		
	11/03/2019		54.55 rent		
	19/03/2019		54.55 rent		
	25/03/2019		54.55 rent		
	1/04/2019		54.55 rent		
	5/04/2019		(1,283.00) ATO Payment		
	8/04/2019		54.55 Rent		
	11/04/2019		(10.23) TTO		
	15/04/2019		54.55 Rent		
	18/04/2019		(20.46) TTO		
	23/04/2019		54.55 Rent		
	29/04/2019		54.55 Rent		
	3/05/2019		54.55 Rent		
	6/05/2019		54.55 Rent		
	9/05/2019		(13.64) TTO		
	16/05/2019		(13.64) TTO		
	20/05/2019		54.55 Rent		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	23/05/2019		(0.96) TTO		
	25/05/2019		54.55 Rent		
	3/06/2019		54.55 INTERNET TRANSFER super fund PW SPENCER M/T		
	6/06/2019		(13.64) INTERNET TRANSFER CLIENT 1008997 SPENCER		
	10/06/2019		54.55 INTERNET TRANSFER super fund PW SPENCER M/T		
	13/06/2019		(13.64) INTERNET TRANSFER CLIENT 1008997 SPENCER		
	17/06/2019		54.55 INTERNET TRANSFER super fund PW SPENCER M/T		
	24/06/2019		54.55 INTERNET TRANSFER super fund PW SPENCER M/T		
	27/06/2019		(12.45) INTERNET TRANSFER CLIENT 1008997 SPENCER		
450 0009	Provision for Income Tax (Fund)			(785.30)	(183.95)
	26/06/2019		(120.00) INTERNET BPAY TAX OFFICE PAYMENTS		
	30/06/2019		721.35 Current year tax expense		
495	Loans			-	166,191.35
495 0001	Loans - Other			-	166,191.35
	30/06/2019		166,191.35 Increase Loans - Other		
610	Property - Commercial			-	26,454.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS			-	26,454.45
	9/07/2018		454.55 Rent		
	11/07/2018		454.55 Rent		
	16/07/2018		454.55 Rent		
	23/07/2018		454.55 Rent		
	30/07/2018		454.55 Rent		
	6/08/2018		454.55 Rent		
	13/08/2018		454.55 Rent		
	20/08/2018		454.55 Rent		
	27/08/2018		454.55 Rent		
	3/09/2018		454.55 Rent		
	10/09/2018		454.55 Rent		
	17/09/2018		454.55 Rent		
	24/09/2018		454.55 Rent		
	8/10/2018		454.55 Rent		
	8/10/2018		454.55 Rent		
	15/10/2018		545.45 Rent		
	22/10/2018		545.45 rent		
	29/10/2018		545.45 Rent		
	5/11/2018		545.45 rent		
	12/11/2018		545.45 rent		
	19/11/2018		545.45 rent		
	26/11/2018		545.45 rent		
	3/12/2018		545.45 rent		
	17/12/2018		545.45 rent		
	27/12/2018		545.45 rent		
	31/12/2018		545.45 rent		
	8/01/2019		545.45 rent		
	14/01/2019		545.45 rent		
	22/01/2019		545.45 rent		
	29/01/2019		545.45 rent		
	4/02/2019		545.45 rent		
	11/02/2019		545.45 rent		
	18/02/2019		545.45 rent		
	25/02/2019		545.45 rent		
	4/03/2019		545.45 rent		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	11/03/2019		545.45 rent		
	19/03/2019		545.45 rent		
	25/03/2019		545.45 rent		
	1/04/2019		545.45 rent		
	8/04/2019		545.45 Rent		
	15/04/2019		545.45 Rent		
	23/04/2019		545.45 Rent		
	29/04/2019		545.45 Rent		
	3/05/2019		545.45 Rent		
	6/05/2019		545.45 Rent		
	20/05/2019		545.45 Rent		
	25/05/2019		545.45 Rent		
	3/06/2019		545.45 INTERNET TRANSFER super fund PW SPENCER M/T		
	10/06/2019		545.45 INTERNET TRANSFER super fund PW SPENCER M/T		
	17/06/2019		545.45 INTERNET TRANSFER super fund PW SPENCER M/T		
	24/06/2019		545.45 INTERNET TRANSFER super fund PW SPENCER M/T		
690	Cash at Bank			-	19.38
690 0001	National Bank of Australia			-	19.38
	31/07/2018		0.97 Interest		
	31/08/2018		0.70 Interest		
	28/09/2018		0.74 Interest		
	31/10/2018		0.73 Interest		
	30/11/2018		1.46 Interest		
	31/12/2018		1.83 Interest		
	31/01/2019		2.40 interest		
	28/02/2019		3.78 interest		
	29/03/2019		4.39 interest		
	30/04/2019		1.37 Interest		
	31/05/2019		0.46 INTEREST		
	28/06/2019		0.55 INTEREST		
702	Employer Concessional Contributions			-	1,135.54
00001	Spencer, Leslie Veronica			-	1,135.54
	29/01/2019		1,135.54 Contribution Employer Concessional Contributions		
705	Member Rollovers Received			-	421.35
00002	Spencer, Michael Robert			-	421.35
	12/07/2018		421.35 Rollin		
780	Market Movement Non-Realised			-	50,000.00
780 0013	Market Movement Non-Realised - Real Property			-	50,000.00
	30/06/2019		50,000.00 Unrealised market movement - Property		
801	Fund Administration Expenses			-	4,110.80
801 0001	Accountancy Fees			-	3,274.80
	16/07/2018		240.87 accounting fee		
	26/07/2018		240.87 accounting fee		
	2/08/2018		240.87 accounting fee		
	9/08/2018		240.87 accounting fee		
	16/08/2018		240.87 accounting fee		
	20/08/2018		240.87 Accounting Fee`		
	23/08/2018		240.87 accounting fee		
	21/09/2018		240.87 accounting fee		
	11/04/2019		139.77 TTO		

General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	18/04/2019		279.54 TTO		
	9/05/2019		186.36 TTO		
	16/05/2019		186.36 TTO		
	23/05/2019		13.04 TTO		
	23/05/2019		0.00 TTO		
	23/05/2019		0.00 TTO		
	6/06/2019		186.36 INTERNET TRANSFER CLIENT 1008997 SPENCER		
	13/06/2019		186.36 INTERNET TRANSFER CLIENT 1008997 SPENCER		
	27/06/2019		170.05 INTERNET TRANSFER CLIENT 1008997 SPENCER		
801 0005	Audit Fees			-	836.00
	11/04/2019		150.00 TTO		
	26/04/2019		300.00 TTO		
	2/05/2019		200.00 TTO		
	23/05/2019		186.00 TTO		
803	Property / Real Estate Expenses - Commercial 1			-	12,191.55
803 0010	Property - Commercial 1 - Interest			-	12,191.55
	30/06/2019		12,191.55 Interest and Bank Fees for 2018/2019		
825	Fund Lodgement Expenses			-	342.00
825 0003	ASIC Annual Return Fee			-	263.00
	17/10/2018		263.00 ASIC		
825 0004	ASIC Late Lodgement Fee			-	79.00
	24/10/2018		79.00 ASIC		
828	Insurance			-	6,233.35
00002	Spencer, Michael Robert			-	6,233.35
	16/07/2018		437.47 AMP		
	15/08/2018		437.47 AMP		
	17/09/2018		437.47 AMP		
	15/10/2018		496.97 AMP		
	15/11/2018		496.97 amp		
	17/12/2018		561.00 AMP		
	16/01/2019		561.00 amp		
	15/02/2019		561.00 amp		
	15/03/2019		561.00 amp		
	15/04/2019		561.00 AMP		
	15/05/2019		561.00 AMP		
	17/06/2019		561.00 FD1CP811197090 AMP SPENCER SUPERANN		
860	Fund Tax Expenses			-	721.35
860 0004	Income Tax Expense			-	721.35
	30/06/2019		721.35 Current year tax expense		

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

Market Value Movements

From 01/07/2018 to 30/06/2019

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
Property									
2100064	39 Muller Road, HAMPSTEAD GARDENS	39MULL941	350,000.00	-	-	-	400,000.00	-	50,000.00
			350,000.00	-	-	-	400,000.00	-	50,000.00
	TOTALS		350,000.00	-	-	-	400,000.00	-	50,000.00

Tax Reconciliation

For the year ended 30 June 2019

INCOME

Gross Interest Income		19.00	
Gross Dividend Income			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-	-	
Gross Rental Income		26,454.00	
Gross Foreign Income		-	
Gross Trust Distributions		-	
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	1,135.00		
Member Contributions	-	1,135.00	
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	-	-	
Non-arm's length income		-	
Net Other Income		-	
Gross Income			27,608.00
Less Exempt Current Pension Income		-	
Total Income			27,608.00
LESS DEDUCTIONS			
Other Deduction		22,799.00	
Total Deductions			22,799.00
TAXABLE INCOME			4,809.00
Gross Income Tax Expense (15% of Standard Component)		721.35	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-	-	
Tax Assessed			721.35
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		-	-
TAX DUE OR REFUNDABLE			721.35
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			980.35

Accrued Capital Gains

For the year ended 30 June 2019

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
210 0064 39 Muller Road, HAMPSTEAD GARDENS (39MULL941)	28/01/2015	1.0000	400,000.00	368,348.05	-	Discount	368,348.05	31,651.95
		1.0000	400,000.00	368,348.05	-		368,348.05	31,651.95
Less Discounting								(10,550.65)
TOTALS			400,000.00	368,348.05	-		368,348.05	21,101.30
GRAND TOTAL								21,101.30

Tax Statement

As at 30 June 2019

	Distributions you received	Tax Offsets	Taxable Income
Gross Distribution Income			
Franked	-	-	-
Unfranked	-	-	-
Unfranked CFI	-	-	-
Interest	19.38		19.38
Other Income	-		-
Non-arm's length income	-		-
			19.38
Gross Rental Income	26,454.45		26,454.45
Net Capital Gains			
Discounted CG TARP	-	-	-
Discounted CG NTARP	-	-	-
CGT Concession Amount	-	-	-
CG - indexation TARP	-	-	-
CG - indexation NTARP	-	-	-
CG - other TARP	-	-	-
CG - other NTARP	-	-	-
			-
Gross Foreign Income			
Interest income	-	-	-
Modified passive income	-	-	-
Other assessable foreign income	-	-	-
			-
Non-assessable Amounts			
Non-taxable	-		
Tax Free Trust	-		
Tax deferred/Cost base adjustment	-		
Less other expenses	-		
Total Distributions	26,473.83		
Less:			
TFN amounts withheld	-		
TFN - Closely held trusts	-		
ABN amounts withheld	-		
Non-resident withholding - excluding CG	-		
Non-resident withholding - CG	-		
Other withholding tax	-		
Deductible expenses	22,798.70		
Net Distributions	3,675.13		
Net Capital Gains from Sales	-		
Total Capital Gain	-		

Detailed Tax Statement

As at 30 June 2019

Distributions

Tax Date	Amount Received	Australian Income					Capital Gains					Foreign		Non-Assessable			
		Interest	Unfranked (incl. CFI)	Franked	Franking Credits	Other Taxable	Discounted	Indexed	Other	Concession	CG Credits	Income	Tax Credits	Tax Free	Tax Def'd / Cost base	Tax Exempt adj.	With'g Tax
Property																	
39 Muller Road, HAMPSTEAD GARDENS (39MULL941)																	
09/07/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
11/07/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
16/07/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
23/07/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
30/07/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
06/08/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
13/08/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
20/08/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
27/08/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
03/09/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
10/09/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
17/09/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
24/09/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
08/10/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
08/10/2018	454.55	-	-	-	-	454.55	-	-	-	-	-	-	-	-	-	-	-
15/10/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
22/10/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
29/10/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
05/11/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
12/11/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
19/11/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
26/11/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
03/12/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
17/12/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
27/12/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
31/12/2018	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
08/01/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
14/01/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
22/01/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-

Detailed Tax Statement

As at 30 June 2019

Distributions

Tax Date	Amount Received	Australian Income					Capital Gains					Foreign		Non-Assessable			
		Interest	Unfranked (incl. CFI)	Franked	Franking Credits	Other Taxable	Discounted	Indexed	Other	Concession	CG Credits	Income	Tax Credits	Tax Free	Tax Def'd / Cost base	Tax Exempt	With'g Tax
29/01/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
04/02/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
11/02/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
18/02/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
25/02/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
04/03/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
11/03/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
19/03/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
25/03/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
01/04/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
08/04/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
15/04/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
23/04/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
29/04/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
03/05/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
06/05/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
20/05/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
25/05/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
03/06/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
10/06/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
17/06/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
24/06/2019	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-	-	-	-
	26,454.45	-	-	-	-	26,454.45	-	-	-	-	-	-	-	-	-	-	-
	26,454.45	-	-	-	-	26,454.45	-	-	-	-	-	-	-	-	-	-	-
TOTALS	26,454.45	-	-	-	-	26,454.45	-	-	-	-	-	-	-	-	-	-	-

Detailed Tax Statement

As at 30 June 2019

Interest

	Tax Date	Amount Received	Interest	Foreign Income	Foreign Tax Credits	TFN/ABN Withhold Tax	Non-Res Withhold Tax
Cash							
National Bank of Australia							
	31/07/2018	0.97	0.97	-	-	-	-
	31/08/2018	0.70	0.70	-	-	-	-
	28/09/2018	0.74	0.74	-	-	-	-
	31/10/2018	0.73	0.73	-	-	-	-
	30/11/2018	1.46	1.46	-	-	-	-
	31/12/2018	1.83	1.83	-	-	-	-
	31/01/2019	2.40	2.40	-	-	-	-
	28/02/2019	3.78	3.78	-	-	-	-
	29/03/2019	4.39	4.39	-	-	-	-
	30/04/2019	1.37	1.37	-	-	-	-
	31/05/2019	0.46	0.46	-	-	-	-
	28/06/2019	0.55	0.55	-	-	-	-
		19.38	19.38	-	-	-	-
		19.38	19.38	-	-	-	-
TOTALS		19.38	19.38	-	-	-	-

Detailed Tax Statement

As at 30 June 2019

Tax Deductible Expenses

Account	Amount Paid
Accountancy Fees	3,274.80
ASIC Annual Return Fee	263.00
Audit Fees	836.00
Insurance	6,233.35
Property - Commercial 1 - Interest	12,191.55
TOTALS	22,798.70

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2019

EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

Gross Interest Income		-
Gross Dividend Income		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		-
Net Capital Gains		-
Net Other Income		-
Exempt Current Pension Income		-

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2019

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	27,608.00
PLUS Non-assessable Contributions	-
PLUS Rollins	<u>421.35</u>
	28,029.35

Reduced Fund Income:

Fund Income	28,029.35
LESS Exempt Current Pension Income	<u>-</u>
	28,029.35

Apportionment Factor:

<u>Reduced Fund Income</u>	<u>28,029.35</u>
Fund Income	28,029.35
	<u>1.0000000000</u>

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	27,608.00
LESS Gross Taxable Contributions	1,135.00
LESS Exempt Current Pension Income	<u>-</u>
	26,473.00

Total Investment Income:

Gross Income	27,608.00
LESS Gross Taxable Contributions	<u>1,135.00</u>
	26,473.00

Apportionment Factor:

<u>Assessable Investment Income</u>	<u>26,473.00</u>
Total Investment Income	26,473.00
	<u>1.0000000000</u>

Notes to the Tax Reconciliation

Other Deductions

For the year ended 30 June 2019

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
801 0001		16/07/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
828	00002	16/07/2018	AMP	437.4700	100.00	437.47	No	-	SUPER	437.47
801 0001		26/07/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
801 0001		2/08/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
801 0001		9/08/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
828	00002	15/08/2018	AMP	437.4700	100.00	437.47	No	-	SUPER	437.47
801 0001		16/08/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
801 0001		20/08/2018	Accounting Fee`	240.8700	100.00	240.87	Yes	1.0000		240.87
801 0001		23/08/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
828	00002	17/09/2018	AMP	437.4700	100.00	437.47	No	-	SUPER	437.47
801 0001		21/09/2018	accounting fee	240.8700	100.00	240.87	Yes	1.0000		240.87
828	00002	15/10/2018	AMP	496.9700	100.00	496.97	No	-	SUPER	496.97
825 0003		17/10/2018	ASIC	263.0000	100.00	263.00	Yes	1.0000		263.00
825 0004		24/10/2018	ASIC	79.0000	0.00	-	No	-		-
828	00002	15/11/2018	amp	496.9700	100.00	496.97	No	-	SUPER	496.97
828	00002	17/12/2018	AMP	561.0000	100.00	561.00	No	-	SUPER	561.00
828	00002	16/01/2019	amp	561.0000	100.00	561.00	No	-	SUPER	561.00
828	00002	15/02/2019	amp	561.0000	100.00	561.00	No	-	SUPER	561.00
828	00002	15/03/2019	amp	561.0000	100.00	561.00	No	-	SUPER	561.00
801 0001		11/04/2019	TTO	139.7700	100.00	139.77	Yes	1.0000		139.77
801 0005		11/04/2019	TTO	150.0000	100.00	150.00	Yes	1.0000		150.00
828	00002	15/04/2019	AMP	561.0000	100.00	561.00	No	-	SUPER	561.00
801 0001		18/04/2019	TTO	279.5400	100.00	279.54	Yes	1.0000		279.54
801 0005		26/04/2019	TTO	300.0000	100.00	300.00	Yes	1.0000		300.00
801 0005		2/05/2019	TTO	200.0000	100.00	200.00	Yes	1.0000		200.00
801 0001		9/05/2019	TTO	186.3600	100.00	186.36	Yes	1.0000		186.36
828	00002	15/05/2019	AMP	561.0000	100.00	561.00	No	-	SUPER	561.00

Notes to the Tax Reconciliation

Other Deductions

For the year ended 30 June 2019

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
801 0001		16/05/2019	TTO	186.3600	100.00	186.36	Yes	1.0000		186.36
801 0001		23/05/2019	TTO	-	100.00	-	Yes	1.0000		-
801 0001		23/05/2019	TTO	-	100.00	-	Yes	1.0000		-
801 0001		23/05/2019	TTO	13.0400	100.00	13.04	Yes	1.0000		13.04
801 0005		23/05/2019	TTO	186.0000	100.00	186.00	Yes	1.0000		186.00
801 0001		6/06/2019	INTERNET TRANSFER CLIENT 1008997 SPENCE	186.3600	100.00	186.36	Yes	1.0000		186.36
801 0001		13/06/2019	INTERNET TRANSFER CLIENT 1008997 SPENCE	186.3600	100.00	186.36	Yes	1.0000		186.36
828	00002	17/06/2019	FD1CP811197090 AMP SPENCER SUPERANN	561.0000	100.00	561.00	No	-	SUPER	561.00
801 0001		27/06/2019	INTERNET TRANSFER CLIENT 1008997 SPENCE	170.0500	100.00	170.05	Yes	1.0000		170.05
803 0010		30/06/2019	Interest and Bank Fees for 2018/2019	12,191.5500	100.00	12,191.55	Yes	1.0000		12,191.55
TOTALS										22,798.70

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2019

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
610 0064	39 Muller Road, HAMPSTEAD GARDENS	09/07/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/07/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	16/07/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	23/07/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	30/07/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/08/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	13/08/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/08/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/08/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/09/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/09/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/09/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/09/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/10/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/10/2018	454.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	15/10/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	22/10/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/10/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	05/11/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	12/11/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/11/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	26/11/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/12/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/12/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/12/2018	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	31/12/2018	545.45	-	-	-	

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2019

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/01/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	14/01/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	22/01/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/01/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	04/02/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/02/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	18/02/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/02/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	04/03/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/03/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/03/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/03/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	01/04/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/04/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	15/04/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	23/04/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/04/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/05/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/05/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/05/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/05/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/06/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/06/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/06/2019	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/06/2019	545.45	-	-	-	
690 0001	National Bank of Australia	31/07/2018	0.97	-	-	-	
690 0001	National Bank of Australia	31/08/2018	0.70	-	-	-	
690 0001	National Bank of Australia	28/09/2018	0.74	-	-	-	

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2019

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
690 0001	National Bank of Australia	31/10/2018	0.73	-	-	-	
690 0001	National Bank of Australia	30/11/2018	1.46	-	-	-	
690 0001	National Bank of Australia	31/12/2018	1.83	-	-	-	
690 0001	National Bank of Australia	31/01/2019	2.40	-	-	-	
690 0001	National Bank of Australia	28/02/2019	3.78	-	-	-	
690 0001	National Bank of Australia	29/03/2019	4.39	-	-	-	
690 0001	National Bank of Australia	30/04/2019	1.37	-	-	-	
690 0001	National Bank of Australia	31/05/2019	0.46	-	-	-	
690 0001	National Bank of Australia	28/06/2019	0.55	-	-	-	
Total Assessable Revenue			26,473.83	-	-	-	
Non-assessable Revenue Accounts							
Total Non-assessable Revenue			-	-	-	-	
Total Revenue			26,473.83	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
610 0064	39 Muller Road, HAMPSTEAD GARDENS	09/07/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/07/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	16/07/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	23/07/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	30/07/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/08/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	13/08/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/08/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/08/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/09/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/09/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/09/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/09/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/10/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/10/2018	454.55	-	-	-	-	-	-	-	454.55
610 0064	39 Muller Road, HAMPSTEAD GARDENS	15/10/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	22/10/2018	545.45	-	-	-	-	-	-	-	545.45

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/10/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	05/11/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	12/11/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/11/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	26/11/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/12/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/12/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/12/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	31/12/2018	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/01/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	14/01/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	22/01/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/01/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	04/02/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/02/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	18/02/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/02/2019	545.45	-	-	-	-	-	-	-	545.45

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
610 0064	39 Muller Road, HAMPSTEAD GARDENS	04/03/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	11/03/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/03/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/03/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	01/04/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/04/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	15/04/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	23/04/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	29/04/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/05/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/05/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/05/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	25/05/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/06/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/06/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/06/2019	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/06/2019	545.45	-	-	-	-	-	-	-	545.45

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690 0001	National Bank of Australia	31/07/2018	-	-	-	-	-	-	0.97	-	0.97
690 0001	National Bank of Australia	31/08/2018	-	-	-	-	-	-	0.70	-	0.70
690 0001	National Bank of Australia	28/09/2018	-	-	-	-	-	-	0.74	-	0.74
690 0001	National Bank of Australia	31/10/2018	-	-	-	-	-	-	0.73	-	0.73
690 0001	National Bank of Australia	30/11/2018	-	-	-	-	-	-	1.46	-	1.46
690 0001	National Bank of Australia	31/12/2018	-	-	-	-	-	-	1.83	-	1.83
690 0001	National Bank of Australia	31/01/2019	-	-	-	-	-	-	2.40	-	2.40
690 0001	National Bank of Australia	28/02/2019	-	-	-	-	-	-	3.78	-	3.78
690 0001	National Bank of Australia	29/03/2019	-	-	-	-	-	-	4.39	-	4.39
690 0001	National Bank of Australia	30/04/2019	-	-	-	-	-	-	1.37	-	1.37
690 0001	National Bank of Australia	31/05/2019	-	-	-	-	-	-	0.46	-	0.46
690 0001	National Bank of Australia	28/06/2019	-	-	-	-	-	-	0.55	-	0.55
TOTALS			26,454.45	-	-	-	-	-	19.38	-	26,473.83