

The Newman Family Super Fund

ABN 66 387 263 546

Trustees: PRZE Holdings Pty Ltd

Financial Statement

For the year ended 30 June 2018

The Newman Family Super Fund

Reports

Table of Contents

Report Name

Statement of Financial Position

Operating Statement (Profit and Loss) Report

Notes to the Financial Statements

Trustee Declaration Report

Compilation Report - SMSF

Investment Summary Report

Member Statement

Annual Return - SMSF

Annual Return CGT Schedule - SMSF

Annual Return Losses Schedule - SMSF

Electronic Lodgment Declaration

The Newman Family Super Fund
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Managed Investments	6A	529,586	486,914
Other Assets			
Cash At Bank		33,178	24,995
Receivables		34,145	20,611
Current Tax Assets		12,360	12,089
Total Assets		<u>609,269</u>	<u>544,609</u>
Liabilities			
Deferred Tax Liability		1,176	(2,232)
Other Taxes Payable		1,455	2,280
Total Liabilities		<u>2,631</u>	<u>48</u>
Net Assets Available to Pay Benefits		<u>606,638</u>	<u>544,561</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Paul Newman		330,863	292,669
Mrs Ruth Newman		275,775	251,892
Total Liability for Accrued Benefits		<u>606,638</u>	<u>544,561</u>

*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 2017 to 30 June 2018

	Note	2018 \$	2017 \$
Income			
Member Receipts			
Contributions			
Employer		12,350	12,825
Member		-	637
Investment Gains			
Increase in Market Value	8A	34,952	22,269
Investment Income			
Distributions	7A	46,255	32,305
Interest	7B	454	538
Other Income		13	10
		<u>94,025</u>	<u>68,583</u>
Expenses			
Member Payments			
Insurance Premiums		4,877	4,211
Other Expenses			
Accountancy Fee		2,574	2,574
Adviser Fee		3,169	4,637
Auditor Fee		660	660
Fund Administration Fee		1,286	440
Regulatory Fees		48	47
SMSF Supervisory Levy		259	259
Investment Losses			
Realised Capital Losses	8B	11,459	5,904
		<u>24,332</u>	<u>18,732</u>
Benefits Accrued as a Result of Operations before Income Tax		69,693	49,852
Income Tax			
Income Tax Expense		7,616	5,528
		<u>7,616</u>	<u>5,528</u>
Benefits Accrued as a Result of Operations		62,077	44,323

*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 2018

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 *SISA 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 2018

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

The Newman Family Super Fund
Notes to the Financial Statements
As at 30 June 2018

(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 06 May 2020 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	544,561	500,238
Benefits Accrued during the period	62,077	44,323
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	606,638	544,561

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	544,561	500,238
Benefits Accrued during the period	62,077	44,323
Benefits Paid during the period	0	0
Vested Benefits at end of period	606,638	544,561

The Newman Family Super Fund
Notes to the Financial Statements
As at 30 June 2018

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

	Current	Previous
At market value:		
Hyperion Australian Growth Companies Fund	109,137	55,766
Investors Mutual Future Leaders Fund	97,717	51,512
Magellan Global Fund	104,418	56,007
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	42,182
Platinum International Fund	91,920	54,806
Vanguard High Growth Index Fund	55,552	0
Vanguard W'sale Australian Fixed Interest Index Fund	21,218	46,787
Vanguard W'sale Australian Property Securities Index Fund	49,624	30,417
Vanguard W'sale Growth Index Fund	0	149,436
	529,586	486,914

Note 7A – Distributions

	Current	Previous
Hyperion Australian Growth Companies Fund	6,673	1,260
Investors Mutual Future Leaders Fund	12,015	5,364
Magellan Global Fund	8,236	1,406
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	765
Platinum International Fund	11,090	5,201
Vanguard High Growth Index Fund	3,467	0
Vanguard W'sale Australian Fixed Interest Index Fund	613	1,389
Vanguard W'sale Australian Property Securities Index Fund	4,160	1,446
Vanguard W'sale Australian Shares High Yield Fund	0	1,238
Vanguard W'sale Growth Index Fund	0	14,236
	46,255	32,304

Note 7B – Interest

	Current	Previous
Macquarie Cash Management	454	538
	454	538

Note 8A – Increase in Market Value

	Current	Previous
Managed Investments		
Hyperion Australian Growth Companies Fund	10,462	1,038
Investors Mutual Future Leaders Fund	447	1,382
Magellan Global Fund	7,554	5,986
PIMCO Diversified Fixed Interest Fund - Wholesale Class	280	87
Platinum International Fund	(1,310)	5,513
Vanguard High Growth Index Fund	2,026	0
Vanguard W'sale Australian Fixed Interest Index Fund	485	1,726
Vanguard W'sale Australian Property Securities Index Fund	1,839	(3,016)
Vanguard W'sale Australian Shares High Yield Fund	0	10,230
Vanguard W'sale Growth Index Fund	13,168	(678)
	34,952	22,269

The Newman Family Super Fund
Notes to the Financial Statements
As at 30 June 2018

Note 8B – Realised Capital Losses

	Current	Previous
Managed Investments		
PIMCO Diversified Fixed Interest Fund - Wholesale Class	(6)	0
Vanguard W'sale Australian Fixed Interest Index Fund	603	0
Vanguard W'sale Australian Shares High Yield Fund	0	5,904
Vanguard W'sale Growth Index Fund	10,863	0
	11,459	5,904

The Newman Family Super Fund

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 2018 present fairly the financial position of the Fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; 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 2018.

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

..... Dated:/...../.....
Paul Newman
Director: PRZE Holdings Pty Ltd

..... 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 2017 to 30 June 2018

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 2018, 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 conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 06 May 2020

.....
Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

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

The Newman Family Super Fund
Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie Cash Management				33,178	33,178			6%
				33,178	33,178			6%
<u>Managed Funds Market</u>								
Hyperion Australian Growth Companies Fund	28,539	3.4211	3.8241	97,636	109,137	11,500	12%	19%
Investors Mutual Future Leaders Fund	83,555	1.2092	1.1695	101,038	97,717	(3,320)	(3)%	17%
Magellan Global Fund	49,697	2.0558	2.1011	102,166	104,418	2,252	2%	19%
Platinum International Fund	44,578	2.2640	2.0620	100,923	91,920	(9,003)	(9)%	16%
Vanguard W'sale Australian Fixed Interest Index Fund	18,991	1.1363	1.1173	21,579	21,218	(361)	(2)%	4%
Vanguard Australian Property Securities Index Fund	51,572	0.8137	0.9622	41,967	49,624	7,657	18%	9%
Vanguard High Growth Index Fund	34,757	1.5400	1.5983	53,526	55,552	2,026	4%	10%
				518,835	529,586	10,752	2%	94%
				552,013	562,764	10,752	2%	100%

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
1 July 2017 - 30 June 2018	Residential Address: 38 Darryl Place Gymea Bay, NSW 2227
Member	Number: 1
Mr Paul Andrew Newman	Date of Birth: 25 October 1966 Date Joined Fund: 7 February 2013 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

Withdrawal Benefit as at 1 Jul 2017	
Accumulation	292,669
Total as at 1 Jul 2017	292,669
Withdrawal Benefit as at 30 Jun 2018	
Accumulation	330,863
Total as at 30 Jun 2018	330,863

Your Investment Return

The return on your Investment for the year	11.30%
--	--------

Your Tax Components

Tax Free	3,954
Taxable - Taxed	326,909
Taxable - Untaxed	-

Your Preservation Components

Preserved	328,207
Restricted Non Preserved	-
Unrestricted Non Preserved	2,656

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	330,863	1,631,987	1,962,850
On TPD	330,863	-	330,863
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	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 38 Darryl Place Gymea Bay, NSW 2227
Member Number: 1	Date of Birth: 25 October 1966
Mr Paul Andrew Newman	Date Joined Fund: 7 February 2013
Accumulation Account	Eligible Service Date: 15 June 1990
Accumulation	Tax File Number Held: Yes
	Account Start Date: 7 February 2013

Your Account Summary

Withdrawal Benefit as at 1 Jul 2017	292,669
<i><u>Increases to your account:</u></i>	
Employer Contributions	12,350
Share Of Net Fund Income	33,765
Tax Effect Of Direct Member Expenses	449
<u>Total Increases</u>	46,564
<i><u>Decreases to your account:</u></i>	
Contributions Tax	1,853
Member Insurance Premiums	2,994
Tax on Net Fund Income	3,525
<u>Total Decreases</u>	8,371
Withdrawal Benefit as at 30 Jun 2018	330,863

Your Tax Components

Tax Free	1.1951 %	3,954
Taxable - Taxed		326,909
Taxable - Untaxed		-

Your Preservation Components

Preserved	328,207
Restricted Non Preserved	-
Unrestricted Non Preserved	2,656

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	330,863	1,631,987	1,962,850
On TPD	330,863	-	330,863
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

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

.....
Paul Newman
Director - PRZE Holdings Pty Ltd

.....
Ruth Newman
Director - PRZE Holdings Pty Ltd

Statement Date: 30 June 2018

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

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 38 Darryl Place Gymea Bay, NSW 2227
Member	Number: 2
Mrs Ruth Janet Newman	Date of Birth: 31 January 1965 Date Joined Fund: 7 February 2013 Eligible Service Date: 6 December 1988
	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

Withdrawal Benefit as at 1 Jul 2017	
Accumulation	251,892
Total as at 1 Jul 2017	<u><u>251,892</u></u>

Withdrawal Benefit as at 30 Jun 2018	
Accumulation	275,775
Total as at 30 Jun 2018	<u><u>275,775</u></u>

Your Investment Return

The return on your Investment for the year	11.30%
--	--------

Your Tax Components

Tax Free	13,665
Taxable - Taxed	262,110
Taxable - Untaxed	-

Your Preservation Components

Preserved	275,775
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	275,775	1,125,508	1,401,283
On TPD	275,775	-	275,775
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	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 38 Darryl Place GyMEA Bay, NSW 2227
Member	Date of Birth: 31 January 1965
Number: 2	Date Joined Fund: 7 February 2013
Mrs Ruth Janet Newman	Eligible Service Date: 6 December 1988
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 7 February 2013

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	251,892
<i>Increases to your account:</i>	
Share Of Net Fund Income	28,454
Tax Effect Of Direct Member Expenses	282
<u>Total Increases</u>	<u>28,737</u>
<i>Decreases to your account:</i>	
Member Insurance Premiums	1,883
Tax on Net Fund Income	2,970
<u>Total Decreases</u>	<u>4,853</u>
Withdrawal Benefit as at 30 Jun 2018	<u><u>275,775</u></u>

Your Tax Components			
Tax Free	4.9551 %	13,665	
Taxable - Taxed		262,110	
Taxable - Untaxed		-	
Your Preservation Components			
Preserved		275,775	
Restricted Non Preserved		-	
Unrestricted Non Preserved		-	
Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	275,775	1,125,508	1,401,283
On TPD	275,775	-	275,775
Salary Cont		-	
Your Beneficiaries			
Binding Beneficiary Nomination*			
My Estate - 100%			
* Nomination in effect from 29 September 2016			

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

.....
Paul Newman
Director - PRZE Holdings Pty Ltd

.....
Ruth Newman
Director - PRZE Holdings Pty Ltd

Statement Date: 30 June 2018

Self-managed superannuation fund annual return

2018

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place 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 2018 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part 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&Q Citizen ATF J&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&Q Citizen ATF J&Q Family SF)

C Electronic service address alias

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

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

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

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

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

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$ 14718.00

Gross rent and other leasing and hiring income **B** \$ 0.00

Gross interest **C** \$ 467.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income	D1 \$ 2874.00	Net foreign income	D \$ 2874.00	Loss <input type="checkbox"/>
----------------------	----------------------	--------------------	---------------------	-------------------------------

Australian franking credits from a New Zealand company **E** \$ 0.00

Transfers from foreign funds **F** \$ 0.00

Number

Gross payments where ABN not quoted **H** \$ 0.00

Gross distribution from partnerships **I** \$ 0.00

Loss

*Unfranked dividend amount **J** \$ 0.00

*Franked dividend amount **K** \$ 0.00

*Dividend franking credit **L** \$ 0.00

*Gross trust distributions **M** \$ 10514.00

Code

Assessable contributions
(R1 plus R2 plus R3 less R6)
R \$ 12350.00

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ 12350.00
plus Assessable personal contributions	R2 \$ 0.00
plus **No-TFN-quoted contributions	R3 \$ 0.00
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	R6 \$ 0.00

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	U1 \$ 0.00
plus *Net non-arm's length trust distributions	U2 \$ 0.00
plus *Net other non-arm's length income	U3 \$ 0.00

*Other income **S** \$ 0.00

*Assessable income due to changed tax status of fund **T** \$ 0.00

Net non-arm's length income
(subject to 45% tax rate)
(U1 plus U2 plus U3)
U \$ 0.00

Code

#This is a mandatory label.

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

GROSS INCOME (Sum of labels A to U)	W \$ 40923.00	Loss <input type="checkbox"/>
---	----------------------	-------------------------------

Exempt current pension income **Y** \$ 0.00

TOTAL ASSESSABLE INCOME (W less Y)	V \$ 40923.00	Loss <input type="checkbox"/>
--	----------------------	-------------------------------

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1	\$ <input type="text" value="0"/> -00	A2	\$ <input type="text" value="0"/> -00
Interest expenses overseas	B1	\$ <input type="text" value="0"/> -00	B2	\$ <input type="text" value="0"/> -00
Capital works expenditure	D1	\$ <input type="text" value="0"/> -00	D2	\$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1	\$ <input type="text" value="0"/> -00	E2	\$ <input type="text" value="0"/> -00
Insurance premiums – members	F1	\$ <input type="text" value="4876"/> -00	F2	\$ <input type="text" value="0"/> -00
Death benefit increase	G1	\$ <input type="text" value="0"/> -00		
SMSF auditor fee	H1	\$ <input type="text" value="660"/> -00	H2	\$ <input type="text" value="0"/> -00
Investment expenses	I1	\$ <input type="text" value="0"/> -00	I2	\$ <input type="text" value="0"/> -00
Management and administration expenses	J1	\$ <input type="text" value="7077"/> -00	J2	\$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1	\$ <input type="text" value="0"/> -00	U2	\$ <input type="text" value="0"/> -00
Other amounts	L1	\$ <input type="text" value="259"/> -00	L2	\$ <input type="text" value="0"/> -00
			Code <input type="text" value="0"/>	Code <input type="text"/>
Tax losses deducted	M1	\$ <input type="text" value="0"/> -00		
TOTAL DEDUCTIONS		N \$ <input type="text" value="12872"/> -00	TOTAL NON-DEDUCTIBLE EXPENSES	
		(Total A1 to M1)	Y \$ <input type="text" value="0"/> -00	
			(Total A2 to L2)	
#TAXABLE INCOME OR LOSS		O \$ <input type="text" value="28051"/> -00	TOTAL SMSF EXPENSES	
		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	Z \$ <input type="text" value="12872"/> -00	
		Loss <input type="checkbox"/>	(N plus Y)	

#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 2018* 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 venture capital limited partnership tax offset carried forward from previous year
D2 \$

Early stage investor tax offset
D3 \$

Early stage investor tax offset carried forward from previous year
D4 \$

Non-refundable carry forward tax offsets
D \$
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

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

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

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

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

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

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

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="-4302.39"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

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

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

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- Employer contributions **A** \$
- ABN of principal employer **A1**
- Personal contributions **B** \$
- CGT small business retirement exemption **C** \$
- CGT small business 15-year exemption amount **D** \$
- Personal injury election **E** \$
- Spouse and child contributions **F** \$
- Other third party contributions **G** \$
- 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

Accumulation phase account balance **S1** \$

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

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

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Fund's tax file number (TFN)

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

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

- Employer contributions **A** \$
- ABN of principal employer **A1**
- Personal contributions **B** \$
- CGT small business retirement exemption **C** \$
- CGT small business 15-year exemption amount **D** \$
- Personal injury election **E** \$
- Spouse and child contributions **F** \$
- Other third party contributions **G** \$
- Assessable foreign superannuation fund amount **I** \$
- Non-assessable foreign superannuation fund amount **J** \$
- Transfer from reserve: assessable amount **K** \$
- Transfer from reserve: non-assessable amount **L** \$
- Contributions from non-complying funds and previously non-complying funds **T** \$
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

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

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Fund's tax file number (TFN) Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ -00Unlisted trusts **B** \$ -00Insurance policy **C** \$ -00Other managed investments **D** \$ -00**15b Australian direct investments**Cash and term deposits **E** \$ -00Debt securities **F** \$ -00Loans **G** \$ -00Listed shares **H** \$ -00Unlisted shares **I** \$ -00Limited recourse borrowing arrangements **J** \$ -00Non-residential real property **K** \$ -00Residential real property **L** \$ -00Collectables and personal use assets **M** \$ -00Other 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** \$ -00Overseas non-residential real property **Q** \$ -00Overseas residential real property **R** \$ -00Overseas managed investments **S** \$ -00Other 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	V1 \$	<input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$	<input type="text" value=""/>	-00		
Other borrowings	V3 \$	<input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				W \$	<input type="text" value="606637"/> -00
				Reserve accounts	X \$ <input type="text" value="0"/> -00
				Other liabilities	Y \$ <input type="text" value="2632"/> -00
TOTAL LIABILITIES				Z \$	<input type="text" value="609269"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

Section J: Other information

Family trust election status

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

A

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

B

Interposed entity election status

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

C

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

D

Section K: **Declarations**Fund's tax file number (TFN)

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Sensitive (when completed)

Capital gains tax (CGT) schedule **2018**

When completing this form

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at ato.gov.au 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)

66387263546

Taxpayer's name

The Newman Family Super Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="0-00"/>	K \$ <input type="text" value="0-00"/>
Other shares	B \$ <input type="text" value="0-00"/>	L \$ <input type="text" value="0-00"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0-00"/>	M \$ <input type="text" value="0-00"/>
Other units	D \$ <input type="text" value="186-00"/>	N \$ <input type="text" value="11299-00"/>
Real estate situated in Australia	E \$ <input type="text" value="0-00"/>	O \$ <input type="text" value="0-00"/>
Other real estate	F \$ <input type="text" value="0-00"/>	P \$ <input type="text" value="0-00"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="33189-00"/>	
Collectables	H \$ <input type="text" value="0-00"/>	Q \$ <input type="text" value="0-00"/>
Other CGT assets and any other CGT events	I \$ <input type="text" value="0-00"/>	R \$ <input type="text" value="0-00"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0-00"/>	
Total current year capital gains	J \$ <input type="text" value="33375-00"/>	

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

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

2 Capital losses

Total current year capital losses A \$ 11299.00

Total current year capital losses applied B \$ 11299.00

Total prior year net capital losses applied C \$ 0.00

Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) D \$.00

Total capital losses applied E \$ 11299.00

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years A \$ 0.00

Other net capital losses carried forward to later income years B \$ 0.00

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

4 CGT discount

Total CGT discount applied A \$ 7358.00

5 CGT concessions for small business

Small business active asset reduction A \$.00

Small business retirement exemption B \$.00

Small business rollover C \$.00

Total small business concessions applied D \$.00

6 Net capital gain

Net capital gain A \$ 14718.00

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

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

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

How many years does the earnout arrangement run for? B
What year of that arrangement are you in? C

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? D
Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. E

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

8 Other CGT information required (if applicable)

Small business 15 year exemption - exempt capital gains A
Capital gains disregarded by a foreign resident B
Capital gains disregarded as a result of a scrip for scrip rollover C
Capital gains disregarded as a result of an inter-company asset rollover D
Capital gains disregarded by a demerging entity E

2018**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return.

Superannuation funds should complete and attach this schedule to their 2018 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website 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

66387263546

Part A – Losses carried forward to the 2018–19 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2017–18	B	<input type="text"/> -00
2016–17	C	<input type="text"/> -00
2015–16	D	<input type="text"/> -00
2014–15	E	<input type="text"/> -00
2013–14	F	<input type="text"/> -00
2012–13 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2017–18	H	<input type="text"/> -00
2016–17	I	<input type="text"/> -00
2015–16	J	<input type="text"/> -00
2014–15	K	<input type="text"/> -00
2013–14	L	<input type="text"/> -00
2012–13 and earlier income years	M	<input type="text"/> -00
Total	V	<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.

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 2017–18 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 2017–18 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		Yes	No
2017–18	A	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	B	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	C	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	D	<input type="checkbox"/>	<input type="checkbox"/>
2013–14	E	<input type="checkbox"/>	<input type="checkbox"/>
2012–13 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

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

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Fund's tax file number (TFN) **Part D – Life insurance 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**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** -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number	Fund name	Year of return
944954543	The Newman Family Super Fund	2018

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

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

Declaration

I declare that:

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

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number	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

Date

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

Declaration: I declare that:

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

Signature of tax agent

Date

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