

Deegan Superannuation Fund

ABN 64 318 952 176

Trustee: Deegan Superfund Pty Ltd

Financial Statement

For the year ended 30 June 2019

Deegan Superannuation Fund

Reports

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Deegan Superannuation Fund
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Collectibles	6A	44,399	-
Derivative Investments	6B	64,593	58,901
Foreign Managed Investments	6C	39,255	55,436
Other Fixed Interest Securities	6D	281,170	83,656
Shares in Listed Companies	6E	298,928	275,027
Other Assets			
Cash At Bank		161,139	441,651
Deferred Tax Assets		378	378
Current Tax Assets		8,540	4,259
Total Assets		898,400	919,308
Liabilities			
Other Creditors and Accruals		129	-
Deferred Tax Liability		5,219	4,465
Other Taxes Payable		2,050	2,486
Total Liabilities		7,398	6,951
Net Assets Available to Pay Benefits		891,002	912,357
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Stephen Deegan		633,105	660,725
Mrs Sarah Appleby		257,897	251,631
Total Liability for Accrued Benefits		891,002	912,357

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

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

	Note	2019 \$	2018 \$
Income			
Member Receipts			
Contributions			
Employer		-	4,085
Member		10,000	-
Investment Gains			
Increase in Market Value	8A	21,266	48,211
Investment Income			
Distributions	7A	3,219	5,189
Dividends	7B	13,504	11,073
Foreign Income	7C	2,066	1,766
Interest	7D	9,672	7,720
Rent	7E	400	-
		60,126	78,043
Expenses			
Member Payments			
Pensions Paid		57,148	55,000
Rollovers Out		2,401	2,150
Other Expenses			
Accountancy Fee		3,190	2,970
Auditor Fee		660	660
Fund Administration Fee		655	570
General Expense		370	370
General Expenses		1,576	750
Investment Management Fee		7,944	5,956
Regulatory Fees		53	48
SMSF Supervisory Levy		259	259
Sundry		3,909	-
Investment Losses			
Realised Traditional Security Losses	8B	672	1,833
		78,837	70,567
Benefits Accrued as a Result of Operations before Income Tax		(18,711)	7,477
Income Tax			
Income Tax Expense		2,644	5,091
Prior Years Over Provision for Income Tax		-	-
		2,644	5,091
Benefits Accrued as a Result of Operations		(21,355)	2,385

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

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

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Deegan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

Deegan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

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

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

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 assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

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 when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 14 July 2020 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	912,357	909,971
Benefits Accrued during the period	38,195	59,536
Benefits Paid during the period	(59,549)	(57,150)
Liability for Accrued Benefits at end of period	891,002	912,357

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
Vested Benefits at beginning of period	912,357	909,971
Benefits Accrued during the period	38,195	59,536
Benefits Paid during the period	(59,549)	(57,150)
Vested Benefits at end of period	891,002	912,357

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

Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Collectibles

	Current	Previous
At market value:		
100oz Silver bar	4,335	0
5oz Gold Bar	20,064	0
Artwork - Green Abstraction	20,000	0
	44,399	0

Note 6B – Derivative Investments

	Current	Previous
At market value:		
Capital 19 Global Investments - Stock	64,593	58,151
Wcm Global Growth Limited - Option Expiring 24-Jun-2019	0	750
	64,593	58,901

Note 6C – Foreign Managed Investments

	Current	Previous
At market value:		
Capital 19 Global Investments - Cash	39,255	55,436
	39,255	55,436

Note 6D – Other Fixed Interest Securities

	Current	Previous
At market value:		
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	20,984	0
Adani Abbot Point Terminal PL Fixed Coupon Bond	25,474	15,508
Australian Gas Networks Inflation Linked Bond	15,105	0
Aviation Training Investments Fixed Coupon Bond	41,187	20,749
Cash Converters Intl Fixed Coupon Bond	0	20,401
CF Asia Pacific Group PL Fixed Coupon Bond	28,049	0
CML Group Ltd Floating Rate Note	10,172	10,427
DickerData - BBSW+4.40%-26Mar20	20,208	0
Elanor Investors Ltd Fixed Coupon Bond	21,138	0
Merredin Energy PL Fixed Coupon Bond	21,992	0
Moneytech Finance Pty Ltd Floating Rate Note	15,298	0
Privium PL Fixed Coupon Bond	21,798	16,571
RWH Finance PL Index Annuity Bond	9,675	0
Sydney Airport Finance Inflation Linked Bond	30,090	0
	281,170	83,656

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

Note 6E – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	14,027	15,758
BHP Billiton Limited	12,348	10,173
Brambles Limited	30,165	20,797
Coles Group Limited.	6,768	0
Commonwealth Bank of Australia	8,361	7,360
Contango Income Generator Limited	21,425	26,500
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	475	783
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD	11,400	9,603
National Australia Bank Limited	14,883	15,267
Orica Limited	9,122	7,988
Origin Energy Limited	14,474	19,859
Resmed Inc	72,114	59,220
Rio Tinto Limited	24,695	19,859
Telstra Corporation Limited	6,738	4,585
Wcm Global Growth Limited	33,600	32,250
Wesfarmers Limited	18,333	25,026
	298,928	275,027

Note 7A – Distributions

	Current	Previous
CF Asia Pacific Group PL Fixed Coupon Bond	1,200	0
Merredin Energy PL Fixed Coupon Bond	399	0
Plenary Bond Finance UT Fixed Coupon Bond	0	1,957
Privium PL Fixed Coupon Bond	1,620	3,232
	3,219	5,189

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	1,111	979
BHP Billiton Limited	1,320	529
Brambles Limited	817	766
Commonwealth Bank of Australia	622	620
Contango Income Generator Limited	2,166	2,841
National Australia Bank Limited	1,576	1,576
Orica Limited	232	238
Origin Energy Limited	283	0
Rio Tinto Limited	2,585	1,245
Telstra Corporation Limited	475	662
Wesfarmers Limited	2,318	1,615
	13,504	11,073

Note 7C – Foreign Income

	Current	Previous
Capital 19 Global Investments - Cash	1,189	1,001
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	8	2
Resmed Inc	869	762
	2,066	1,766

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

Note 7D – Interest

	Current	Previous
Macquarie Cash Management Trust 182-222 117152181	1,761	2,285
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	875	0
Adani Abbot Point Terminal PL Fixed Coupon Bond	1,420	1,065
Australian Gas Networks Inflation Linked Bond	105	0
Aviation Training Investments Fixed Coupon Bond	1,875	1,500
Cash Converters Intl Fixed Coupon Bond	795	1,590
CML Group Ltd Floating Rate Note	725	707
DickerData - BBSW+4.40%-26Mar20	949	0
Elanor Investors Ltd Fixed Coupon Bond	710	0
G8 Education Fixed Coupon Bond	0	574
Moneytech Finance Pty Ltd Floating Rate Note	248	0
Sydney Airport Finance Inflation Linked Bond	208	0
	9,672	7,720

Note 7E – Rent

	Current	Previous
Artwork - Green Abstraction	400	0
	400	0

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

Note 8A – Increase in Market Value

	Current	Previous
Collectibles		
100oz Silver bar	(346)	0
5oz Gold Bar	1,246	0
Artwork - Green Abstraction	(750)	0
Derivative Investments		
Capital 19 Global Investments - Stock	(1,456)	25,579
Contango Global Growth Limited - Option Expiring 24-Jun-2019	0	(990)
Contango Income Generator Limited - Option Expiring 30-Mar-2018	0	(50)
Wcm Global Growth Limited - Option Expiring 24-Jun-2019	(750)	750
Other Fixed Interest Securities		
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	(285)	0
Adani Abbot Point Terminal PL Fixed Coupon Bond	(410)	416
Australian Gas Networks Inflation Linked Bond	166	0
Aviation Training Investments Fixed Coupon Bond	(345)	(6)
Cash Converters Intl Fixed Coupon Bond	271	(164)
CF Asia Pacific Group PL Fixed Coupon Bond	(504)	0
CML Group Ltd Floating Rate Note	(255)	105
DickerData - BBSW+4.40%-26Mar20	(409)	0
Elanor Investors Ltd Fixed Coupon Bond	256	0
G8 Education Fixed Coupon Bond	0	(153)
Merredin Energy PL Fixed Coupon Bond	155	0
Moneytech Finance Pty Ltd Floating Rate Note	(6)	0
Plenary Bond Finance UT Fixed Coupon Bond	0	59
Privium PL Fixed Coupon Bond	(433)	(1,710)
RWH Finance PL Index Annuity Bond	50	0
Sydney Airport Finance Inflation Linked Bond	1,171	0
Shares in Listed Companies		
AGL Energy Limited.	(1,731)	(2,117)
BHP Billiton Limited	2,175	3,189
Brambles Limited	9,368	(1,991)
Coles Group Limited.	1,856	0
Commonwealth Bank of Australia	1,001	(1,004)
Contango Income Generator Limited	(5,074)	(805)
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	(307)	128
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD	1,797	383
National Australia Bank Limited	(384)	(1,214)
Orica Limited	1,134	(1,318)
Origin Energy Limited	(5,386)	6,277
Resmed Inc	12,894	17,052
Rio Tinto Limited	4,836	4,800
Telstra Corporation Limited	2,152	(2,940)
Wcm Global Growth Limited	1,350	(750)
Wesfarmers Limited	(1,780)	4,685
	21,266	48,211

Note 8B – Realised Traditional Security Losses

	Current	Previous
Other Fixed Interest Securities		
Cash Converters Intl Fixed Coupon Bond	672	0
G8 Education Fixed Coupon Bond	0	317
Plenary Bond Finance UT Fixed Coupon Bond	0	1,517
	672	1,833

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

Note 9 – Subsequent Events

Post the financial year end, the Trustee notes that global equity markets have been adversely impacted by the outbreak of the COVID-19 virus. Other assets categories, including property, may also be adversely affected. In particular, the volatility in equity prices worldwide and the impact of any Government imposed measures to counter the virus's spread have, on the whole, materially impacted the current and future market value of the Fund. However, due to the rapid and ongoing changes, an estimate of the extent of this decline cannot be determined at this time.

Deegan Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Deegan Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly the financial position of the Fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2019.

Signed in accordance with a resolution of the directors of Deegan Superfund Pty Ltd by:

..... Dated:/...../.....
Sarah Appleby
Director: Deegan Superfund Pty Ltd

..... Dated:/...../.....
Stephen Deegan
Director: Deegan Superfund Pty Ltd

Compilation Report to the Trustees and Members of Deegan Superannuation Fund

ABN 64 318 952 176
For the period 01 July 2018 to 30 June 2019

On the basis of the information provided by the Trustees of Deegan Superannuation Fund, we have compiled the accompanying special purpose financial statements of Deegan Superannuation Fund for the period ended 30 June 2019, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of Deegan Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 14 July 2020

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Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

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

Deegan Superannuation Fund

Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
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Bank

Macquarie Cash Management Trust 182-222 117152181				159,637	159,637			18%
Perth Mint Cash Account				1,501	1,501			-%
				161,139	161,139			18%

Collectibles Market

100oz Silver bar	2	2,340.4000	2,167.3200	4,681	4,335	(346)	(7)%	-%
5oz Gold Bar	2	9,408.8550	10,032.0400	18,818	20,064	1,246	7%	2%
Artwork - Green Abstraction	1	20,750.0000	20,000.0000	20,750	20,000	(750)	(4)%	2%
				44,249	44,399	150	0%	5%

Listed Securities Market

AGL Energy Limited. (ASX:AGL)	701	8.8899	20.0100	6,232	14,027	7,795	125%	2%
BHP Group Limited (ASX:BHP)	300	30.0330	41.1600	9,010	12,348	3,338	37%	1%
Brambles Limited (ASX:BXB)	2,342	4.5443	12.8800	10,643	30,165	19,522	183%	3%
Commonwealth Bank of Australia (ASX:CBA)	101	53.2275	82.7800	5,376	8,361	2,985	56%	1%
Contango Income Generator Limited (ASX:CIE)	28,191	0.9906	0.7600	27,925	21,425	(6,500)	(23)%	2%
Coles Group Limited. (ASX:COL)	507	9.6885	13.3500	4,912	6,768	1,856	38%	1%
Cybg PLC - Cdi 1:1 Foreign Exempt Lse (ASX:CYB)	139	4.0172	3.4200	558	475	(83)	(15)%	-%
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD (ASX:GOLD)	60	123.3733	190.0000	7,402	11,400	3,998	54%	1%
National Australia Bank Limited (ASX:NAB)	557	20.0507	26.7200	11,168	14,883	3,715	33%	2%
Origin Energy Limited (ASX:ORG)	1,980	4.6210	7.3100	9,150	14,474	5,324	58%	2%
Orica Limited (ASX:ORI)	450	11.1026	20.2700	4,996	9,122	4,125	83%	1%
Rio Tinto Limited (ASX:RIO)	238	19.8962	103.7600	4,735	24,695	19,960	422%	3%
Resmed Inc (ASX:RMD)	4,200	2.0135	17.1700	8,457	72,114	63,657	753%	8%
Telstra Corporation Limited (ASX:TLS)	1,750	4.6229	3.8500	8,090	6,738	(1,353)	(17)%	1%
Wesfarmers Limited (ASX:WES)	507	23.8240	36.1600	12,079	18,333	6,254	52%	2%
Wcm Global Growth Limited (ASX:WQG)	30,000	1.1000	1.1200	33,000	33,600	600	2%	4%
				163,733	298,928	135,195	83%	34%

Deegan Superannuation Fund

Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Money Market</u>								
Australian Gas Networks Inflation Linked Bond	10,000	1.4939	1.5105	14,939	15,105	166	1%	2%
RWH Finance PL Index Annuity Bond	10,000	0.9625	0.9675	9,625	9,675	50	1%	1%
Sydney Airport Finance Inflation Linked Bond	20,000	1.4459	1.5045	28,919	30,090	1,171	4%	3%
Adani Abbot Point Terminal PL Fixed Coupon Bond	25,000	1.0307	1.0190	25,768	25,474	(294)	(1)%	3%
Aviation Training Investments Fixed Coupon Bond	40,000	1.0482	1.0297	41,928	41,187	(741)	(2)%	5%
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	20,000	1.0635	1.0492	21,269	20,984	(285)	(1)%	2%
Elanor Investors Ltd Fixed Coupon Bond	20,000	1.0441	1.0569	20,882	21,138	256	1%	2%
Merredin Energy PL Fixed Coupon Bond	23,000	0.9494	0.9562	21,837	21,992	155	1%	2%
CF Asia Pacific Group PL Fixed Coupon Bond	35,000	0.8158	0.8014	28,553	28,049	(504)	(2)%	3%
DickerData - BBSW+4.40%-26Mar20	20,000	1.0308	1.0104	20,617	20,208	(409)	(2)%	2%
Moneytech Finance Pty Ltd Floating Rate Note	15,000	1.0203	1.0199	15,304	15,298	(6)	0%	2%
CML Group Ltd Floating Rate Note	10,000	1.0487	1.0172	10,487	10,172	(315)	(3)%	1%
Privium PL Fixed Coupon Bond	30,000	0.7378	0.7266	22,133	21,798	(335)	(2)%	2%
			282,261		281,170	(1,091)	0%	32%
<u>Wrap/Platform Market</u>								
Capital 19 Global Investments - Cash		N/A	N/A	N/A	39,255	N/A	N/A	4%
Capital 19 Global Investments - Stock		N/A	N/A	N/A	64,593	N/A	N/A	7%
			0		103,848	103,848	0%	12%
			651,381		889,483	238,101	37%	100%

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

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

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
Macquarie Cash Management Trust 182-222 117152181	436,651	57,787	334,801	159,637	0	1,761	1,761	1%
Perth Mint Cash Account	5,000	20,000	23,499	1,501	0	0	0	0%
	441,651	77,787	358,300	161,139	0	1,761	1,761	1%
<u>Collectibles Market</u>								
100oz Silver bar	0	4,681	0	4,335	(346)	0	(346)	(7%)
5oz Gold Bar	0	18,818	0	20,064	1,246	0	1,246	7%
Artwork - Green Abstraction	0	20,750	0	20,000	(750)	400	(350)	(2%)
	0	44,249	0	44,399	150	400	550	2%

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

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Derivatives Market</u>								
Wcm Global Growth Limited - Option Expiring 24-Jun-2019 (ASX:WQGO)	750	0	0	0	(750)	0	(750)	(100%)
	750	0	0	0	(750)	0	(750)	(100)%

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

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	15,758	0	0	14,027	(1,731)	1,111	(621)	(4%)
BHP Group Limited (ASX:BHP)	10,173	0	0	12,348	2,175	1,320	3,495	37%
Brambles Limited (ASX:BXB)	20,797	0	0	30,165	9,368	817	10,185	50%
Commonwealth Bank of Australia (ASX:CBA)	7,360	0	0	8,361	1,001	622	1,623	23%
Contango Income Generator Limited (ASX:CIE)	26,500	0	0	21,425	(5,074)	2,166	(2,909)	(11%)
Coles Group Limited. (ASX:COL)	0	4,912	0	6,768	1,856	0	1,856	38%
Cybg PLC - Cdi 1:1 Foreign Exempt Lse (ASX:CYB)	783	0	0	475	(307)	8	(299)	(38%)
ETFS Metal Securities Australia Limited. - ETFS Physical GOLD (ASX:GOLD)	9,603	0	0	11,400	1,797	0	1,797	19%
National Australia Bank Limited (ASX:NAB)	15,267	0	0	14,883	(384)	1,576	1,191	8%
Origin Energy Limited (ASX:ORG)	19,859	0	0	14,474	(5,386)	283	(5,103)	(26%)
Orica Limited (ASX:ORI)	7,988	0	0	9,122	1,134	232	1,366	17%

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

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Rio Tinto Limited (ASX:RIO)	19,859	0	0	24,695	4,836	2,585	7,422	40%
Resmed Inc (ASX:RMD)	59,220	0	0	72,114	12,894	869	13,763	23%
Telstra Corporation Limited (ASX:TLS)	4,585	0	0	6,738	2,153	475	2,628	60%
Wesfarmers Limited (ASX:WES)	25,026	0	4,912	18,333	(1,780)	2,318	537	3%
Wcm Global Growth Limited (ASX:WQG)	32,250	0	0	33,600	1,350	0	1,350	4%
	275,027	4,912	4,912	298,928	23,901	14,381	38,282	14%

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

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Money Market</u>								
Australian Gas Networks Inflation Linked Bond	0	0	0	0	0	105	105	N/A #
Australian Gas Networks Inflation Linked Bond	0	14,939	0	15,105	166	0	166	1%
RWH Finance PL Index Annuity Bond	0	9,625	0	9,675	50	0	50	1%
Sydney Airport Finance Inflation Linked Bond	0	28,919	0	30,090	1,171	208	1,380	5%
Cash Converters Intl Fixed Coupon Bond	20,401	0	20,000	0	(401)	795	394	2%
Adani Abbot Point Terminal PL Fixed Coupon Bond	15,508	10,376	0	25,474	(410)	1,420	1,010	5%
Aviation Training Investments Fixed Coupon Bond	20,749	20,783	0	41,187	(345)	1,875	1,530	5%
StockCo Holdings Pty Limited - StockCo-8.75%-6Oct21c	0	21,269	0	20,984	(285)	875	590	3%
Elanor Investors Ltd Fixed Coupon Bond	0	20,882	0	21,138	256	710	966	5%
Merredin Energy PL Fixed Coupon Bond	0	22,182	345	21,992	155	399	554	3%
CF Asia Pacific Group PL Fixed Coupon Bond	0	30,023	1,470	28,049	(504)	1,200	696	2%

Deegan Superannuation Fund

Investment Performance

For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Money Market</u>								
DickerData - BBSW+4.40%-26Mar20	0	20,617	0	20,208	(409)	949	540	3%
Moneytech Finance Pty Ltd Floating Rate Note	0	15,304	0	15,298	(6)	248	242	2%
CML Group Ltd Floating Rate Note	10,427	0	0	10,172	(255)	725	470	5%
Privium PL Fixed Coupon Bond	16,571	7,882	2,222	21,798	(433)	1,620	1,187	6%
	83,656	222,802	24,037	281,170	(1,251)	11,130	9,879	6%
<u>Wrap/Platform Market</u>								
Capital 19 Global Investments - Cash	55,436	1,189	17,370	39,255	0	1,189	1,189	3%
Capital 19 Global Investments - Stock	58,151	7,898	0	64,593	(1,456)	0	(1,456)	(2%)
	113,587	9,087	17,370	103,848	(1,456)	1,189	(267)	0%
	914,671	358,837	404,619	889,483	20,594	28,861	49,455	6%
Fund Total								

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

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Mrs Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
	Eligible Service Date: 25 June 1995
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018	Tax Free 171,134
Accumulation -	Taxable - Taxed 86,763
Transition to Retirement - 0% Tax Free 75,977	Taxable - Untaxed -
Transition to Retirement Pension#3 100% T 172,793	Your Preservation Components
Transition to Retirement#2 - 0% Tax Free 2,861	Preserved 257,897
Total as at 1 Jul 2018 251,631	Restricted Non Preserved -
	Unrestricted Non Preserved -
Withdrawal Benefit as at 30 Jun 2019	Your Insurance Benefits
Accumulation 8,752	No insurance details have been recorded
Transition to Retirement - 0% Tax Free 75,216	Your Beneficiaries
Transition to Retirement Pension#3 100% T 171,092	Non Lapsing Binding Death Nomination*
Transition to Retirement#2 - 0% Tax Free 2,837	Stephen Deegan - Husband - Reversionary Pension - 100%
Total as at 30 Jun 2019 257,897	* Nomination in effect from 31 October 2019
Your Investment Return	
The return on your Investment for the year 3.46%	

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954 Date Joined Fund: 25 June 1995 Eligible Service Date: 25 June 1995
Mrs Sarah Ruth Appleby	Tax File Number Held: Yes
Accumulation Account	Account Start Date: 25 June 1995
Accumulation	

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 -	Tax Free 0.4814 % 42
<u>Increases to your account:</u>	Taxable - Taxed 8,710
Member Contributions 10,000	Taxable - Untaxed -
Share Of Net Fund Income 288	Your Preservation Components
<u>Total Increases</u> 10,288	Preserved 8,752
<u>Decreases to your account:</u>	Restricted Non Preserved -
Contributions Tax 1,500	Unrestricted Non Preserved -
Tax on Net Fund Income 36	Your Insurance Benefits
<u>Total Decreases</u> 1,536	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2019 8,752	Your Beneficiaries
	Non Lapsing Binding Death Nomination*
	Stephen Deegan - Husband - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Mrs Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Transition to Retirement - 0% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 June 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 75,977	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed 75,216
Share Of Net Fund Income 2,609	Taxable - Untaxed -
<u>Total Increases</u> 2,609	Your Preservation Components
<u>Decreases to your account:</u>	Preserved 75,216
Pension Payments 3,040	Restricted Non Preserved -
Tax on Net Fund Income 331	Unrestricted Non Preserved -
<u>Total Decreases</u> 3,371	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2019 75,216	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954
Mrs Sarah Ruth Appleby	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Transition to Retirement Pension#3 100% Tax Fr	Tax File Number Held: Yes
	Account Start Date: 29 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 172,793	Tax Free 100.0000 % 171,092
<u>Increases to your account:</u>	Taxable - Taxed -
Share Of Net Fund Income 5,966	Taxable - Untaxed -
<u>Total Increases</u> 5,966	Your Preservation Components
<u>Decreases to your account:</u>	Preserved 171,092
Pension Payments 6,910	Restricted Non Preserved -
Tax on Net Fund Income 757	Unrestricted Non Preserved -
<u>Total Decreases</u> 7,667	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2019 171,092	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: APPLES0	Date of Birth: 26 September 1954 Date Joined Fund: 25 June 1995 Eligible Service Date: 25 June 1995
Mrs Sarah Ruth Appleby	Tax File Number Held: Yes
Pension Account	Account Start Date: 1 July 2016
Transition to Retirement#2 - 0% Tax Free	

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 2,861	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed 2,837
Share Of Net Fund Income 99	Taxable - Untaxed -
<u>Total Increases</u> 99	Your Preservation Components
<u>Decreases to your account:</u>	Preserved 2,837
Pension Payments 110	Restricted Non Preserved -
Tax on Net Fund Income 13	Unrestricted Non Preserved -
<u>Total Decreases</u> 123	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2019 2,837	No insurance details have been recorded
	Your Beneficiaries
	Stephen Deegan has been selected as the Reversionary Beneficiary for this Pension Account.

Trustee

The Trustee of the Fund is as follows:

Deegan Superfund Pty Ltd

The directors of the Trustee company are:

Sarah Appleby and
Stephen Deegan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Sarah Appleby

Director - Deegan Superfund Pty Ltd

.....
Stephen Deegan

Director - Deegan Superfund Pty Ltd

Statement Date: 30 June 2019

For Enquiries:

phone 0249574402

mail Deegan Superannuation Fund, 219 Croudace St, New Lambton Heights NSW 2305

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
	Eligible Service Date: 25 June 1995
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018	Tax Free 456,045
Account Based Pension - 12% Tax Free 136,647	Taxable - Taxed 177,060
Account Based Pension - 100% Tax Free 271,773	Taxable - Untaxed -
Account Based Pension - 84% Tax Free 207,429	Your Preservation Components
Account Based Pension#2 - 0% Tax Free 14,281	Preserved -
Account Based Pension#3 - 0% Tax Free 25,222	Restricted Non Preserved -
Accumulation 5,373	Unrestricted Non Preserved 633,105
Total as at 1 Jul 2018 660,725	Your Insurance Benefits
	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2019	Your Beneficiaries
Account Based Pension - 12% Tax Free 134,502	Non Lapsing Binding Death Nomination*
Account Based Pension - 100% Tax Free 267,426	Sarah Ruth Appleby - Wife - Reversionary Pension - 100%
Account Based Pension - 84% Tax Free 204,138	* Nomination in effect from 31 October 2019
Account Based Pension#2 - 0% Tax Free -	
Account Based Pension#3 - 0% Tax Free 24,001	
Accumulation 3,038	
Total as at 30 Jun 2019 633,105	
Your Investment Return	
The return on your Investment for the year 3.46%	

For Enquiries:
phone 0249574402
mail Deegan Superannuation Fund, 219 Croudace St, New Lambton Heights NSW 2305

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Accumulation Account	Eligible Service Date: 25 June 1995
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 1995

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 5,373	Tax Free 0.8602 % 26
<u>Increases to your account:</u>	Taxable - Taxed 3,012
Share Of Net Fund Income 74	Taxable - Untaxed -
<u>Total Increases</u> 74	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Rollovers Out 2,401	Restricted Non Preserved -
Tax on Net Fund Income 8	Unrestricted Non Preserved 3,038
<u>Total Decreases</u> 2,409	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2019 3,038	No insurance details have been recorded
	Your Beneficiaries
	Non Lapsing Binding Death Nomination*
	Sarah Ruth Appleby - Wife - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 12% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 July 2012

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 136,647	Tax Free 12.3707 % 16,639
<u>Increases to your account:</u>	Taxable - Taxed 117,863
Share Of Net Fund Income 4,685	Taxable - Untaxed -
<u>Total Increases</u> 4,685	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 6,830	Restricted Non Preserved -
<u>Total Decreases</u> 6,830	Unrestricted Non Preserved 134,502
Withdrawal Benefit as at 30 Jun 2019 134,502	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Non Lapsing Binding Death Nomination*
	Sarah Ruth Appleby - Wife - Reversionary Pension - 100%
	* Nomination in effect from 31 October 2019

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 100% Tax Free	Tax File Number Held: Yes
	Account Start Date: 29 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 271,773	Tax Free 100.0000 % 267,426
<u>Increases to your account:</u>	Taxable - Taxed -
Share Of Net Fund Income 9,244	Taxable - Untaxed -
<u>Total Increases</u> 9,244	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 13,590	Restricted Non Preserved -
<u>Total Decreases</u> 13,590	Unrestricted Non Preserved 267,426
Withdrawal Benefit as at 30 Jun 2019 267,426	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension - 84% Tax Free	Tax File Number Held: Yes
	Account Start Date: 30 June 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 207,429	Tax Free 84.2341 % 171,954
<u>Increases to your account:</u>	Taxable - Taxed 32,184
Share Of Net Fund Income 7,079	Taxable - Untaxed -
<u>Total Increases</u> 7,079	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 10,370	Restricted Non Preserved -
<u>Total Decreases</u> 10,370	Unrestricted Non Preserved 204,138
Withdrawal Benefit as at 30 Jun 2019 204,138	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah (Ruth) Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension#2 - 0% Tax Free	Tax File Number Held: Yes
	Account Start Date: 1 July 2016

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 14,281	Tax Free 0.0000 % -
<u>Decreases to your account:</u>	Taxable - Taxed -
Pension Payments 14,237	Taxable - Untaxed -
Share Of Net Fund Income 44	Your Preservation Components
<u>Total Decreases</u> 14,281	Preserved -
Withdrawal Benefit as at 30 Jun 2019 -	Restricted Non Preserved -
	Unrestricted Non Preserved -
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah Ruth Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

Deegan Superannuation Fund
(ABN: 64 318 952 176)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 219 Croudace St New Lambton Heights, NSW 2305
Member Number: DEEGAS0	Date of Birth: 30 January 1950
Mr Stephen John Deegan	Date Joined Fund: 25 June 1995
Pension Account	Eligible Service Date: 25 June 1995
Account Based Pension#3 - 0% Tax Free	Tax File Number Held: Yes
	Account Start Date: 6 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 25,222	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed 24,001
Share Of Net Fund Income 840	Taxable - Untaxed -
<u>Total Increases</u> 840	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 2,061	Restricted Non Preserved -
<u>Total Decreases</u> 2,061	Unrestricted Non Preserved 24,001
Withdrawal Benefit as at 30 Jun 2019 24,001	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Sarah Appleby has been selected as the Reversionary Beneficiary for this Pension Account.

Trustee

The Trustee of the Fund is as follows:

Deegan Superfund Pty Ltd

The directors of the Trustee company are:

Sarah Appleby and
Stephen Deegan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Sarah Appleby

Director - Deegan Superfund Pty Ltd

.....
Stephen Deegan

Director - Deegan Superfund Pty Ltd

Statement Date: 30 June 2019

For Enquiries:

phone 0249574402

mail Deegan Superannuation Fund, 219 Croudace St, New Lambton Heights NSW 2305

Self-managed superannuation fund annual return

2019

Who should complete this annual return?

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

! The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

■ Print clearly, using a BLACK pen only.

■ Use BLOCK LETTERS and print one character per box.

S M I T H S T

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

Section A: Fund information

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

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

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

2 Name of self-managed superannuation fund (SMSF)

Deegan Superannuation Fund

3 Australian business number (ABN) (if applicable) 64318952176

4 Current postal address

219 Croudace St

Suburb/town

New Lambton Heights

State/territory

NSW

Postcode

2305

5 Annual return status

Is this an amendment to the SMSF's 2019 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No



Yes

Was Part B of the audit report qualified?

C No



Yes

If the audit report was qualified, have the reported issues been rectified?

D No



Yes

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

182222

Fund account number

117152181

Fund account name

Deegan Superfund Pty Ltd ATF Dee

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 aliasProvide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN)

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** ☐ **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

☒ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No ☐ Go to Section B: Income.Yes ☒ Exempt current pension income amount **A** \$.00

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

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

Did the fund have any other income that was assessable?

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

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

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

Section B: **Income**

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☐ Yes ☒

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

Have you applied an exemption or rollover?

M No ☐ Yes ☒

Code

☒

Net capital gain **A** \$.00

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

Gross interest **C** \$.00

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

Gross foreign income

D1 \$.00

Net foreign income **D** \$.00

Loss

☐

Australian franking credits from a New Zealand company

E \$.00

Transfers from foreign funds

F \$.00

Number

Gross payments where ABN not quoted

H \$.00

Gross distribution from partnerships

I \$.00

Loss

☐

*Unfranked dividend amount

J \$.00

*Franked dividend amount

K \$.00

*Dividend franking credit

L \$.00

*Gross trust distributions

M \$.00

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$.00

plus Assessable personal contributions

R2 \$.00

plus **No-TFN-quoted contributions

R3 \$.00

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

less Transfer of liability to life insurance company or PST

R6 \$.00

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

R \$.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$.00

plus *Net non-arm's length trust distributions

U2 \$.00

plus *Net other non-arm's length income

U3 \$.00

*Other income

S \$.00

Code

*Assessable income due to changed tax status of fund

T \$.00

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

U \$.00

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**)

W \$.00

Loss

☐

Exempt current pension income

Y \$.00

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

V \$.00

Loss

☐

Fund's tax file number (TFN)

Section D: **Income tax calculation statement****#Important:**

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

13 Calculation statement

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

#Taxable income **A** \$ 10982.00

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

#Tax on taxable income **T1** \$ 1647.30

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

#Tax on no-TFN-quoted contributions **J** \$ 0

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

Gross tax **B** \$ 1647.30

(T1 plus J)

Foreign income tax offset
C1 \$ 99.04Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets

C \$ 99.04

(C1 plus C2)

SUBTOTAL 1

T2 \$ 1548.26

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$ 0Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$ 0Early stage investor tax offset
D3 \$ 0Early stage investor tax offset carried forward from previous year
D4 \$ 0

Non-refundable carry forward tax offsets

D \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 1548.26

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$ 3660.96No-TFN tax offset
E2 \$National rental affordability scheme tax offset
E3 \$Exploration credit tax offset
E4 \$

Refundable tax offsets

E \$ 3660.96

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

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

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

Credit for interest on no-TFN tax offset

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

Eligible credits

H \$ 0

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

#Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 2112.70(unused amount from label **E** –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 2050

Supervisory levy

L \$ 259

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$ **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,
while a negative amount is refundable to you.**S \$** -3903.70

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

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward
to later income years**U \$** 0 -00Net capital losses carried
forward to later income years**V \$** 3777 -00

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

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

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

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

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$ Contributions from non-complying funds
and previously non-complying funds**T** \$ Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ **TOTAL CONTRIBUTIONS N** \$ (Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$

Loss

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

Code

☐

Code

☐

Accumulation phase account balance

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

(S1 plus S2 plus S3)

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

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

MEMBER 2

Title: MR

Family name

Deegan

First given name

Stephen

Other given names

John

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

30/01/1950

Contributions

OPENING ACCOUNT BALANCE \$ 660725.37

❗ Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0Contributions from non-complying funds
and previously non-complying funds**T** \$ 0Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 0(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ 21869Inward
rollovers and
transfers**P** \$ 0Outward
rollovers and
transfers**Q** \$ 2401.17Lump Sum
payments**R1** \$Income
stream
payments**R2** \$ 47088

Loss

☐

Code

☐

Code

☐ M

Accumulation phase account balance

S1 \$ 3037.77Retirement phase account balance
– Non CDBIS**S2** \$ 630067.43Retirement phase account balance
– CDBIS**S3** \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 633105.20

(S1 plus S2 plus S3)

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

Sensitive (when completed)

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 0.00Unlisted trusts **B** \$ 0.00Insurance policy **C** \$ 0.00Other managed investments **D** \$ 0.00**15b Australian direct investments**Cash and term deposits **E** \$ 161138.00Debt securities **F** \$ 281170.00Loans **G** \$ 0.00Listed shares **H** \$ 298927.00Unlisted shares **I** \$ 0.00Limited recourse borrowing arrangements **J** \$ 0.00Non-residential real property **K** \$ 0.00Residential real property **L** \$ 0.00Collectables and personal use assets **M** \$ 44398.00Other assets **O** \$ 8920.00**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ 0.00

Australian non-residential real property

J2 \$ 0.00

Overseas real property

J3 \$ 0.00

Australian shares

J4 \$ 0.00

Overseas shares

J5 \$ 0.00

Other

J6 \$ 0.00**15c Other investments**Crypto-Currency **N** \$ 0.00**15d Overseas direct investments**Overseas shares **P** \$ 0.00Overseas non-residential real property **Q** \$ 0.00Overseas residential real property **R** \$ 0.00Overseas managed investments **S** \$ 103847.00Other overseas assets **T** \$ 0.00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 898400.00
(Sum of labels **A** to **T**)**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No ☒Yes ☐

\$ 0.00

15f Limited recourse borrowing arrangements

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

A No ☐Yes ☐

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

B No ☐Yes ☐

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements		
V1 \$		-00
Permissible temporary borrowings		
V2 \$		-00
Other borrowings		
V3 \$		-00
Borrowings		V \$ 0 -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		
	W \$	891002 -00
Reserve accounts	X \$	0 -00
Other liabilities	Y \$	7398 -00
TOTAL LIABILITIES Z \$		898400 -00

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H \$** **-00**Total TOFA losses **I \$** **-00****Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**).**A** If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*.**B** **Interposed entity election status**If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election.**C** If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*.**D**

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule **2019**

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T
- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

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

Tax file number (TFN)



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

Australian business number (ABN)

64318952176

Taxpayer's name

Deegan Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss	
Shares in companies listed on an Australian securities exchange	A \$ <input style="width: 150px;" type="text" value="0.00"/>	K \$ <input style="width: 150px;" type="text" value="0.00"/>	
Other shares	B \$ <input style="width: 150px;" type="text" value="0.00"/>	L \$ <input style="width: 150px;" type="text" value="0.00"/>	
Units in unit trusts listed on an Australian securities exchange	C \$ <input style="width: 150px;" type="text" value="0.00"/>	M \$ <input style="width: 150px;" type="text" value="0.00"/>	
Other units	D \$ <input style="width: 150px;" type="text" value="0.00"/>	N \$ <input style="width: 150px;" type="text" value="0.00"/>	
Real estate situated in Australia	E \$ <input style="width: 150px;" type="text" value="0.00"/>	O \$ <input style="width: 150px;" type="text" value="0.00"/>	
Other real estate	F \$ <input style="width: 150px;" type="text" value="0.00"/>	P \$ <input style="width: 150px;" type="text" value="0.00"/>	
Amount of capital gains from a trust (including a managed fund)	G \$ <input style="width: 150px;" type="text" value="0.00"/>		
Collectables	H \$ <input style="width: 150px;" type="text" value="0.00"/>	Q \$ <input style="width: 150px;" type="text" value="0.00"/>	
Other CGT assets and any other CGT events	I \$ <input style="width: 150px;" type="text" value="0.00"/>	R \$ <input style="width: 150px;" type="text" value="0.00"/>	
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input style="width: 150px;" type="text" value="0.00"/>		
Total current year capital gains	J \$ <input style="width: 150px;" type="text" value="0.00"/>		

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

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

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

Fund's tax file number (TFN)

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer ☐

Yes, as a seller ☐No ☐(Print ☐ in the appropriate box.)

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

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

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

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

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

! Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

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

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

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

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

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

2019**Losses schedule**

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

Superannuation funds should complete and attach this schedule to their 2019 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2019*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Deegan Superannuation Fund

Australian business number

64318952176

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

1 Tax losses carried forward to later income years

Year of loss	
2018–19	B <input type="text"/> -00
2017–18	C <input type="text"/> -00
2016–17	D <input type="text"/> -00
2015–16	E <input type="text"/> -00
2014–15	F <input type="text"/> -00
2013–14 and earlier income years	G <input type="text"/> -00
Total	U <input type="text"/> 0-00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2018–19	H <input type="text"/> -00
2017–18	I <input type="text"/> -00
2016–17	J <input type="text"/> -00
2015–16	K <input type="text"/> 365-00
2014–15	L <input type="text"/> -00
2013–14 and earlier income years	M <input type="text"/> 3412-00
Total	V <input type="text"/> 3777-00

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

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2018–19 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2018–19 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2018–19 **A** Yes ☐ No ☐2017–18 **B** Yes ☐ No ☐2016–17 **C** Yes ☐ No ☐2015–16 **D** Yes ☐ No ☐2014–15 **E** Yes ☐ No ☐2013–14 and earlier income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

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

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

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

L Yes ☐ No ☐

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

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

M Yes ☐ No ☐

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

N Yes ☐ No ☐

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

O -00

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

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** 0 -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Deegan Superannuation Fund

Year of return

2019

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of
trustee or
director

Date

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

24882894

Account name

Deegan Superfund Pty Ltd ATF Dee

I authorise the refund to be deposited directly to the specified account.

Signature of
trustee or
director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of
tax agent

Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

DEE02S1