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Financial statements and reports for the year ended  
30 June 2018

Dunford SF

## Dunford SF

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Dunford SF

# Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	555,866.01	0.00
<b>Total Investments</b>		<u>555,866.01</u>	<u>0.00</u>
<b>Other Assets</b>			
Distributions Receivable		28,519.74	0.00
Dunford SF CMA		75,498.30	0.00
<b>Total Other Assets</b>		<u>104,018.04</u>	<u>0.00</u>
<b>Total Assets</b>		<u>659,884.05</u>	<u>0.00</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		5,278.48	0.00
<b>Total Liabilities</b>		<u>5,278.48</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>654,605.57</u>	<u>0.00</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Dunford, Terrence - Accumulation		370,980.43	0.00
Dunford, Beverley - Accumulation		283,625.14	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>654,605.57</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

# Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	33,697.16	0.00
Interest Received		739.16	0.00
Other Investment Income		130.97	0.00
<b>Contribution Income</b>			
Employer Contributions		29,159.92	0.00
Personal Concessional		7,580.00	0.00
Personal Non Concessional		207,397.22	0.00
Transfers In		408,968.66	0.00
<b>Total Income</b>		<u>687,673.09</u>	<u>0.00</u>
<b>Expenses</b>			
Investment Expenses		13,654.05	0.00
<b>Investment Losses</b>			
Changes in Market Values	8	<u>14,134.99</u>	<u>0.00</u>
<b>Total Expenses</b>		<u>27,789.04</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>659,884.05</u>	<u>0.00</u>
Income Tax Expense	9	<u>5,278.48</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>		<u>654,605.57</u>	<u>0.00</u>

# Notes to the Financial Statements

For the year ended 30 June 2018

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## Note 1: Summary of Significant Accounting Policies

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

The financial statements have also been prepared on a cash basis 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.

The financial statements were authorised for issue by the Trustee(s).

### 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 to be 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 refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the 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;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. 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 subject to an insignificant risk of change in value.

### c. Revenue

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

#### Interest revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2018

## 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 unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

## 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. 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.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, 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.

## Note 2: Managed Investments (Australian)

	2018 \$	2017 \$
APN AREIT Fund	24,978.01	0.00
Bentham Ws Global Income Fund	29,543.84	0.00
Pimco Aust Bond Fund - Wholesale	34,412.27	0.00
Pimco Global Bond Fund - Wholesale	29,633.10	0.00
Fidelity Aust Equities Fund	52,521.44	0.00
Franklin Global Growth Fund-CI W	42,372.18	0.00
UBS Clarion Global Property Secs Fund	24,398.99	0.00
Novaport Wsale Smaller Companies Fund	49,923.85	0.00
Greencape Wholesale High Conviction Fund	39,067.80	0.00
Investors Mutual Australian Share Fund	38,234.84	0.00

# Notes to the Financial Statements

For the year ended 30 June 2018

Lazard Emerging Markets Equity Fund	16,794.18	0.00
IFP Global Franchise	38,661.58	0.00
Arrowstreet Global Equity Fund	28,413.83	0.00
Magellan Infrastructure Fd	39,136.71	0.00
Platinum - International Fund	43,892.89	0.00
Pendal Wsale Smaller Companies Fund	23,880.50	0.00
	<hr/>	<hr/>
	555,866.01	0.00
	<hr/>	<hr/>

## Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	0.00	0.00
Benefits accrued as a result of operations	654,605.57	0.00
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	654,605.57	0.00
	<hr/>	<hr/>

## Note 5: 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 end of the reporting period.

	2018 \$	2017 \$
Vested Benefits	<hr/>	<hr/>
	654,605.57	0.00
	<hr/>	<hr/>

## Note 6: Guaranteed Benefits

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

# Notes to the Financial Statements

For the year ended 30 June 2018

## Note 7: Trust Distributions

	2018 \$	2017 \$
Franklin Global Growth Fund-CI W	1,272.35	0.00
Bentham Ws Global Income Fund	932.48	0.00
Novaport Wsale Smaller Companies Fund	1,969.21	0.00
Pimco Aust Bond Fund - Wholesale	882.17	0.00
Investors Mutual Australian Share Fund	1,943.52	0.00
Fidelity Aust Equities Fund	1,183.34	0.00
Pimco Global Bond Fund - Wholesale	418.55	0.00
Magellan Infrastructure Fd	1,666.39	0.00
Greencape Wholesale High Conviction Fund	4,173.65	0.00
UBS Clarion Global Property Secs Fund	835.39	0.00
Pendal Wsale Smaller Companies Fund	3,910.62	0.00
Lazard Emerging Markets Equity Fund	1,673.73	0.00
Platinum - International Fund	5,193.41	0.00
APN AREIT Fund	1,023.36	0.00
Arrowstreet Global Equity Fund	2,847.63	0.00
IFP Global Franchise	3,771.36	0.00
	<hr/> 33,697.16	<hr/> 0.00

## Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
<b>Managed Investments (Australian)</b>		
APN AREIT Fund	(21.99)	0.00
Arrowstreet Global Equity Fund	(1,586.17)	0.00
Bentham Ws Global Income Fund	(456.16)	0.00
Fidelity Aust Equities Fund	2,521.44	0.00
Franklin Global Growth Fund-CI W	2,372.18	0.00
Greencape Wholesale High Conviction Fund	(932.20)	0.00
IFP Global Franchise	(1,338.42)	0.00
Investors Mutual Australian Share Fund	(1,765.16)	0.00
Lazard Emerging Markets Equity Fund	(3,206.82)	0.00
Magellan Infrastructure Fd	(863.29)	0.00



# Notes to the Financial Statements

For the year ended 30 June 2018

Novaport Wsale Smaller Companies Fund	(76.15)	0.00
Pendal Wsale Smaller Companies Fund	(1,119.50)	0.00
Pimco Aust Bond Fund - Wholesale	(587.73)	0.00
Pimco Global Bond Fund - Wholesale	(366.90)	0.00
Platinum - International Fund	(6,107.11)	0.00
UBS Clarion Global Property Secs Fund	(601.01)	0.00
	(14,134.99)	0.00
<b>Total Unrealised Movement</b>	(14,134.99)	0.00

## Realised Movements in Market Value

	<b>2018</b> \$	<b>2017</b> \$
<b>Total Realised Movement</b>	0.00	0.00
<b>Total Market Movement</b>	(14,134.99)	0.00

## Note 9: Income Tax Expense

	<b>2018</b> \$	<b>2017</b> \$
The components of tax expense comprise		
Current Tax	5,278.48	0.00
Income Tax Expense	5,278.48	0.00

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	98,982.61	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	31,109.58	0.00
Non Taxable Transfer In	61,345.30	0.00
Accounting Trust Distributions	5,054.57	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	2,120.25	0.00
Franking Credits	301.85	0.00

**Notes to the Financial Statements**

For the year ended 30 June 2018

Foreign Credits	105.57	0.00
Net Capital Gains	2,400.30	0.00
Taxable Trust Distributions	797.66	0.00
Distributed Foreign Income	813.48	0.00
Rounding	(0.47)	0.00
	<hr/>	<hr/>
Income Tax on Taxable Income or Loss	8,011.80	0.00
Less credits:		
Franking Credits	2,012.32	0.00
Foreign Credits	721.00	0.00
	<hr/>	<hr/>
Current Tax or Refund	5,278.48	0.00
	<hr/>	<hr/>

## Trustees Declaration

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The trustees have determined that the fund is not a reporting entity and 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 year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 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 2018.

Signed in accordance with a resolution of the trustees by:

.....  
Terrence Dunford

Trustee

.....  
Beverley Dunford

Trustee

Dated this ..... day of .....2019

# **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the Dunford SF which comprise the statement of financial position as at 30/06/2018 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 Trustee**

The Trustee of Dunford SF 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 Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 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 directors of the trustee company 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.

Superannuation Professionals Pty Ltd

of

Suite 2A, Ground Floor 140 Bundall Road, Bundall, Queensland 4217

Signed:

Dated: 08/05/2019

Members Statement

Terrence Neil Dunford  
3 Anthony Ave  
BANORA POINT, New South Wales, 2486,

Your Details

Date of Birth :	04/04/1959
Age:	59
Tax File Number:	Provided
Date Joined Fund:	12/10/2017
Service Period Start Date:	09/03/1987
Date Left Fund:	
Member Code:	DUNTER00001A
Account Start Date	12/10/2017
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	370,980.43
Total Death Benefit	370,980.43

Your Balance

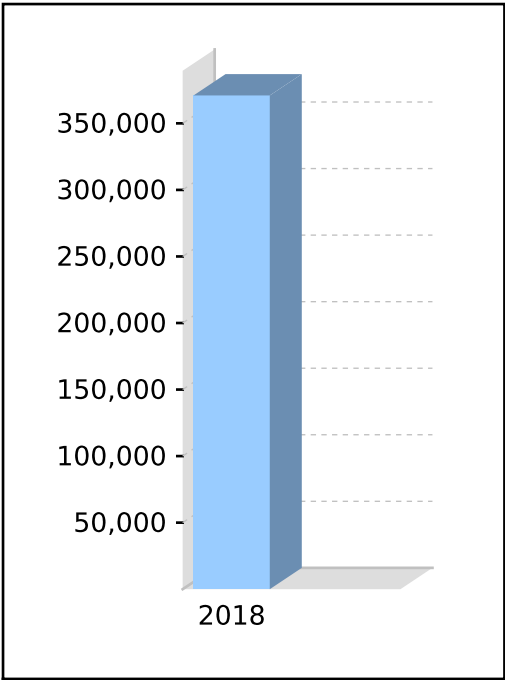
Total Benefits	370,980.43
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Preservation Components

Preserved	363,793.45
Unrestricted Non Preserved	7,186.98
Restricted Non Preserved	

Tax Components

Tax Free	182,170.73
Taxable	188,809.70



Your Detailed Account Summary

		This Year
Opening balance at	12/10/2017	
<u>Increases to Member account during the period</u>		
Employer Contributions		4,159.92
Personal Contributions (Concessional)		7,580.00
Personal Contributions (Non Concessional)		111,417.43
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		245,486.29
Net Earnings		5,559.51
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		1,761.00
Income Tax		1,461.72
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2018	370,980.43

# Members Statement

Beverley Ann Dunford  
3 Anthony Ave  
BANORA POINT, New South Wales, 2486,

Your Details

Date of Birth :	16/09/1961
Age:	56
Tax File Number:	Provided
Date Joined Fund:	12/10/2017
Service Period Start Date:	08/08/1995
Date Left Fund:	
Member Code:	DUNBEV00001A
Account Start Date	12/10/2017
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	283,625.14
Total Death Benefit	283,625.14

Your Balance

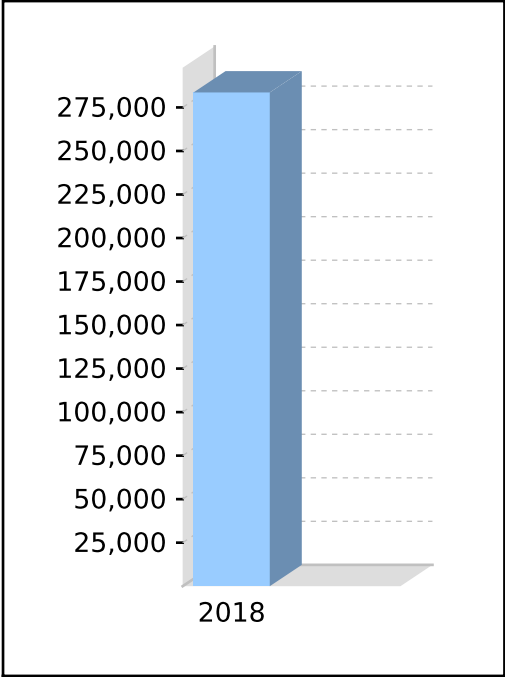
Total Benefits 283,625.14

Preservation Components

Preserved	283,625.14
Unrestricted Non Preserved	
Restricted Non Preserved	

Tax Components

Tax Free	161,762.36
Taxable	121,862.78



Your Detailed Account Summary

		This Year
Opening balance at	12/10/2017	
<u>Increases to Member account during the period</u>		
Employer Contributions		25,000.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		95,979.79
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		163,482.37
Net Earnings		3,952.06
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		3,750.00
Income Tax		1,039.08
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2018	283,625.14

# Minutes of a meeting of the Trustee(s)

held on 08 May 2019 at 3 Anthony Ave, BANORA POINT, New South Wales 2486

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<b>PRESENT:</b>	Terrence Dunford and Beverley Dunford
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>ANNUAL RETURN:</b>	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>INVESTMENT STRATEGY:</b>	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>GPO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Ross Rickard</p> <p>act as tax agents of the Fund for the next financial year.</p>
<b>TRUSTEE STATUS:</b>	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.
<b>CONTRIBUTIONS RECEIVED:</b>	It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.
<b>PAYMENT OF BENEFITS:</b>	The trustee has ensured that any payment of benefits made from the Fund,

## Minutes of a meeting of the Trustee(s)

held on 08 May 2019 at 3 Anthony Ave, BANORA POINT, New South Wales 2486

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meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

### CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....  
Beverley Dunford

Chairperson



**Statement of Taxable Income**

For the year ended 30 June 2018

	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	659,884.05
<b>Less</b>	
Non Taxable Transfer In	408,968.66
Accounting Trust Distributions	33,697.16
Non Taxable Contributions	207,397.22
	<u>650,063.04</u>
<b>Add</b>	
Decrease in MV of investments	14,134.99
Franking Credits	2,012.32
Foreign Credits	703.78
Net Capital Gains	16,002.00
Taxable Trust Distributions	5,317.73
Distributed Foreign income	5,423.21
	<u>43,594.03</u>
SMSF Annual Return Rounding	(3.04)
<b>Taxable Income or Loss</b>	<u>53,412.00</u>
Income Tax on Taxable Income or Loss	8,011.80
<b>Less</b>	
Franking Credits	2,012.32
Foreign Credits	721.00
<b>CURRENT TAX OR REFUND</b>	<u>5,278.48</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>5,796.48</u>

# Dunford SF

## Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Dunford SF CMA		75,498.300000	75,498.30	75,498.30	75,498.30			11.96 %
			<b>75,498.30</b>		<b>75,498.30</b>		<b>0.00 %</b>	<b>11.96 %</b>
<b>Managed Investments (Australian)</b>								
APN0008AU APN AREIT Fund	14,713.67	1.697606	24,978.01	1.70	25,000.00	(21.99)	(0.09) %	3.96 %
MAQ0464AU Arrowstreet Global Equity Fund	27,442.37	1.035400	28,413.83	1.09	30,000.00	(1,586.17)	(5.29) %	4.50 %
CSA0038AU Bentham Ws Global Income Fund	27,314.94	1.081600	29,543.84	1.10	30,000.00	(456.16)	(1.52) %	4.68 %
FID0008AU Fidelity Aust Equities Fund	1,562.78	33.607700	52,521.44	31.99	50,000.00	2,521.44	5.04 %	8.32 %
FRT0009AU Franklin Global Growth Fund-CI W	27,048.95	1.566500	42,372.18	1.48	40,000.00	2,372.18	5.93 %	6.71 %
HOW0035AU Greencape Wholesale High Conviction Fund	27,337.34	1.429100	39,067.80	1.46	40,000.00	(932.20)	(2.33) %	6.19 %
MAQ0404AU IFP Global Franchise	17,541.55	2.204000	38,661.58	2.28	40,000.00	(1,338.42)	(3.35) %	6.12 %
IML0002AU Investors Mutual Australian Share Fund	12,317.93	3.104000	38,234.84	3.25	40,000.00	(1,765.16)	(4.41) %	6.06 %
LAZ0003AU Lazard Emerging Markets Equity Fund	11,623.08	1.444899	16,794.18	1.72	20,001.00	(3,206.82)	(16.03) %	2.66 %
MGE0002AU Magellan Infrastructure Fd	31,053.49	1.260300	39,136.71	1.29	40,000.00	(863.29)	(2.16) %	6.20 %
HOW0016AU Novaport Wsale Smaller Companies Fund	19,036.74	2.622500	49,923.85	2.63	50,000.00	(76.15)	(0.15) %	7.91 %
RFA0819AU Pental Wsale Smaller Companies Fund	9,933.24	2.404100	23,880.50	2.52	25,000.00	(1,119.50)	(4.48) %	3.78 %
ETL0015AU Pimco Aust Bond Fund - Wholesale	34,290.19	1.003560	34,412.27	1.02	35,000.00	(587.73)	(1.68) %	5.45 %
ETL0018AU Pimco Global Bond Fund - Wholesale	29,877.50	0.991820	29,633.10	1.00	30,000.00	(366.90)	(1.22) %	4.69 %
PLA0002AU Platinum - International Fund	21,286.56	2.062000	43,892.89	2.35	50,000.00	(6,107.11)	(12.21) %	6.95 %
HML0016AU UBS Clarion Global Property Secs Fund	16,459.28	1.482385	24,398.99	1.52	25,000.00	(601.01)	(2.40) %	3.86 %
			<b>555,866.01</b>		<b>570,001.00</b>	<b>(14,134.99)</b>	<b>(2.48) %</b>	<b>88.04 %</b>
			<b>631,364.31</b>		<b>645,499.30</b>	<b>(14,134.99)</b>	<b>(2.19) %</b>	<b>100.00 %</b>



Dunford SF

# Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Dunford SF CMA	739.16			739.16	0.00	0.00	0.00	739.16			0.00	0.00
	<b>739.16</b>			<b>739.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>739.16</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
APN0008AU APN AREIT Fund	1,023.36		3.48	403.71	0.00	48.92	0.00	456.11		0.00	780.00	(212.75)
MAQ0464AU Arrowstreet Global Equity Fund	2,847.63		0.16	1.40	0.00	329.12	79.91	410.59		0.00	2,516.95	0.00
CSA0038AU Bentham Ws Global Income Fund	932.48			282.92	0.00	646.95	2.24	932.11		0.00	0.00	2.61
FID0008AU Fidelity Aust Equities Fund	1,183.34	939.71	115.46	31.88	532.67	46.86	0.13	1,666.71		0.00	0.00	49.43
FRT0009AU Franklin Global Growth Fund-CI W	1,272.35			4.37	0.00	129.40	38.48	172.25		0.00	1,138.58	0.00
HOW0035AU Greencape Wholesale High Conviction Fund	4,173.65	267.95	86.39	37.56	291.32	34.23	8.76	726.21		0.00	3,736.67	10.85
MAQ0404AU IFP Global Franchise	3,771.36			12.92	0.00	753.51	93.38	859.81		0.00	3,004.93	0.00
IML0002AU Investors Mutual Australian Share Fund	1,943.52	630.80	105.27	78.68	419.94	125.48	28.59	1,388.76		0.00	930.94	72.34
LAZ0003AU Lazard Emerging Markets Equity Fund	1,673.73			1.79	0.00	855.85	99.75	957.39		0.00	816.09	0.00
MGE0002AU Magellan Infrastructure Fd	1,666.39	17.39	32.30	201.51	11.23	713.09	120.60	1,096.12		0.00	618.02	84.08
HOW0016AU Novaport Wsale Smaller Companies Fund	1,969.21	828.24	100.82	43.13	512.19	23.04	27.57	1,534.99		0.00	973.98	0.00
RFA0819AU Pental Wsale Smaller Companies Fund	3,910.62	308.16	31.28	17.59	243.63	9.78	3.91	614.35		0.00	3,536.77	7.04
ETL0015AU Pimco Aust Bond Fund - Wholesale	882.17			698.54	0.00	183.63	0.00	882.17		0.00	0.00	0.00
ETL0018AU Pimco Global Bond Fund - Wholesale	418.55			7.87	0.00	410.68	0.13	418.68		0.00	0.00	0.00
PLA0002AU Platinum - International Fund	5,193.41	0.00			0.32	307.27	102.03	392.40		0.00	4,903.36	0.00
HML0016AU UBS Clarion Global Property Secs Fund	835.39	1.76		24.69	1.02	805.40	115.52	948.39		0.00	0.00	3.54
	<b>33,697.16</b>	<b>2,994.01</b>	<b>475.16</b>	<b>1,848.56</b>	<b>2,012.32</b>	<b>5,423.21</b>	<b>721.00</b>	<b>13,457.04</b>		<b>0.00</b>	<b>22,956.29</b>	<b>17.14</b>
<b>Other Investment Income</b>												
Adviser Rebate	130.97							130.97				

Dunford SF

# Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	130.97							130.97				
	34,567.29	2,994.01	475.16	2,587.72	2,012.32	5,423.21	721.00	14,327.17		0.00	22,956.29	17.14

Assessable Income (Excl. Capital Gains) 14,327.17

Net Capital Gain 16,002.14

Total Assessable Income 30,329.31

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Dunford SF

# Realised Capital Gains Report

For the period:12 October 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
APN AREIT Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	779.80	0.20	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	779.80	0.20	0.00
Arrowstreet Global Equity Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,289.32	1,227.63	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,289.32	1,227.63	0.00
Franklin Global Growth Fund-CI W												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,138.58	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,138.58	0.00	0.00
Greencape Wholesale High Conviction Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,180.32	556.35	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,180.32	556.35	0.00
IFP Global Franchise												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,999.88	5.02	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,999.88	5.02	0.00
Investors Mutual Australian Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935.06	2.48	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935.06	2.48	0.00

Dunford SF

# Realised Capital Gains Report

For the period:12 October 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
Lazard Emerging Markets Equity Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	815.52	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	815.52	0.00	0.00
Magellan Infrastructure Fd		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	618.02	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	618.02	0.00	0.00
Novaport Wsale Smaller Companies Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973.98	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973.98	0.00	0.00
Pendal Wsale Smaller Companies Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,318.56	218.60	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,318.56	218.60	0.00
Platinum - International Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,832.56	56.71	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,832.56	56.71	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,881.60	2,066.99	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,881.60	2,066.99	0.00

# Self-managed superannuation fund annual return

# 2018

## Who should complete this annual return?

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

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

## To complete this annual return

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

S M I T H S T

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

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ 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 and 7.

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- Is this an amendment to the SMSF's 2018 return? **A** No Yes
- Is this the first required return for a newly registered SMSF? **B** No Yes



## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day      /      Month      /      Year

Was Part B of the audit report qualified? **B** No Yes

If the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes

---

## 7 Electronic funds transfer (EFT)

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

### A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

### B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

### C Electronic service address alias

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

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No Yes

**9 Was the fund wound up during the income year?**

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

**10 Exempt current pension income**

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

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

No ☐ Go to Section B: Income.

Yes ☐ Exempt current pension income amount **A** \$

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes ☐ Go to Section B: Income.

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

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

## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income <b>D</b> \$	

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

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

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

Code

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

\*This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income **A \$**  
(an amount must be included even if it is zero)

#Tax on taxable income **T1 \$**  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$**  
(an amount must be included even if it is zero)

Gross tax **B \$**

(**T1** plus **J**)

Foreign income tax offset <b>C1 \$</b>	
Rebates and tax offsets <b>C2 \$</b>	Non-refundable non-carry forward tax offsets <b>C \$</b>
	( <b>C1</b> plus <b>C2</b> )

SUBTOTAL 1

**T2 \$**

(**B** less **C** – cannot be less than zero)

Early stage venture capital limited partnership tax offset <b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2 \$</b>	Non-refundable carry forward tax offsets <b>D \$</b>
Early stage investor tax offset <b>D3 \$</b>	( <b>D1</b> plus <b>D2</b> plus <b>D3</b> plus <b>D4</b> )
Early stage investor tax offset carried forward from previous year <b>D4 \$</b>	
	SUBTOTAL 2 <b>T3 \$</b>
	( <b>T2</b> less <b>D</b> – cannot be less than zero)

Complying fund's franking credits tax offset <b>E1 \$</b>	
No-TFN tax offset <b>E2 \$</b>	
National rental affordability scheme tax offset <b>E3 \$</b>	Refundable tax offsets <b>E \$</b>
Exploration credit tax offset <b>E4 \$</b>	( <b>E1</b> plus <b>E2</b> plus <b>E3</b> plus <b>E4</b> )

#TAX PAYABLE **T5 \$**

(**T3** less **E** – cannot be less than zero)

Section 102AAM interest charge

**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b> <b>H \$</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> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	--

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <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 2018*.

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

### Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

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

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

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

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

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

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

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

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

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

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 payment **R1** \$

Income stream payment **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1 plus S2 plus S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

## MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

### Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

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

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

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

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

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

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

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

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

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

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 payment **R1** \$

Income stream payment **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1 plus S2 plus S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

**Sensitive** (when completed)



---

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

#### 15b Australian direct investments

Cash and term deposits **E \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

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

Residential real property **L \$**

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

Other assets **O \$**

---

#### 15c Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

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

---

#### 15d In-house assets

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

**A** No

Yes



\$

---

#### 15e Limited recourse borrowing arrangements

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

**A** No

Yes

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

**B** No

Yes

## 16 LIABILITIES

Borrowings for limited recourse  
borrowing arrangements

**V1 \$**

Permissible temporary borrowings

**V2 \$**

Other borrowings

**V3 \$**

Borrowings **V \$**

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W \$**

Reserve accounts **X \$**

Other liabilities **Y \$**

**TOTAL LIABILITIES Z \$**

---

## Section I: Taxation of financial arrangements

### 17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

## Section J: Other information

### Family trust election status

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

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

### Interposed entity election status

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

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

## Section K: **Declarations**



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

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

Date      Day      /      Month      /      Year

### **Preferred trustee or director contact details:**

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs



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

### **TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date      Day      /      Month      /      Year

### **Tax agent's contact details**

Title:   Mr      Mrs      Miss      Ms      Other

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**

.....**Electronic Lodgment Declaration (SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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 the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
  - I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

**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.

5 Wt i bhBUa Y.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

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

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

.....HU '5 [ YbhBi a VYf

---

# Capital gains tax (CGT) schedule

# 2018

## When completing this form

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

S	M	I	T	H		S	T										
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

## Tax file number (TFN)

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

## Australian business number (ABN)

## Taxpayer's name

## 1 Current year capital gains and capital losses

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

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** \$

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

---

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

Small business 15 year exemption – exempt capital gains **A** \$ / CODE

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

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


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

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



---

## 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](https://ato.gov.au/privacy)

---

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Cannot generate Pension Continuation Letter report, no pension member accounts available for the report in selected period.

Cannot generate Pension Continuation Minutes report, no pension member accounts available for the report in selected period.