

## Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	8	954.76	924.26
Interest Received		1,014.64	1,039.23
Other Investment Income		0.00	197.53
Property Income	9	20,103.36	20,346.18
<b>Contribution Income</b>			
Employer Contributions		20,677.31	22,842.30
Personal Concessional		800.00	0.00
Personal Non Concessional		0.00	200.00
<b>Other Income</b>			
Rebated Fees		213.39	0.00
<b>Total Income</b>		<u>43,763.46</u>	<u>45,549.50</u>
<b>Expenses</b>			
Accountancy Fees		660.00	2,497.00
Administration Costs		363.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		550.00	572.00
ASIC Fees		316.00	0.00
Depreciation		1,520.00	0.00
Investment Expenses		1,016.40	11,598.75
Filing Fees		0.00	302.00
Property Expenses - Agents Management Fees		1,599.18	0.00
Property Expenses - Council Rates		1,938.64	0.00
Property Expenses - Insurance Premium		2,336.01	0.00
Property Expenses - Interest on Loans		15,552.95	15,356.40
Property Expenses - Repairs Maintenance		1,300.00	0.00
Property Expenses - Sundry Expenses		71.50	0.00
Property Expenses - Water Rates		1,847.62	0.00
<b>Member Payments</b>			
Life Insurance Premiums		12,592.66	10,301.29
<b>Investment Losses</b>			
Changes in Market Values	10	<u>51,734.90</u>	<u>(72,102.15)</u>
<b>Total Expenses</b>		<u>93,657.86</u>	<u>(31,215.71)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(49,894.40)</u>	<u>76,765.21</u>
Income Tax Expense	11	<u>(327.44)</u>	<u>(396.13)</u>
<b>Benefits accrued as a result of operations</b>		<u>(49,566.96)</u>	<u>77,161.34</u>

Refer to compilation report

# JOHNSON SUPERANNUATION FUND

## Detailed Operating Statement

For the year ended 30 June 2019

	2019 \$	2018 \$
<b>Income</b>		
<b>Investment Income</b>		
Dividends Received		
Australia And New Zealand Banking Group Limited	368.00	368.00
Telstra Corporation Limited.	247.00	344.50
Woodside Petroleum Ltd	339.76	211.76
	<u>954.76</u>	<u>924.26</u>
Interest Received		
Macquarie Cash Management Account	1,014.64	1,039.23
	<u>1,014.64</u>	<u>1,039.23</u>
Property Income		
87 Cutts Street Redcliffe - Residential Property held under Trust	20,103.36	0.00
87 Cutts Street, Margate	0.00	20,346.18
	<u>20,103.36</u>	<u>20,346.18</u>
Other Investment Income		
Macquarie Cash Management Account	0.00	197.53
	<u>0.00</u>	<u>197.53</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Carmel Johnson	3,104.96	3,046.76
Christopher Johnson	17,572.35	19,795.54
	<u>20,677.31</u>	<u>22,842.30</u>
Personal Contributions - Concessional		
Christopher Johnson	800.00	0.00
	<u>800.00</u>	<u>0.00</u>
Personal Contributions - Non Concessional		
Carmel Johnson	0.00	100.00
Christopher Johnson	0.00	100.00
	<u>0.00</u>	<u>200.00</u>
<b>Other Income</b>		
Rebated Fees	213.39	0.00
	<u>213.39</u>	<u>0.00</u>
<b>Total Income</b>	<u>43,763.46</u>	<u>45,549.50</u>
<b>Expenses</b>		
Accountancy Fees	660.00	2,497.00
Administration Costs	363.00	0.00
ASIC Fees	316.00	0.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	550.00	572.00
Filing Fees	0.00	302.00
	<u>2,148.00</u>	<u>3,630.00</u>
Depreciation		
87 Cutts Street Redcliffe - Residential Property held under Trust	1,520.00	0.00

Refer to compilation report

# JOHNSON SUPERANNUATION FUND

## Detailed Operating Statement

For the year ended 30 June 2019

	2019 \$	2018 \$
	1,520.00	0.00
Investment Expenses		
87 Cutts Street Redcliffe	0.00	10,582.35
Borrowing Expenses	1,016.40	1,016.40
	1,016.40	11,598.75
Property Expenses - Agents Management Fees		
87 Cutts Street Redcliffe - Residential Property held under Trust	1,599.18	0.00
	1,599.18	0.00
Property Expenses - Council Rates		
87 Cutts Street Redcliffe - Residential Property held under Trust	1,938.64	0.00
	1,938.64	0.00
Property Expenses - Insurance Premium		
87 Cutts Street Redcliffe - Residential Property held under Trust	2,336.01	0.00
	2,336.01	0.00
Property Expenses - Interest on Loans		
87 Cutts Street Redcliffe - Residential Property held under Trust	15,552.95	15,356.40
	15,552.95	15,356.40
Property Expenses - Repairs Maintenance		
87 Cutts Street Redcliffe - Residential Property held under Trust	1,300.00	0.00
	1,300.00	0.00
Property Expenses - Sundry Expenses		
87 Cutts Street Redcliffe - Residential Property held under Trust	71.50	0.00
	71.50	0.00
Property Expenses - Water Rates		
87 Cutts Street Redcliffe - Residential Property held under Trust	1,847.62	0.00
	1,847.62	0.00
<b>Member Payments</b>		
Life Insurance Premiums		
Johnson, Carmel - Accumulation (Accumulation)	3,396.57	2,792.96
Johnson, Christopher - Accumulation (Accumulation)	9,196.09	7,508.33
	12,592.66	10,301.29
<b>Investment Losses</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Woodside Petroleum Limited	0.00	(30.40)
	0.00	(30.40)
Unrealised Movements in Market Value		
Real Estate Properties ( Australian - Residential)		
87 Cutts Street Redcliffe - Residential Property held under Trust	53,480.00	(73,415.85)
	53,480.00	(73,415.85)
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	6.90	110.40
Telstra Corporation Limited.	(1,599.00)	2,184.00
Woodside Petroleum Ltd	(153.00)	(950.30)

Refer to compilation report

**JOHNSON SUPERANNUATION FUND****Detailed Operating Statement**

For the year ended 30 June 2019

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
	<u>(1,745.10)</u>	<u>1,344.10</u>
<b>Changes in Market Values</b>	<u>51,734.90</u>	<u>(72,102.15)</u>
<b>Total Expenses</b>	<u>93,657.86</u>	<u>(31,215.71)</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(49,894.40)</u>	<u>76,765.21</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(327.44)	(396.13)
<b>Total Income Tax</b>	<u>(327.44)</u>	<u>(396.13)</u>
<b>Benefits accrued as a result of operations</b>	<u>(49,566.96)</u>	<u>77,161.34</u>

*Refer to compilation report*

# JOHNSON SUPERANNUATION FUND

## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	375,000.00	430,000.00
Shares in Listed Companies (Australian)	3	17,674.50	15,929.40
<b>Total Investments</b>		<u>392,674.50</u>	<u>445,929.40</u>
<b>Other Assets</b>			
Formation Expenses		8,035.50	8,035.50
Borrowing Expenses		553.78	1,570.18
Sundry Debtors		0.00	288.90
Macquarie Cash Management Account		87,701.25	82,643.55
Income Tax Refundable		327.44	396.13
<b>Total Other Assets</b>		<u>96,617.97</u>	<u>92,934.26</u>
<b>Total Assets</b>		<u>489,292.47</u>	<u>538,863.66</u>
Less:			
<b>Liabilities</b>			
Amounts owing to other persons		275,995.77	276,000.00
<b>Total Liabilities</b>		<u>275,995.77</u>	<u>276,000.00</u>
<b>Net assets available to pay benefits</b>		<u>213,296.70</u>	<u>262,863.66</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Johnson, Christopher - Accumulation		200,448.25	246,288.83
Johnson, Carmel - Accumulation		12,848.45	16,574.83
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>213,296.70</u>	<u>262,863.66</u>

## Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2		
87 Cutts Street Redcliffe - Residential Property held under Trust		375,000.00	430,000.00
Shares in Listed Companies (Australian)	3		
Australia And New Zealand Banking Group Limited		6,488.30	6,495.20
Telstra Corporation Limited.		5,005.00	3,406.00
Woodside Petroleum Ltd		6,181.20	6,028.20
<b>Total Investments</b>		<u>392,674.50</u>	<u>445,929.40</u>
<b>Other Assets</b>			
Bank Accounts	4		
Macquarie Cash Management Account		87,701.25	82,643.55
Formation Expenses		8,035.50	8,035.50
Borrowing Expenses		553.78	1,570.18
Sundry Debtors		0.00	288.90
Income Tax Refundable		327.44	396.13
<b>Total Other Assets</b>		<u>96,617.97</u>	<u>92,934.26</u>
<b>Total Assets</b>		<u>489,292.47</u>	<u>538,863.66</u>
Less:			
<b>Liabilities</b>			
Amounts owing to other persons			
Macquarie Bank Mortgage Fixed Rate - 55260344		138,000.00	138,000.00
Macquarie Bank Mortgage Variable Rate - 15181895		137,995.77	138,000.00
<b>Total Liabilities</b>		<u>275,995.77</u>	<u>276,000.00</u>
<b>Net assets available to pay benefits</b>		<u>213,296.70</u>	<u>262,863.66</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Johnson, Christopher - Accumulation		200,448.25	246,288.83
Johnson, Carmel - Accumulation		12,848.45	16,574.83
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>213,296.70</u>	<u>262,863.66</u>

Refer to compilation report

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
02/07/2018	ANZ div [System Matched Income Data]			184.00	184.00 CR
18/12/2018	ANZ div [System Matched Income Data]			184.00	368.00 CR
				<b>368.00</b>	<b>368.00 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
27/09/2018	Tls [System Matched Income Data]			143.00	143.00 CR
29/03/2019	TLS [System Matched Income Data]			104.00	247.00 CR
				<b>247.00</b>	<b>247.00 CR</b>
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
20/09/2018	Woodside [System Matched Income Data]			123.76	123.76 CR
20/03/2019	woodside [System Matched Income Data]			216.00	339.76 CR
				<b>339.76</b>	<b>339.76 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Johnson, Carmel - Accumulation (JOHCAR00001A)</u>					
12/07/2018	Quick super			232.60	232.60 CR
13/08/2018	Quicksuper			227.40	460.00 CR
12/09/2018	Quicksuper			208.07	668.07 CR
10/10/2018	Quicksuper			264.08	932.15 CR
13/11/2018	Quicksuper			290.26	1,222.41 CR
12/12/2018	Quicksuper			240.79	1,463.20 CR
10/01/2019	Quicksuper			239.48	1,702.68 CR
12/02/2019	quicksuper [Quicksuper]			184.52	1,887.20 CR
18/03/2019	Quicksuper			265.08	2,152.28 CR
18/04/2019	Quicksuper			315.38	2,467.66 CR
16/05/2019	Quicksuper			334.35	2,802.01 CR
20/06/2019	quicksuper [Quicksuper]			302.95	3,104.96 CR
				<b>3,104.96</b>	<b>3,104.96 CR</b>
<u>(Contributions) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
12/07/2018	NAB superpay			1,368.00	1,368.00 CR
10/08/2018	Nab super pay			1,368.00	2,736.00 CR
06/09/2018	Nab super pay			1,368.00	4,104.00 CR
11/10/2018	NABsuper pay			1,368.00	5,472.00 CR
14/11/2018	NAB Super pay [Nab super pay]			1,368.00	6,840.00 CR
14/11/2018	contribution personal Chris			50.00	6,890.00 CR
03/12/2018	personal contrib Chris			100.00	6,990.00 CR
13/12/2018	NABsuperpay			1,368.00	8,358.00 CR
17/01/2019	NAB super pay [Nab super pay]			1,368.00	9,726.00 CR
11/02/2019	NAB super pay [Nab super pay]			1,368.00	11,094.00 CR
20/03/2019	NAB superpay			1,431.75	12,525.75 CR
21/03/2019	Chris contribution			50.00	12,575.75 CR
03/04/2019	chris contribution [Chris contribution]			150.00	12,725.75 CR
11/04/2019	NAB super pay [Nab super pay]			2,333.10	15,058.85 CR
15/05/2019	NAB super pay [Nab super pay]			1,431.75	16,490.60 CR

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/05/2019	Chris contribution			100.00	16,590.60 CR
17/05/2019	Chris contrib			150.00	16,740.60 CR
29/05/2019	Chris contrib			100.00	16,840.60 CR
13/06/2019	NAB super pay [Nab super pay]			1,431.75	18,272.35 CR
26/06/2019	Chris contribution			100.00	18,372.35 CR
				<b>18,372.35</b>	<b>18,372.35 CR</b>

**Changes in Market Values of Investments (24700)**Changes in Market Values of Investments (24700)

30/04/2019	Revaluation - 29/04/2019 @ \$35.900000 (System Price) - 170.000000 Units on hand (WPL.AX)			74.80	74.80 CR
30/04/2019	Revaluation - 29/04/2019 @ \$27.330000 (System Price) - 230.000000 Units on hand (ANZ.AX)	209.30			134.50 DR
30/04/2019	Revaluation - 29/04/2019 @ \$3.360000 (System Price) - 1,300.000000 Units on hand (TLS.AX)			962.00	827.50 CR
30/06/2019	Revaluation - 28/06/2019 @ \$36.360000 (System Price) - 170.000000 Units on hand (WPL.AX)			78.20	905.70 CR
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 230.000000 Units on hand (ANZ.AX)			202.40	1,108.10 CR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 1,300.000000 Units on hand (TLS.AX)			637.00	1,745.10 CR
30/06/2019	Revaluation - 30/06/2019 @ \$375,000.000000 (Net Asset Value) - 1.000000 Units on hand (CUTTS)	53,480.00			51,734.90 DR
		<b>53,689.30</b>		<b>1,954.40</b>	<b>51,734.90 DR</b>

**Interest Received (25000)**Macquarie Cash Management Account (Macquarie Cash Manag)

31/07/2018	interest			84.64	84.64 CR
31/08/2018	interest			84.91	169.55 CR
28/09/2018	interest			83.48	253.03 CR
31/10/2018	interest			85.43	338.46 CR
30/11/2018	interest			84.00	422.46 CR
31/12/2018	interest			88.09	510.55 CR
31/01/2019	interest			88.23	598.78 CR
28/02/2019	interest			79.93	678.71 CR
29/03/2019	interest			88.64	767.35 CR
30/04/2019	interest			85.86	853.21 CR
31/05/2019	interest			88.29	941.50 CR
28/06/2019	interest			73.14	1,014.64 CR
				<b>1,014.64</b>	<b>1,014.64 CR</b>

**Rebated Fees (26002)**Rebated Fees (26002)

03/07/2018	rebate			16.66	16.66 CR
02/08/2018	rebate			17.33	33.99 CR
04/09/2018	rebate			17.39	51.38 CR
02/10/2018	rebate			17.08	68.46 CR



## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/11/2018	rebate			17.49	85.95 CR
04/12/2018	rebate			17.18	103.13 CR
03/01/2019	rebate			18.00	121.13 CR
04/02/2019	interest [rebate]			18.02	139.15 CR
04/03/2019	rebate			16.33	155.48 CR
02/04/2019	rebate			18.11	173.59 CR
02/05/2019	rebate			17.53	191.12 CR
02/06/2019	rebate			18.04	209.16 CR
30/06/2019	to adjust principal on loan 15181895 as per loan statement 19/3/2019			4.23	213.39 CR
				<b>213.39</b>	<b>213.39 CR</b>

**Property Income (28000)**87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)

31/07/2018	Rent			1,778.86	1,778.86 CR
31/08/2018	rent			1,833.59	3,612.45 CR
28/09/2018	rent			678.04	4,290.49 CR
31/10/2018	rent			2,515.00	6,805.49 CR
30/11/2018	rent			1,370.75	8,176.24 CR
24/12/2018	rent			1,370.75	9,546.99 CR
07/01/2019	rent			682.62	10,229.61 CR
31/01/2019	rent			1,026.69	11,256.30 CR
28/02/2019	rent			1,460.29	12,716.59 CR
29/03/2019	rent			506.75	13,223.34 CR
30/04/2019	rent			1,714.81	14,938.15 CR
31/05/2019	rent			1,370.75	16,308.90 CR
28/06/2019	rent			1,603.86	17,912.76 CR
30/06/2019	to take up property expenses			2,190.60	20,103.36 CR
				<b>20,103.36</b>	<b>20,103.36 CR</b>

**Accountancy Fees (30100)**Accountancy Fees (30100)

03/05/2019	cleave [Cleave]		660.00		660.00 DR
			<b>660.00</b>		<b>660.00 DR</b>

**Administration Costs (30200)**Administration Costs (30200)

10/01/2019	Cleave		143.00		143.00 DR
27/03/2019	Cleave		220.00		363.00 DR
			<b>363.00</b>		<b>363.00 DR</b>

**ATO Supervisory Levy (30400)**ATO Supervisory Levy (30400)

15/05/2019	ATO		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>

**Auditor's Remuneration (30700)**Auditor's Remuneration (30700)

03/05/2019	cleave [Cleave]		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
10/01/2019	ASIC		53.00		53.00 DR
27/03/2019	ASIC		263.00		316.00 DR
			<b>316.00</b>		<b>316.00 DR</b>
<b>Depreciation (33400)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
30/06/2019	to take up depreciation as per schedule		1,520.00		1,520.00 DR
			<b>1,520.00</b>		<b>1,520.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Borrowing Expenses (100002)</u>					
30/06/2019	to amortise borrowing expenses		1,016.40		1,016.40 DR
			<b>1,016.40</b>		<b>1,016.40 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Johnson, Carmel - Accumulation (JOHCAR00001A)</u>					
11/07/2018	MLC		259.51		259.51 DR
13/08/2018	MLC 4		259.51		519.02 DR
11/09/2018	MLC 4		259.51		778.53 DR
11/10/2018	MLC 504		259.51		1,038.04 DR
12/11/2018	Mlc 504		259.51		1,297.55 DR
11/12/2018	MLC 504		259.51		1,557.06 DR
11/01/2019	MLC 504		259.51		1,816.57 DR
11/02/2019	MLC 504		316.00		2,132.57 DR
12/03/2019	MLC504		316.00		2,448.57 DR
11/04/2019	MLC 504		316.00		2,764.57 DR
13/05/2019	MLC 504		316.00		3,080.57 DR
11/06/2019	MLC 504		316.00		3,396.57 DR
			<b>3,396.57</b>		<b>3,396.57 DR</b>
<u>(Life Insurance Premiums) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
11/07/2018	MLC		700.32		700.32 DR
13/08/2018	MLC 2		700.32		1,400.64 DR
11/09/2018	MLC 2		700.32		2,100.96 DR
11/10/2018	MLC 502		700.32		2,801.28 DR
12/11/2018	MLC502		700.32		3,501.60 DR
11/12/2018	MLC 502		700.32		4,201.92 DR
11/01/2019	MLC 502		700.32		4,902.24 DR
11/02/2019	mhc 502 [MLC 502]		858.77		5,761.01 DR
12/03/2019	MLC502		858.77		6,619.78 DR
11/04/2019	MLC 502		858.77		7,478.55 DR
13/05/2019	MLC 502		858.77		8,337.32 DR
11/06/2019	MLC 502		858.77		9,196.09 DR
			<b>9,196.09</b>		<b>9,196.09 DR</b>
<b>Property Expenses - Agents Management Fees (41930)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	to take up property expenses		1,599.18		1,599.18 DR
			<b>1,599.18</b>		<b>1,599.18 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
01/08/2018	Rates		483.23		483.23 DR
22/10/2018	Rates		483.23		966.46 DR
14/03/2019	rates		483.23		1,449.69 DR
03/05/2019	rates		488.95		1,938.64 DR
			<b>1,938.64</b>		<b>1,938.64 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
20/07/2018	House insurance		210.15		210.15 DR
21/08/2018	house insurance [House insurance]		210.15		420.30 DR
20/09/2018	Suncorp		210.15		630.45 DR
22/10/2018	Suncorp		210.15		840.60 DR
20/11/2018	suncorp [Suncorp]		210.15		1,050.75 DR
20/12/2018	Suncorp		210.15		1,260.90 DR
22/01/2019	suncorp [Suncorp]		210.15		1,471.05 DR
20/02/2019	Suncorp		210.15		1,681.20 DR
20/03/2019	suncorp [Suncorp]		210.15		1,891.35 DR
11/04/2019	suncorp [Suncorp]			30.33	1,861.02 DR
30/04/2019	NRMA insurance		316.67		2,177.69 DR
11/06/2019	NRma insurance [NRMA insurance]		158.32		2,336.01 DR
			<b>2,366.34</b>	<b>30.33</b>	<b>2,336.01 DR</b>
<b>Property Expenses - Interest on Loans (42010)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
30/06/2019	to take up interest on loan 55260344		7,492.82		7,492.82 DR
30/06/2019	to take up interest on loan 895		8,060.13		15,552.95 DR
			<b>15,552.95</b>		<b>15,552.95 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
01/08/2018	Sana plumbing		110.00		110.00 DR
10/01/2019	Mowing		150.00		260.00 DR
11/01/2019	Pest control		176.00		436.00 DR
30/06/2019	to take up property expenses		725.00		1,161.00 DR
30/06/2019	to take up property expenses		60.00		1,221.00 DR
30/06/2019	to take up property expenses		79.00		1,300.00 DR
			<b>1,300.00</b>		<b>1,300.00 DR</b>
<b>Property Expenses - Sundry Expenses (42110)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
30/06/2019	to take up property expenses		71.50		71.50 DR
			<b>71.50</b>		<b>71.50 DR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					

## JOHNSON SUPERANNUATION FUND

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For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/07/2018	Unity water		595.64		595.64 DR
03/10/2018	unity water		630.00		1,225.64 DR
10/01/2019	Unity water		470.55		1,696.19 DR
02/04/2019	unity water		495.51		2,191.70 DR
30/06/2019	to take up property expenses			344.08	1,847.62 DR
			<b>2,191.70</b>	<b>344.08</b>	<b>1,847.62 DR</b>

**Income Tax Expense (48500)**Income Tax Expense (48500)

30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019			409.19	409.19 CR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		81.75		327.44 CR
			<b>81.75</b>	<b>409.19</b>	<b>327.44 CR</b>

**Profit/Loss Allocation Account (49000)**Profit/Loss Allocation Account (49000)

11/07/2018	System Member Journals			595.27	595.27 CR
11/07/2018	System Member Journals			220.58	815.85 CR
12/07/2018	System Member Journals		197.71		618.14 CR
12/07/2018	System Member Journals		1,162.80		544.66 DR
10/08/2018	System Member Journals		1,162.80		1,707.46 DR
13/08/2018	System Member Journals		193.29		1,900.75 DR
13/08/2018	System Member Journals			595.27	1,305.48 DR
13/08/2018	System Member Journals			220.58	1,084.90 DR
06/09/2018	System Member Journals		1,162.80		2,247.70 DR
11/09/2018	System Member Journals			595.27	1,652.43 DR
11/09/2018	System Member Journals			220.58	1,431.85 DR
12/09/2018	System Member Journals		176.86		1,608.71 DR
10/10/2018	System Member Journals		224.47		1,833.18 DR
11/10/2018	System Member Journals		1,162.80		2,995.98 DR
11/10/2018	System Member Journals			595.27	2,400.71 DR
11/10/2018	System Member Journals			220.58	2,180.13 DR
12/11/2018	System Member Journals			595.27	1,584.86 DR
12/11/2018	System Member Journals			220.58	1,364.28 DR
13/11/2018	System Member Journals		246.72		1,611.00 DR
14/11/2018	System Member Journals		1,162.80		2,773.80 DR
14/11/2018	System Member Journals		42.50		2,816.30 DR
03/12/2018	System Member Journals		85.00		2,901.30 DR
11/12/2018	System Member Journals			595.27	2,306.03 DR
11/12/2018	System Member Journals			220.58	2,085.45 DR
12/12/2018	System Member Journals		204.67		2,290.12 DR
13/12/2018	System Member Journals		1,162.80		3,452.92 DR
10/01/2019	System Member Journals		203.56		3,656.48 DR
11/01/2019	System Member Journals			595.27	3,061.21 DR
11/01/2019	System Member Journals			220.58	2,840.63 DR
17/01/2019	System Member Journals		1,162.80		4,003.43 DR
11/02/2019	System Member Journals		1,162.80		5,166.23 DR
11/02/2019	System Member Journals			729.95	4,436.28 DR
11/02/2019	System Member Journals			268.60	4,167.68 DR

## JOHNSON SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
12/02/2019	System Member Journals		156.84		4,324.52 DR
12/03/2019	System Member Journals			729.95	3,594.57 DR
12/03/2019	System Member Journals			268.60	3,325.97 DR
18/03/2019	System Member Journals		225.32		3,551.29 DR
20/03/2019	System Member Journals		1,216.99		4,768.28 DR
21/03/2019	System Member Journals		42.50		4,810.78 DR
03/04/2019	System Member Journals		127.50		4,938.28 DR
11/04/2019	System Member Journals		1,983.13		6,921.41 DR
11/04/2019	System Member Journals			729.95	6,191.46 DR
11/04/2019	System Member Journals			268.60	5,922.86 DR
18/04/2019	System Member Journals		268.07		6,190.93 DR
13/05/2019	System Member Journals			729.95	5,460.98 DR
13/05/2019	System Member Journals			268.60	5,192.38 DR
15/05/2019	System Member Journals		1,216.99		6,409.37 DR
15/05/2019	System Member Journals		85.00		6,494.37 DR
16/05/2019	System Member Journals		284.20		6,778.57 DR
17/05/2019	System Member Journals		127.50		6,906.07 DR
29/05/2019	System Member Journals		85.00		6,991.07 DR
11/06/2019	System Member Journals			729.95	6,261.12 DR
11/06/2019	System Member Journals			268.60	5,992.52 DR
13/06/2019	System Member Journals		1,216.99		7,209.51 DR
20/06/2019	System Member Journals		257.51		7,467.02 DR
26/06/2019	System Member Journals		85.00		7,552.02 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			54,815.14	47,263.12 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			3,554.72	50,817.84 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		1,174.70		49,643.14 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		76.18		49,566.96 CR
			<b>19,506.60</b>	<b>69,073.56</b>	<b>49,566.96 CR</b>

**Opening Balance (50010)**(Opening Balance) Johnson, Carmel - Accumulation (JOHCAR00001A)

01/07/2018	Opening Balance				12,108.65 CR
01/07/2018	Close Period Journal			4,466.18	16,574.83 CR
				<b>4,466.18</b>	<b>16,574.83 CR</b>

(Opening Balance) Johnson, Christopher - Accumulation (JOHCHR00001A)

01/07/2018	Opening Balance				173,593.67 CR
01/07/2018	Close Period Journal			72,695.16	246,288.83 CR
				<b>72,695.16</b>	<b>246,288.83 CR</b>

**Contributions (52420)**(Contributions) Johnson, Carmel - Accumulation (JOHCAR00001A)

01/07/2018	Opening Balance				3,146.76 CR
01/07/2018	Close Period Journal		3,146.76		0.00 DR
12/07/2018	System Member Journals			232.60	232.60 CR
13/08/2018	System Member Journals			227.40	460.00 CR
12/09/2018	System Member Journals			208.07	668.07 CR

## JOHNSON SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/10/2018	System Member Journals			264.08	932.15 CR
13/11/2018	System Member Journals			290.26	1,222.41 CR
12/12/2018	System Member Journals			240.79	1,463.20 CR
10/01/2019	System Member Journals			239.48	1,702.68 CR
12/02/2019	System Member Journals			184.52	1,887.20 CR
18/03/2019	System Member Journals			265.08	2,152.28 CR
18/04/2019	System Member Journals			315.38	2,467.66 CR
16/05/2019	System Member Journals			334.35	2,802.01 CR
20/06/2019	System Member Journals			302.95	3,104.96 CR
			<b>3,146.76</b>	<b>3,104.96</b>	<b>3,104.96 CR</b>
<u>(Contributions) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
01/07/2018	Opening Balance				19,895.54 CR
01/07/2018	Close Period Journal		19,895.54		0.00 DR
12/07/2018	System Member Journals			1,368.00	1,368.00 CR
10/08/2018	System Member Journals			1,368.00	2,736.00 CR
06/09/2018	System Member Journals			1,368.00	4,104.00 CR
11/10/2018	System Member Journals			1,368.00	5,472.00 CR
14/11/2018	System Member Journals			1,368.00	6,840.00 CR
14/11/2018	System Member Journals			50.00	6,890.00 CR
03/12/2018	System Member Journals			100.00	6,990.00 CR
13/12/2018	System Member Journals			1,368.00	8,358.00 CR
17/01/2019	System Member Journals			1,368.00	9,726.00 CR
11/02/2019	System Member Journals			1,368.00	11,094.00 CR
20/03/2019	System Member Journals			1,431.75	12,525.75 CR
21/03/2019	System Member Journals			50.00	12,575.75 CR
03/04/2019	System Member Journals			150.00	12,725.75 CR
11/04/2019	System Member Journals			2,333.10	15,058.85 CR
15/05/2019	System Member Journals			1,431.75	16,490.60 CR
15/05/2019	System Member Journals			100.00	16,590.60 CR
17/05/2019	System Member Journals			150.00	16,740.60 CR
29/05/2019	System Member Journals			100.00	16,840.60 CR
13/06/2019	System Member Journals			1,431.75	18,272.35 CR
26/06/2019	System Member Journals			100.00	18,372.35 CR
			<b>19,895.54</b>	<b>18,372.35</b>	<b>18,372.35 CR</b>
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Johnson, Carmel - Accumulation (JOHCAR00001A)</u>					
01/07/2018	Opening Balance				4,032.71 CR
01/07/2018	Close Period Journal		4,032.71		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		3,554.72		3,554.72 DR
			<b>7,587.43</b>		<b>3,554.72 DR</b>
<u>(Share of Profit/(Loss)) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
01/07/2018	Opening Balance				60,387.62 CR
01/07/2018	Close Period Journal		60,387.62		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		54,815.14		54,815.14 DR
			<b>115,202.76</b>		<b>54,815.14 DR</b>

## JOHNSON SUPERANNUATION FUND

## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax (53330)</b>					
<u>(Income Tax) Johnson, Carmel - Accumulation (JOHCAR00001A)</u>					
01/07/2018	Opening Balance				536.69 CR
01/07/2018	Close Period Journal		536.69		0.00 DR
11/07/2018	System Member Journals			38.93	38.93 CR
13/08/2018	System Member Journals			38.93	77.86 CR
11/09/2018	System Member Journals			38.93	116.79 CR
11/10/2018	System Member Journals			38.93	155.72 CR
12/11/2018	System Member Journals			38.93	194.65 CR
11/12/2018	System Member Journals			38.93	233.58 CR
11/01/2019	System Member Journals			38.93	272.51 CR
11/02/2019	System Member Journals			47.40	319.91 CR
12/03/2019	System Member Journals			47.40	367.31 CR
11/04/2019	System Member Journals			47.40	414.71 CR
13/05/2019	System Member Journals			47.40	462.11 CR
11/06/2019	System Member Journals			47.40	509.51 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			76.18	585.69 CR
			<b>536.69</b>	<b>585.69</b>	<b>585.69 CR</b>
<u>(Income Tax) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
01/07/2018	Opening Balance				2,889.67 CR
01/07/2018	Close Period Journal		2,889.67		0.00 DR
11/07/2018	System Member Journals			105.05	105.05 CR
13/08/2018	System Member Journals			105.05	210.10 CR
11/09/2018	System Member Journals			105.05	315.15 CR
11/10/2018	System Member Journals			105.05	420.20 CR
12/11/2018	System Member Journals			105.05	525.25 CR
11/12/2018	System Member Journals			105.05	630.30 CR
11/01/2019	System Member Journals			105.05	735.35 CR
11/02/2019	System Member Journals			128.82	864.17 CR
12/03/2019	System Member Journals			128.82	992.99 CR
11/04/2019	System Member Journals			128.82	1,121.81 CR
13/05/2019	System Member Journals			128.82	1,250.63 CR
11/06/2019	System Member Journals			128.82	1,379.45 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			1,174.70	2,554.15 CR
			<b>2,889.67</b>	<b>2,554.15</b>	<b>2,554.15 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Johnson, Carmel - Accumulation (JOHCAR00001A)</u>					
01/07/2018	Opening Balance				457.02 DR
01/07/2018	Close Period Journal			457.02	0.00 DR
12/07/2018	System Member Journals		34.89		34.89 DR
13/08/2018	System Member Journals		34.11		69.00 DR
12/09/2018	System Member Journals		31.21		100.21 DR
10/10/2018	System Member Journals		39.61		139.82 DR
13/11/2018	System Member Journals		43.54		183.36 DR
12/12/2018	System Member Journals		36.12		219.48 DR

## JOHNSON SUPERANNUATION FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/01/2019	System Member Journals		35.92		255.40 DR
12/02/2019	System Member Journals		27.68		283.08 DR
18/03/2019	System Member Journals		39.76		322.84 DR
18/04/2019	System Member Journals		47.31		370.15 DR
16/05/2019	System Member Journals		50.15		420.30 DR
20/06/2019	System Member Journals		45.44		465.74 DR
			<b>465.74</b>	<b>457.02</b>	<b>465.74 DR</b>
<u>(Contributions Tax) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
01/07/2018	Opening Balance				2,969.34 DR
01/07/2018	Close Period Journal			2,969.34	0.00 DR
12/07/2018	System Member Journals		205.20		205.20 DR
10/08/2018	System Member Journals		205.20		410.40 DR
06/09/2018	System Member Journals		205.20		615.60 DR
11/10/2018	System Member Journals		205.20		820.80 DR
14/11/2018	System Member Journals		205.20		1,026.00 DR
14/11/2018	System Member Journals		7.50		1,033.50 DR
03/12/2018	System Member Journals		15.00		1,048.50 DR
13/12/2018	System Member Journals		205.20		1,253.70 DR
17/01/2019	System Member Journals		205.20		1,458.90 DR
11/02/2019	System Member Journals		205.20		1,664.10 DR
20/03/2019	System Member Journals		214.76		1,878.86 DR
21/03/2019	System Member Journals		7.50		1,886.36 DR
03/04/2019	System Member Journals		22.50		1,908.86 DR
11/04/2019	System Member Journals		349.97		2,258.83 DR
15/05/2019	System Member Journals		214.76		2,473.59 DR
15/05/2019	System Member Journals		15.00		2,488.59 DR
17/05/2019	System Member Journals		22.50		2,511.09 DR
29/05/2019	System Member Journals		15.00		2,526.09 DR
13/06/2019	System Member Journals		214.76		2,740.85 DR
26/06/2019	System Member Journals		15.00		2,755.85 DR
			<b>2,755.85</b>	<b>2,969.34</b>	<b>2,755.85 DR</b>

**Life Insurance Premiums (53920)**(Life Insurance Premiums) Johnson, Carmel - Accumulation (JOHCAR00001A)

01/07/2018	Opening Balance				2,792.96 DR
01/07/2018	Close Period Journal			2,792.96	0.00 DR
11/07/2018	System Member Journals		259.51		259.51 DR
13/08/2018	System Member Journals		259.51		519.02 DR
11/09/2018	System Member Journals		259.51		778.53 DR
11/10/2018	System Member Journals		259.51		1,038.04 DR
12/11/2018	System Member Journals		259.51		1,297.55 DR
11/12/2018	System Member Journals		259.51		1,557.06 DR
11/01/2019	System Member Journals		259.51		1,816.57 DR
11/02/2019	System Member Journals		316.00		2,132.57 DR
12/03/2019	System Member Journals		316.00		2,448.57 DR
11/04/2019	System Member Journals		316.00		2,764.57 DR
13/05/2019	System Member Journals		316.00		3,080.57 DR
11/06/2019	System Member Journals		316.00		3,396.57 DR



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Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>3,396.57</b>	<b>2,792.96</b>	<b>3,396.57 DR</b>
<u>(Life Insurance Premiums) Johnson, Christopher - Accumulation (JOHCHR00001A)</u>					
01/07/2018	Opening Balance				7,508.33 DR
01/07/2018	Close Period Journal			7,508.33	0.00 DR
11/07/2018	System Member Journals		700.32		700.32 DR
13/08/2018	System Member Journals		700.32		1,400.64 DR
11/09/2018	System Member Journals		700.32		2,100.96 DR
11/10/2018	System Member Journals		700.32		2,801.28 DR
12/11/2018	System Member Journals		700.32		3,501.60 DR
11/12/2018	System Member Journals		700.32		4,201.92 DR
11/01/2019	System Member Journals		700.32		4,902.24 DR
11/02/2019	System Member Journals		858.77		5,761.01 DR
12/03/2019	System Member Journals		858.77		6,619.78 DR
11/04/2019	System Member Journals		858.77		7,478.55 DR
13/05/2019	System Member Journals		858.77		8,337.32 DR
11/06/2019	System Member Journals		858.77		9,196.09 DR
			<b>9,196.09</b>	<b>7,508.33</b>	<b>9,196.09 DR</b>

**Bank Accounts (60400)**Macquarie Cash Management Account (Macquarie Cash Manag)

01/07/2018	Opening Balance				82,643.55 DR
02/07/2018	ANZ div [System Matched Income Data]		184.00		82,827.55 DR
02/07/2018	Perpetual44			632.91	82,194.64 DR
02/07/2018	Perpetual 95			670.42	81,524.22 DR
03/07/2018	rebate		16.66		81,540.88 DR
11/07/2018	MLC			259.51	81,281.37 DR
11/07/2018	MLC			700.32	80,581.05 DR
12/07/2018	Quick super		232.60		80,813.65 DR
12/07/2018	NAB superpay		1,368.00		82,181.65 DR
16/07/2018	Unity water			595.64	81,586.01 DR
20/07/2018	House insurance			210.15	81,375.86 DR
31/07/2018	interest		84.64		81,460.50 DR
31/07/2018	Rent		1,778.86		83,239.36 DR
01/08/2018	Rates			483.23	82,756.13 DR
01/08/2018	Sana plumbing			110.00	82,646.13 DR
01/08/2018	perpetual 95 [Perpetual 95]			652.19	81,993.94 DR
01/08/2018	Perpetual 44			612.49	81,381.45 DR
02/08/2018	rebate		17.33		81,398.78 DR
10/08/2018	Nab super pay		1,368.00		82,766.78 DR
13/08/2018	Quicksuper		227.40		82,994.18 DR
13/08/2018	MLC 2			700.32	82,293.86 DR
13/08/2018	MLC 4			259.51	82,034.35 DR
21/08/2018	house insurance [House insurance]			210.15	81,824.20 DR
31/08/2018	interest		84.91		81,909.11 DR
31/08/2018	rent		1,833.59		83,742.70 DR
03/09/2018	perpetual 44 [Perpetual 44]			673.74	83,068.96 DR
03/09/2018	perpetual 95 [Perpetual 95]			726.14	82,342.82 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
04/09/2018	rebate		17.39		82,360.21 DR
06/09/2018	Nab super pay		1,368.00		83,728.21 DR
11/09/2018	MLC 2			700.32	83,027.89 DR
11/09/2018	MLC 4			259.51	82,768.38 DR
12/09/2018	Quicksuper		208.07		82,976.45 DR
20/09/2018	Woodside [System Matched Income Data]		123.76		83,100.21 DR
20/09/2018	Suncorp			210.15	82,890.06 DR
27/09/2018	TIs [System Matched Income Data]		143.00		83,033.06 DR
28/09/2018	interest		83.48		83,116.54 DR
28/09/2018	rent		678.04		83,794.58 DR
01/10/2018	perpetual 44 [Perpetual 44]			571.66	83,222.92 DR
02/10/2018	rebate		17.08		83,240.00 DR
02/10/2018	Perpetual 95			616.12	82,623.88 DR
03/10/2018	unity water			630.00	81,993.88 DR
10/10/2018	Quicksuper		264.08		82,257.96 DR
11/10/2018	NABsuper pay		1,368.00		83,625.96 DR
11/10/2018	MLC 502			700.32	82,925.64 DR
11/10/2018	MLC 504			259.51	82,666.13 DR
22/10/2018	Rates			483.23	82,182.90 DR
22/10/2018	Suncorp			210.15	81,972.75 DR
31/10/2018	interest		85.43		82,058.18 DR
31/10/2018	rent		2,515.00		84,573.18 DR
01/11/2018	perpetual 44 [Perpetual 44]			632.91	83,940.27 DR
01/11/2018	perpetual 95 [Perpetual 95]			682.14	83,258.13 DR
02/11/2018	rebate		17.49		83,275.62 DR
12/11/2018	MLC502			700.32	82,575.30 DR
12/11/2018	Mlc 504			259.51	82,315.79 DR
13/11/2018	Quicksuper		290.26		82,606.05 DR
14/11/2018	contribution personal Chris		50.00		82,656.05 DR
14/11/2018	NAB Super pay [Nab super pay]		1,368.00		84,024.05 DR
20/11/2018	suncorp [Suncorp]			210.15	83,813.90 DR
30/11/2018	interest		84.00		83,897.90 DR
30/11/2018	rent		1,370.75		85,268.65 DR
03/12/2018	personal contrib Chris		100.00		85,368.65 DR
03/12/2018	perpetual 44 [Perpetual 44]			653.33	84,715.32 DR
03/12/2018	perpetual 95 [Perpetual 95]			704.14	84,011.18 DR
04/12/2018	rebate		17.18		84,028.36 DR
11/12/2018	MLC 502			700.32	83,328.04 DR
11/12/2018	MLC 504			259.51	83,068.53 DR
12/12/2018	Quicksuper		240.79		83,309.32 DR
13/12/2018	NABsuperpay		1,368.00		84,677.32 DR
18/12/2018	ANZ div [System Matched Income Data]		184.00		84,861.32 DR
20/12/2018	Suncorp			210.15	84,651.17 DR
24/12/2018	rent		1,370.75		86,021.92 DR
31/12/2018	interest		88.09		86,110.01 DR
02/01/2019	perpetual 344			612.49	85,497.52 DR

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/01/2019	Perpetual 95			660.13	84,837.39 DR
03/01/2019	rebate		18.00		84,855.39 DR
07/01/2019	rent		682.62		85,538.01 DR
10/01/2019	Quicksuper		239.48		85,777.49 DR
10/01/2019	ASIC			53.00	85,724.49 DR
10/01/2019	Unity water			470.55	85,253.94 DR
10/01/2019	Cleave			143.00	85,110.94 DR
10/01/2019	Mowing			150.00	84,960.94 DR
11/01/2019	Pest control			176.00	84,784.94 DR
11/01/2019	MLC 502			700.32	84,084.62 DR
11/01/2019	MLC 504			259.51	83,825.11 DR
17/01/2019	NAB super pay [Nab super pay]		1,368.00		85,193.11 DR
22/01/2019	suncorp [Suncorp]			210.15	84,982.96 DR
31/01/2019	interest		88.23		85,071.19 DR
31/01/2019	rent		1,026.69		86,097.88 DR
01/02/2019	perpetual 344			612.49	85,485.39 DR
01/02/2019	perpetual 595			660.13	84,825.26 DR
04/02/2019	interest [rebate]		18.02		84,843.28 DR
11/02/2019	NAB super pay [Nab super pay]		1,368.00		86,211.28 DR
11/02/2019	mlc 502 [MLC 502]			858.77	85,352.51 DR
11/02/2019	MLC 504			316.00	85,036.51 DR
12/02/2019	quicksuper [Quicksuper]		184.52		85,221.03 DR
20/02/2019	tax payment		288.90		85,509.93 DR
20/02/2019	Suncorp			210.15	85,299.78 DR
28/02/2019	interest		79.93		85,379.71 DR
28/02/2019	rent		1,460.29		86,840.00 DR
01/03/2019	perpetual 95 [Perpetual 95]			620.36	86,219.64 DR
01/03/2019	perpetual 44 [Perpetual 44]			571.66	85,647.98 DR
04/03/2019	rebate		16.33		85,664.31 DR
12/03/2019	MLC502			858.77	84,805.54 DR
12/03/2019	MLC504			316.00	84,489.54 DR
14/03/2019	rates			483.23	84,006.31 DR
18/03/2019	Quicksuper		265.08		84,271.39 DR
20/03/2019	woodside [System Matched Income Data]		216.00		84,487.39 DR
20/03/2019	NAB superpay		1,431.75		85,919.14 DR
20/03/2019	suncorp [Suncorp]			210.15	85,708.99 DR
21/03/2019	Chris contribution		50.00		85,758.99 DR
27/03/2019	Cleave			220.00	85,538.99 DR
27/03/2019	ASIC			263.00	85,275.99 DR
29/03/2019	interest		88.64		85,364.63 DR
29/03/2019	TLS [System Matched Income Data]		104.00		85,468.63 DR
29/03/2019	rent		506.75		85,975.38 DR
01/04/2019	perpetual 344			632.91	85,342.47 DR
01/04/2019	perpetual 895			682.13	84,660.34 DR
02/04/2019	rebate		18.11		84,678.45 DR
02/04/2019	unity water			495.51	84,182.94 DR
03/04/2019	chris contribution [Chris		150.00		84,332.94 DR

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	contribution]				
11/04/2019	suncorp [Suncorp]		30.33		84,363.27 DR
11/04/2019	NAB super pay [Nab super pay]		2,333.10		86,696.37 DR
11/04/2019	MLC 502			858.77	85,837.60 DR
11/04/2019	MLC 504			316.00	85,521.60 DR
18/04/2019	Quicksuper		315.38		85,836.98 DR
30/04/2019	interest		85.86		85,922.84 DR
30/04/2019	rent		1,714.81		87,637.65 DR
30/04/2019	NRMA insurance			316.67	87,320.98 DR
01/05/2019	perpetual 895			660.11	86,660.87 DR
01/05/2019	perpetual 344			612.49	86,048.38 DR
02/05/2019	rebate		17.53		86,065.91 DR
03/05/2019	rates			488.95	85,576.96 DR
03/05/2019	cleave [Cleave]			1,210.00	84,366.96 DR
13/05/2019	MLC 502			858.77	83,508.19 DR
13/05/2019	MLC 504			316.00	83,192.19 DR
15/05/2019	ATO		137.13		83,329.32 DR
15/05/2019	Chris contribution		100.00		83,429.32 DR
15/05/2019	NAB super pay [Nab super pay]		1,431.75		84,861.07 DR
16/05/2019	Quicksuper		334.35		85,195.42 DR
17/05/2019	Chris contrib		150.00		85,345.42 DR
29/05/2019	Chris contrib		100.00		85,445.42 DR
31/05/2019	interest		88.29		85,533.71 DR
31/05/2019	rent		1,370.75		86,904.46 DR
01/06/2019	perpetual 344			673.74	86,230.72 DR
01/06/2019	perpetual 895			726.12	85,504.60 DR
02/06/2019	rebate		18.04		85,522.64 DR
11/06/2019	NRma insurance [NRMA insurance]			158.32	85,364.32 DR
11/06/2019	MLC 502			858.77	84,505.55 DR
11/06/2019	MLC 504			316.00	84,189.55 DR
13/06/2019	NAB super pay [Nab super pay]		1,431.75		85,621.30 DR
20/06/2019	quicksuper [Quicksuper]		302.95		85,924.25 DR
26/06/2019	Chris contribution		100.00		86,024.25 DR
28/06/2019	interest		73.14		86,097.39 DR
28/06/2019	rent		1,603.86		87,701.25 DR
			<b>42,024.99</b>	<b>36,967.29</b>	<b>87,701.25 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2018	Opening Balance				8,035.50 DR
					<b>8,035.50 DR</b>
<b>Borrowing Expenses (66000)</b>					
<u>Borrowing Expenses (66000)</u>					
01/07/2018	Opening Balance				1,570.18 DR
30/06/2019	to amortise borrowing expenses			1,016.40	553.78 DR
				<b>1,016.40</b>	<b>553.78 DR</b>
<b>Sundry Debtors (68000)</b>					

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Sundry Debtors (68000)</u>					
01/07/2018	Opening Balance				288.90 DR
20/02/2019	tax payment			288.90	0.00 DR
				<b>288.90</b>	<b>0.00 DR</b>
<u>Real Estate Properties ( Australian - Residential) (77200)</u>					
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>					
01/07/2018	Opening Balance	1.00			430,000.00 DR
30/06/2019	to take up depreciation as per schedule	0.00		1,520.00	428,480.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$375,000.000000 (Net Asset Value) - 1.000000 Units on hand			53,480.00	375,000.00 DR
30/06/2019	Create Entries - Capital Works Expenditure Adjustment - 30/06/2019				375,000.00 DR
		<b>1.00</b>	<b>0.00</b>	<b>55,000.00</b>	<b>375,000.00 DR</b>
<u>Shares in Listed Companies (Australian) (77600)</u>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
01/07/2018	Opening Balance	230.00			6,495.20 DR
30/04/2019	Revaluation - 29/04/2019 @ \$27.330000 (System Price) - 230.000000 Units on hand			209.30	6,285.90 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 230.000000 Units on hand		202.40		6,488.30 DR
		<b>230.00</b>	<b>202.40</b>	<b>209.30</b>	<b>6,488.30 DR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2018	Opening Balance	1,300.00			3,406.00 DR
30/04/2019	Revaluation - 29/04/2019 @ \$3.360000 (System Price) - 1,300.000000 Units on hand		962.00		4,368.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 1,300.000000 Units on hand		637.00		5,005.00 DR
		<b>1,300.00</b>	<b>1,599.00</b>		<b>5,005.00 DR</b>
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
01/07/2018	Opening Balance	170.00			6,028.20 DR
30/04/2019	Revaluation - 29/04/2019 @ \$35.900000 (System Price) - 170.000000 Units on hand		74.80		6,103.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$36.360000 (System Price) - 170.000000 Units on hand		78.20		6,181.20 DR
		<b>170.00</b>	<b>153.00</b>		<b>6,181.20 DR</b>
<u>Amounts owing to other persons (80500)</u>					
<u>Macquarie Bank Mortgage Fixed Rate - 55260344 (00002)</u>					
01/07/2018	Opening Balance				138,000.00 CR
02/07/2018	Perpetual44		632.91		137,367.09 CR
01/08/2018	Perpetual 44		612.49		136,754.60 CR
03/09/2018	perpetual 44 [Perpetual 44]		673.74		136,080.86 CR
01/10/2018	perpetual 44 [Perpetual 44]		571.66		135,509.20 CR
01/11/2018	perpetual 44 [Perpetual 44]		632.91		134,876.29 CR
03/12/2018	perpetual 44 [Perpetual 44]		653.33		134,222.96 CR

## JOHNSON SUPERANNUATION FUND

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/01/2019	perpetual 344		612.49		133,610.47 CR
01/02/2019	perpetual 344		612.49		132,997.98 CR
01/03/2019	perpetual 44 [Perpetual 44]		571.66		132,426.32 CR
01/04/2019	perpetual 344		632.91		131,793.41 CR
01/05/2019	perpetual 344		612.49		131,180.92 CR
01/06/2019	perpetual 344		673.74		130,507.18 CR
30/06/2019	to take up interest on loan 55260344			7,492.82	138,000.00 CR
			<b>7,492.82</b>	<b>7,492.82</b>	<b>138,000.00 CR</b>

Macquarie Bank Mortgage Variable Rate - 15181895 (00003)

01/07/2018	Opening Balance				138,000.00 CR
02/07/2018	Perpetual 95		670.42		137,329.58 CR
01/08/2018	perpetual 95 [Perpetual 95]		652.19		136,677.39 CR
03/09/2018	perpetual 95 [Perpetual 95]		726.14		135,951.25 CR
02/10/2018	Perpetual 95		616.12		135,335.13 CR
01/11/2018	perpetual 95 [Perpetual 95]		682.14		134,652.99 CR
03/12/2018	perpetual 95 [Perpetual 95]		704.14		133,948.85 CR
02/01/2019	Perpetual 95		660.13		133,288.72 CR
01/02/2019	perpetual 595		660.13		132,628.59 CR
01/03/2019	perpetual 95 [Perpetual 95]		620.36		132,008.23 CR
01/04/2019	perpetual 895		682.13		131,326.10 CR
01/05/2019	perpetual 895		660.11		130,665.99 CR
01/06/2019	perpetual 895		726.12		129,939.87 CR
30/06/2019	to take up interest on loan 895			8,060.13	138,000.00 CR
30/06/2019	to adjust principal on loan 15181895 as per loan statement 19/3/2019		4.23		137,995.77 CR
			<b>8,064.36</b>	<b>8,060.13</b>	<b>137,995.77 CR</b>

Income Tax Payable/Refundable (85000)Income Tax Payable/Refundable (85000)

01/07/2018	Opening Balance				396.13 DR
15/05/2019	ATO			396.13	0.00 DR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019		409.19		409.19 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			81.75	327.44 DR
			<b>409.19</b>	<b>477.88</b>	<b>327.44 DR</b>

Total Debits: 340,593.88

Total Credits: 340,593.88

# JOHNSON SUPERANNUATION FUND

## Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	Macquarie Cash Management Account	1,014.64			1,014.64	0.00	0.00	0.00	1,014.64			0.00	0.00
		<b>1,014.64</b>			<b>1,014.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,014.64</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>													
CUTTS	87 Cutts Street Redcliffe - Residential Property held under Trust	20,103.36							20,103.36				
		<b>20,103.36</b>							<b>20,103.36</b>				
<b>Shares in Listed Companies (Australian)</b>													
ANZ.AX	Australia And New Zealand Banking Group Limited	368.00	368.00	0.00		157.72			525.72		0.00		
TLS.AX	Telstra Corporation Limited.	247.00	247.00	0.00		105.86			352.86		0.00		
WPL.AX	Woodside Petroleum Ltd	339.76	339.76	0.00		145.61			485.37		0.00		
		<b>954.76</b>	<b>954.76</b>	<b>0.00</b>		<b>409.19</b>			<b>1,363.95</b>		<b>0.00</b>		
		<b>22,072.76</b>	<b>954.76</b>	<b>0.00</b>	<b>1,014.64</b>	<b>409.19</b>	<b>0.00</b>	<b>0.00</b>	<b>22,481.95</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **22,481.95**

Net Capital Gain **0.00**

**Total Assessable Income 22,481.95**

\* 1 Includes foreign credits from foreign capital gains.

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

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

## JOHNSON SUPERANNUATION FUND

## Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

		Australian Income			Foreign Income			Withheld		
Date	Net Payment Received	Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Listed Companies (Australian)										
ANZ.AX Australia And New Zealand Banking Group Limited										
02/07/2018	184.00	0.00	184.00	78.86						
18/12/2018	184.00	0.00	184.00	78.86						
	368.00	0.00	368.00	157.72						
TLS.AX Telstra Corporation Limited.										
27/09/2018	143.00	0.00	143.00	61.29						
29/03/2019	104.00	0.00	104.00	44.57						
	247.00	0.00	247.00	105.86						
WPL.AX Woodside Petroleum Ltd										
20/09/2018	123.76	0.00	123.76	53.04						
20/03/2019	216.00	0.00	216.00	92.57						
	339.76	0.00	339.76	145.61						
	954.76	0.00	954.76	409.19						



JOHNSON SUPERANNUATION FUND

# Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
TOTAL	954.76	0.00	954.76	409.19						

Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	0.00	J
Franked Dividends	954.76	K
Franking Credits	409.19	L

JOHNSON SUPERANNUATION FUND

# Interest Reconciliation Report

For The Period 01 July 2018 - 30 June 2019



Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Bank Accounts					
Macquarie Cash Manag Macquarie Cash Management Account					
31/07/2018	84.64	84.64			
31/08/2018	84.91	84.91			
28/09/2018	83.48	83.48			
31/10/2018	85.43	85.43			
30/11/2018	84.00	84.00			
31/12/2018	88.09	88.09			
31/01/2019	88.23	88.23			
28/02/2019	79.93	79.93			
29/03/2019	88.64	88.64			
30/04/2019	85.86	85.86			
31/05/2019	88.29	88.29			
28/06/2019	73.14	73.14			
	1,014.64	1,014.64			
	1,014.64	1,014.64			
TOTAL	1,014.64	1,014.64			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	1,014.64	11C



## JOHNSON SUPERANNUATION FUND

## Investment Summary with Market Movement

As at 30 June 2019

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>									
	Macquarie Cash Management Account		87,701.250000	87,701.25	87,701.25	87,701.25			
				<b>87,701.25</b>		<b>87,701.25</b>			
<b>Real Estate Properties ( Australian - Residential)</b>									
CUTTS	87 Cutts Street Redcliffe - Residential Property held under Trust	1.00	375,000.000000	375,000.00	274,252.48	274,252.48	100,747.52	(53,480.00)	0.00
				<b>375,000.00</b>		<b>274,252.48</b>	<b>100,747.52</b>	<b>(53,480.00)</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>									
ANZ.AX	Australia And New Zealand Banking Group Limited	230.00	28.210000	6,488.30	31.02	7,134.02	(645.72)	(6.90)	0.00
TLS.AX	Telstra Corporation Limited.	1,300.00	3.850000	5,005.00	5.36	6,967.00	(1,962.00)	1,599.00	0.00
WPL.AX	Woodside Petroleum Ltd	170.00	36.360000	6,181.20	40.86	6,946.70	(765.50)	153.00	0.00
				<b>17,674.50</b>		<b>21,047.72</b>	<b>(3,373.22)</b>	<b>1,745.10</b>	<b>0.00</b>
				<b>480,375.75</b>		<b>383,001.45</b>	<b>97,374.30</b>	<b>(51,734.90)</b>	<b>0.00</b>

## Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
<b>Real Estate Properties ( Australian - Residential) (77200)</b>			
<u>87 Cutts Street Redcliffe - Residential Property held under Trust (CUTTS)</u>			
01/04/2014	Deposit		5,000.00
07/04/2014	Bld and Pest		495.00
30/04/2014	SF Transaction		420.00
14/05/2014	Settlement 87 Cutts Street		75,811.67
15/05/2014	Mortgage Fee		(157.40)
15/05/2014	SF Transaction	1.00	275,772.48
30/06/2014	Management snd Admin		(1,273.00)
30/06/2014	Management snd Admin		515.40
30/06/2015	SF Transaction		(4,540.00)
30/06/2015	Imputed credit adjustment at 30/06/2015		4,540.00
30/06/2016	SF Transaction		(3,716.00)
30/06/2016	Imputed credit adjustment at 30/06/2016		3,716.00
30/06/2017	SF Transaction		(3,112.00)
30/06/2017	Market valuation adjustment at 30/06/2017		3,112.00
30/06/2018	Revaluation - 30/06/2018 @ \$430,000.000000 (Exit) - 1.000000 Units on hand		73,415.85
30/06/2018	Create Entries - Capital Works Expenditure Adjustment - 30/06/2018		0.00
30/06/2019	to take up depreciation as per schedule	0.00	(1,520.00)
30/06/2019	Revaluation - 30/06/2019 @ \$375,000.000000 (Net Asset Value) - 1.000000 Units on hand		(53,480.00)
30/06/2019	Create Entries - Capital Works Expenditure Adjustment - 30/06/2019		0.00
		1.00	375,000.00
<b>Shares in Listed Companies (Australian) (77600)</b>			
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>			
03/10/2014	SF Transaction	160.00	4,962.80
06/10/2014	SF Transaction	70.00	2,171.22
30/06/2015	Imputed credit adjustment at 30/06/2015		271.98
30/06/2016	Imputed credit adjustment at 30/06/2016		(1,858.40)
30/06/2017	Market valuation adjustment at 30/06/2017		1,058.00
30/06/2018	Revaluation - 29/06/2018 @ \$28.240000 (System Price) - 230.000000 Units on hand		(110.40)
30/04/2019	Revaluation - 29/04/2019 @ \$27.330000 (System Price) - 230.000000 Units on hand		(209.30)
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 230.000000 Units on hand		202.40
		230.00	6,488.30
<u>Telstra Corporation Limited. (TLS.AX)</u>			
07/10/2014	SF Transaction	1,102.00	5,905.87
09/10/2014	SF Transaction	198.00	1,061.13
30/06/2015	Imputed credit adjustment at 30/06/2015		1,015.00
30/06/2016	Imputed credit adjustment at 30/06/2016		(754.00)
30/06/2017	Market valuation adjustment at 30/06/2017		(1,638.00)
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 1,300.000000 Units on hand		(2,184.00)
30/04/2019	Revaluation - 29/04/2019 @ \$3.360000 (System Price) - 1,300.000000 Units on hand		962.00
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 1,300.000000 Units on hand		637.00

## JOHNSON SUPERANNUATION FUND

## Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
		1,300.00	5,005.00
	<u>Woodside Petroleum Ltd (WPL.AX)</u>		
06/10/2014	SF Transaction	69.00	2,819.54
07/10/2014	SF Transaction	101.00	4,127.16
30/06/2015	Imputed credit adjustment at 30/06/2015		(1,127.60)
30/06/2016	Imputed credit adjustment at 30/06/2016		(1,256.30)
30/06/2017	Market valuation adjustment at 30/06/2017		515.10
30/06/2018	Revaluation - 29/06/2018 @ \$35.460000 (System Price) - 170.000000 Units on hand		950.30
30/04/2019	Revaluation - 29/04/2019 @ \$35.900000 (System Price) - 170.000000 Units on hand		74.80
30/06/2019	Revaluation - 28/06/2019 @ \$36.360000 (System Price) - 170.000000 Units on hand		78.20
		170.00	6,181.20
	<u>Woodside Petroleum Limited (WPLR.AX)</u>		
22/02/2018	Renounceable Rights Issue for 19 units	19.00	0.00
21/03/2018		(19.00)	0.00
		0.00	0.00

## Unrealised Capital Gains Report

As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Real Estate Properties ( Australian - Residential)</b>									
87 Cutts Street Redcliffe - Residential Property held under Trust	1.00	274,252.48	5,378.00	268,874.48	375,000.0000	106,125.52	0.00	70,750.35	0.00
		<b>274,252.48</b>	<b>5,378.00</b>	<b>268,874.48</b>	<b>375,000.0000</b>	<b>106,125.52</b>	<b>0.00</b>	<b>70,750.35</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>									
Australia And New Zealand Banking Group Limited	230.00	7,134.02	0.00	7,134.02	6,488.3000	(645.72)	0.00	0.00	0.00
Telstra Corporation Limited.	1,300.00	6,967.00	0.00	6,967.00	5,005.0000	(1,962.00)	0.00	0.00	0.00
Woodside Petroleum Ltd	170.00	6,946.70	0.00	6,946.70	6,181.2000	(765.50)	0.00	0.00	0.00
		<b>21,047.72</b>	<b>0.00</b>	<b>21,047.72</b>	<b>17,674.5000</b>	<b>(3,373.22)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>295,300.20</b>	<b>5,378.00</b>	<b>289,922.20</b>	<b>392,674.5000</b>	<b>102,752.30</b>	<b>0.00</b>	<b>70,750.35</b>	<b>0.00</b>

# Contributions Summary Report

For The Period 01 July 2018 - 30 June 2019

**Carmel Johnson**

Date of Birth: 24/06/1964  
Age: 55 (at year end)  
Member Code: JOHCAR00001A  
Total Super Balance \*1 as at 30/06/2018: 16,574.83

<b>Contributions Summary</b>	<b>2019</b>	<b>2018</b>
<b>Concessional Contribution</b>		
Employer	3,104.96	3,046.76
	<u>3,104.96</u>	<u>3,046.76</u>
<b>Non-Concessional Contribution</b>		
Personal - Non-Concessional	0.00	100.00
	<u>0.00</u>	<u>100.00</u>
<b>Total Contributions</b>	<u>3,104.96</u>	<u>3,146.76</u>

I, CARMEL JOHNSON, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2018 to 30/06/2019.

---

CARMEL JOHNSON

\*1 Total Super Balance is per individual across funds within a firm.



# Contributions Summary Report

For The Period 01 July 2018 - 30 June 2019

## Christopher Johnson

Date of Birth:	06/09/1962
Age:	56 (at year end)
Member Code:	JOHCHR00001A
Total Super Balance *1 as at 30/06/2018:	246,288.83

### Contributions Summary

#### Concessional Contribution

	2019	2018
Employer	17,572.35	19,795.54
Personal - Concessional	800.00	0.00
	<u>18,372.35</u>	<u>19,795.54</u>

#### Non-Concessional Contribution

Personal - Non-Concessional	0.00	100.00
	<u>0.00</u>	<u>100.00</u>

#### Total Contributions

	<u>18,372.35</u>	<u>19,895.54</u>
--	------------------	------------------

I, CHRISTOPHER JOHNSON, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2018 to 30/06/2019.

---

 CHRISTOPHER JOHNSON

\*1 Total Super Balance is per individual across funds within a firm.

# Members Statement

Christopher Johnson  
5 Robert Close  
Redcliffe, Queensland, 4020, Australia

## Your Details

Date of Birth : 06/09/1962  
Age: 56  
Tax File Number: Provided  
Date Joined Fund: 08/01/2014  
Service Period Start Date:  
Date Left Fund:  
Member Code: JOHCHR00001A  
Account Start Date 08/01/2014  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 200,448.25  
Total Death Benefit 200,448.25  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

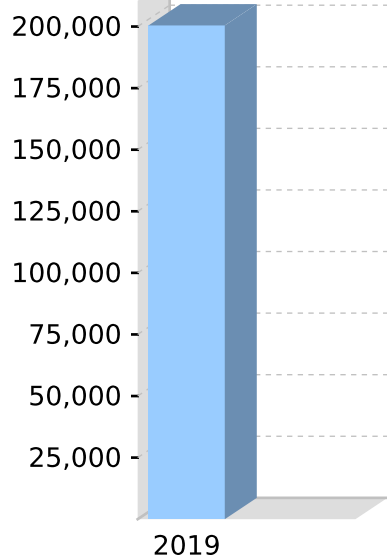
Total Benefits 200,448.25

### Preservation Components

Preserved 200,448.25  
Unrestricted Non Preserved  
Restricted Non Preserved

### Tax Components

Tax Free 52,527.19  
Taxable 147,921.06



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	246,288.83
<u>Increases to Member account during the period</u>	
Employer Contributions	17,572.35
Personal Contributions (Concessional)	800.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(54,815.14)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,755.85
Income Tax	(2,554.15)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	9,196.09
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	200,448.25

# Members Statement

Carmel Johnson  
5 Robert Close  
Redcliffe, Queensland, 4020, Australia

## Your Details

Date of Birth : 24/06/1964  
Age: 55  
Tax File Number: Provided  
Date Joined Fund: 08/01/2014  
Service Period Start Date:  
Date Left Fund:  
Member Code: JOHCAR00001A  
Account Start Date 08/01/2014  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 12,848.45  
Total Death Benefit 12,848.45  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

Total Benefits 12,848.45

### Preservation Components

Preserved 12,848.45

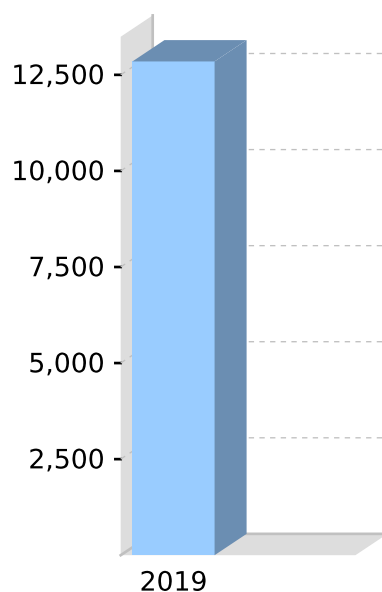
Unrestricted Non Preserved

Restricted Non Preserved

### Tax Components

Tax Free 2,943.54

Taxable 9,904.91



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	16,574.83
<u>Increases to Member account during the period</u>	
Employer Contributions	3,104.96
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(3,554.72)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	465.74
Income Tax	(585.69)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,396.57
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	12,848.45

# Members Statement

Christopher Johnson  
5 Robert Close  
Redcliffe, Queensland, 4020, Australia

## Your Details

Date of Birth : 06/09/1962  
Age: 56  
Tax File Number: Provided  
Date Joined Fund: 08/01/2014  
Service Period Start Date:  
Date Left Fund:  
Member Code: Consolidated  
Account Start Date 08/01/2014  
Account Type: Consolidated  
Account Description: Consolidated

Vested Benefits 200,448.25  
Total Death Benefit 200,448.25  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00  
Nominated Beneficiaries N/A

## Your Balance

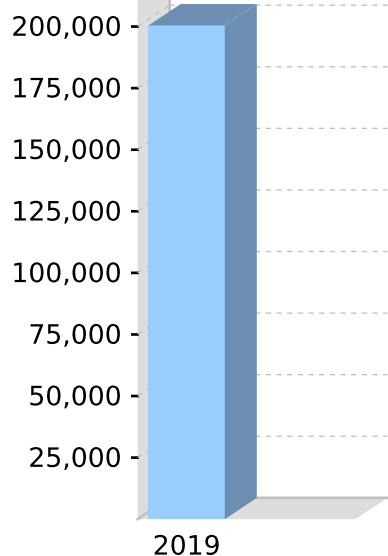
Total Benefits 200,448.25

### Preservation Components

Preserved 200,448.25  
Unrestricted Non Preserved  
Restricted Non Preserved

### Tax Components

Tax Free 52,527.19  
Taxable 147,921.06



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	246,288.83
<u>Increases to Member account during the period</u>	
Employer Contributions	17,572.35
Personal Contributions (Concessional)	800.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(54,815.14)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,755.85
Income Tax	(2,554.15)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	9,196.09
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	200,448.25

# Members Statement

Carmel Johnson  
5 Robert Close  
Redcliffe, Queensland, 4020, Australia

## Your Details

Date of Birth : 24/06/1964  
Age: 55  
Tax File Number: Provided  
Date Joined Fund: 08/01/2014  
Service Period Start Date:  
Date Left Fund:  
Member Code: Consolidated  
Account Start Date 08/01/2014  
Account Type: Consolidated  
Account Description: Consolidated

Vested Benefits 12,848.45  
Total Death Benefit 12,848.45  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00  
Nominated Beneficiaries N/A

## Your Balance

Total Benefits 12,848.45

### Preservation Components

Preserved 12,848.45

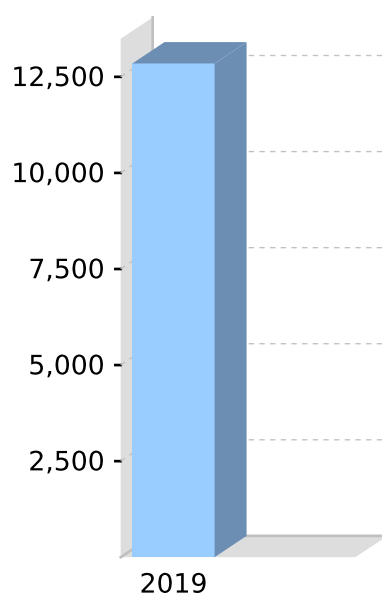
Unrestricted Non Preserved

Restricted Non Preserved

### Tax Components

Tax Free 2,943.54

Taxable 9,904.91



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	16,574.83
<u>Increases to Member account during the period</u>	
Employer Contributions	3,104.96
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(3,554.72)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	465.74
Income Tax	(585.69)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,396.57
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	12,848.45

JOHNSON SUPERANNUATION FUND

Members Summary Report

As at 30 June 2019



Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Christopher Johnson (Age: 56)											
JOHCHR00001A - Accumulation											
246,288.83	18,372.35		(54,815.14)			2,755.85	(2,554.15)		9,196.09		200,448.25
246,288.83	18,372.35		(54,815.14)			2,755.85	(2,554.15)		9,196.09		200,448.25
Carmel Johnson (Age: 55)											
JOHCAR00001A - Accumulation											
16,574.83	3,104.96		(3,554.72)			465.74	(585.69)		3,396.57		12,848.45
16,574.83	3,104.96		(3,554.72)			465.74	(585.69)		3,396.57		12,848.45
262,863.66	21,477.31		(58,369.86)			3,221.59	(3,139.84)		12,592.66		213,296.70

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

held on 30 June 2019 at 74 CENTAUR STREET, Kippa Ring, Queensland 4021

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<b>PRESENT:</b>	Carmel Johnson and Christopher Johnson
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the superannuation fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>ANTHONY BOYS</p> <p>of</p> <p>SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that

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

held on 30 June 2019 at 74 CENTAUR STREET, Kippa Ring, Queensland 4021

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Cleave Accounting Pty Ltd

act as tax agents of the Fund for the next financial year.

**TRUSTEE 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 s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Carmel Johnson

Chairperson



18 December 2019

ANTHONY BOYS  
SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000

Dear Sir/Madam,

**Re: JOHNSON SUPERANNUATION FUND  
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the JOHNSON SUPERANNUATION FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2019, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2019 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

**1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

**2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company/an individual trustee.

**3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct**

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 52B(2)(d), 52B(2)(e), 62, 65, 66, 67, 67A, 67B, 69-71E, 73-75, 80-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.*

#### **4. Investment Strategy**

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund Books and Records**

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

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 misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of Trustees'/Directors of the corporate trustee meetings are being kept for ten (10) years;
- Records of Trustees'/Directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

#### **7. Fraud, error and non-compliance**

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

#### **8. Asset Form and Valuation**

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

## **9. Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

## **10. Significant Assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

## **11. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. If applicable, a summary of such items is attached.

## **12. Ownership and Pledging of Assets**

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

## **13. Payment of benefits**

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

## **14. Related Parties**

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

*[Delete this paragraph if not applicable]*

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

## **15. Acquisitions from related parties**

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

## **16. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

## 17. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

## 18. Outstanding Legal Action

*[Delete this paragraph if not applicable]*

We confirm that 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.

There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

## 19. Going Concern

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

## 20. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

## 21. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

## 22. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

## 23. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

## 24. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,

**For and on behalf of the Trustee(s)**

.....  
Carmel Johnson  
4 Amigos Pty Ltd  
Director  
18 December 2019

.....  
Christopher Johnson  
4 Amigos Pty Ltd  
Director  
18 December 2019

18/12/2019

To the trustee of the  
JOHNSON SUPERANNUATION FUND  
PO Box 242,  
Margate Beach  
Queensland, 4019

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the JOHNSON SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2019 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a letter to the Trustee.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

## **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- ☐ Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- ☐ Selecting and applying appropriate accounting policies.
- ☐ Making accounting estimates that are reasonable in the circumstances; and
- ☐ Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit. Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Our audit report should not be used in determining the amount to pay member's benefits. The Trustee should calculate the amount of the benefit payment based on the market value (if applicable) of Fund assets at the date of payment provided this is consistent with the Fund's trust deed, SISA, SISR, or any agreement reached with the member.

## **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

## **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

**Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

**Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

**Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund.**

Yours sincerely

ANTHONY BOYS

Acknowledged on behalf of the Trustee of the JOHNSON SUPERANNUATION FUND by:

(Signed) .....  
(dated)            /     /



JOHNSON SUPERANNUATION FUND  
**Deductions Notice Letter**



4 Amigos Pty Ltd as trustee for JOHNSON SUPERANNUATION FUND acknowledges that

**Christopher Johnson**

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$800.00

for contributions paid in the year ended 30 June 2019. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Carmel Johnson

Date: 30/06/2019

**\*\* IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY \*\***

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2018 to 30 June 2019 is: \$ \_\_\_\_\_

---

Christopher Johnson

Date: 30/06/2019

**JOHNSON SUPERANNUATION FUND**  
**Deductions Notice Letter**



I, Christopher Johnson as a member of JOHNSON SUPERANNUATION FUND

have requested in writing in accordance with section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$800.00

for contributions paid in the year ended 30 June 2019.

---

Christopher Johnson

Date: 30/06/2019

# Notice of intent to claim or vary a deduction for personal super contributions

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## Section A: Your details

### 1 Tax file number (TFN)

**!** The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if *you* do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

### 2 Name

Title:

Family name

First given name

Other given names

### 3 Date of birth

### 4 Current postal address

Suburb/town/locality

State/territory

Postcode

Country if outside of Australia

(Australia only)

(Australia only)

### 5 Daytime phone number (include area code)

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## Section B: Super fund's details

### 6 Fund name

### 7 Fund Australian business number (ABN)

### 8 Member account number

### 9 Unique Superannuation Identifier (USI) (if known)

## Section C: Contribution details

### 10 Personal contribution details

Is this notice varying an earlier notice?      No      Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.

If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

#### ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

### 11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

## Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

#### INTENTION TO CLAIM A TAX DEDUCTION

**!** Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

*I declare that at the time of lodging this notice:*

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

*I declare that I am lodging this notice at the earlier of **either**:*

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**>** Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

#### VARIATION OF PREVIOUS VALID NOTICE OF INTENT

### 14 Financial year ended 30 June 20


15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

## Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

 Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

## VARIATION OF PREVIOUS VALID NOTICE OF INTENT

*I declare that at the time of lodging this notice:*

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*

- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*


- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

 Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

Cannot generate Realised Capital Gain report. Realised Capital Gain has no data to prepare