

**HOWMAN DEVELOPMENTS PTY LTD  
SUPERANNUATION FUND**

**A.B.N. 59 055 158 578**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2019**

# Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Australian Listed Shares	3	28,650	23,827
Australian Listed Unit Trust	4	583	484
		<b>29,233</b>	<b>24,311</b>
<b>Contribution Revenue</b>			
Self-Employed Concessional Contributions		24,000	15,927
		<b>24,000</b>	<b>15,927</b>
<b>Other Revenue</b>			
Term Deposits	2	17,550	14,618
Cash at Bank	5	129	96
Market Movement Non-Realised	6	44,938	(25,835)
Market Movement Realised	7	(11,995)	(8,909)
		<b>50,622</b>	<b>(20,030)</b>
<b>Total Revenue</b>		<b>103,855</b>	<b>20,208</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	8	2,937	2,893
Fund Lodgement Expenses	9	259	259
		<b>3,196</b>	<b>3,152</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>100,659</b>	<b>17,056</b>
<b>Tax Expense</b>			
Fund Tax Expenses	10	(5,434)	(6,292)
		<b>(5,434)</b>	<b>(6,292)</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>106,093</b>	<b>23,348</b>

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 \$
<b>INVESTMENTS</b>			
Australian Listed Shares	12	473,085	428,838
Australian Listed Unit Trust	13	9,100	13,867
		<b>482,185</b>	<b>442,705</b>
<b>OTHER ASSETS</b>			
Term Deposits	11	603,385	650,836
Cash at Bank	14	83,699	37,076
Accrued Income	15	220	33
		<b>687,304</b>	<b>687,945</b>
<b>TOTAL ASSETS</b>		<b>1,169,489</b>	<b>1,130,650</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	16	(5,651)	(6,292)
Financial Position Rounding		-	1
Sundry Creditors	17	-	2,893
		<b>(5,651)</b>	<b>(3,398)</b>
<b>TOTAL LIABILITIES</b>		<b>(5,651)</b>	<b>(3,398)</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>1,175,140</b>	<b>1,134,048</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	18	1,175,140	1,134,048
		<b>1,175,140</b>	<b>1,134,048</b>

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

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### Note 1: Statement of Significant Accounting Policies

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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

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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

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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 \$
<b>Note 2: Term Deposits</b>		
Bank SA Term Deposit	17,550	14,605
Prior Year - Total Term Deposits Interest	-	13
	<b>17,550</b>	<b>14,618</b>
<b>Note 3: Australian Listed Shares</b>		
BT Investment Mngmnt - Dividends	-	609
Caltex Australia - Dividends	590	605
Commonwealth Bank. - Dividends	12,493	12,048
Medibank Ordinary Fully Paid	410	389
OZ Minerals - Dividends	170	-
Pendal Ordinary Fully Paid	975	-
Qantas Airways - Dividends	826	526
RIO Tinto Limited - Dividends	2,897	1,395
Telstra Corporation. - Dividends	1,543	2,152
Westpac Banking Corp - Dividends	8,122	5,414
Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	352	340
Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	272	349
	<b>28,650</b>	<b>23,827</b>
<b>Note 4: Australian Listed Unit Trust</b>		
Lend Lease Corp. - Dividends	583	484
	<b>583</b>	<b>484</b>
<b>Note 5: Cash at Bank</b>		
Bank SA Society Cheque Account	50	-
CBA Direct Investment Account	79	96
	<b>129</b>	<b>96</b>
<b>Note 6: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Shares - Listed	44,510	(28,047)
Market Movement Non-Realised - Trusts - Unit	428	2,212
	<b>44,938</b>	<b>(25,835)</b>
<b>Note 7: Market Movement Realised</b>		
Market Movement Realised - Shares - Listed	(6,823)	(8,909)
Market Movement Realised - Trusts - Unit	(5,172)	-
	<b>(11,995)</b>	<b>(8,909)</b>

## Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
<b>Note 8: Fund Administration Expenses</b>		
Accountancy Fees	1,408	1,386
Actuarial Fees	363	363
Audit Fees	1,166	1,144
	<b>2,937</b>	<b>2,893</b>
<b>Note 9: Fund Lodgement Expenses</b>		
ATO Annual Return Fee - Supervisory levy	259	259
	<b>259</b>	<b>259</b>
<b>Note 10: Fund Tax Expenses</b>		
Income Tax Expense	(5,434)	(6,292)
	<b>(5,434)</b>	<b>(6,292)</b>
<b>Note 11: Term Deposits</b>		
Bank SA Term Deposit	603,385	650,836
	<b>603,385</b>	<b>650,836</b>
<b>Note 12: Australian Listed Shares</b>		
Caltex Australia	12,375	16,270
Commonwealth Bank.	246,436	209,356
Medibank Ordinary Fully Paid	11,081	9,271
OZ Minerals	11,384	-
Pendal Ordinary Fully Paid	9,681	13,418
Qantas Airways	20,282	23,137
RIO Tinto Limited	38,702	31,791
Telstra Corporation.	31,262	21,274
Westpac Banking Corp	81,677	84,384
Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	10,205	9,867
Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	-	10,070
	<b>473,085</b>	<b>428,838</b>
<b>Note 13: Australian Listed Unit Trust</b>		
Lend Lease Corp.	9,100	13,867
	<b>9,100</b>	<b>13,867</b>
<b>Note 14: Cash at Bank</b>		
Bank SA Society Cheque Account	79,529	37,076
CBA Direct Investment Account	4,170	-
	<b>83,699</b>	<b>37,076</b>

## Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
<b>Note 15: Accrued Income</b>		
Accrued Income	187	-
Distributions receivable	33	33
	<b>220</b>	<b>33</b>
<b>Note 16: Provisions for Tax - Fund</b>		
Provision for Income Tax (Fund)	(5,615)	(6,292)
Provision for TFN Withholding Tax (Fund)	(36)	-
	<b>(5,651)</b>	<b>(6,292)</b>
<b>Note 17: Sundry Creditors</b>		
Sundry Creditors	-	2,893
	<b>-</b>	<b>2,893</b>
<b>Note 18A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	1,134,048	1,199,700
Add: Increase (Decrease) in Members' Benefits	106,092	23,349
Less: Benefit Paid	65,000	89,000
<b>Liability for Members' Benefits End</b>	<b>1,175,140</b>	<b>1,134,048</b>
<b>Note 18B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	268,278	229,885
Total Vested Benefits	1,175,140	1,134,048

# **Compilation Report**

For the year ended 30 June 2019

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We have compiled the accompanying special purpose financial statements of HOWMAN DEVELOPMENTS PTY LTD 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 HOWMAN DEVELOPMENTS PTY LTD 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: \_\_\_\_\_

**HOWMAN DEVELOPMENTS PTY LTD SUPERANNUATION FUND**

# **Compilation Report**

For the year ended 30 June 2019

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Date: \_\_\_\_\_

# HOWMAN DEVELOPMENTS PTY LTD SUPERANNUATION FUND

## Trustee Declaration

For the year ended 30 June 2019

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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:

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Anna Niscioli

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Nadia Niscioli

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Paola Niscioli

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 %
<b>Cash</b>									
Bank SA Society Cheque Account	-	-	-	-	79,528.78	79,528.78	-	-	6.80
CBA Direct Investment Account	-	-	-	-	4,170.16	4,170.16	-	-	0.36
					<b>83,698.94</b>	<b>83,698.94</b>	<b>-</b>		<b>7.16</b>
<b>Domestic Shares</b>									
Caltex Australia	CTX	500.0000	4.0000	24.7500	2,000.00	12,375.00	10,375.00	518.75	1.06
Commonwealth Bank.	CBA	2,977.0000	43.3627	82.7800	129,090.81	246,436.06	117,345.25	90.90	21.08
Medibank Ordinary Fully Paid	MPL	3,175.0000	2.0000	3.4900	6,350.00	11,080.75	4,730.75	74.50	0.95
OZ Minerals	OZL	1,135.0000	8.7676	10.0300	9,951.20	11,384.05	1,432.85	14.40	0.97
Pendal Ordinary Fully Paid	PDL	1,354.0000	9.2721	7.1500	12,554.45	9,681.10	(2,873.35)	(22.89)	0.83
Qantas Airways	QAN	3,756.0000	5.6780	5.4000	21,326.47	20,282.40	(1,044.07)	(4.90)	1.73
RIO Tinto Limited	RIO	373.0000	97.8358	103.7600	36,492.76	38,702.48	2,209.72	6.06	3.31
Telstra Corporation.	TLS	8,120.0000	3.4586	3.8500	28,083.85	31,262.00	3,178.15	11.32	2.67
Westpac Banking Corp	WBC	2,880.0000	25.6808	28.3600	73,960.65	81,676.80	7,716.15	10.43	6.99
Westpac Cap Note 3-Bbsw+3.05% Perp	WBCPE	100.0000	99.9495	102.0500	9,994.95	10,205.00	210.05	2.10	0.87
					<b>329,805.14</b>	<b>473,085.64</b>	<b>143,280.50</b>	<b>43.44</b>	<b>40.46</b>
<b>Fixed Interest Securities</b>									
Bank SA Term Deposit	-	-	-	-	603,385.21	603,385.21	-	-	51.60
					<b>603,385.21</b>	<b>603,385.21</b>	<b>-</b>		<b>51.60</b>
<b>Unit Trusts</b>									
Lend Lease Corp.	LLC	700.0000	12.3885	13.0000	8,671.95	9,100.00	428.05	4.94	0.78
					<b>8,671.95</b>	<b>9,100.00</b>	<b>428.05</b>	<b>4.94</b>	<b>0.78</b>
<b>Total Investments</b>					<b>1,025,561.24</b>	<b>1,169,269.79</b>	<b>143,708.55</b>	<b>14.01</b>	<b>100.00</b>

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
<b>Niscioli, Anna (83)</b>									
<b>Accumulation</b>									
Accum (00001)	-	-	-	-	-	-	-	-	-
<b>Pension</b>									
ABP (00003) - 0.00	904,163.03	-	-	-	-	-	65,000.00	67,698.87	906,861.90
	<b>904,163.03</b>	-	-	-	-	-	<b>65,000.00</b>	<b>67,698.87</b>	<b>906,861.90</b>
	<b>904,163.03</b>	-	-	-	-	-	<b>65,000.00</b>	<b>67,698.87</b>	<b>906,861.90</b>
<b>Niscioli, Nadia (46)</b>									
<b>Accumulation</b>									
Accum (00002)	223,933.95	-	12,000.00	-	1,800.00	-	-	17,202.78	251,336.73
	<b>223,933.95</b>	-	<b>12,000.00</b>	-	<b>1,800.00</b>	-	-	<b>17,202.78</b>	<b>251,336.73</b>
<b>Niscioli, Paola (48)</b>									
<b>Accumulation</b>									
Accum (00004)	5,950.79	-	12,000.00	-	1,800.00	-	-	790.86	16,941.65
	<b>5,950.79</b>	-	<b>12,000.00</b>	-	<b>1,800.00</b>	-	-	<b>790.86</b>	<b>16,941.65</b>
<b>Reserve</b>	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>1,134,047.77</b>	-	<b>24,000.00</b>	-	<b>3,600.00</b>	-	<b>65,000.00</b>	<b>85,692.51</b>	<b>1,175,140.28</b>

CALCULATED FUND EARNING RATE:

7.5290 %

APPLIED FUND EARNING RATE:

7.5290 %

# Member Statement

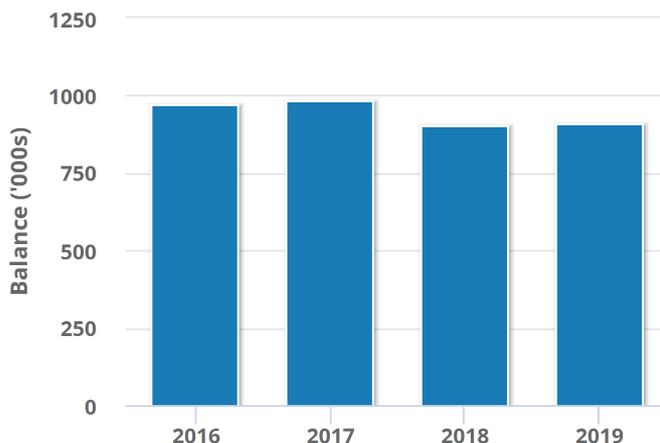
For the year ended 30 June 2019

## Member details

**Ms Anna Niscioli**  
**24 Todoroff Avenue**  
**WEST BEACH SA 5024**

Valid TFN Supplied: Yes  
 Date of Birth: 10/10/1935  
 Date Joined Fund: 17/05/1973  
 Date Employed:  
 Eligible Service Date: 17/05/1973

## Your recent balance history



**YOUR OPENING BALANCE**

**\$904,163.03**

**\$2,698.87**

**Balance Increase**

**YOUR CLOSING BALANCE**

**\$906,861.90**

**Your Net Fund Return**

**7.5290%**

## Your account at a glance

**Opening Balance as at 01/07/2018** **\$904,163.03**

### What has been deducted from your account

Pension Payments During Period **\$65,000.00**

**New Earnings** **\$67,698.87**

**Closing Balance at 30/06/2019** **\$906,861.90**

# Member Statement

For the year ended 30 June 2019

## Consolidated - Ms Anna Niscioli

### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$906,861.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$906,861.90

### YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	<b>\$0.00</b>

### YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$906,861.90
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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	7.53 %
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# Member Statement

For the year ended 30 June 2019

## Account Based Pension - Ms Anna Niscioli

### PENSION ACCOUNT DETAILS

Member ID	00003
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2012
Reversionary Pension	No

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2018</b>	<b>\$904,163.03</b>
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### What has been deducted from your account

Pension Payments During Period	\$65,000.00
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<b>New Earnings</b>	<b>\$67,698.87</b>
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<b>Closing Balance at 30/06/2019</b>	<b>\$906,861.90</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$906,861.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Tax Free Proportion %	0.00%
Taxable Component	\$906,861.90

# Member Statement

For the year ended 30 June 2019

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## **YOUR BENEFICIARY(S) - Ms Anna Niscioli**

---

No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

---

### **Anna Niscioli**

(08) 8211 9426  
24 Todoroff Avenue  
WEST BEACH SA 5024

## **ADMINISTRATOR CONTACT DETAILS**

---

### **Anna Niscioli**

24 Todoroff Avenue  
WEST BEACH SA 5024

(08) 8211 9426

---

# Member Statement

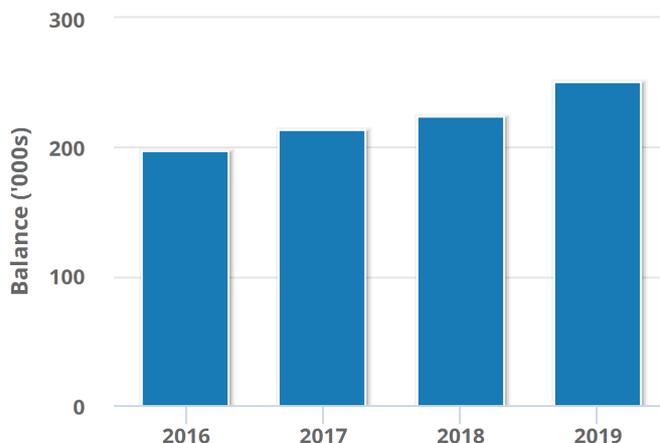
For the year ended 30 June 2019

## Member details

**Ms Nadia Niscioli**  
**24 Todoroff Avenue**  
**WEST BEACH SA 5024**

Valid TFN Supplied: Yes  
 Date of Birth: 06/11/1972  
 Date Joined Fund: 30/08/2011  
 Date Employed:  
 Eligible Service Date: 01/07/1992

## Your recent balance history



**YOUR OPENING BALANCE**

**\$223,933.95**

**\$27,402.78**

**Balance Increase**

**YOUR CLOSING BALANCE**

**\$251,336.73**

**Your Net Fund Return**

**7.5290%**

## Your account at a glance

**Opening Balance as at 01/07/2018** **\$223,933.95**

### What has been added to your account

Self-Employed Concessional Contributions **\$12,000.00**

### What has been deducted from your account

Contribution Tax **\$1,800.00**

**New Earnings** **\$17,202.78**

**Closing Balance at 30/06/2019** **\$251,336.73**

# Member Statement

For the year ended 30 June 2019

## Consolidated - Ms Nadia Niscioli

### 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)	\$251,336.73

### YOUR TAX COMPONENTS

Tax Free Component	\$5,000.00
Taxable Component	\$246,336.73

### 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	\$251,336.73
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

The return on your investment for the year	7.53 %
--	--------

# Member Statement

For the year ended 30 June 2019

## Accumulation Account - Ms Nadia Niscioli

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2018</b>	<b>\$223,933.95</b>
<b>What has been added to your account</b>	
Self-Employed Concessional Contributions	\$12,000.00
<b>What has been deducted from your account</b>	
Contribution Tax	\$1,800.00
<b>New Earnings</b>	<b>\$17,202.78</b>
<b>Closing Balance at 30/06/2019</b>	<b>\$251,336.73</b>

### 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)	\$251,336.73

### YOUR TAX COMPONENTS

Tax Free Component	\$5,000.00
Taxable Component	\$246,336.73

# Member Statement

For the year ended 30 June 2019

---

## **YOUR BENEFICIARY(s) - Ms Nadia Niscioli**

---

No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

---

**Anna Niscioli**

(08) 8211 9426  
24 Todoroff Avenue  
WEST BEACH SA 5024

## **ADMINISTRATOR CONTACT DETAILS**

---

**Anna Niscioli**

24 Todoroff Avenue  
WEST BEACH SA 5024

(08) 8211 9426

---

# Member Statement

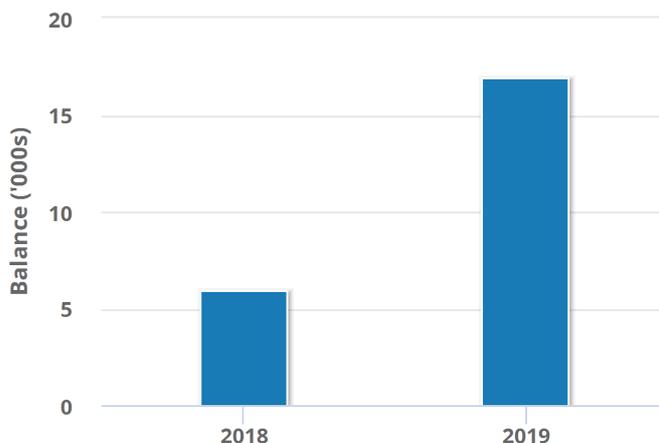
For the year ended 30 June 2019

## Member details

**Miss Paola Niscioli**  
**24 Todoroff Avenue**  
**WEST BEACH SA 5024**

Valid TFN Supplied: Yes  
 Date of Birth: 11/08/1970  
 Date Joined Fund: 30/08/2011  
 Date Employed:  
 Eligible Service Date: 30/08/2011

## Your recent balance history



**YOUR OPENING BALANCE**

**\$5,950.79**

**\$10,990.86**

**Balance Increase**

**YOUR CLOSING BALANCE**

**\$16,941.65**

**Your Net Fund Return**

**7.5290%**

## Your account at a glance

**Opening Balance as at 01/07/2018** **\$5,950.79**

### What has been added to your account

Self-Employed Concessional Contributions **\$12,000.00**

### What has been deducted from your account

Contribution Tax **\$1,800.00**

**New Earnings** **\$790.86**

**Closing Balance at 30/06/2019** **\$16,941.65**

# Member Statement

For the year ended 30 June 2019

---

## Consolidated - Miss Paola Niscioli

---

### 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)	\$16,941.65

### YOUR TAX COMPONENTS

---

Tax Free Component	\$0.00
Taxable Component	\$16,941.65

### YOUR INSURANCE COVER

---

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	<b>\$0.00</b>

### YOUR TOTAL SUPERANNUATION BALANCE

---

Your total superannuation balance	\$16,941.65
-----------------------------------	-------------

NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

---

The return on your investment for the year	7.53 %
--	--------

# Member Statement

For the year ended 30 June 2019

## Accumulation Account - Miss Paola Niscioli

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2018</b>	<b>\$5,950.79</b>
---	-------------------

#### What has been added to your account

Self-Employed Concessional Contributions	\$12,000.00
--	-------------

#### What has been deducted from your account

Contribution Tax	\$1,800.00
------------------	------------

<b>New Earnings</b>	<b>\$790.86</b>
---------------------	-----------------

<b>Closing Balance at 30/06/2019</b>	<b>\$16,941.65</b>
--------------------------------------	--------------------

### 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)	\$16,941.65
---	-------------

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
--------------------	--------

Taxable Component	\$16,941.65
-------------------	-------------

# Member Statement

For the year ended 30 June 2019

---

## **YOUR BENEFICIARY(s) - Miss Paola Niscioli**

---

No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

---

**Anna Niscioli**

(08) 8211 9426  
24 Todoroff Avenue  
WEST BEACH SA 5024

## **ADMINISTRATOR CONTACT DETAILS**

---

**Anna Niscioli**

24 Todoroff Avenue  
WEST BEACH SA 5024

(08) 8211 9426

---

# Minutes of Meeting of the Trustees of HOWMAN DEVELOPMENTS PTY LTD SUPERANNUATION FUND

---

**Held at:** 24 Todoroff Avenue  
WEST BEACH SA 5024

**Held on:** 27/03/2020

**Present:**  
Anna Niscioli  
Nadia Niscioli  
Paola Niscioli

**Minutes:** The Chair reported that the minutes of the previous meeting had been signed as a true record.

**Financial Statements:** 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.

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.

**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.

28/09/2018	BUY	Commonwealth Bank.	3,984.75
30/10/2018	BUY	OZ Minerals	9,951.20
08/03/2019	SELL	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	10,000.00
28/03/2019	BUY	Commonwealth Bank.	3,560.00
09/04/2019	SELL	Lend Lease Corp.	8,694.81
09/04/2019	SELL	Westpac Banking Corp	74,607.87
09/04/2019	SELL	Telstra Corporation.	16,475.83
09/04/2019	SELL	RIO Tinto Limited	36,935.83
09/04/2019	SELL	Qantas Airways	21,144.04
09/04/2019	SELL	Pendal Ordinary Fully Paid	12,514.10
09/04/2019	SELL	Commonwealth Bank.	81,061.84
09/04/2019	SELL	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	9,825.50
12/04/2019	BUY	Commonwealth Bank.	80,570.18
12/04/2019	BUY	Lend Lease Corp.	8,671.95
15/04/2019	BUY	Westpac Banking Corp	73,960.65
15/04/2019	BUY	Qantas Airways	21,326.47
16/04/2019	BUY	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	9,994.95
16/04/2019	BUY	Pendal Ordinary Fully Paid	12,554.45
17/04/2019	BUY	Telstra Corporation.	16,729.95
23/04/2019	BUY	RIO Tinto Limited	36,492.76

**Auditors and Tax** It was resolved that Tony Boys

**Agents:** 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:**

# Notice of intent to claim a tax deduction for superannuation contributions

## Section A: Your details

---

**1 Tax File Number** 565-168-786  
**2 Name** Ms Nadia Niscioli  
**3 Date of Birth** 6/11/1972  
**4 Current postal address** 24 Todoroff Avenue  
WEST BEACH SA 5024

## 5 Daytime phone number

## Section B: Contribution Details

---

**6 Fund Name** HOWMAN DEVELOPMENTS PTY LTD  
SUPERANNUATION FUND

**7 Fund Australian Business Number (ABN)** 59 055 158 578

**8 Member account number** 00002

### 9 Personal contribution details

Financial year ended	30/06/2019
My total personal contributions to this fund for the financial year	\$12,000.00
Amount of these contributions I will be claiming as a tax deduction	\$12,000.00

## Section C: Declaration

---

### Intention to claim a tax deduction

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

**Name** Ms Nadia Niscioli

**Signature**

**Date**

---

30/06/2019

Ms Nadia Niscioli  
24 Todoroff Avenue  
WEST BEACH SA 5024

Dear Ms Niscioli

**Superannuation Contributions**  
**HOWMAN DEVELOPMENTS PTY LTD SUPERANNUATION FUND**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

<b>Amount of contributions made for the year ended 30/06/2019</b>	\$12,000.00
<b>Amount of contributions to be claimed as an income tax deduction.</b>	\$12,000.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

---

Ms Anna Niscioli  
Trustee

# Notice of intent to claim a tax deduction for superannuation contributions

## Section A: Your details

---

**1 Tax File Number** 565-229-320  
**2 Name** Miss Paola Niscioli  
**3 Date of Birth** 11/08/1970  
**4 Current postal address** 24 Todoroff Avenue  
WEST BEACH SA 5024

## 5 Daytime phone number

## Section B: Contribution Details

---

**6 Fund Name** HOWMAN DEVELOPMENTS PTY LTD  
SUPERANNUATION FUND

**7 Fund Australian Business Number (ABN)** 59 055 158 578

**8 Member account number** 00004

## 9 Personal contribution details

Financial year ended 30/06/2019  
My total personal contributions to this fund for the financial year \$12,000.00  
Amount of these contributions I will be claiming as a tax deduction \$12,000.00

## Section C: Declaration

---

### Intention to claim a tax deduction

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

**Name** Miss Paola Niscioli

**Signature**

**Date**

---

30/06/2019

Miss Paola Niscioli  
24 Todoroff Avenue  
WEST BEACH SA 5024

Dear Miss Niscioli

**Superannuation Contributions**  
**HOWMAN DEVELOPMENTS PTY LTD SUPERANNUATION FUND**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

<b>Amount of contributions made for the year ended 30/06/2019</b>	\$12,000.00
<b>Amount of contributions to be claimed as an income tax deduction.</b>	\$12,000.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

---

Ms Anna Niscioli  
Trustee



**Who should complete this annual return?**

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➡ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

**To complete this annual return**

- Print clearly, using a BLACK pen only.
  - Use BLOCK LETTERS and print one character per box.
- S M I T H S T
- Place  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)**

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

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

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

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

**4 Current postal address**

<small>Suburb/town</small> <input type="text" value="WEST BEACH"/>	<small>State/territory</small> <input type="text" value="SA"/>	<small>Postcode</small> <input type="text" value="5024"/>
---	---	--

**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**

Fund's tax file number (TFN) **On File**

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

**9 Was the fund wound up during the income year?**  
No  Yes  If yes, provide the date on which the fund was wound up  Day /  Month /  Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**  
Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?  
 To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$  ~~00~~

you use to calculate your exempt current pension income?

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover? **M** No  Yes

Code

Net capital gain **A** \$  ~~0~~

Gross rent and other leasing and hiring income **B** \$  ~~0~~

Gross interest **C** \$  ~~0~~

Forestry managed investment scheme income **X** \$  ~~0~~

Gross foreign income <b>D1</b> \$ <input type="text" value="1"/> <del>0</del>	Net foreign income <b>D</b> \$ <input type="text" value="1"/> <del>0</del>	Loss <input type="checkbox"/>
---	--	-------------------------------

Australian franking credits from a New Zealand company **E** \$  ~~0~~

Transfers from foreign funds **F** \$  ~~0~~ Number

Gross payments where ABN not quoted **H** \$  ~~0~~

<b>Calculation of assessable contributions</b>	
Assessable employer contributions <b>R1</b> \$ <input type="text" value="0"/> <del>0</del>	plus Assessable personal contributions <b>R2</b> \$ <input type="text" value="24,000"/> <del>0</del>
plus <b>R3</b> \$ <input type="text" value="0"/> <del>0</del>	<small>**No-TFN-quoted contributions (an amount must be included even if it is zero)</small>
less <b>R6</b> \$ <input type="text" value="0"/> <del>0</del>	Transfer of liability to life insurance company or PST

Gross distribution from partnerships **I** \$  ~~0~~

\*Unfranked dividend amount **J** \$  ~~0~~

\*Franked dividend amount **K** \$  ~~0~~

\*Dividend franking credit **L** \$  ~~0~~

\*Gross trust distributions **M** \$  ~~0~~

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$  ~~0~~

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends <b>U1</b> \$ <input type="text" value="0"/> <del>0</del>	plus *Net non-arm's length trust distributions <b>U2</b> \$ <input type="text" value="0"/> <del>0</del>
plus <b>U3</b> \$ <input type="text" value="0"/> <del>0</del>	*Net other non-arm's length income

\*Other income **S** \$  ~~0~~

\*Assessable income due to changed tax status of fund **T** \$  ~~0~~

**Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)** **U** \$  ~~0~~

#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** \$  ~~0~~ Loss

Exempt current pension income **Y** \$  ~~0~~

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$  ~~0~~ 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	<b>A1</b>	\$ <input type="text" value="0"/>	<b>A2</b>	\$ <input type="text" value="0"/>
Interest expenses overseas	<b>B1</b>	\$ <input type="text" value="0"/>	<b>B2</b>	\$ <input type="text" value="0"/>
Capital works expenditure	<b>D1</b>	\$ <input type="text" value="0"/>	<b>D2</b>	\$ <input type="text" value="0"/>
Decline in value of depreciating assets	<b>E1</b>	\$ <input type="text" value="0"/>	<b>E2</b>	\$ <input type="text" value="0"/>
Insurance premiums – members	<b>F1</b>	\$ <input type="text" value="0"/>	<b>F2</b>	\$ <input type="text" value="0"/>
Death benefit increase	<b>G1</b>	\$ <input type="text" value="0"/>		
SMSF auditor fee	<b>H1</b>	\$ <input type="text" value="427"/>	<b>H2</b>	\$ <input type="text" value="739"/>
Investment expenses	<b>I1</b>	\$ <input type="text" value="0"/>	<b>I2</b>	\$ <input type="text" value="0"/>
Management and administration expenses	<b>J1</b>	\$ <input type="text" value="648"/>	<b>J2</b>	\$ <input type="text" value="1,124"/>
Forestry managed investment scheme expense	<b>U1</b>	\$ <input type="text" value="0"/>	<b>U2</b>	\$ <input type="text" value="0"/>
Other amounts	<b>L1</b>	\$ <input type="text" value="258"/>	<b>L2</b>	\$ <input type="text" value="0"/>
Tax losses deducted	<b>M1</b>	\$ <input type="text" value="0"/>		
	<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
	<b>N</b>	\$ <input type="text" value="1,333"/>	<b>Y</b>	\$ <input type="text" value="1,863"/>
		(Total <b>A1</b> to <b>M1</b> )		(Total <b>A2</b> to <b>L2</b> )
	<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
	<b>O</b>	\$ <input type="text" value="43,226"/>	<b>Z</b>	\$ <input type="text" value="3,196"/>
		( <b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b> )		( <b>N</b> plus <b>Y</b> )

Code  Code

#This is a mandatory label.



# Section D: Income tax calculation statement

**#Important:**

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

**13 Calculation statement**

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

#Taxable income	<b>A</b>	\$	<input type="text" value="43,226"/>	<del>0</del>
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	<b>T1</b>	\$	<input type="text" value="6,483.90"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input type="text" value="0.00"/>	
<i>(an amount must be included even if it is zero)</i>				

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

Foreign income tax offset	<b>C1</b>	\$	<input type="text" value="0.05"/>	
Rebates and tax offsets	<b>C2</b>	\$	<input type="text" value="0.00"/>	
Non-refundable non-carry forward tax offsets	<b>C</b>	\$	<input type="text" value="0.05"/>	
<i>(C1 plus C2)</i>				

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

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input type="text" value="0.00"/>	
Non-refundable carry forward tax offsets	<b>D</b>	\$	<input type="text" value="0.00"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

SUBTOTAL 2  
**T3** \$   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input type="text" value="11,917.40"/>	
No-TFN tax offset	<b>E2</b>	\$	<input type="text" value="0.00"/>	
National rental affordability scheme tax offset	<b>E3</b>	\$	<input type="text" value="0.00"/>	
Exploration credit tax offset	<b>E4</b>	\$	<input type="text" value="0.00"/>	
Refundable tax offsets	<b>E</b>	\$	<input type="text" value="11,917.40"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>				

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

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



712260919

Credit for interest on early payments – amount of interest	<b>H1 \$</b>	<b>0.00</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b>	<b>0.00</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b>	<b>148.66</b>	
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b>	<b>0.00</b>	
Credit for interest on no-TFN tax offset	<b>H6 \$</b>	<b>0.00</b>	
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b>	<b>0.00</b>	
	<b>Eligible credits</b>		
	<b>H \$</b>	<b>148.66</b>	
			<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<b>5,433.55</b>	
			<i>(unused amount from label E – an amount must be included even if it is zero)</i>

## PAYG instalments raised

<b>K \$</b>	<b>0.00</b>
Supervisory levy	
<b>L \$</b>	<b>259.00</b>
Supervisory levy adjustment for wound up funds	
<b>M \$</b>	<b>0.00</b>
Supervisory levy adjustment for new funds	
<b>N \$</b>	<b>0.00</b>

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<b>-5,323.21</b>	
			<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: **Losses****14 Losses**

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

Tax losses carried forward to later income years	<b>U \$</b>	<b>0</b>	<del>∞</del>
Net capital losses carried forward to later income years	<b>V \$</b>	<b>0</b>	<del>∞</del>

# Section F: Member information

## MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Niscioli**

First given name

**Anna**

Other given names

Member's TFN

See the Privacy note in the Declaration.

**On File**

Date of birth  /  /

## Contributions

OPENING ACCOUNT BALANCE \$ **904,163.03**

Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date

**H1**  /  /

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

## Other transactions

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

**M**

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Niscioli**

First given name **Nadia** Other given names

Member's TFN **On File** Date of birth **6** / **11** / **1972**

**Contributions** OPENING ACCOUNT BALANCE \$ **223,933.95**

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

Employer contributions **A** \$ **0.00**

ABN of principal employer **A1**

Personal contributions **B** \$ **12,000.00**

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**  /  /

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** \$ **12,000.00**  
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance **S1** \$ **251,336.73**

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

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

Allocated earnings or losses **O** \$ **15,402.78**

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** \$ **251,336.73**  
(**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 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Niscioli**

First given name **Paola** Other given names

Member's TFN **On File** Date of birth **11 / 8 / 1970**

**Contributions**

OPENING ACCOUNT BALANCE \$ **5,950.79**

Refer to instructions for completing these labels.

Employer contributions **A** \$ **0.00**

ABN of principal employer **A1**

Personal contributions **B** \$ **12,000.00**

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** \$ **12,000.00**  
(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$ **1,009.14**

Loss **L**

Accumulation phase account balance **S1** \$ **16,941.65**

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

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

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

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

Lump Sum payments **R1** \$ **0.00**

Income stream payments **R2** \$ **0.00**

Code

Code

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **16,941.65**  
(**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 \$

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

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

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

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

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

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

Receipt date  /  /

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

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

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

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

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

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

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

**Other transactions**

Accumulation phase account balance  
**S1** \$

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

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

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

# Section 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 \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date

**H1** Day  / Month  / Year

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

Allocated earnings or losses

**O** \$

Loss

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 6**

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  /  /

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

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

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

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

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

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

Lump Sum payments **R1** \$  **0.00**

Income stream payments **R2** \$  **0.00**

Code

Code

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 7**

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 \$

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

Employer contributions  
**A** \$

ABN of principal employer  
**A1**

Personal contributions  
**B** \$

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

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

Personal injury election  
**E** \$

Spouse and child contributions  
**F** \$

Other third party contributions  
**G** \$

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

Receipt date Day  / Month  / Year   
**H1**

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

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

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

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

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

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

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

**Other transactions**

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

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 8**

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 \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day  / Month  / Year   
**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

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

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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$  ~~0~~

Unlisted trusts **B** \$  ~~0~~

Insurance policy **C** \$  ~~0~~

Other managed investments **D** \$  ~~0~~

#### 15b Australian direct investments

Cash and term deposits **E** \$  ~~0~~

Debt securities **F** \$  ~~0~~

Loans **G** \$  ~~0~~

Listed shares **H** \$  ~~0~~

Unlisted shares **I** \$  ~~0~~

Limited recourse borrowing arrangements **J** \$  ~~0~~

Non-residential real property **K** \$  ~~0~~

Residential real property **L** \$  ~~0~~

Collectables and personal use assets **M** \$  ~~0~~

Other assets **O** \$  ~~0~~

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$  ~~0~~

Australian non-residential real property

**J2** \$  ~~0~~

Overseas real property

**J3** \$  ~~0~~

Australian shares

**J4** \$  ~~0~~

Overseas shares

**J5** \$  ~~0~~

Other

**J6** \$  ~~0~~

#### 15c Other investments

Crypto-Currency **N** \$  ~~0~~

#### 15d Overseas direct investments

Overseas shares **P** \$  ~~0~~

Overseas non-residential real property **Q** \$  ~~0~~

Overseas residential real property **R** \$  ~~0~~

Overseas managed investments **S** \$  ~~0~~

Other overseas assets **T** \$  ~~0~~

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$  ~~0~~  
(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  \$  ~~0~~

#### 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	<b>V1</b> \$	<input type="text" value="0"/>	<del>0</del>	
Permissible temporary borrowings	<b>V2</b> \$	<input type="text" value="0"/>	<del>0</del>	
Other borrowings	<b>V3</b> \$	<input type="text" value="0"/>	<del>0</del>	
	Borrowings	<b>V</b> \$	<input type="text" value="0"/>	<del>0</del>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$	<input type="text" value="1,175,140"/>	<del>1,175,140</del>
	Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>	<del>0</del>
	Other liabilities	<b>Y</b> \$	<input type="text" value="1"/>	<del>1</del>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$	<input type="text" value="1,175,141"/>	<del>1,175,141</del>

---

**Section I: Taxation of financial arrangements**

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

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

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

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

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

Date  Day /  Month /  Year

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Niscioli**

First given name

**Anna**

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

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

**185005**

Tax agent number

**25809482**

# Trial Balance

As at 30 June 2019

Account Number	Account Description	Units	2019		2018	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>106</b>	<b>Pension Member Balance</b>					
106 00003	Niscioli, Anna (00001) ACCOUNT RETIREMENT PENSION			904,163.03		985,122.52
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00002	Niscioli, Nadia			223,933.95		214,577.38
125 00004	Niscioli, Paola			5,950.79		-
<b>201</b>	<b>Term Deposits</b>					
201 0002	Bank SA Term Deposit		603,385.21		650,835.62	
<b>205</b>	<b>Australian Listed Shares</b>					
205 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19			-	10,070.00	
205 0484	Caltex Australia	500.0000	12,375.00		16,270.00	
205 0660	Commonwealth Bank.	2,977.0000	246,436.06		209,355.51	
205 0683	Medibank Ordinary Fully Paid	3,175.0000	11,080.75		9,271.00	
205 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	100.0000	10,205.00		9,867.00	
205 1804	OZ Minerals	1,135.0000	11,384.05		-	
205 1947	Qantas Airways	3,756.0000	20,282.40		23,136.96	
205 2060	RIO Tinto Limited	373.0000	38,702.48		31,790.64	
205 2346	Telstra Corporation.	8,120.0000	31,262.00		21,274.40	
205 2553	Westpac Banking Corp	2,880.0000	81,676.80		84,384.00	
205 2609	Pendal Ordinary Fully Paid	1,354.0000	9,681.10		13,418.14	
<b>207</b>	<b>Australian Listed Unit Trust</b>					
207 0060	Lend Lease Corp.	700.0000	9,100.00		13,867.00	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	CBA Direct Investment Account		4,170.16		-	
290 0002	Bank SA Society Cheque Account		79,528.78		37,075.96	
<b>310</b>	<b>Accrued Income</b>					
310 0001	Accrued Income		187.23		-	
310 0003	Distributions receivable		32.71		32.71	

# Trial Balance

As at 30 June 2019

Account Number	Account Description	Units	2019		2018	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0003	Provision for TFN Withholding Tax (Fund)			(36.00)		-
450 0009	Provision for Income Tax (Fund)			(5,614.55)		(6,291.83)
<b>500</b>	<b>Sundry Creditors</b>					
500 0001	Sundry Creditors			-		2,893.00
<b>601</b>	<b>Term Deposits</b>					
601 0002	Bank SA Term Deposit			17,549.59		14,605.25
601 9999	Prior Year - Total Term Deposits Interest			-		12.66
<b>605</b>	<b>Australian Listed Shares</b>					
605 0464	BT Investment Mngmnt - Dividends			-		609.30
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19			271.80		348.62
605 0484	Caltex Australia - Dividends			590.00		605.00
605 0660	Commonwealth Bank. - Dividends			12,492.63		12,047.70
605 0683	Medibank Ordinary Fully Paid			409.58		388.94
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22			352.34		339.96
605 1804	OZ Minerals - Dividends			170.25		-
605 1947	Qantas Airways - Dividends			826.32		525.84
605 2060	RIO Tinto Limited - Dividends			2,897.24		1,395.41
605 2346	Telstra Corporation. - Dividends			1,542.80		2,151.80
605 2553	Westpac Banking Corp - Dividends			8,121.60		5,414.40
605 2609	Pendal Ordinary Fully Paid			974.88		-
<b>607</b>	<b>Australian Listed Unit Trust</b>					
607 0060	Lend Lease Corp. - Dividends			583.23		484.04
<b>690</b>	<b>Cash at Bank</b>					
690 0001	CBA Direct Investment Account			78.89		96.47
690 0002	Bank SA Society Cheque Account			50.30		-
<b>704</b>	<b>Self-Employed Concessional Contributions</b>					
704 00002	Niscioli, Nadia			12,000.00		8,927.00
704 00004	Niscioli, Paola			12,000.00		7,000.00
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0015	Market Movement Non-Realised - Shares - Listed			44,510.40		(28,047.03)
780 0018	Market Movement Non-Realised - Trusts - Unit			428.05		2,212.00
<b>785</b>	<b>Market Movement Realised</b>					
785 0015	Market Movement Realised - Shares - Listed			(6,822.75)		(8,909.32)
785 0018	Market Movement Realised - Trusts - Unit			(5,172.19)		-
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0001	Accountancy Fees		1,408.00		1,386.00	

# Trial Balance

As at 30 June 2019

Account Number	Account Description	Units	2019		2018	
			Debit \$	Credit \$	Debit \$	Credit \$
801 0003	Actuarial Fees		363.00		363.00	
801 0005	Audit Fees		1,166.00		1,144.00	
<b>825</b>	<b>Fund Lodgement Expenses</b>					
825 0005	ATO Annual Return Fee - Supervisory levy		259.00		259.00	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		(5,433.55)		(6,291.83)	
<b>906</b>	<b>Pension Member Payments</b>					
906 00003	Niscioli, Anna (00001) ACCOUNT RETIREMENT PENSION		65,000.00		89,000.00	
			<b>1,232,252.18</b>	<b>1,232,252.18</b>	<b>1,216,509.11</b>	<b>1,216,509.11</b>

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
<b>000</b>	<b>Master Clearing Account</b>			-	-
<b>106</b>	<b>Pension Member Balance</b>			<b>904,163.03</b>	<b>904,163.03</b>
00003	Niscioli, Anna (00001) ACCOUNT RETIREMENT PENSION			904,163.03	904,163.03
<b>125</b>	<b>Accumulation Member Balance</b>			<b>229,884.74</b>	<b>229,884.74</b>
00002	Niscioli, Nadia			223,933.95	223,933.95
00004	Niscioli, Paola			5,950.79	5,950.79
<b>199</b>	<b>Current Period Surplus</b>			-	<b>106,092.51</b>
<b>201</b>	<b>Term Deposits</b>			<b>650,835.62</b>	<b>603,385.21</b>
201 0002	Bank SA Term Deposit			650,835.62	603,385.21
	22/12/2018		10,301.53 interest on tdep		
	22/05/2019		7,248.06 interest on tdep		
	3/06/2019		(65,000.00) Sale of Bank SA Term Deposit		
<b>205</b>	<b>Australian Listed Shares</b>			<b>428,837.65</b>	<b>473,085.64</b>
205 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-			10,070.00	-
	1/07/2018	100.0000			
	8/03/2019	(100.0000)	(10,000.00) WBCPD transfer		
	30/06/2019	-	(70.00) Realised market movement		
		-			
205 0484	Caltex Australia			16,270.00	12,375.00
	1/07/2018	500.0000			
	30/06/2019	-	(3,895.00) Unrealised market movement		
		500.0000			
205 0660	Commonwealth Bank.			209,355.51	246,436.06
	1/07/2018	2,873.0000			
	28/09/2018	55.0000	3,984.75 CBA SRN I..0569 DRP		
	28/03/2019	49.0000	3,560.00 CBA SRN I..0569 DRP		
	9/04/2019	(1,148.0000)	(81,061.84) macquarie equities		
	12/04/2019	1,148.0000	80,570.17 commsec		
	30/06/2019	-	(2,559.18) Realised market movement		
	30/06/2019	-	32,586.65 Unrealised market movement		
		2,977.0000			
205 0683	Medibank Ordinary Fully Paid			9,271.00	11,080.75
	1/07/2018	3,175.0000			
	30/06/2019	-	1,809.75 Unrealised market movement		
		3,175.0000			
205 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-			9,867.00	10,205.00
	1/07/2018	100.0000			
	9/04/2019	(100.0000)	(9,825.50) macquarie equities		
	16/04/2019	100.0000	9,994.95 commsec		
	30/06/2019	-	(41.50) Realised market movement		
	30/06/2019	-	210.05 Unrealised market movement		
		100.0000			
205 1804	OZ Minerals			-	11,384.05
	1/07/2018	-			
	30/10/2018	1,135.0000	9,951.20 commsec		
	30/06/2019	-	1,432.85 Unrealised market movement		
		1,135.0000			
205 1947	Qantas Airways			23,136.96	20,282.40
	1/07/2018	3,756.0000			

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	9/04/2019	(3,756.0000)	(21,144.04) macquarie equities		
	15/04/2019	3,756.0000	21,326.47 commsec		
	30/06/2019	-	(1,992.92) Realised market movement		
	30/06/2019	-	(1,044.07) Unrealised market movement		
		3,756.0000			
205 2060	RIO Tinto Limited			31,790.64	38,702.48
	1/07/2018	381.0000			
	9/04/2019	(381.0000)	(36,935.83) macquarie equities		
	23/04/2019	373.0000	36,492.76 commsec		
	30/06/2019	-	5,145.19 Realised market movement		
	30/06/2019	-	2,209.72 Unrealised market movement		
		373.0000			
205 2346	Telstra Corporation.			21,274.40	31,262.00
	1/07/2018	8,120.0000			
	9/04/2019	(5,000.0000)	(16,475.83) macquarie equities		
	17/04/2019	5,000.0000	16,729.95 commsec		
	30/06/2019	-	3,375.83 Realised market movement		
	30/06/2019	-	6,357.65 Unrealised market movement		
		8,120.0000			
205 2553	Westpac Banking Corp			84,384.00	81,676.80
	1/07/2018	2,880.0000			
	9/04/2019	(2,880.0000)	(74,607.87) macquarie equities		
	15/04/2019	2,880.0000	73,960.65 commsec		
	30/06/2019	-	(9,776.13) Realised market movement		
	30/06/2019	-	7,716.15 Unrealised market movement		
		2,880.0000			
205 2609	Pendal Ordinary Fully Paid			13,418.14	9,681.10
	1/07/2018	1,354.0000			
	9/04/2019	(1,354.0000)	(12,514.10) macquarie equities		
	16/04/2019	1,354.0000	12,554.45 commsec		
	30/06/2019	-	(2,873.35) Unrealised market movement		
	30/06/2019	-	(904.04) Realised market movement		
		1,354.0000			
<b>207</b>	<b>Australian Listed Unit Trust</b>			<b>13,867.00</b>	<b>9,100.00</b>
207 0060	Lend Lease Corp.			13,867.00	9,100.00
	1/07/2018	700.0000			
	9/04/2019	(700.0000)	(8,694.81) macquarie equities		
	12/04/2019	700.0000	8,671.95 commsec		
	30/06/2019	-	(5,172.19) Realised market movement		
	30/06/2019	-	428.05 Unrealised market movement		
		700.0000			
<b>290</b>	<b>Cash at Bank</b>			<b>37,075.96</b>	<b>83,698.94</b>
290 0001	CBA Direct Investment Account			-	4,170.16
	3/10/2018		5,000.00 anna niscioli		
	3/10/2018		5,000.00 anna niscioli		
	30/10/2018		(9,951.20) commsec		
	1/11/2018		(5.00) tfn withholding tax		
	1/11/2018		11.10 interest		
	26/03/2019		170.25 OZL Div		
	9/04/2019		260,265.23 macquarie equities		
	12/04/2019		(8,671.95) commsec		

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	12/04/2019		(80,570.17) commsec		
	15/04/2019		(73,960.65) commsec		
	15/04/2019		(21,326.47) commsec		
	16/04/2019		(9,994.95) commsec		
	16/04/2019		(12,554.45) commsec		
	17/04/2019		(16,729.95) commsec		
	18/04/2019		994.59 macquarie equities excess refund		
	23/04/2019		(36,492.76) commsec		
	1/05/2019		(31.00) tfn withholding tax		
	1/05/2019		67.79 interest		
	24/06/2019		85.75 WBCPE Dist		
	24/06/2019		2,707.20 wbc dividend		
	26/06/2019		156.80 PDL Div		
290 0002	Bank SA Society Cheque Account			37,075.96	79,528.78
	2/07/2018		297.88 PDL Dividend		
	4/07/2018		2,707.20 WBC dividend		
	6/07/2018		(363.00) TTO Actuarial fee		
	6/07/2018		(1,386.00) TTO Accounting fee		
	6/07/2018		(1,144.00) TTO audit fee		
	31/07/2018		3.17 Credit Interest		
	31/08/2018		3.15 Credit Interest		
	1/09/2018		10,000.00 Contribution		
	10/09/2018		92.74 WBCPD Dist		
	20/09/2018		650.90 RIO Div		
	21/09/2018		245.00 LLC Dist		
	24/09/2018		91.04 WBCPE Dist		
	27/09/2018		228.60 Medibank Div		
	27/09/2018		550.00 TLS Div		
	27/09/2018		343.20 TLS Div		
	28/09/2018		2,651.88 CBA Div		
	29/09/2018		3.94 Credit Interest		
	2/10/2018		(5,000.00) Wdrawal		
	3/10/2018		(5,000.00) Wdrawal		
	5/10/2018		285.00 caltex div		
	10/10/2018		375.60 Qantas Div		
	31/10/2018		3.65 Credit Interest		
	30/11/2018		3.51 Credit Interest		
	10/12/2018		89.56 WBCPD Dist		
	18/12/2018		9.94 WBCPD Prorata		
	20/12/2018		2,707.20 WBC dividend		
	20/12/2018		406.20 PDL Dividend		
	24/12/2018		87.00 WBCPE Dist		
	31/12/2018		3.73 Credit Interest		
	31/01/2019		3.90 Credit Interest		
	28/02/2019		3.53 Credit Interest		
	8/03/2019		79.56 WBCPD Dist		
	8/03/2019		10,000.00 WBCPD transfer		
	20/03/2019		84.00 LLC Dist		
	25/03/2019		88.55 WBCPE Dist		
	28/03/2019		2,296.00 CBA Div		
	28/03/2019		450.72 Qantas Div		
	28/03/2019		180.98 Medibank Div		
	29/03/2019		400.00 TLS Div		

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	29/03/2019		249.60 TLS Div		
	30/03/2019		4.61 Credit Interest		
	5/04/2019		305.00 caltex div		
	11/04/2019		6,032.83 ATO refund		
	18/04/2019		2,246.34 RIO Div		
	29/04/2019		(1,408.00) cheque 111124		
	29/04/2019		(363.00) cheque 111123		
	29/04/2019		(1,166.00) cheque 111122		
	30/04/2019		5.33 Credit Interest		
	31/05/2019		5.56 Credit Interest		
	10/06/2019		7,000.00 paola super contribution		
	10/06/2019		7,000.00 nadia super contribution		
	29/06/2019		6.22 Credit Interest		
<b>310</b>	<b>Accrued Income</b>			<b>32.71</b>	<b>219.94</b>
310 0001	Accrued Income			-	187.23
	2/07/2018		297.88 PDL 3.3C FRANKED@30%;18.7C CFI;DRP NIL DISC		
	2/07/2018		(297.88) PDL 3.3C FRANKED@30%;18.7C CFI;DRP NIL DISC		
	4/07/2018		2,707.20 WBC 94C FRANKED@30%; DRP NIL DISCOUNT		
	4/07/2018		(2,707.20) WBC 94C FRANKED@30%; DRP NIL DISCOUNT		
	10/09/2018		92.74 WBCPD 92.74C FRANKED @ 30%		
	10/09/2018		(92.74) WBCPD 92.74C FRANKED @ 30%		
	20/09/2018		650.90 RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT		
	20/09/2018		(650.90) RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT		
	21/09/2018		(32.71) LLC 2018 Debtor paid		
	24/09/2018		91.04 WBCPE 91.04C FRANKED @ 30%		
	24/09/2018		(91.04) WBCPE 91.04C FRANKED @ 30%		
	27/09/2018		(893.20) TLS 11C FRANKED@30%; 3.5C SPECIAL; DRP		
	27/09/2018		893.20 TLS 11C FRANKED@30%; 3.5C SPECIAL; DRP		
	27/09/2018		228.60 MPL 7.2C FRANKED @ 30%		
	27/09/2018		(228.60) MPL 7.2C FRANKED @ 30%		
	5/10/2018		285.00 CTX 57C FRANKED @ 30%		
	5/10/2018		(285.00) CTX 57C FRANKED @ 30%		
	10/10/2018		375.60 QAN 10C FRANKED @ 30% DRP SUSPENDED		
	10/10/2018		(375.60) QAN 10C FRANKED @ 30% DRP SUSPENDED		
	10/12/2018		89.56 WBCPD 89.56C FRANKED @ 30%		
	10/12/2018		(89.56) WBCPD 89.56C FRANKED @ 30%		
	18/12/2018		9.94 WBCPD 9.94C FRANKED@30%		
	18/12/2018		(9.94) WBCPD 9.94C FRANKED@30%		
	20/12/2018		2,707.20 WBC 94C FRANKED@30%; DRP NIL DISCOUNT		
	20/12/2018		(2,707.20) WBC 94C FRANKED@30%; DRP NIL DISCOUNT		
	20/12/2018		406.20 PDL 4.5C FRANKED@30%;25.5C CFI;DRP SUSP		
	20/12/2018		(406.20) PDL 4.5C FRANKED@30%;25.5C CFI;DRP SUSP		
	24/12/2018		87.00 WBCPE 87C FRANKED @ 30%		
	24/12/2018		(87.00) WBCPE 87C FRANKED @ 30%		
	1/03/2019		84.00 LLC DRP NIL DISCOUNT		
	8/03/2019		79.56 WBCPD 79.56C FRANKED@30%		
	8/03/2019		(79.56) WBCPD 79.56C FRANKED@30%		
	20/03/2019		(84.00) LLC DRP NIL DISCOUNT		
	25/03/2019		88.55 WBCPE 88.55C FRANKED @ 30%		
	25/03/2019		(88.55) WBCPE 88.55C FRANKED @ 30%		
	26/03/2019		170.25 OZL 15C FRANKED @ 30%		
	26/03/2019		(170.25) OZL 15C FRANKED @ 30%		

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	28/03/2019		450.72 QAN 12C FRANKED @ 30%; DRP SUSPENDED		
	28/03/2019		(450.72) QAN 12C FRANKED @ 30%; DRP SUSPENDED		
	28/03/2019		180.98 MPL 5.7C FRANKED @ 30%		
	28/03/2019		(180.98) MPL 5.7C FRANKED @ 30%		
	29/03/2019		649.60 TLS 8C FRANKED@30%;3C SPECIAL;DRP NIL DISC		
	29/03/2019		(649.60) TLS 8C FRANKED@30%;3C SPECIAL;DRP NIL DISC		
	5/04/2019		305.00 CTX 61C FRANKED @ 30%		
	5/04/2019		(305.00) CTX 61C FRANKED @ 30%		
	18/04/2019		2,246.34 RIO 589.59C FR@30%; 338.7C SPECIAL; DRP		
	18/04/2019		(2,246.34) RIO 589.59C FR@30%; 338.7C SPECIAL; DRP		
	30/06/2019		76.47 LLC Debtor at 30 June 2019		
	30/06/2019		143.47 LLC JUN19 DISTRIBUTION		
310 0003	Distributions receivable			32.71	32.71
<b>393</b>	<b>Withholding Tax Credits</b>			-	-
	26/06/2019		114.00 PDL Div		
	30/06/2019		67.00 LLC debtor at 30/6/2019		
	30/06/2019		(181.00) Current year tax expense		
<b>450</b>	<b>Provisions for Tax - Fund</b>			<b>(6,291.83)</b>	<b>(5,650.55)</b>
450 0003	Provision for TFN Withholding Tax (Fund)			-	(36.00)
	1/11/2018		(5.00) tfn withholding tax		
	1/05/2019		(31.00) tfn withholding tax		
450 0009	Provision for Income Tax (Fund)			(6,291.83)	(5,614.55)
	11/04/2019		6,291.83 Final Tax Refund		
	30/06/2019		(5,614.55) Current year tax expense		
<b>500</b>	<b>Sundry Creditors</b>			<b>2,893.00</b>	-
500 0001	Sundry Creditors			2,893.00	-
	6/07/2018		(363.00) TTO Actuarial fee		
	6/07/2018		(1,386.00) TTO Accounting fee		
	6/07/2018		(1,144.00) TTO audit fee		
<b>601</b>	<b>Term Deposits</b>			-	<b>17,549.59</b>
601 0002	Bank SA Term Deposit			-	17,549.59
	22/12/2018		10,301.53 interest on tdep		
	22/05/2019		7,248.06 interest on tdep		
<b>605</b>	<b>Australian Listed Shares</b>			-	<b>28,649.44</b>
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-			-	271.80
	10/09/2018		92.74 WBCPD 92.74C FRANKED @ 30%		
	10/12/2018		89.56 WBCPD 89.56C FRANKED @ 30%		
	18/12/2018		9.94 WBCPD 9.94C FRANKED@30%		
	8/03/2019		79.56 WBCPD 79.56C FRANKED@30%		
605 0484	Caltex Australia - Dividends			-	590.00
	5/10/2018		285.00 CTX 57C FRANKED @ 30%		
	5/04/2019		305.00 CTX 61C FRANKED @ 30%		
605 0660	Commonwealth Bank. - Dividends			-	12,492.63
	28/09/2018		2,651.88 CBA Div		
	28/09/2018		3,984.75 CBA SRN I...0569 DRP		
	28/03/2019		2,296.00 CBA Div		
	28/03/2019		3,560.00 CBA SRN I...0569 DRP		
605 0683	Medibank Ordinary Fully Paid			-	409.58
	27/09/2018		228.60 MPL 7.2C FRANKED @ 30%		
	28/03/2019		180.98 MPL 5.7C FRANKED @ 30%		

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09- 24/09/2018 24/12/2018 25/03/2019 24/06/2019		91.04 WBCPE 91.04C FRANKED @ 30% 87.00 WBCPE 87C FRANKED @ 30% 88.55 WBCPE 88.55C FRANKED @ 30% 85.75 WBCPE Dist	-	352.34
605 1804	OZ Minerals - Dividends 26/03/2019		170.25 OZL 15C FRANKED @ 30%	-	170.25
605 1947	Qantas Airways - Dividends 10/10/2018 28/03/2019		375.60 QAN 10C FRANKED @ 30% DRP SUSPENDED 450.72 QAN 12C FRANKED @ 30%; DRP SUSPENDED	-	826.32
605 2060	RIO Tinto Limited - Dividends 20/09/2018 18/04/2019		650.90 RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT 2,246.34 RIO 589.59C FR@30%; 338.7C SPECIAL; DRP	-	2,897.24
605 2346	Telstra Corporation. - Dividends 27/09/2018 29/03/2019		893.20 TLS 11C FRANKED@30%; 3.5C SPECIAL; DRP 649.60 TLS 8C FRANKED@30%;3C SPECIAL;DRP NIL DISC	-	1,542.80
605 2553	Westpac Banking Corp - Dividends 4/07/2018 20/12/2018 24/06/2019		2,707.20 WBC 94C FRANKED@30%; DRP NIL DISCOUNT 2,707.20 WBC 94C FRANKED@30%; DRP NIL DISCOUNT 2,707.20 wbc dividend	-	8,121.60
605 2609	Pendal Ordinary Fully Paid 2/07/2018 20/12/2018 26/06/2019 26/06/2019		297.88 PDL 3.3C FRANKED@30%;18.7C CFI;DRP NIL DISC 406.20 PDL 4.5C FRANKED@30%;25.5C CFI;DRP SUSP 156.80 PDL Div 114.00 PDL Div	-	974.88
<b>607</b>	<b>Australian Listed Unit Trust</b>			-	<b>583.23</b>
607 0060	Lend Lease Corp. - Dividends 21/09/2018 1/03/2019 30/06/2019 30/06/2019 30/06/2019		212.29 LLC Dist 84.00 LLC DRP NIL DISCOUNT 67.00 LLC debtor at 30/6/2019 76.47 LLC debtor at 30/6/2019 143.47 LLC JUN19 DISTRIBUTION	-	583.23
<b>690</b>	<b>Cash at Bank</b>			-	<b>129.19</b>
690 0001	CBA Direct Investment Account 1/11/2018 1/05/2019		11.10 interest 67.79 interest	-	78.89
690 0002	Bank SA Society Cheque Account 31/07/2018 31/08/2018 29/09/2018 31/10/2018 30/11/2018 31/12/2018 31/01/2019 28/02/2019 30/03/2019 30/04/2019 31/05/2019 29/06/2019		3.17 Credit Interest 3.15 Credit Interest 3.94 Credit Interest 3.65 Credit Interest 3.51 Credit Interest 3.73 Credit Interest 3.90 Credit Interest 3.53 Credit Interest 4.61 Credit Interest 5.33 Credit Interest 5.56 Credit Interest 6.22 Credit Interest	-	50.30
<b>704</b>	<b>Self-Employed Concessional Contributions</b>			-	<b>24,000.00</b>
00002	Niscioli, Nadia			-	12,000.00

## General Ledger

As at 30 June 2019

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	1/09/2018		5,000.00 Contribution Employer Concessional Contributions		
	10/06/2019		7,000.00 Contribution Self-Employed Concessional Contributions		
00004	Niscioli, Paola			-	12,000.00
	1/09/2018		5,000.00 Contribution Self-Employed Concessional Contributions		
	10/06/2019		7,000.00 Contribution Self-Employed Concessional Contributions		
<b>780</b>	<b>Market Movement Non-Realised</b>			<b>-</b>	<b>44,938.45</b>
780 0015	Market Movement Non-Realised - Shares - Listed			-	44,510.40
	30/06/2019		44,510.40 Unrealised market movement - Domestic Shares		
780 0018	Market Movement Non-Realised - Trusts - Unit			-	428.05
	30/06/2019		428.05 Unrealised market movement - Unit Trusts		
<b>785</b>	<b>Market Movement Realised</b>			<b>-</b>	<b>(11,994.94)</b>
785 0015	Market Movement Realised - Shares - Listed			-	(6,822.75)
	30/06/2019		(6,822.75) Realised market movement - Domestic Shares		
785 0018	Market Movement Realised - Trusts - Unit			-	(5,172.19)
	30/06/2019		(5,172.19) Realised market movement - Unit Trusts		
<b>801</b>	<b>Fund Administration Expenses</b>			<b>-</b>	<b>2,937.00</b>
801 0001	Accountancy Fees			-	1,408.00
	29/04/2019		1,408.00 cheque 111124		
801 0003	Actuarial Fees			-	363.00
	29/04/2019		363.00 cheque 111123		
801 0005	Audit Fees			-	1,166.00
	29/04/2019		1,166.00 cheque 111122		
<b>825</b>	<b>Fund Lodgement Expenses</b>			<b>-</b>	<b>259.00</b>
825 0005	ATO Annual Return Fee - Supervisory levy			-	259.00
	11/04/2019		259.00 ATO Levy Refund		
<b>860</b>	<b>Fund Tax Expenses</b>			<b>-</b>	<b>(5,433.55)</b>
860 0004	Income Tax Expense			-	(5,433.55)
	30/06/2019		(5,614.55) Current year tax expense		
	30/06/2019		181.00 Current year tax expense		
<b>906</b>	<b>Pension Member Payments</b>			<b>-</b>	<b>65,000.00</b>
00003	Niscioli, Anna (00001) ACCOUNT RETIREMENT PENSION			-	65,000.00
	3/06/2019		65,000.00 Payment to Niscioli, Anna (185005(00003))		

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
<b>Domestic Shares</b>									
2050469	Westpac Cap Note 3-Bbsw+3.20% Perp	WBCPD	10,070.00	-	10,000.00	-	-	(70.00)	-
2050484	Caltex Australia	CTX	16,270.00	-	-	-	12,375.00	-	(3,895.00)
2050660	Commonwealth Bank.	CBA	209,355.51	88,114.93	81,061.84	-	246,436.06	(2,559.18)	32,586.65
2050683	Medibank Ordinary Fully Paid	MPL	9,271.00	-	-	-	11,080.75	-	1,809.75
2051280	Westpac Cap Note 3-Bbsw+3.05% Perp	WBCPE	9,867.00	9,994.95	9,825.50	-	10,205.00	(41.50)	210.05
2051804	OZ Minerals	OZL	-	9,951.20	-	-	11,384.05	-	1,432.85
2051947	Qantas Airways	QAN	23,136.96	21,326.47	21,144.04	-	20,282.40	(1,992.92)	(1,044.07)
2052060	RIO Tinto Limited	RIO	31,790.64	36,492.76	36,935.83	-	38,702.48	5,145.19	2,209.72
2052346	Telstra Corporation.	TLS	21,274.40	16,729.95	16,475.83	-	31,262.00	3,375.83	6,357.65
2052553	Westpac Banking Corp	WBC	84,384.00	73,960.65	74,607.87	-	81,676.80	(9,776.13)	7,716.15
2052609	Pendal Ordinary Fully Paid	PDL	13,418.14	12,554.45	12,514.10	-	9,681.10	(904.04)	(2,873.35)
			<b>428,837.65</b>	<b>269,125.36</b>	<b>262,565.01</b>	<b>-</b>	<b>473,085.64</b>	<b>(6,822.75)</b>	<b>44,510.40</b>
<b>Unit Trusts</b>									
2070060	Lend Lease Corp.	LLC	13,867.00	8,671.95	8,694.81	-	9,100.00	(5,172.19)	428.05
			<b>13,867.00</b>	<b>8,671.95</b>	<b>8,694.81</b>	<b>-</b>	<b>9,100.00</b>	<b>(5,172.19)</b>	<b>428.05</b>
	<b>TOTALS</b>		<b>442,704.65</b>	<b>277,797.31</b>	<b>271,259.82</b>	<b>-</b>	<b>482,185.64</b>	<b>(11,994.94)</b>	<b>44,938.45</b>

# Tax Reconciliation

For the year ended 30 June 2019

## INCOME

<b>Gross Interest Income</b>		17,678.00	
<b>Gross Dividend Income</b>			
Imputation Credits	11,917.40		
Franked Amounts	27,807.25		
Unfranked Amounts	842.19	40,566.00	
<b>Gross Rental Income</b>			-
<b>Gross Foreign Income</b>			1.00
<b>Gross Trust Distributions</b>			477.00
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	-		
Member Contributions	24,000.00	24,000.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	39,186.00		
Pension Capital Gain Revenue	-	39,186.00	
<b>Non-arm's length income</b>			-
<b>Net Other Income</b>			-
<b>Gross Income</b>			<b>121,908.00</b>
Less Exempt Current Pension Income (using a Pension Exempt Factor of 0.79002000)		77,349.00	
<b>Total Income</b>			<b>44,559.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Other Deduction</b>		1,333.00	
<b>Total Deductions</b>			<b>1,333.00</b>
<b>TAXABLE INCOME</b>			<b>43,226.00</b>
Gross Income Tax Expense (15% of Standard Component) (45% of Non-arm's length income)		6,483.90	
Less Foreign Tax Offset	0.05		
Less Other Tax Credit	-	0.05	
<b>Tax Assessed</b>			<b>6,483.85</b>
Less Imputed Tax Credit		11,917.40	
Less Other Refundable Credits		148.66	
Less Amount Already paid (for the year)		32.34	12,098.40
<b>TAX DUE OR REFUNDABLE</b>			<b>(5,614.55)</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>(5,355.55)</b>

# 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
<b>Capital Gains Tax Assets</b>								
205 0484 Caltex Australia (CTX)	11/09/1998	500.0000	12,375.00	2,000.00	-	Discount	2,000.00	10,375.00
		<b>500.0000</b>	<b>12,375.00</b>	<b>2,000.00</b>	<b>-</b>		<b>2,000.00</b>	<b>10,375.00</b>
205 0660 Commonwealth Bank. (CBA)	3/04/2008	1,829.0000	151,404.62	48,520.63	-	Discount	48,520.63	102,883.99
	12/04/2019	1,148.0000	95,031.44	80,570.18	-	Other	80,570.18	14,461.26
		<b>2,977.0000</b>	<b>246,436.06</b>	<b>129,090.81</b>	<b>-</b>		<b>129,090.81</b>	<b>117,345.25</b>
205 0683 Medibank Ordinary Fully Paid (MPL)	13/11/2014	3,175.0000	11,080.75	6,350.00	-	Discount	6,350.00	4,730.75
		<b>3,175.0000</b>	<b>11,080.75</b>	<b>6,350.00</b>	<b>-</b>		<b>6,350.00</b>	<b>4,730.75</b>
205 1280 Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22 (WBCPE)	16/04/2019	100.0000	10,205.00	9,994.95	-	Other	9,994.95	210.05
		<b>100.0000</b>	<b>10,205.00</b>	<b>9,994.95</b>	<b>-</b>		<b>9,994.95</b>	<b>210.05</b>
205 1804 OZ Minerals (OZL)	30/10/2018	1,135.0000	11,384.05	9,951.20	-	Other	9,951.20	1,432.85
		<b>1,135.0000</b>	<b>11,384.05</b>	<b>9,951.20</b>	<b>-</b>		<b>9,951.20</b>	<b>1,432.85</b>
205 1947 Qantas Airways (QAN)	15/04/2019	3,756.0000	20,282.40	21,326.47	-	Loss	21,326.47	(1,044.07)
		<b>3,756.0000</b>	<b>20,282.40</b>	<b>21,326.47</b>	<b>-</b>		<b>21,326.47</b>	<b>(1,044.07)</b>
205 2060 RIO Tinto Limited (RIO)	23/04/2019	373.0000	38,702.48	36,492.76	-	Other	36,492.76	2,209.72
		<b>373.0000</b>	<b>38,702.48</b>	<b>36,492.76</b>	<b>-</b>		<b>36,492.76</b>	<b>2,209.72</b>
205 2346 Telstra Corporation. (TLS)	10/05/2012	3,120.0000	12,012.00	11,353.90	-	Discount	11,353.90	658.10
	17/04/2019	5,000.0000	19,250.00	16,729.95	-	Other	16,729.95	2,520.05
		<b>8,120.0000</b>	<b>31,262.00</b>	<b>28,083.85</b>	<b>-</b>		<b>28,083.85</b>	<b>3,178.15</b>
205 2553 Westpac Banking Corp (WBC)	15/04/2019	2,880.0000	81,676.80	73,960.65	-	Other	73,960.65	7,716.15
		<b>2,880.0000</b>	<b>81,676.80</b>	<b>73,960.65</b>	<b>-</b>		<b>73,960.65</b>	<b>7,716.15</b>
205 2609 Pandal Ordinary Fully Paid (PDL)	16/04/2019	1,354.0000	9,681.10	12,554.45	-	Loss	12,554.45	(2,873.35)
		<b>1,354.0000</b>	<b>9,681.10</b>	<b>12,554.45</b>	<b>-</b>		<b>12,554.45</b>	<b>(2,873.35)</b>
207 0060 Lend Lease Corp. (LLC)	12/04/2019	700.0000	9,100.00	8,671.95	12.04	Other	8,659.91	440.09

# 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
		700.0000	9,100.00	8,671.95	12.04		8,659.91	440.09
Less Discounting								(39,549.28)
Less Exempt Pension Accrual								(82,297.42)
<b>TOTALS</b>			<b>482,185.64</b>	<b>338,477.09</b>	<b>12.04</b>		<b>338,465.05</b>	<b>21,873.89</b>
<b>GRAND TOTAL</b>								<b>21,873.89</b>



### When completing this form

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2019* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

34230619



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

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

**Australian business number (ABN)** 59055158578

### Taxpayer's name

**HOWMAN DEVELOPMENTS PTY LTD**

**SUPERANNUATION FUND**

## 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ <span style="border: 1px solid black; padding: 2px;">67,889</span> <del>⊗</del>	<b>K</b> \$ <span style="border: 1px solid black; padding: 2px;">7,774</span> <del>⊗</del>
Other shares	<b>B</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>L</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>M</b> \$ <span style="border: 1px solid black; padding: 2px;">1,420</span> <del>⊗</del>
Other units	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>N</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Real estate situated in Australia	<b>E</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>O</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Other real estate	<b>F</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>P</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <span style="border: 1px solid black; padding: 2px;">86</span> <del>⊗</del>	
Collectables	<b>H</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>Q</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Other CGT assets and any other CGT events	<b>I</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	<b>R</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <del>⊗</del>	
<b>Total current year capital gains</b>	<b>J</b> \$ <span style="border: 1px solid black; padding: 2px;">67,975</span> <del>⊗</del>	

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



## 2 Capital losses

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

Add amounts at **B**, **C** and **D**.

## 3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A** \$

Other net capital losses carried forward to later income years **B** \$

Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

## 4 CGT discount

Total CGT discount applied **A** \$

## 5 CGT concessions for small business

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

## 6 Net capital gain

Net capital gain **A** \$

1J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.





## 7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$  ~~0~~

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  ~~0~~ /  <sup>LOSS</sup>

### **!** Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  ~~0~~ /  <sup>LOSS</sup>

## 8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$  ~~0~~ /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$  ~~0~~

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$  ~~0~~

Capital gains disregarded as a result of an inter-company asset rollover **D** \$  ~~0~~

Capital gains disregarded by a demerging entity **E** \$  ~~0~~





# Taxpayer's declaration

**!** If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

## Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

## Privacy

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

*I declare that the information on this form is true and correct.*

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

# Tax Statement

As at 30 June 2019

	Distributions you received	Tax Offsets	Taxable Income
<b>Gross Distribution Income</b>			
Franked	27,807.25	11,917.40	39,724.65
Unfranked	952.01		952.01
Unfranked CFI	-		-
Interest	17,678.78		17,678.78
Other Income	367.71		367.71
Non-arm's length income	-		-
			<b>58,723.15</b>
<b>Gross Rental Income</b>			
	-		-
<b>Net Capital Gains</b>			
Discounted CG TARP	57.13	-	57.13
Discounted CG NTARP	-	-	-
CGT Concession Amount	28.56	-	-
CG - indexation TARP	-	-	-
CG - indexation NTARP	-	-	-
CG - other TARP	-	-	-
CG - other NTARP	-	-	-
			<b>57.13</b>
<b>Gross Foreign Income</b>			
Interest income	-	-	-
Modified passive income	-	-	-
Other assessable foreign income	0.92	0.24	1.16
			<b>1.16</b>
<b>Non-assessable Amounts</b>			
Non-taxable	-		
Tax Free Trust	-		
Tax deferred/Cost base adjustment	19.09		
Less other expenses	-		
<b>Total Distributions</b>	<b>46,911.45</b>		
Less:			
TFN amounts withheld	148.66		
TFN - Closely held trusts	-		
ABN amounts withheld	-		
Non-resident withholding - excluding CG	-		
Non-resident withholding - CG	-		
Other withholding tax	-		
Deductible expenses	1,332.51		
<b>Net Distributions</b>	<b>45,430.28</b>		
Net Capital Gains from Sales	39,129.64		
<b>Total Capital Gain</b>	<b>39,186.77</b>		

# Detailed Tax Statement

As at 30 June 2019

## Dividends

	Tax Date	Amount Received	Franked	Unfranked	Unfranked CFI	Franking Credits	Foreign Income	Foreign Credits	TFN/ABN Withhold Tax	Non-Res Withhold Tax	NALI	Other Tax Credits
<b>Domestic Shares</b>												
Caltex Australia - Dividends (CTX)												
	05/10/2018	285.00	285.00	-	-	122.14	-	-	-	-	-	-
	05/04/2019	305.00	305.00	-	-	130.71	-	-	-	-	-	-
		590.00	590.00	-	-	252.85	-	-	-	-	-	-
Commonwealth Bank. - Dividends (CBA)												
	28/09/2018	3,984.75	3,984.75	-	-	1,707.75	-	-	-	-	-	-
	28/09/2018	2,651.88	2,651.88	-	-	1,136.52	-	-	-	-	-	-
	28/03/2019	3,560.00	3,560.00	-	-	1,525.71	-	-	-	-	-	-
	28/03/2019	2,296.00	2,296.00	-	-	984.00	-	-	-	-	-	-
		12,492.63	12,492.63	-	-	5,353.98	-	-	-	-	-	-
Medibank Ordinary Fully Paid (MPL)												
	27/09/2018	228.60	228.60	-	-	97.97	-	-	-	-	-	-
	28/03/2019	180.98	180.98	-	-	77.56	-	-	-	-	-	-
		409.58	409.58	-	-	175.53	-	-	-	-	-	-
OZ Minerals - Dividends (OZL)												
	26/03/2019	170.25	170.25	-	-	72.96	-	-	-	-	-	-
		170.25	170.25	-	-	72.96	-	-	-	-	-	-
Pandal Ordinary Fully Paid (PDL)												
	02/07/2018	297.88	44.68	253.20	-	19.15	-	-	-	-	-	-
	20/12/2018	406.20	60.93	345.27	-	26.11	-	-	-	-	-	-
	26/06/2019	156.80	15.68	141.12	-	6.72	-	-	114.00	-	-	-
	26/06/2019	114.00	11.40	102.60	-	4.89	-	-	-	-	-	-
		974.88	132.69	842.19	-	56.87	-	-	114.00	-	-	-
Qantas Airways - Dividends (QAN)												
	10/10/2018	375.60	375.60	-	-	160.97	-	-	-	-	-	-
	28/03/2019	450.72	450.72	-	-	193.17	-	-	-	-	-	-
		826.32	826.32	-	-	354.14	-	-	-	-	-	-
RIO Tinto Limited - Dividends (RIO)												
	20/09/2018	650.90	650.90	-	-	278.96	-	-	-	-	-	-
	18/04/2019	2,246.34	2,246.34	-	-	962.72	-	-	-	-	-	-
		2,897.24	2,897.24	-	-	1,241.68	-	-	-	-	-	-

## Detailed Tax Statement

As at 30 June 2019

## Dividends

	Tax Date	Amount Received	Franked	Unfranked	Unfranked CFI	Franking Credits	Foreign Income	Foreign Credits	TFN/ABN Withhold Tax	Non-Res Withhold Tax	NALI	Other Tax Credits
Telstra Corporation. - Dividends (TLS)												
	27/09/2018	893.20	893.20	-	-	382.80	-	-	-	-	-	-
	29/03/2019	649.60	649.60	-	-	278.40	-	-	-	-	-	-
		1,542.80	1,542.80	-	-	661.20	-	-	-	-	-	-
Westpac Banking Corp - Dividends (WBC)												
	04/07/2018	2,707.20	2,707.20	-	-	1,160.23	-	-	-	-	-	-
	20/12/2018	2,707.20	2,707.20	-	-	1,160.23	-	-	-	-	-	-
	24/06/2019	2,707.20	2,707.20	-	-	1,160.23	-	-	-	-	-	-
		8,121.60	8,121.60	-	-	3,480.69	-	-	-	-	-	-
Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22 (WBCPE)												
	24/09/2018	91.04	91.04	-	-	39.02	-	-	-	-	-	-
	24/12/2018	87.00	87.00	-	-	37.29	-	-	-	-	-	-
	25/03/2019	88.55	88.55	-	-	37.95	-	-	-	-	-	-
	24/06/2019	85.75	85.75	-	-	36.75	-	-	-	-	-	-
		352.34	352.34	-	-	151.01	-	-	-	-	-	-
Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19 (WBCPD)												
	10/09/2018	92.74	92.74	-	-	39.75	-	-	-	-	-	-
	10/12/2018	89.56	89.56	-	-	38.38	-	-	-	-	-	-
	18/12/2018	9.94	9.94	-	-	4.26	-	-	-	-	-	-
	08/03/2019	79.56	79.56	-	-	34.10	-	-	-	-	-	-
		271.80	271.80	-	-	116.49	-	-	-	-	-	-
		<b>28,649.44</b>	<b>27,807.25</b>	<b>842.19</b>	<b>-</b>	<b>11,917.40</b>	<b>-</b>	<b>-</b>	<b>114.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTALS</b>		<b>28,649.44</b>	<b>27,807.25</b>	<b>842.19</b>	<b>-</b>	<b>11,917.40</b>	<b>-</b>	<b>-</b>	<b>114.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Detailed Tax Statement

As at 30 June 2019

Distributions																	
Tax Date	Amount Received	Australian Income					Capital Gains					Foreign		Non-Assessable			With'g Tax
		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.	
<b>Unit Trusts</b>																	
Lend Lease Corp. - Dividends (LLC)																	
21/09/2018	212.29	-	-	-	-	212.29	-	-	-	-	-	-	-	-	-	-	-
01/03/2019	84.00	-	40.56	-	-	4.41	31.64	-	-	-	-	0.34	0.09	-	7.05	-	12.80
30/06/2019	76.47	-	36.91	-	-	4.02	28.81	-	-	-	-	0.31	0.08	-	6.42	-	11.65
30/06/2019	67.00	-	32.35	-	-	3.52	25.24	-	-	-	-	0.27	0.07	-	5.62	-	10.21
30/06/2019	143.47	-	-	-	-	143.47	-	-	-	-	-	-	-	-	-	-	-
	583.23	-	109.82	-	-	367.71	85.69	-	-	-	-	0.92	0.24	-	19.09	-	34.66
	<b>583.23</b>	-	<b>109.82</b>	-	-	<b>367.71</b>	<b>85.69</b>	-	-	-	-	<b>0.92</b>	<b>0.24</b>	-	<b>19.09</b>	-	<b>34.66</b>
<b>TOTALS</b>	<b>583.23</b>	-	<b>109.82</b>	-	-	<b>367.71</b>	<b>85.69</b>	-	-	-	-	<b>0.92</b>	<b>0.24</b>	-	<b>19.09</b>	-	<b>34.66</b>

## Detailed Tax Statement

As at 30 June 2019

**Interest**

	<b>Tax Date</b>	<b>Amount Received</b>	<b>Interest</b>	<b>Foreign Income</b>	<b>Foreign Tax Credits</b>	<b>TFN/ABN Withhold Tax</b>	<b>Non-Res Withhold Tax</b>
<b>Cash</b>							
Bank SA Society Cheque Account							
	31/07/2018	3.17	3.17	-	-	-	-
	31/08/2018	3.15	3.15	-	-	-	-
	29/09/2018	3.94	3.94	-	-	-	-
	31/10/2018	3.65	3.65	-	-	-	-
	30/11/2018	3.51	3.51	-	-	-	-
	31/12/2018	3.73	3.73	-	-	-	-
	31/01/2019	3.90	3.90	-	-	-	-
	28/02/2019	3.53	3.53	-	-	-	-
	30/03/2019	4.61	4.61	-	-	-	-
	30/04/2019	5.33	5.33	-	-	-	-
	31/05/2019	5.56	5.56	-	-	-	-
	29/06/2019	6.22	6.22	-	-	-	-
		<u>50.30</u>	<u>50.30</u>	-	-	-	-
CBA Direct Investment Account							
	01/11/2018	11.10	11.10	-	-	-	-
	01/05/2019	67.79	67.79	-	-	-	-
		<u>78.89</u>	<u>78.89</u>	-	-	-	-
		<b>129.19</b>	<b>129.19</b>	-	-	-	-
<b>Fixed Interest Securities</b>							
Bank SA Term Deposit							
	22/12/2018	10,301.53	10,301.53	-	-	-	-
	22/05/2019	7,248.06	7,248.06	-	-	-	-
		<u>17,549.59</u>	<u>17,549.59</u>	-	-	-	-
		<b>17,549.59</b>	<b>17,549.59</b>	-	-	-	-
<b>TOTALS</b>		<b>17,678.78</b>	<b>17,678.78</b>	-	-	-	-

# Detailed Tax Statement

As at 30 June 2019

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## Tax Deductible Expenses

<b>Account</b>	<b>Amount Paid</b>
Accountancy Fees	1,408.00
Actuarial Fees	363.00
ATO Annual Return Fee - Supervisory levy	259.00
Audit Fees	1,166.00
<b>TOTALS</b>	<b>3,196.00</b>

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# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2019

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### EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using a Pension Exempt Factor of 0.79002000.

Gross Income which may be exempted:

Gross Income	121,908.00
LESS Gross Taxable Contributions	24,000.00
LESS Non-arm's length income	-
	<hr/>
	97,908.00

### Exempt Current Pension Income

Gross Income which may be exempted	97,908.00
x Pension Exempt Factor	<hr/>
	0.7900200000
	<hr/>
	77,349.28

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# 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	121,908.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	121,908.00

**Reduced Fund Income:**

Fund Income	121,908.00
LESS Exempt Current Pension Income	77,349.28
	44,558.72

**Apportionment Factor:**

Reduced Fund Income	44,558.72
Fund Income	121,908.00
	0.3655110562

### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

**Assessable Investment Income:**

Gross Income	121,908.00
LESS Gross Taxable Contributions	24,000.00
LESS Exempt Current Pension Income	77,349.28
	20,558.72

**Total Investment Income:**

Gross Income	121,908.00
LESS Gross Taxable Contributions	24,000.00
	97,908.00

**Apportionment Factor:**

Assessable Investment Income	20,558.72
Total Investment Income	97,908.00
	0.2099800000

# 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
825 0005		11/04/2019	ATO Levy Refund	259.0000	100.00	259.00	No	-		259.00
801 0001		29/04/2019	cheque 111124	1,408.0000	100.00	1,408.00	Yes	0.3655		514.64
801 0003		29/04/2019	cheque 111123	363.0000	100.00	363.00	Yes	0.3655		132.68
801 0005		29/04/2019	cheque 111122	1,166.0000	100.00	1,166.00	Yes	0.3655		426.19
<b>TOTALS</b>										<b>1,332.51</b>

# Notes to the Tax Reconciliation

## Trust Distributions - Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
607 0060	Lend Lease Corp. - Dividends	21/09/2018	-	-	-	-	-	-	-	212.29	212.29
607 0060	Lend Lease Corp. - Dividends	01/03/2019	-	40.56	-	-	-	-	-	4.41	44.97
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	32.35	-	-	-	-	-	3.52	35.87
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	-	-	-	-	-	-	143.47	143.47
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	36.91	-	-	-	-	-	4.02	40.93
<b>TOTALS</b>			<b>-</b>	<b>109.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>367.71</b>	<b>477.53</b>

# Notes to the Tax Reconciliation

## Trust Distributions - Non-Assessable Amounts

For the year ended 30 June 2019

Account	Description	Date	Tax exempted	Tax free trust	Tax deferred/ Cost base adj	Total
607 0060	Lend Lease Corp. - Dividends	01/03/2019	-	-	7.05	7.05
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	-	5.62	5.62
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	-	6.42	6.42
<b>TOTALS</b>			<b>-</b>	<b>-</b>	<b>19.09</b>	<b>19.09</b>

# 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
<b>Assessable Revenue Accounts</b>							
601 0002	Bank SA Term Deposit	22/12/2018	10,301.53	-	-	-	
601 0002	Bank SA Term Deposit	22/05/2019	7,248.06	-	-	-	
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	10/09/2018	92.74	-	-	-	
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	10/12/2018	89.56	-	-	-	
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	18/12/2018	9.94	-	-	-	
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	08/03/2019	79.56	-	-	-	
605 0484	Caltex Australia - Dividends	05/10/2018	285.00	-	-	-	
605 0484	Caltex Australia - Dividends	05/04/2019	305.00	-	-	-	
605 0660	Commonwealth Bank. - Dividends	28/09/2018	2,651.88	-	-	-	
605 0660	Commonwealth Bank. - Dividends	28/09/2018	3,984.75	-	-	-	
605 0660	Commonwealth Bank. - Dividends	28/03/2019	2,296.00	-	-	-	
605 0660	Commonwealth Bank. - Dividends	28/03/2019	3,560.00	-	-	-	
605 0683	Medibank Ordinary Fully Paid	27/09/2018	228.60	-	-	-	
605 0683	Medibank Ordinary Fully Paid	28/03/2019	180.98	-	-	-	
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/09/2018	91.04	-	-	-	
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/12/2018	87.00	-	-	-	
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	25/03/2019	88.55	-	-	-	
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/06/2019	85.75	-	-	-	
605 1804	OZ Minerals - Dividends	26/03/2019	170.25	-	-	-	
605 1947	Qantas Airways - Dividends	10/10/2018	375.60	-	-	-	
605 1947	Qantas Airways - Dividends	28/03/2019	450.72	-	-	-	

# 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
605 2060	RIO Tinto Limited - Dividends	20/09/2018	650.90	-	-	-	
605 2060	RIO Tinto Limited - Dividends	18/04/2019	2,246.34	-	-	-	
605 2346	Telstra Corporation. - Dividends	27/09/2018	893.20	-	-	-	
605 2346	Telstra Corporation. - Dividends	29/03/2019	649.60	-	-	-	
605 2553	Westpac Banking Corp - Dividends	04/07/2018	2,707.20	-	-	-	
605 2553	Westpac Banking Corp - Dividends	20/12/2018	2,707.20	-	-	-	
605 2553	Westpac Banking Corp - Dividends	24/06/2019	2,707.20	-	-	-	
605 2609	Pendal Ordinary Fully Paid	02/07/2018	297.88	-	-	-	
605 2609	Pendal Ordinary Fully Paid	20/12/2018	406.20	-	-	-	
605 2609	Pendal Ordinary Fully Paid	26/06/2019	156.80	114.00	-	-	
605 2609	Pendal Ordinary Fully Paid	26/06/2019	114.00	-	-	-	
607 0060	Lend Lease Corp. - Dividends	21/09/2018	212.29	-	-	-	
607 0060	Lend Lease Corp. - Dividends	01/03/2019	84.00	12.80	-	-	
607 0060	Lend Lease Corp. - Dividends	30/06/2019	67.00	10.21	-	-	
607 0060	Lend Lease Corp. - Dividends	30/06/2019	143.47	-	-	-	
607 0060	Lend Lease Corp. - Dividends	30/06/2019	76.47	11.65	-	-	
690 0001	CBA Direct Investment Account	01/11/2018	11.10	-	-	-	
690 0001	CBA Direct Investment Account	01/05/2019	67.79	-	-	-	
690 0002	Bank SA Society Cheque Account	31/07/2018	3.17	-	-	-	
690 0002	Bank SA Society Cheque Account	31/08/2018	3.15	-	-	-	
690 0002	Bank SA Society Cheque Account	29/09/2018	3.94	-	-	-	
690 0002	Bank SA Society Cheque Account	31/10/2018	3.65	-	-	-	
690 0002	Bank SA Society Cheque Account	30/11/2018	3.51	-	-	-	
690 0002	Bank SA Society Cheque Account	31/12/2018	3.73	-	-	-	
690 0002	Bank SA Society Cheque Account	31/01/2019	3.90	-	-	-	
690 0002	Bank SA Society Cheque Account	28/02/2019	3.53	-	-	-	
690 0002	Bank SA Society Cheque Account	30/03/2019	4.61	-	-	-	
690 0002	Bank SA Society Cheque Account	30/04/2019	5.33	-	-	-	

# 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 0002	Bank SA Society Cheque Account	31/05/2019	5.56	-	-	-	
690 0002	Bank SA Society Cheque Account	29/06/2019	6.22	-	-	-	
<b>Total Assessable Revenue</b>			46,911.45	148.66	-	-	
<b>Non-assessable Revenue Accounts</b>							
<b>Total Non-assessable Revenue</b>			-	-	-	-	
<b>Total Revenue</b>			46,911.45	148.66	-	-	

**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
601 0002	Bank SA Term Deposit	22/12/2018	-	-	-	-	-	-	10,301.53	-	10,301.53
601 0002	Bank SA Term Deposit	22/05/2019	-	-	-	-	-	-	7,248.06	-	7,248.06
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	10/09/2018	-	-	-	92.74	39.75	-	-	-	132.49
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	10/12/2018	-	-	-	89.56	38.38	-	-	-	127.94
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	18/12/2018	-	-	-	9.94	4.26	-	-	-	14.20
605 0469	Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-03-19	08/03/2019	-	-	-	79.56	34.10	-	-	-	113.66
605 0484	Caltex Australia - Dividends	05/10/2018	-	-	-	285.00	122.14	-	-	-	407.14
605 0484	Caltex Australia - Dividends	05/04/2019	-	-	-	305.00	130.71	-	-	-	435.71
605 0660	Commonwealth Bank. - Dividends	28/09/2018	-	-	-	2,651.88	1,136.52	-	-	-	3,788.40
605 0660	Commonwealth Bank. - Dividends	28/09/2018	-	-	-	3,984.75	1,707.75	-	-	-	5,692.50
605 0660	Commonwealth Bank. - Dividends	28/03/2019	-	-	-	2,296.00	984.00	-	-	-	3,280.00
605 0660	Commonwealth Bank. - Dividends	28/03/2019	-	-	-	3,560.00	1,525.71	-	-	-	5,085.71
605 0683	Medibank Ordinary Fully Paid	27/09/2018	-	-	-	228.60	97.97	-	-	-	326.57
605 0683	Medibank Ordinary Fully Paid	28/03/2019	-	-	-	180.98	77.56	-	-	-	258.54
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/09/2018	-	-	-	91.04	39.02	-	-	-	130.06
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/12/2018	-	-	-	87.00	37.29	-	-	-	124.29
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	25/03/2019	-	-	-	88.55	37.95	-	-	-	126.50
605 1280	Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-09-22	24/06/2019	-	-	-	85.75	36.75	-	-	-	122.50
605 1804	OZ Minerals - Dividends	26/03/2019	-	-	-	170.25	72.96	-	-	-	243.21
605 1947	Qantas Airways - Dividends	10/10/2018	-	-	-	375.60	160.97	-	-	-	536.57
605 1947	Qantas Airways - Dividends	28/03/2019	-	-	-	450.72	193.17	-	-	-	643.89
605 2060	RIO Tinto Limited - Dividends	20/09/2018	-	-	-	650.90	278.96	-	-	-	929.86
605 2060	RIO Tinto Limited - Dividends	18/04/2019	-	-	-	2,246.34	962.72	-	-	-	3,209.06
605 2346	Telstra Corporation. - Dividends	27/09/2018	-	-	-	893.20	382.80	-	-	-	1,276.00
605 2346	Telstra Corporation. - Dividends	29/03/2019	-	-	-	649.60	278.40	-	-	-	928.00

# 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
605 2553	Westpac Banking Corp - Dividends	04/07/2018	-	-	-	2,707.20	1,160.23	-	-	-	3,867.43
605 2553	Westpac Banking Corp - Dividends	20/12/2018	-	-	-	2,707.20	1,160.23	-	-	-	3,867.43
605 2553	Westpac Banking Corp - Dividends	24/06/2019	-	-	-	2,707.20	1,160.23	-	-	-	3,867.43
605 2609	Pendal Ordinary Fully Paid	02/07/2018	-	253.20	-	44.68	19.15	-	-	-	317.03
605 2609	Pendal Ordinary Fully Paid	20/12/2018	-	345.27	-	60.93	26.11	-	-	-	432.31
605 2609	Pendal Ordinary Fully Paid	26/06/2019	-	141.12	-	15.68	6.72	-	-	-	163.52
605 2609	Pendal Ordinary Fully Paid	26/06/2019	-	102.60	-	11.40	4.89	-	-	-	118.89
690 0001	CBA Direct Investment Account	01/11/2018	-	-	-	-	-	-	11.10	-	11.10
690 0001	CBA Direct Investment Account	01/05/2019	-	-	-	-	-	-	67.79	-	67.79
690 0002	Bank SA Society Cheque Account	31/07/2018	-	-	-	-	-	-	3.17	-	3.17
690 0002	Bank SA Society Cheque Account	31/08/2018	-	-	-	-	-	-	3.15	-	3.15
690 0002	Bank SA Society Cheque Account	29/09/2018	-	-	-	-	-	-	3.94	-	3.94
690 0002	Bank SA Society Cheque Account	31/10/2018	-	-	-	-	-	-	3.65	-	3.65
690 0002	Bank SA Society Cheque Account	30/11/2018	-	-	-	-	-	-	3.51	-	3.51
690 0002	Bank SA Society Cheque Account	31/12/2018	-	-	-	-	-	-	3.73	-	3.73
690 0002	Bank SA Society Cheque Account	31/01/2019	-	-	-	-	-	-	3.90	-	3.90
690 0002	Bank SA Society Cheque Account	28/02/2019	-	-	-	-	-	-	3.53	-	3.53
690 0002	Bank SA Society Cheque Account	30/03/2019	-	-	-	-	-	-	4.61	-	4.61
690 0002	Bank SA Society Cheque Account	30/04/2019	-	-	-	-	-	-	5.33	-	5.33
690 0002	Bank SA Society Cheque Account	31/05/2019	-	-	-	-	-	-	5.56	-	5.56
690 0002	Bank SA Society Cheque Account	29/06/2019	-	-	-	-	-	-	6.22	-	6.22
<b>TOTALS</b>			-	<b>842.19</b>	-	<b>27,807.25</b>	<b>11,917.40</b>	-	<b>17,678.78</b>	-	<b>58,245.62</b>

# Notes to the Tax Reconciliation

## Capital Gains Revenue

For the year ended 30 June 2019

Account	Description	Date	CG - Discount	CG - Indexation	CG - Other
607 0060	Lend Lease Corp. - Dividends	01/03/2019	31.64	-	-
607 0060	Lend Lease Corp. - Dividends	30/06/2019	25.24	-	-
607 0060	Lend Lease Corp. - Dividends	30/06/2019	28.81	-	-
<b>TOTALS</b>			<b>85.69</b>	<b>-</b>	<b>-</b>

# Notes to the Tax Reconciliation

## Foreign Tax Offset

For the year ended 30 June 2019

### FOREIGN TAX OFFSET

<b>Foreign Credits</b>	0.24*
<b>Foreign CG Credits</b>	0.00*
<b>Net Capital Gain</b>	39,186.00
<b>Pension Exempt Factor</b>	0.79002000

\* these amounts exclude revenue transactions to segregated pensioners.

The Adjusted Foreign CG Credits amount is the lesser of the Foreign CG Credits and the Net Capital Gain.

<b>Adjusted Foreign CG Credit</b>	0.00
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<b>Adjusted Foreign Tax Paid</b>	(Foreign Credits + Adj. Foreign CG Credit)
	x (1 - pension exempt factor)
	(0.24 + 0.00) x (1 - 0.79002000)
	0.05

<b>Foreign Tax Offset de minimis cap</b>	1,000.00
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Adjusted Foreign Tax paid is less than or equal to the Foreign Tax Offset de minimis cap.

<b>Current Year Foreign Tax Offset</b>	0.05
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# Notes to the Tax Reconciliation

## Other Tax Credits

For the year ended 30 June 2019

	Credit Type	Account	Description	Amount \$
<b>Other Tax Credits - Non-refundable non-carry forward</b>				
<b>TOTALS</b>				-
<b>Other Tax Credits - Non-refundable carry forward</b>				
<b>TOTALS</b>				-
<b>Other Refundable Credits</b>				
	TFN Credit	605 2609	Pendal Ordinary Fully Paid	114.00
	TFN Credit	607 0060	Lend Lease Corp. - Dividends	34.66
<b>TOTALS</b>				<b>148.66</b>

# Notes to the Tax Reconciliation

## Foreign Income

For the year ended 30 June 2019

Account	Description	Date	Interest Income	Tax Paid on Interest	Modified passive income	Tax Paid on passive income	Other assessable income	Tax Paid on Other	Total Net Income	Total Tax Paid	Total Gross Income
607 0060	Lend Lease Corp. - Dividends	1/03/2019	-	-	-	-	0.34	0.09	0.34	0.09	0.43
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	-	-	-	0.27	0.07	0.27	0.07	0.34
607 0060	Lend Lease Corp. - Dividends	30/06/2019	-	-	-	-	0.31	0.08	0.31	0.08	0.39
<b>TOTALS</b>			-	-	-	-	<b>0.92</b>	<b>0.24</b>	<b>0.92</b>	<b>0.24</b>	<b>1.16</b>

# Realised Capital Gains

For the year ended 30 June 2019

## Capital Gains Worksheet

	Date Acquired	Date Disposed	Units	Amount Received	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss	Losses Recouped
205 0469 Westpac Cap Note 3-Bbsw+3.20% Perp Non-cum Red T-0	20/02/2013	8/03/2019	100.0000	10,000.00	10,000.00	-	N/A	10,000.00	-	-
			<b>100.0000</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>-</b>		<b>10,000.00</b>	<b>-</b>	<b>-</b>
205 0660 Commonwealth Bank. (CBA)	3/04/2008	9/04/2019	329.0000	23,231.14	8,727.88	-	Discount	8,727.88	14,503.26	9,194.32
	1/10/2010	9/04/2019	35.0000	2,471.40	1,798.60	-	Discount	1,798.60	672.80	-
	1/04/2011	9/04/2019	27.0000	1,906.51	1,442.76	-	Discount	1,442.76	463.75	-
	19/08/2011	9/04/2019	45.0000	3,177.51	2,105.60	-	Discount	2,105.60	1,071.91	-
	24/02/2012	9/04/2019	32.0000	2,259.56	1,596.05	-	Discount	1,596.05	663.51	-
	5/10/2012	9/04/2019	43.0000	3,036.29	2,358.09	-	Discount	2,358.09	678.20	-
	5/04/2013	9/04/2019	30.0000	2,118.34	2,033.60	-	Discount	2,033.60	84.74	-
	3/10/2013	9/04/2019	34.0000	2,400.79	2,540.00	-	Loss	2,540.00	(139.21)	-
	3/04/2014	9/04/2019	32.0000	2,259.56	2,386.32	-	Loss	2,386.32	(126.76)	-
	2/10/2014	9/04/2019	36.0000	2,542.01	2,912.48	-	Loss	2,912.48	(370.47)	-
	2/04/2015	9/04/2019	30.0000	2,118.34	2,716.56	-	Loss	2,716.56	(598.22)	-
	1/09/2015	9/04/2019	61.0000	4,307.29	4,361.50	-	Loss	4,361.50	(54.21)	-
	1/09/2015	9/04/2019	48.0000	3,389.35	3,432.00	-	Loss	3,432.00	(42.65)	-
	1/10/2015	9/04/2019	42.0000	2,965.68	3,112.44	-	Loss	3,112.44	(146.76)	-
	31/03/2016	9/04/2019	41.0000	2,895.07	2,979.90	-	Loss	2,979.90	(84.83)	-
	29/09/2016	9/04/2019	47.0000	3,318.73	3,432.12	-	Loss	3,432.12	(113.39)	-
	4/04/2017	9/04/2019	38.0000	2,683.23	3,170.07	-	Loss	3,170.07	(486.84)	-
	29/09/2017	9/04/2019	49.0000	3,459.96	3,751.30	-	Loss	3,751.30	(291.34)	-
	28/03/2018	9/04/2019	45.0000	3,177.51	3,360.00	-	Loss	3,360.00	(182.49)	-
	28/03/2019	9/04/2019	49.0000	3,459.96	3,560.00	-	Loss	3,560.00	(100.04)	-
	28/09/2018	9/04/2019	55.0000	3,883.62	3,984.75	-	Loss	3,984.75	(101.13)	-
			<b>1,148.0000</b>	<b>81,061.85</b>	<b>65,762.02</b>	<b>-</b>		<b>65,762.02</b>	<b>15,299.83</b>	<b>9,194.32</b>
205 1280 Westpac Cap Note 3-Bbsw+3.05% Perp Non-cum Red T-0	12/06/2014	9/04/2019	100.0000	9,825.50	10,000.00	-	Loss	10,000.00	(174.50)	-
			<b>100.0000</b>	<b>9,825.50</b>	<b>10,000.00</b>	<b>-</b>		<b>10,000.00</b>	<b>(174.50)</b>	<b>-</b>
205 1947 Qantas Airways (QAN)	16/05/2008	9/04/2019	3,756.0000	21,144.04	13,142.72	-	Discount	13,142.72	8,001.32	-
			<b>3,756.0000</b>	<b>21,144.04</b>	<b>13,142.72</b>	<b>-</b>		<b>13,142.72</b>	<b>8,001.32</b>	<b>-</b>
205 2060 RIO Tinto Limited (RIO)										

# Realised Capital Gains

For the year ended 30 June 2019

## Capital Gains Worksheet

	Date Acquired	Date Disposed	Units	Amount Received	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss	Losses Recouped
	8/06/2005	9/04/2019	381.0000	36,935.83	14,811.26	-	Discount	14,811.26	22,124.57	-
			<b>381.0000</b>	<b>36,935.83</b>	<b>14,811.26</b>	<b>-</b>		<b>14,811.26</b>	<b>22,124.57</b>	<b>-</b>
205 2346 Telstra Corporation. (TLS)	1/07/2008	9/04/2019	3,120.0000	10,280.92	14,396.00	-	Loss	14,396.00	(4,115.08)	-
	10/05/2012	9/04/2019	1,880.0000	6,194.91	6,841.45	-	Loss	6,841.45	(646.54)	-
			<b>5,000.0000</b>	<b>16,475.83</b>	<b>21,237.45</b>	<b>-</b>		<b>21,237.45</b>	<b>(4,761.62)</b>	<b>-</b>
205 2553 Westpac Banking Corp (WBC)	25/07/2007	9/04/2019	2,007.0000	51,992.36	40,486.37	-	Discount	40,486.37	11,505.99	-
	10/05/2012	9/04/2019	753.0000	19,506.85	17,451.68	-	Discount	17,451.68	2,055.17	-
	29/10/2015	9/04/2019	120.0000	3,108.66	3,060.00	-	Discount	3,060.00	48.66	-
			<b>2,880.0000</b>	<b>74,607.87</b>	<b>60,998.05</b>	<b>-</b>		<b>60,998.05</b>	<b>13,609.82</b>	<b>-</b>
205 2609 Pental Ordinary Fully Paid (PDL)	14/12/2007	9/04/2019	1,354.0000	12,514.10	6,499.20	-	Discount	6,499.20	6,014.90	-
			<b>1,354.0000</b>	<b>12,514.10</b>	<b>6,499.20</b>	<b>-</b>		<b>6,499.20</b>	<b>6,014.90</b>	<b>-</b>
207 0060 Lend Lease Corp. (LLC)	1/07/2009	9/04/2019	700.0000	8,694.81	10,197.44	82.77	Loss	10,114.67	(1,419.86)	-
			<b>700.0000</b>	<b>8,694.81</b>	<b>10,197.44</b>	<b>82.77</b>		<b>10,114.67</b>	<b>(1,419.86)</b>	<b>-</b>
Current year CG - discount method									85.69	-
Less discounting									(19,593.38)	-
<b>TOTALS</b>				<b>271,259.83</b>	<b>212,648.14</b>	<b>82.77</b>		<b>212,565.37</b>	<b>39,186.77</b>	<b>9,194.32</b>