

11 July 2018

Mr P & Mrs R Newman  
The Newman Family Super Fund  
38 Darryl Place  
GYMEA BAY NSW 2227

Dear Ruth & Paul,

### Financial Year Ended 30 June 2017

Please find attached for your records and action the following in relation to the year ended 30 June 2017 for The Newman Family Super Fund:

- Tax Payment Summary
- Financial Statements
- Income Tax Return
- Members Statements
- Trustee Representation Letter
- Directors Resolutions

#### What you have to do

- Please complete, sign, and return all necessary documents to our office
- Please arrange payment of the following:
  - Our invoice for professional services

Should you have any queries, please contact our office.

Sincerely,



**Michael Grill**  
Supervisor  
SiDCOR

# SIDCOR

## **Annexure A**

### **Financial Statements (Superannuation Fund)**

It is essential that the directors of the trustee/s read and review the financial report in detail to ensure the information contained therein is satisfactory before signing.

### **Income Tax Return**

The return has been compiled from information supplied to us and, consequently, the accuracy of the return depends on these details. Whilst we have exercised due care and skill in preparing the return, the provisions of the Income Tax Assessment Act place the responsibility of the contents of the return with the taxpayer. Accordingly, please check the details shown to satisfy yourself that the return is correct before signing the electronic lodgement declaration.

### **Electronic Lodgement**

The return will be lodged electronically upon receipt of your signed electronic lodgement declaration. The tax office requires a signed declaration authorising us to lodge the returns electronically. This declaration also certifies that the details in the tax returns are correct.

### **Record Keeping**

The Superannuation Industry Supervisory Act (SISA) requires that you keep all accounting records, financial reports and other relevant documentation for at least 5 years (calculated from the date the records were prepared or obtained, or from the date the transactions or acts to which the records relate were completed, whichever is the later). It is essential that all supporting documentation is retained for the period specified to enable figures in your tax return to be verified. The SISA requires that all minutes and records of trustee' or directors of the corporate trustee meetings and / or decisions have been kept for a minimum period of 10 year and trustee declarations in the approved form have been signed and kept for each trustee appointed after 30 June 2007.

### **Superannuation Contribution Limits**

Limits are imposed on the amount each member is able to contribute into to superannuation each year. The amounts can vary dependant on the members age and work status, if you are unsure as to what you are able to contribute please contact our office to confirm.

### **Additional Contributions Tax – High Income Earners**

If a Member has personal adjusted taxable income greater than \$300,000 for the 2017 financial year, or \$250,000 for the 2018 financial year, they will be assessed for Division 293 tax on the excess over the threshold or on their concessional contributions, whichever is less. Tax on these concessional contributions will be assessed at a higher rate of 30%, rather than the usual 15% levied on Superannuation Funds. Please contact our office should with wish to discuss additional Contributions Tax.

### **Minimum Pensions**

Each year members who are in pension phase must ensure that they draw at least their minimum pension amount to meet SISA requirements. The minimum amount is worked out by multiplying the member's pension account balance by a percentage factor which is based on age.

### **Funds in Both Accumulation & Pension Phase**

If a Superannuation Fund is in both accumulation and pension phase, the Fund is required to obtain an Actuarial Certificate in order to determine the portion of the net ordinary assessable income which is exempt from income tax. Where an Actuarial Certificate is required, a copy is included for your information. Please contact our office should you wish to discuss this further.

### **Investment Strategy Template**

If an Investment Strategy Template is provided, this is a template only and to be used at your own discretion and is to be tailored to the individual SMSF trustee circumstances. No advice has been provided to you on the appropriateness of your investment strategy. This template does not consider the trustees personal circumstances and is not financial advice. Please obtain the services of a qualified financial adviser if you require advice on the asset allocation, investment selection and insurances for your SMSF.

## Newman Family Superannuation Fund

### 2017 Tax Summary

		Newman Family Superannuation Fund
Taxable Income		21,801.00
<b>Income Tax Payable</b>		<b>3,270.15</b>
<b>2017 Tax Paid</b>		
Imputation Credits		(1,672.29)
TFN Credits		0.00
Foreign Tax Credits		(275.73)
PAYG instalments Paid		(9,121.00)
<b>Net Income Tax Payable / (Refundable)</b>		<b>(7,798.87)</b>
Add: ATO Supervisory Levy		259.00
<b>Total Tax Payable / (Refundable)</b>		<b>(7,539.87)</b>
<b>DUE DATE</b>		<b>2 July 2018</b>
<b>TOTAL ATO PAYABLE/(REFUNDABLE)</b>		<b>(7,539.87)</b>
<b>2018 Estimated PAYG Instalments</b>		
September PAYG Instalment (October 2017)	<b>Already Paid</b>	<b>1,455.00</b>
December PAYG Instalment (February 2018)	<b>Already Paid</b>	<b>1,455.00</b>
March PAYG Instalment (April 2018)	<b>Already Paid</b>	<b>1,455.00</b>
June PAYG Instalment (July 2018)	<b>Not Yet Due</b>	<b>1,455.00</b>

# **The Newman Family Super Fund**

ABN 66 387 263 546

Trustees: PRZE Holdings Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2017**

**The Newman Family Super Fund**  
**Statement of Financial Position**  
**as at 30 June 2017**

	Note	2017 \$	2016 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	486,914	443,086
Other Assets			
Cash At Bank		24,995	22,981
Receivables		20,611	26,822
Deferred Tax Assets		2,232	4,490
Current Tax Assets		12,089	5,331
<b>Total Assets</b>		<b><u>546,841</u></b>	<b><u>502,710</u></b>
<b>Liabilities</b>			
Other Taxes Payable		2,280	2,472
<b>Total Liabilities</b>		<b><u>2,280</u></b>	<b><u>2,472</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>544,561</u></b>	<b><u>500,238</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Unallocated Member Entitlements			
Mr Paul Newman		292,669	264,516
Mrs Ruth Newman		251,892	235,722
<b>Total Liability for Accrued Benefits</b>		<b><u>544,561</u></b>	<b><u>500,238</u></b>

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

**The Newman Family Super Fund**  
**Operating Statement**  
**For the period 1 July 2016 to 30 June 2017**

	Note	2017 \$	2016 \$
<b>Income</b>			
Member Receipts			
Rollovers In		-	6,780
Contributions			
Employer		12,825	35,213
Member		637	-
Investment Gains			
Increase in Market Value	8A	22,269	(23,939)
Investment Income			
Distributions	7A	32,305	40,444
Interest	7B	538	625
Other Income		10	-
		<u>68,583</u>	<u>59,122</u>
<b>Expenses</b>			
Member Payments			
Insurance Premiums		4,211	3,663
Other Expenses			
Accountancy Fee		2,574	3,245
Adviser Fee		4,637	3,305
Auditor Fee		660	715
Fund Administration Fee		440	1,391
Regulatory Fees		47	-
SMSF Supervisory Levy		259	-
Investment Losses			
Realised Capital Losses	8B	5,904	(725)
		<u>18,732</u>	<u>11,594</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>49,852</b>	<b>47,528</b>
<b>Income Tax</b>			
Income Tax Expense		5,528	6,142
		<u>5,528</u>	<u>6,142</u>
<b>Benefits Accrued as a Result of Operations</b>		<b>44,323</b>	<b>41,386</b>

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

# The Newman Family Super Fund

## Notes to the Financial Statements

### As at 30 June 2017

#### 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.

# The Newman Family Super Fund

## Notes to the Financial Statements

### As at 30 June 2017

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.

*This report should be read in conjunction with the accompanying compilation report.*

**The Newman Family Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2017**

*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.

**(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 05 July 2018 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:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	500,238	458,852
Benefits Accrued during the period	44,323	41,386
Benefits Paid during the period	0	0
<b>Liability for Accrued Benefits at end of period</b>	<b>544,561</b>	<b>500,238</b>

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.

**The Newman Family Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2017**

### 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.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	500,238	458,852
Benefits Accrued during the period	44,323	41,386
Benefits Paid during the period	0	0
<b>Vested Benefits at end of period</b>	<b>544,561</b>	<b>500,238</b>

### 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 – Managed Investments

	<b>Current</b>	<b>Previous</b>
At market value:		
Hyperion Australian Growth Companies Fund	55,766	0
Investors Mutual Future Leaders Fund	51,512	48,759
Magellan Global Fund	56,007	47,315
PIMCO Diversified Fixed Interest Fund - Wholesale Class	42,182	38,553
Platinum International Fund	54,806	46,536
Vanguard W'sale Australian Fixed Interest Index Fund	46,787	41,424
Vanguard W'sale Australian Property Securities Index Fund	30,417	30,062
Vanguard W'sale Australian Shares High Yield Fund	0	50,423
Vanguard W'sale Growth Index Fund	149,436	140,013
	<b>486,914</b>	<b>443,086</b>

### Note 7A – Distributions

	<b>Current</b>	<b>Previous</b>
Hyperion Australian Growth Companies Fund	1,260	0
Investors Mutual Future Leaders Fund	5,364	7,023
Magellan Global Fund	1,406	4,327
PIMCO Diversified Fixed Interest Fund - Wholesale Class	765	2,869
Platinum International Fund	5,201	4,523
Vanguard W'sale Australian Fixed Interest Index Fund	1,389	2,049
Vanguard W'sale Australian Property Securities Index Fund	1,446	1,495
Vanguard W'sale Australian Shares High Yield Fund	1,238	3,708
Vanguard W'sale Growth Index Fund	14,236	14,450
	<b>32,304</b>	<b>40,444</b>

### Note 7B – Interest

	<b>Current</b>	<b>Previous</b>
Macquarie Cash Management	538	625
	<b>538</b>	<b>625</b>

*This report should be read in conjunction with the accompanying compilation report.*

**The Newman Family Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2017**

**Note 8A – Increase in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Hyperion Australian Growth Companies Fund	1,038	0
Investors Mutual Future Leaders Fund	1,382	(156)
Magellan Global Fund	5,986	(4,589)
PIMCO Diversified Fixed Interest Fund - Wholesale Class	87	(18)
Platinum International Fund	5,513	(7,870)
Vanguard W'sale Australian Fixed Interest Index Fund	1,726	(2,178)
Vanguard W'sale Australian Property Securities Index Fund	(3,016)	4,345
Vanguard W'sale Australian Shares High Yield Fund	10,230	(5,683)
Vanguard W'sale Growth Index Fund	(678)	(7,791)
	<b>22,269</b>	<b>(23,939)</b>

**Note 8B – Realised Capital Losses**

	Current	Previous
<b>Managed Investments</b>		
Investors Mutual Future Leaders Fund	0	39
Vanguard W'sale Australian Property Securities Index Fund	0	(764)
Vanguard W'sale Australian Shares High Yield Fund	5,904	0
	<b>5,904</b>	<b>(725)</b>

**Trustee Declaration**

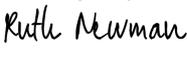
In the opinion of the Trustees of the The Newman Family Super Fund.

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 2017 present fairly the financial position of the Fund at 30 June 2017 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 2017.

Signed in accordance with a resolution of the directors of PRZE Holdings Pty Ltd by:

DocuSigned by:  
  
 490E316D911A410... Dated: 16-07-18  
 ..... Dated: ...../...../.....  
**Paul Newman**  
 Director: PRZE Holdings Pty Ltd

DocuSigned by:  
  
 62454853A2A0447... Dated: 16-07-18  
 ..... Dated: ...../...../.....  
**Ruth Newman**  
 Director: PRZE Holdings Pty Ltd

**Compilation Report to the Trustees and Members of  
The Newman Family Super Fund**

**ABN 66 387 263 546  
For the period 01 July 2016 to 30 June 2017**

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On the basis of the information provided by the Trustees of The Newman Family Super Fund, we have compiled the accompanying special purpose financial statements of The Newman Family Super Fund for the period ended 30 June 2017, 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 The Newman Family Super 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 The Newman Family Super 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 conclusion<sup>1</sup> 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: 05 July 2018



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**Name of Signatory:** Mr Paul Siderovski

**Address:** 50 Hunter Street  
Newcastle, NSW 2300

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

## The Newman Family Super Fund

### Investment Summary as at 30 June 2017

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Macquarie Cash Management				24,643	24,643			5%
Sundry				352	352			-%
				<b>24,995</b>	<b>24,995</b>			<b>5%</b>
<b><u>Managed Funds Market</u></b>								
Hyperion Australian Growth Companies Fund	15,873	3,4478	3,5132	54,728	55,766	1,038	2%	11%
PIMCO Diversified Fixed Interest Fund - Wholesale Class	42,621	0,9963	0,9897	42,462	42,182	(280)	(1)%	8%
Investors Mutual Future Leaders Fund	43,994	1,2565	1,1709	55,280	51,512	(3,768)	(7)%	10%
Magellan Global Fund	28,938	2,1186	1,9354	61,309	56,007	(5,302)	(9)%	11%
Platinum International Fund	27,157	2,3014	2,0181	62,499	54,806	(7,693)	(12)%	11%
Vanguard W'sale Australian Fixed Interest Index Fund	41,809	1,1393	1,1191	47,633	46,787	(846)	(2)%	9%
Vanguard W'sale Australian Property Securities Index Fund	32,840	0,7491	0,9262	24,599	30,417	5,818	24%	6%
Vanguard W'sale Growth Index Fund	112,992	1,4391	1,3225	162,603	149,436	(13,168)	(8)%	29%
				<b>511,114</b>	<b>486,914</b>	<b>(24,200)</b>	<b>(5)%</b>	<b>95%</b>
				<b>536,109</b>	<b>511,909</b>	<b>(24,200)</b>	<b>(5)%</b>	<b>100%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**The Newman Family Super Fund**  
(ABN: 66 387 263 546)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2016 - 30 June 2017</b>	Residential Address: 38 Darryl Place GyMEA Bay, NSW 2227
<b>Member</b>	Date of Birth: 25 October 1966
Number: 1	Date Joined Fund: 7 February 2013
<b>Mr Paul Andrew Newman</b>	Eligible Service Date: 15 June 1990
	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**

<b>Withdrawal Benefit</b> as at 1 Jul 2016	
Accumulation	264,516
<b>Total</b> as at 1 Jul 2016	<b>264,516</b>

<b>Withdrawal Benefit</b> as at 30 Jun 2017	
Accumulation	292,669
<b>Total</b> as at 30 Jun 2017	<b>292,669</b>

**Your Investment Return**

The return on your Investment for the year	8.00%
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**Your Tax Components**

Tax Free	3,954
Taxable - Taxed	288,715
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	290,013
Restricted Non Preserved	-
Unrestricted Non Preserved	2,656

**Your Insurance Benefits**

	Balance	Insurance	Total Benefit
On Death	292,669	1,631,987	1,924,656
On TPD	292,669	-	292,669
Salary Cont		-	

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

My Estate - 100%

\* Nomination in effect from **29 September 2016**

**For Enquiries:**

mail The Newman Family Super Fund, 38 Darryl Place, GyMEA Bay NSW 2227

**The Newman Family Super Fund**  
(ABN: 66 387 263 546)

**Member Benefit Statement**

Period	
<b>1 July 2016 - 30 June 2017</b>	
Member	Number: 1
<b>Mr Paul Andrew Newman</b>	
Accumulation Account	
<b>Accumulation</b>	

Member Account Details	
Residential Address:	38 Darryl Place Gymea Bay, NSW 2227
Date of Birth:	25 October 1966
Date Joined Fund:	7 February 2013
Eligible Service Date:	15 June 1990
Tax File Number Held:	Yes
Account Start Date:	7 February 2013

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2016	<b>264,516</b>
<i>Increases to your account:</i>	
Employer Contributions	12,825
Share Of Net Fund Income	21,704
Tax Effect Of Direct Member Expenses	386
<u>Total Increases</u>	<u>34,915</u>
<i>Decreases to your account:</i>	
Contributions Tax	1,924
Member Insurance Premiums	2,573
Tax on Net Fund Income	2,265
<u>Total Decreases</u>	<u>6,762</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2017	<b><u>292,669</u></b>

Your Tax Components		
Tax Free	1.3510 %	3,954
Taxable - Taxed		288,715
Taxable - Untaxed		-

Your Preservation Components	
Preserved	290,013
Restricted Non Preserved	-
Unrestricted Non Preserved	2,656

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	292,669	1,631,987	1,924,656
On TPD	292,669	-	292,669
Salary Cont		-	

Your Beneficiaries	
Binding Beneficiary Nomination*	
My Estate - 100%	
* Nomination in effect from <b>29 September 2016</b>	

**For Enquiries:**  
mail The Newman Family Super Fund, 38 Darryl Place, Gymea Bay NSW 2227

**Trustee**

The Trustee of the Fund is as follows:

PRZE Holdings Pty Ltd

The directors of the Trustee company are:

Paul Newman and  
Ruth Newman

**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

DocuSigned by:

*Paul Newman*

.....490E346D911A440.....

Paul Newman  
Director - PRZE Holdings Pty Ltd

DocuSigned by:

*Ruth Newman*

.....02454853A2A0447.....

Ruth Newman  
Director - PRZE Holdings Pty Ltd

Statement Date: 30 June 2017

**For Enquiries:**

mail The Newman Family Super Fund, 38 Darryl Place, Gymea Bay NSW 2227

**The Newman Family Super Fund**  
(ABN: 66 387 263 546)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2016 - 30 June 2017</b>	Residential Address: 38 Darryl Place GyMEA Bay, NSW 2227
<b>Member</b>	Date of Birth: 31 January 1965
	Date Joined Fund: 7 February 2013
	Eligible Service Date: 6 December 1988
<b>Mrs Ruth Janet Newman</b>	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**

<b>Withdrawal Benefit</b> as at 1 Jul 2016	
Accumulation	235,722
<b>Total</b> as at 1 Jul 2016	<u><u>235,722</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2017	
Accumulation	251,892
<b>Total</b> as at 30 Jun 2017	<u><u>251,892</u></u>

**Your Investment Return**

The return on your Investment for the year	8.00%
--	-------

**Your Tax Components**

Tax Free	13,665
Taxable - Taxed	238,227
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	251,892
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

	<b>Balance</b>	<b>Insurance</b>	<b>Total Benefit</b>
On Death	251,892	1,125,508	1,377,400
On TPD	251,892	-	251,892
Salary Cont		-	

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

My Estate - 100%

\* Nomination in effect from **29 September 2016**

**For Enquiries:**

mail The Newman Family Super Fund, 38 Darryl Place, GyMEA Bay NSW 2227

# The Newman Family Super Fund

(ABN: 66 387 263 546)

## Member Benefit Statement

Period	
1 July 2016 - 30 June 2017	
Member	Number: 2
Mrs Ruth Janet Newman	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	38 Darryl Place GyMEA Bay, NSW 2227
Date of Birth:	31 January 1965
Date Joined Fund:	7 February 2013
Eligible Service Date:	6 December 1988
Tax File Number Held:	Yes
Account Start Date:	7 February 2013

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2016	<b>235,722</b>
<i>Increases to your account:</i>	
Member Contributions	637
Share Of Net Fund Income	18,897
Tax Effect Of Direct Member Expenses	246
<u>Total Increases</u>	<u>19,780</u>
<i>Decreases to your account:</i>	
Member Insurance Premiums	1,638
Tax on Net Fund Income	1,972
<u>Total Decreases</u>	<u>3,610</u>
<b>Withdrawal Benefit</b> as at 30 Jun 2017	<b>251,892</b>

Your Tax Components		
Tax Free	5.4249 %	13,665
Taxable - Taxed		238,227
Taxable - Untaxed		-

Your Preservation Components	
Preserved	251,892
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	251,892	1,125,508	1,377,400
On TPD	251,892	-	251,892
Salary Cont		-	

Your Beneficiaries	
<b>Binding Beneficiary Nomination*</b>	
My Estate - 100%	
* Nomination in effect from <b>29 September 2016</b>	

### For Enquiries:

mail The Newman Family Super Fund, 38 Darryl Place, GyMEA Bay NSW 2227

**Trustee**

The Trustee of the Fund is as follows:

PRZE Holdings Pty Ltd

The directors of the Trustee company are:

Paul Newman and  
Ruth Newman

**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

DocuSigned by:

*Paul Newman*

.....490E346D911A440.....

Paul Newman  
Director - PRZE Holdings Pty Ltd

DocuSigned by:

*Ruth Newman*

.....02454853A2A0447.....

Ruth Newman  
Director - PRZE Holdings Pty Ltd

Statement Date: 30 June 2017

**For Enquiries:**

mail The Newman Family Super Fund, 38 Darryl Place, Gymea Bay NSW 2227

# Self-managed superannuation fund annual return

# 2017

## 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 2017* (NAT 71287).

**!** The *Self-managed superannuation fund annual return instructions 2017* (NAT 71606) (the instructions) can assist you to complete this annual return.

## TO COMPLETE THIS ANNUAL RETURN

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

S M I T H S T

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

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

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

The Newman Family Super Fund

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

**4 Current postal address**

PO Box 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

**5 Annual return status**

Is this an amendment to the SMSF's 2017 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

Douglas

First given name

Scott

Other given names

SMSF Auditor Number

100262771

Auditor's phone number

02 49265299

Postal address

50 Hunter Street

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

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) 182512

Fund account number 962657771

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

PRZE Holdings Pty Ltd ATF The Ne

**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&amp;Q Citizen ATF J&amp;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.

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 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 an income stream 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 your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. 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 complete and attach a *Capital gains tax (CGT) schedule 2017*.

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	<b>D1</b> \$ <input type="text" value="5609"/> -00	Net foreign income	<b>D</b> \$ <input type="text" value="5609"/> -00	Loss <input type="checkbox"/>
----------------------	--	--------------------	---	-------------------------------

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

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	<b>R1</b> \$ <input type="text" value="12825"/> -00
plus Assessable personal contributions	<b>R2</b> \$ <input type="text" value="0"/> -00
plus <b>**No-TFN-quoted contributions</b>	<b>R3</b> \$ <input type="text" value="0"/> -00
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/> -00

<b>Assessable contributions</b> ( <b>R1</b> plus <b>R2</b> plus <b>R3</b> less <b>R6</b> )	<b>R</b> \$ <input type="text" value="12825"/> -00
---	--

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text" value="0"/> -00
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text" value="0"/> -00
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text" value="0"/> -00

*Other income	<b>S</b> \$ <input type="text" value="0"/> -00
*Assessable income due to changed tax status of fund	<b>T</b> \$ <input type="text" value="0"/> -00
<b>Net non-arm's length income</b> (subject to 47% tax rate) ( <b>U1</b> plus <b>U2</b> plus <b>U3</b> )	<b>U</b> \$ <input type="text" value="0"/> -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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$ <input type="text" value="34628"/> -00	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b> \$ <input type="text"/> -00	
<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> )	<b>V</b> \$ <input type="text" value="34628"/> -00	Loss <input type="checkbox"/>

Fund's tax file number (TFN)

## 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).

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="0"/> -00		<b>A2</b> \$ <input type="text" value="0"/> -00
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00		<b>B2</b> \$ <input type="text" value="0"/> -00
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00		<b>D2</b> \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00		<b>E2</b> \$ <input type="text" value="0"/> -00
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="4211"/> -00		<b>F2</b> \$ <input type="text" value="0"/> -00
Death benefit increase	<b>G1</b> \$ <input type="text" value="0"/> -00		
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="660"/> -00		<b>H2</b> \$ <input type="text" value="0"/> -00
Investment expenses	<b>I1</b> \$ <input type="text" value="0"/> -00		<b>I2</b> \$ <input type="text" value="0"/> -00
Management and administration expenses	<b>J1</b> \$ <input type="text" value="7697"/> -00		<b>J2</b> \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00		<b>U2</b> \$ <input type="text" value="0"/> -00
Other amounts	<b>L1</b> \$ <input type="text" value="259"/> -00	Code <input type="text" value="0"/>	<b>L2</b> \$ <input type="text" value="0"/> -00
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		
<b>TOTAL DEDUCTIONS</b>			<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>
	<b>N</b> \$ <input type="text" value="12827"/> -00 <small>(Total <b>A1</b> to <b>M1</b>)</small>		<b>Y</b> \$ <input type="text" value="0"/> -00 <small>(Total <b>A2</b> to <b>L2</b>)</small>
	<b>#TAXABLE INCOME OR LOSS</b>	Loss <input type="text"/>	<b>TOTAL SMSF EXPENSES</b>
	<b>O</b> \$ <input type="text" value="21801"/> -00 <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		<b>Z</b> \$ <input type="text" value="12827"/> -00 <small>(N plus Y)</small>

#This is a mandatory label.

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 2017* on how to complete the calculation statement.

#Taxable income **A** \$ -00  
(an amount must be included even if it is zero)

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

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

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

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$   
(**C1 plus C2**)

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

Early stage venture capital limited partnership tax offset  
**D1** \$

Early stage investor tax offset  
**D2** \$

Non-refundable carry forward tax offsets  
**D** \$   
(**D1 plus D2**)

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

Complying fund's franking credits tax offset  
**E1** \$

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$   
(**E1 plus E2 plus E3 plus E4**)

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

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

Fund's tax file number (TFN)

\*\*\*\*\*

Credit for interest on early payments – amount of interest	<b>H1 \$</b>	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b>	<input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b>	<input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b>	<input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b>	<input type="text"/>
<b>Eligible credits</b>		<b>H \$</b> <input type="text" value="0"/>
		(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text" value="0"/>
		(unused amount from label <b>E</b> – an amount must be included even if it is zero)

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<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>	<input type="text" value="-7539.87"/>
		(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 2017*.

Tax losses carried forward to later income years **U \$** -00

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

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

## Section F: Member information

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

### 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

### 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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$   Code

Income stream payment **R2** \$   Code

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 2**

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

**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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**!** In Section F report all current members in the fund at 30 June. Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 3**

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

**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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**!** In Section F report all current members in the fund at 30 June.  
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

**MEMBER 4**

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

**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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

Fund's tax file number (TFN)

\*\*\*\*\*

### Section G: Supplementary member information

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

#### MEMBER 5

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

#### Contributions

**!** 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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

**CLOSING ACCOUNT BALANCE S** \$

Fund's tax file number (TFN)

\*\*\*\*\*

**!** In Section G report any former members or deceased members who held an interest in the fund at any time during the income year. Also in Section G report any other members who cannot be included at pages 6 to 9.

**MEMBER 6**

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

If deceased, date of death

Day

Month

Year

**Contributions**

**!** 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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

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

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$  -00

Unlisted trusts **B** \$  -00

Insurance policy **C** \$  -00

Other managed investments **D** \$  -00

#### 15b Australian direct investments

Cash and term deposits **E** \$  -00

Debt securities **F** \$  -00

Loans **G** \$  -00

Listed shares **H** \$  -00

Unlisted shares **I** \$  -00

Limited recourse borrowing arrangements **J** \$  -00

Non-residential real property **K** \$  -00

Residential real property **L** \$  -00

Collectables and personal use assets **M** \$  -00

Other assets **O** \$  -00

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$  -00

Australian non-residential real property

**J2** \$  -00

Overseas real property

**J3** \$  -00

Australian shares

**J4** \$  -00

Overseas shares

**J5** \$  -00

Other

**J6** \$  -00

#### 15c Overseas direct investments

Overseas shares **P** \$  -00

Overseas non-residential real property **Q** \$  -00

Overseas residential real property **R** \$  -00

Overseas managed investments **S** \$  -00

Other overseas assets **T** \$  -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$  -00

(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

\$  -00

#### 15e Limited recourse borrowing arrangements

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

**A** No  Yes

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

**B** No  Yes

Fund's tax file number (TFN)

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text" value=""/>	-00	
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00	
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	
	Borrowings	<b>V</b> \$ <input type="text" value="0"/>	-00

Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W</b> \$ <input type="text" value="544560"/>	-00
Reserve accounts	<b>X</b> \$ <input type="text" value="0"/>	-00
Other liabilities	<b>Y</b> \$ <input type="text" value="2280"/>	-00
<b>TOTAL LIABILITIES</b>	<b>Z</b> \$ <input type="text" value="546840"/>	-00

**Section I: Taxation of financial arrangements**

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

Total TOFA gains	<b>H</b> \$ <input type="text" value=""/>	-00
Total TOFA losses	<b>I</b> \$ <input type="text" value=""/>	-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 2016–17 income year, write **2017**). **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 2017*. **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 2017* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2017*. **D**

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

**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

DocuSigned by:  
Ruth Newman  
62454853A2A0447...

Date Day 16 / Month 07 / Year 18

**Preferred trustee or director contact details:**

Title: MRS

Family name

Newman

First given name

Ruth

Other given names

Janet

Phone number

04

38884634

Email address

Non-individual trustee name (if applicable)

PRZE Holdings Pty Ltd

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 2017* 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

Family name

Siderovski

First given name

Paul

Other given names

Tax agent's practice

Sidcor Pty Ltd

Tax agent's phone number

02 49265299

Reference number

NEW09S1

Tax agent number

24882894

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

# Capital gains tax (CGT) schedule **2017**

## 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 2017* 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> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>K</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Other shares	<b>B</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>L</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>M</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Other units	<b>D</b> \$ <input style="width: 100%; text-align: right;" type="text" value="430"/> <b>-00</b>	<b>N</b> \$ <input style="width: 100%; text-align: right;" type="text" value="6272"/> <b>-00</b>
Real estate situated in Australia	<b>E</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>O</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Other real estate	<b>F</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>P</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input style="width: 100%; text-align: right;" type="text" value="17574"/> <b>-00</b>	
Collectables	<b>H</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>Q</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
Other CGT assets and any other CGT events	<b>I</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>	<b>R</b> \$ <input style="width: 100%; text-align: right;" type="text" value="0"/> <b>-00</b>
<b>Total current year capital gains</b>	<b>J</b> \$ <input style="width: 100%; text-align: right;" type="text" value="18004"/> <b>-00</b>	

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 losses**Total 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 /  <sup>LOSS</sup>

**! Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  -00 /  <sup>LOSS</sup>

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

Small business 15 year exemption – exempt capital gains **A** \$  -00 /  <sup>CODE</sup>

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

Have you chosen to apply the transitional CGT relief for superannuation funds? **F** Yes  No

Notional capital gain amount deferred **G** \$  -00

**2017****Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2017 tax return.

Superannuation funds should complete and attach this schedule to their 2017 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.

Refer to *Losses schedule instructions 2017*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

\*\*\*\*\*

Name of entity

The Newman Family Super Fund

Australian business number (ABN)

66387263546

**Part A Losses carried forward to the 2017–18 income year – excludes film losses****1 Tax losses carried forward to later income years****Year of loss**

2016–17	<b>B</b>	<input type="text"/>	-00
2015–16	<b>C</b>	<input type="text"/>	-00
2014–15	<b>D</b>	<input type="text"/>	-00
2013–14	<b>E</b>	<input type="text"/>	-00
2012–13	<b>F</b>	<input type="text"/>	-00
2011–12 and earlier income years	<b>G</b>	<input type="text"/>	-00
<b>Total</b>	<b>U</b>	<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**

2016–17	<b>H</b>	<input type="text"/>	-00
2015–16	<b>I</b>	<input type="text"/>	-00
2014–15	<b>J</b>	<input type="text"/>	-00
2013–14	<b>K</b>	<input type="text"/>	-00
2012–13	<b>L</b>	<input type="text"/>	-00
2011–12 and earlier income years	<b>M</b>	<input type="text"/>	-00
<b>Total</b>	<b>V</b>	<input type="text"/>	0-00

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

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

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

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

Do not complete items **1** or **2** of **Part B** if, in the 2016–17 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 2016–17 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 loss**

2016–17	<b>A</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2015–16	<b>B</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2014–15	<b>C</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2013–14	<b>D</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2012–13	<b>E</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.
2011–12 and earlier income years	<b>F</b> Yes <input type="checkbox"/>	No <input type="checkbox"/>	Print <b>X</b> in the appropriate box.

**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 losses**Tax 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 losses**Tax 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  Print **X** in the appropriate box.**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  Print **X** in the appropriate box.

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  Print **X** in the appropriate box.

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  Print **X** in the appropriate box.

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**Part D Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00

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

**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](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	Fund name	Year of return
*****	The Newman Family Super Fund	2017

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:

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

**Signature of trustee or director**

DocuSigned by:  
Ruth Newman  
62454853A2A0447...

**Date**

16-07-18

## Part B: Electronic funds transfer consent

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

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

### Important:

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

Agent's reference number	Account name
24882894	PRZE Holdings Pty Ltd ATF The Ne

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

**Signature of trustee or director**

DocuSigned by:  
Ruth Newman  
62454853A2A0447...

**Date**

16-07-18

## 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**

DocuSigned by:  
Ruth Newman  
62454853A2A0447...

**Date**

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR Paul Siderovski	02 49265299	24882894	NEW09S1

11 July 2018

Mr P & Mrs R Newman  
The Newman Family Super Fund  
38 Darryl Place  
GYMEA BAY NSW 2227

Mr Scott Douglas,  
SiDCOR chartered accountants  
PO Box 831  
Newcastle NSW 2300

Dear Scott,

**The Newman Family Super Fund  
ACN 162 243 272**

In connection with your examination of the special purpose financial report of the The Newman Family Super Fund as at 30 June, 2017, we acknowledge our responsibility for ensuring the financial report is in accordance with the accounting standards detailed in Note 1 to the financial statements. We confirm we have fulfilled our responsibility for the preparation of the financial report in accordance with the relevant financial reporting framework and confirm that the financial report is free of material mis-statement, including omissions, and that we have approved the financial report, as evidenced by our signature on the trustee declaration attached to the financial report.

We confirm we are knowledgeable on the matters contained in this representation letter.

The following representations are made which are true to the best of our knowledge and belief:

**1. Accounting Policies**

All the significant accounting policies of the fund are adequately described in Note 1 to the financial statements and are consistent with the policies adopted last year, unless otherwise detailed in the notes to the financial statements.

**2. Fund Books / Records / Minutes**

As agreed in the terms of the audit engagement, all financial books, records and related data have been made available to you, including relevant minutes of the trustee's meetings and this information has been retained in the appropriate format for the required period of time.

We confirm all transactions have been recorded and are reflected in the financial report.

We confirm you have been provided with the governing rules applicable to the fund as at year end.

**3. Asset Form**

The assets of the fund are being held in a form suitable for the benefit of the members of the fund.

**4. Ownership and Pledging of Assets**

- a) The fund has satisfactory title to all assets disclosed in the statement of financial position; and
- b) No assets of the fund have been pledged to secure liabilities of the fund (unless the charge is permitted by the legislation) or of others.

## **5. Investments**

- a) Investments as at year end are carried in the books at market value. Such amounts are considered reasonable in the light of present circumstances;
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments, that have not otherwise been disclosed in the financial report;
- c) The investment strategy has been determined with due regard to risk, return, liquidity and diversification; and
- d) Every effort has been made to ensure investments are acquired, maintained and disposed of on an arm's length basis.

## **6. Trust Deed**

The fund is being conducted in accordance with its governing rules, and you have been provided with copies of any updates to the governing rules made during the financial year.

## **7. Income Tax Assessment Act, Superannuation Industry (Supervision) Act and Regulations**

The fund is in compliance with the requirements of the relevant Income Tax Assessment Act, and the fund is being conducted in accordance with the Superannuation Industry (Supervision) Act 1993, and Superannuation Industry (Supervision) Regulations 1994 ("SIS") (with the exception of any contraventions as identified by you as the auditor) and we specifically confirm:

- a) The directors of the corporate trustee have been nominated, have consented to act and may only be removed in such manner and circumstances as are allowed in the governing rules;
- b) The trustee has complied with all the trustee standards set out in the regulations and the covenants prescribed by SIS Section 52B;
- c) No director of the corporate trustee is a disqualified person;
- d) The trustee has complied with the investment standards set out in SIS; and
- e) Information retention obligations have been complied with.

All known instances of non-compliance or suspected non-compliance with the relevant Income Tax Assessment Act or the SIS legislation whose effects should be considered when preparing the financial report, or that impact your obligation to report certain matters to the Australian Taxation Office have been disclosed to you.

## **8. Internal Controls**

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report and to ensure that the assets of the fund are safeguarded from fraud or error. We have assessed the risk that the financial report may be materially mis-stated as a result of fraud and advise we have no knowledge of any actual, suspected or alleged fraud affecting the fund. There have been no irregularities that could allude to a fraud affecting the fund.

The fund does not have a formal process for identifying, estimating or assessing business risks relevant to the financial reporting objectives, and this is considered appropriate in the circumstances.

There are no specific risks arising from the information technology utilised by the fund that require attention by the trustee.

To monitor internal controls over financial reporting, we review all reports provided by the information technology systems utilised by the fund for accuracy. This assists in determining if the information is sufficiently reliable for financial reporting purposes.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected mis-statements that would affect the financial report of the fund.

**9. Contributions**

Contributions, if any, received by the fund have been reviewed in line with the limits imposed by the legislation, taking into account contributions paid to other superannuation funds, and any excessive contributions will be dealt with as required by the ATO.

**10. Legal Matters**

We confirm you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report.

Any minutes of meetings with the fund’s legal counsel have been provided for audit review.

**11. Related Parties**

All related party transactions have been brought to your attention.

**12. Subsequent Events**

Other than those reported, there are no events subsequent to year end, nor any new litigation or claims referred to the fund’s legal counsel, that would require adjustment to, or disclosure in, the financial report.

**13. Going Concern Assumption**

We confirm we have no knowledge of any events or conditions that would cast significant doubt on the fund’s ability to continue as a going concern.

**14. Timing of Representations**

It is taken that the above representations are applicable to the 2017 audit of the fund. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your audit report is signed. Should this not be the case, we shall inform you prior to the finalisation of your audit, and the signing of your audit report.

Sincerely,

DocuSigned by:  
*Paul Newman*  
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**Paul Newman**  
Trustee

DocuSigned by:  
*Ruth Newman*  
62454853A2A0447

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**Ruth Newman**  
Trustee

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE PRZE HOLDINGS  
PTY LTD ATF  
THE NEWMAN FAMILY SUPER FUND  
PASSED ON 30 JUNE 2017**

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF  
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

<b>Member Name/Contribution type</b>	<b>Amount</b>
<i>Mr Paul Newman</i> Employer	12,825
<i>Mrs Ruth Newman</i> Member	637

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**PURCHASE OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2017 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Managed Funds Market Hyperion Australian Growth Companies Fund</i>			
28 Dec 2016	3	15873.31	54,728
<i>PIMCO Diversified Fixed Interest Fund - Wholesale Class</i>			
21 Dec 2016	1	3635.49	3,542
<i>Investors Mutual Future Leaders Fund</i>			
21 Dec 2016	1	1098.84	1,371
<i>Magellan Global Fund</i>			
21 Dec 2016	2	1424.86	2,707
<i>Platinum International Fund</i>			
21 Dec 2016	2	1368.78	2,757
<i>Vanguard W'sale Australian Fixed Interest Index Fund</i>			
21 Dec 2016	1	3256.36	3,637
<i>Vanguard W'sale Australian Property Securities Index Fund</i>			
21 Dec 2016	1	3510.84	3,370
<i>Vanguard W'sale Growth Index Fund</i>			
21 Dec 2016	1	7299.05	10,079
28 Dec 2016	1	15.20	21

**DISPOSAL OF ASSETS:**

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2017 hereto be confirmed and are in line with the investment strategy of the fund.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Managed Funds Market Vanguard W'sale Australian Shares High Yield Fund 28 Dec 2016</i>	2	35356.23	54,749

**ALLOCATION OF NET INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>
<i>Mr Paul Newman Accumulation</i>	21,704	2,265	1,924	(386)
<i>Mrs Ruth Newman Accumulation</i>	18,897	1,972	0	(246)

**REPORTING ENTITY CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2017 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2017, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2017.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2017 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2017 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2017 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER STATUS:**

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 Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

It was resolved that

Scott Douglas  
of  
SiDCOR Pty Ltd  
50 Hunter Street  
Newcastle, NSW 2300

act as the auditor of the fund for the next financial year.

**TAX AGENT:**

It was resolved that

Mr Paul Siderovski  
of  
Sidcor Pty Ltd  
50 Hunter Street  
Newcastle, NSW 2300

act as the tax agent of the fund for the next financial year.

**CLOSURE:**

There are no further matters being considered.

DocuSigned by:  
*Ruth Newman*  
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16-07-18

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

Ruth Newman  
Chairperson