



# CLIENT ACCOUNTING CHECKLIST

## SUPER FUND

Client Name: BJ & ME Bolton Superannuation Fund Period Ended: 30 June 2023  
 Client Code: \_\_\_\_\_ Accountant: Melinda Timms

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1			
Financial Statements	2		✓	
Depreciation Schedule	3			
Income Tax Return	4		✓	
Members Annual Statements	5		✓	
Section 290-170 Notices	6		✓	
Investment Strategy	7			
Minutes	8		✓	
Trial Balance	9		✓	
Review Notes	10			
Query Sheet	11			

Description	WP Ref	N/A	Completed	Reviewed
Bank Reconciliations	12		✓	
Trust Tax Statements	13		✓	
Dividend Statements	14			
Capital Gains Tax Reports - BGL	15			
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	16			
GST - Complete Worksheet - Note Variances	17			
Other Source Documents	18		✓	
Tax Reconciliation	19		✓	
General Ledger	20		✓	
Create Entries Report	21		✓	
Tax Agent Portal Reports	22		✓	
Market Value of Investments	23			
Actuarial Certificate	24		✓	
Pension Documents	25		✓	
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LRBA Documentation	28			
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Completed By: <u>MKT</u>	Date: <u>28/9/2023</u>
Reviewed By: _____	Date: _____

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Financial statements and reports for the year ended  
30 June 2023

BJ & ME Bolton Superannuation Fund

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Prepared for: Orbo Pty Ltd

# **BJ & ME Bolton Superannuation Fund**

## **Reports Index**

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# BJ & ME Bolton Superannuation Fund

## Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian)	2		
NAB Term Deposit		150,000.00	150,000.00
NAB Term Deposit		250,000.00	250,000.00
NAB Term Deposit		60,000.00	0.00
Interests in Partnerships (Australian)	3		
Bolton Super Fund & Tognolini Super Fund		516,249.05	515,899.88
<b>Total Investments</b>		<u>976,249.05</u>	<u>915,899.88</u>
<b>Other Assets</b>			
Bank Accounts	4		
NAB Business Cash Maximiser		55,179.11	120,099.08
Deferred Tax Asset		142.20	142.20
<b>Total Other Assets</b>		<u>55,321.31</u>	<u>120,241.28</u>
<b>Total Assets</b>		<u>1,031,570.36</u>	<u>1,036,141.16</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		5,165.10	4,087.05
PAYG Payable		1,042.00	0.00
<b>Total Liabilities</b>		<u>6,207.10</u>	<u>4,087.05</u>
<b>Net assets available to pay benefits</b>		<u>1,025,363.26</u>	<u>1,032,054.11</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Bolton, Barry - Accumulation		47,288.07	23,433.27
Bolton, Barry - Pension (Account Based Pension 2)		448,458.12	473,747.93
Bolton, Barry - Pension (Account Based Pension 2)		24,200.23	26,689.54
Bolton, Barry - Pension (Account Based Pension 3)		18,676.66	21,284.78
Bolton, Mary - Accumulation		23,378.99	0.00
Bolton, Mary - Pension (Account Based Pension 2)		463,361.19	486,898.59
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,025,363.26</u>	<u>1,032,054.11</u>

# BJ & ME Bolton Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Income</b>		
Interest Received		
NAB Business Cash Maximiser	324.09	26.83
NAB Term Deposit	8,298.99	1,047.66
	<u>8,623.08</u>	<u>1,074.49</u>
Partnership Distributions Received		
Bolton Super Fund & Tognolini Super Fund	15,349.21	28,937.71
	<u>15,349.21</u>	<u>28,937.71</u>
<b>Contribution Income</b>		
Personal Contributions - Concessional		
Barry Bolton	27,500.00	27,500.00
Mary Bolton	27,500.00	0.00
	<u>55,000.00</u>	<u>27,500.00</u>
<b>Total Income</b>	<u>78,972.29</u>	<u>57,512.20</u>
<b>Expenses</b>		
Accountancy Fees	1,672.00	1,540.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	330.00
	<u>2,372.00</u>	<u>2,184.00</u>
<b>Member Payments</b>		
Pensions Paid		
Bolton, Barry - Pension (Account Based Pension 2)	3,025.00	2,850.00
Bolton, Barry - Pension (Account Based Pension 2)	35,200.00	42,275.00
Bolton, Barry - Pension (Account Based Pension 3)	3,025.00	2,375.00
Bolton, Mary - Pension (Account Based Pension 2)	33,750.00	42,500.00
	<u>75,000.00</u>	<u>90,000.00</u>
<b>Investment Losses</b>		
Unrealised Movements in Market Value		
Interests in Partnerships (Australian)		
Bolton Super Fund & Tognolini Super Fund	0.04	(73,750.04)
	<u>0.04</u>	<u>(73,750.04)</u>
<b>Changes in Market Values</b>	<u>0.04</u>	<u>(73,750.04)</u>
<b>Total Expenses</b>	<u>77,372.04</u>	<u>18,433.96</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>1,600.25</u>	<u>39,078.24</u>
<b>Income Tax Expense</b>		
Income Tax Expense	8,291.10	4,087.05
<b>Total Income Tax</b>	<u>8,291.10</u>	<u>4,087.05</u>
<b>Benefits accrued as a result of operations</b>	<u>(6,690.85)</u>	<u>34,991.19</u>

# BJ & ME Bolton Superannuation Fund

## Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
NAB Business Cash Maximiser		55,179.110000	55,179.11	55,179.11	55,179.11			5.35 %
			<b>55,179.11</b>		<b>55,179.11</b>			<b>5.35 %</b>
<b>Fixed Interest Securities (Australian)</b>								
NAB Term Deposit		150,000.000000	150,000.00	150,000.00	150,000.00			14.54 %
NAB Term Deposit		250,000.000000	250,000.00	250,000.00	250,000.00			24.24 %
NAB Term Deposit		60,000.000000	60,000.00	60,000.00	60,000.00			5.82 %
			<b>460,000.00</b>		<b>460,000.00</b>			<b>44.60 %</b>
<b>Interests in Partnerships (Australian)</b>								
BTPSHIP Bolton Super Fund & Tognolini Super Fund	1.00	516,249.050000	516,249.05	513,779.61	513,779.61	2,469.44	0.48 %	50.05 %
			<b>516,249.05</b>		<b>513,779.61</b>	<b>2,469.44</b>	<b>0.48 %</b>	<b>50.05 %</b>
			<b>1,031,428.16</b>		<b>1,028,958.72</b>	<b>2,469.44</b>	<b>0.24 %</b>	<b>100.00 %</b>

**BJ & ME Bolton Superannuation Fund**

**Investment Summary with Market Movement**

As at 30 June 2023

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>									
	NAB Business Cash Maximiser		55,179.110000	55,179.11	55,179.11	55,179.11			
				<b>55,179.11</b>		<b>55,179.11</b>			
<b>Fixed Interest Securities (Australian)</b>									
	NAB Term Deposit		150,000.000000	150,000.00	150,000.00	150,000.00			
	NAB Term Deposit		250,000.000000	250,000.00	250,000.00	250,000.00			
	NAB Term Deposit		60,000.000000	60,000.00	60,000.00	60,000.00			
				<b>460,000.00</b>		<b>460,000.00</b>			
<b>Interests in Partnerships (Australian)</b>									
BTPSHIP	Bolton Super Fund & Tognolini Super Fund	1.00	516,249.050000	516,249.05	513,779.61	513,779.61	2,469.44	(0.04)	0.00
				<b>516,249.05</b>		<b>513,779.61</b>	<b>2,469.44</b>	<b>(0.04)</b>	<b>0.00</b>
				<b>1,031,428.16</b>		<b>1,028,958.72</b>	<b>2,469.44</b>	<b>(0.04)</b>	<b>0.00</b>

**BJ & ME Bolton Superannuation Fund**

**Trustees Declaration**

Orbo Pty Ltd ACN: 131765038

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Barry Bolton  
Orbo Pty Ltd  
Director

.....  
Mary Bolton  
Orbo Pty Ltd  
Director

28 September 2023



# **BJ & ME Bolton Superannuation Fund Compilation Report**

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We have compiled the accompanying special purpose financial statements of the BJ & ME Bolton Superannuation Fund which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## **The Responsibility of the Trustee(s)**

The Trustee(s) of BJ & ME Bolton Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

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

## **Assurance Disclaimer**

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

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

Melinda Timms

of

PO Box 448, KALLANGUR, Queensland 4503

Signed:

Dated: 28/09/2023

**BJ & ME Bolton Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2023

	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	1,600.25
<b>Less</b>	
Exempt current pension income	23,388.00
Accounting Trust Distributions	15,349.21
	<u>38,737.21</u>
<b>Add</b>	
Decrease in MV of investments	0.04
SMSF non deductible expenses	2,060.00
Pension Payments	75,000.00
Taxable Trust Distributions	15,349.21
	<u>92,409.25</u>
SMSF Annual Return Rounding	1.71
<b>Taxable Income or Loss</b>	<u>55,274.00</u>
Income Tax on Taxable Income or Loss	8,291.10
<b>CURRENT TAX OR REFUND</b>	<u>8,291.10</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(3,126.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>5,424.10</u>

*\* Distribution tax components review process has not been completed for the financial year.*

**SMSF Tax Return****2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic Funds Transfer – Direct Debit**

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

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	BJ & ME Bolton Superannuation Fund	2023

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**Important**

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

**Declaration - I declare that:**

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

<u>Signature of partner, trustee or director</u>	<u>Date</u>

**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

**Important**

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

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
25970447	084209	822344531	BJ & ME Bolton Superannuation Fu

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

<u>Signature</u>	<u>Date</u>

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
	25970447	Melinda Timms	0428226982

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

<u>Agent's Signature</u>	<u>Date</u>

## Section A: Fund information

Period start				01/07/2022
Period end				30/06/2023
<b>1</b> TAX FILE NUMBER				TFN Recorded
<b>2</b> NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)				BJ & ME Bolton Superannuation Fund
<b>3</b> AUSTRALIAN BUSINESS NUMBER				68 975 414 173
<b>4</b> CURRENT POSTAL ADDRESS				
<b>Address</b>	<b>Town/City</b>	<b>State</b>	<b>Postcode</b>	
PO Box 448	KALLANGUR	QLD	4503	
<b>6</b> SMSF AUDITOR				
<b>Title</b>				Mr
<b>First name</b>				Tony
<b>Family name</b>				Boys
<b>SMSF auditor number</b>				100014140
<b>Contact number</b>				04-10712708
<b>Auditor Address</b>	<b>Town/City</b>	<b>State</b>	<b>Postcode</b>	
PO Box 3376	RUNDLE MALL	SA	5000	
<b>7</b> ELECTRONIC FUNDS TRANSFER (EFT)				
<b>A. Fund's financial institution account details</b>				
<b>BSB number</b>				084209
<b>Account number</b>				822344531
<b>Account name</b>				BJ & ME Bolton Superannuation Fu
<b>I would like my tax refunds made to this account</b>				Yes
<b>8</b> STATUS OF SMSF				
<b>Australian superannuation fund?</b>	<input checked="" type="radio"/> A			Yes
<b>Fund benefit structure</b>	<input checked="" type="radio"/> B			A
<b>10</b> EXEMPT CURRENT PENSION INCOME				
<b>Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?</b>				Yes
<b>Exempt current pension income amount</b>	<input checked="" type="radio"/> A			\$23,388.00
<b>Which method did you use to calculate your exempt current pension income?</b>	<input checked="" type="radio"/> B			Unsegregated
<b>Was an actuarial certificate obtained?</b>	<input checked="" type="radio"/> D			Yes
<b>Did the fund have any other income that was assessable?</b>	<input checked="" type="radio"/> E			Yes

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.) If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

### 11 INCOME

#### Losses carried forward

Net Capital Losses from Collectables		\$0.00
Other Net Capital Losses		\$0.00
Gross interest income	C	\$8,623.00
Tax file number amounts withheld from gross interest		\$0.00
Gross distribution from partnerships income	I	\$15,349.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$55,000.00
Assessable personal contributions	R2	\$55,000.00
No-TFN-quoted contributions	R3	\$0.00
<b>Gross income</b>	<b>W</b>	<b>\$78,972.00</b>
Exempt current pension income	Y	\$23,388.00
<b>Total assessable income</b>	<b>V</b>	<b>\$55,584.00</b>

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
SMSF auditor fee	H1	\$9.00	H2	\$375.00
Management and administration expenses	J1	\$301.00	J2	\$1,685.00
Other amounts	L1		L2	\$4,087.00
			O - Other expenses not listed elsewhere	
<b>Totals</b>	<b>N</b>	<b>\$310.00</b>	<b>Y</b>	<b>\$6,147.00</b>
<b>Total SMSF expenses</b>		<b>(N + Y)</b>	<b>Z</b>	<b>\$6,457.00</b>
<b>Taxable income or loss</b>		<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O</b>	<b>\$55,274.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	\$55,274.00
Tax on taxable income		T1	\$8,291.10
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$8,291.10
<b>Subtotal</b>	<b>(B less C - cannot be less than zero)</b>	<b>T2</b>	<b>\$8,291.10</b>
<b>Subtotal</b>	<b>(T2 less D - cannot be less than zero)</b>	<b>T3</b>	<b>\$8,291.10</b>
<b>REFUNDABLE TAX OFFSETS</b>	<b>(E1 + E2 + E3 + E4)</b>	<b>E</b>	<b>\$0.00</b>
Complying fund's franking credits tax offset		E1	\$0.00
<b>Tax Payable</b>		<b>T5</b>	<b>\$8,291.10</b>

Eligible credits	(H2 + H3 + H5 + H6 + H8)	H	\$0.00
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		H3	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		I	\$0.00
PAYG instalments raised		K	\$3,126.00
Supervisory levy		L	\$259.00
Supervisory levy adjustment for wound up funds		M	\$0.00
Supervisory levy adjustment for new funds		N	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$5,424.10</b>

## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	E	\$515,179.00
	Other assets	O	\$516,249.00
<b>15d</b>	<b>Overseas direct investments</b>		
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$1,031,428.00</b>
<b>16</b>	<b>LIABILITIES</b>		
	Total member closing account balances	W	\$1,025,363.00
	Other liabilities	Y	\$6,065.00
	<b>Total liabilities</b>	<b>Z</b>	<b>\$1,031,428.00</b>

## Section K: Declarations

### PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mr
First name	Barry
Family name	Bolton
Non-individual trustee name	Orbo Pty Ltd
Contact number	04 13945983

### TAX AGENT'S CONTACT DETAILS

Practice name	Inferno Accounting
First name	Dante
Other name	Inferno Pty
Family name	Ltd
Contact number	04 28226982

**Member 1 — Bolton, Barry John (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mr
Given name	Barry
Other given names	John
Family name	Bolton
Suffix	
Date of birth	5 Jan 1951
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$545,155.52
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B \$27,500.00
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
<b>Total Contributions</b>	<b>N \$27,500.00</b>



**OTHER TRANSACTIONS**

Allocated earnings or losses	O	\$7,217.56
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$47,288.07
Retirement phase account balance - Non CDBIS	S2	\$491,335.01
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	\$47,288.07
Retirement phase value	X2	\$491,335.01
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	\$41,250.00
<b>Closing account balance</b>	<b>S</b>	<b>\$538,623.08</b>

**Member 2 — Bolton, Mary Elizabeth (TFN Recorded)**

Account status		Open
Tax File Number		TFN Recorded
<b>INDIVIDUAL NAME</b>		
Title		Mrs
Given name		Mary
Other given names		Elizabeth
Family name		Bolton
Suffix		
Date of birth		23 Feb 1953
Date of death		
<b>CONTRIBUTIONS</b>		
Opening account balance		\$486,898.59
Employer contributions	<b>A</b>	
Principal Employer ABN	<b>A1</b>	
Personal contributions	<b>B</b>	\$27,500.00
CGT small business retirement exemption	<b>C</b>	
CGT small business 15 year exemption	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Proceeds from primary residence disposal	<b>H</b>	
Receipt date	<b>H1</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	
<b>Total Contributions</b>	<b>N</b>	<b>\$27,500.00</b>

## OTHER TRANSACTIONS

Allocated earnings or losses	O	\$6,091.59
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$23,378.99
Retirement phase account balance – Non CDBIS	S2	\$463,361.19
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$23,378.99
Retirement phase value	X2	\$463,361.19
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	\$33,750.00
<b>Closing account balance</b>	<b>S</b>	<b>\$486,740.18</b>

# Worksheets

**11** INCOME

**C** Gross interest income

Description	Tax Withheld	Interest
NAB	\$0.00	\$8,623.00
<b>Total</b>	<b>\$0.00</b>	<b>\$8,623.00</b>

**BJ & ME Bolton Superannuation Fund**

**Members Summary**

As at 30 June 2023

Opening Balances	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
<b>Barry John Bolton (Age: 72)</b>											
BOLBAR00001A - Accumulation											
23,433.27	27,500.00		520.57			4,125.00	40.77				47,288.07
BOLBAR00019P - Account Based Pension 2 - Tax Free: 51.00%											
473,747.93			9,910.19		35,200.00						448,458.12
BOLBAR00021P - Account Based Pension 2 - Tax Free: 51.00%											
26,689.54			535.69		3,025.00						24,200.23
BOLBAR00072P - Account Based Pension 3 - Tax Free: 100.00%											
21,284.78			416.88		3,025.00						18,676.66
<b>545,155.52</b>	<b>27,500.00</b>		<b>11,383.33</b>		<b>41,250.00</b>	<b>4,125.00</b>	<b>40.77</b>				<b>538,623.08</b>
<b>Mary Elizabeth Bolton (Age: 70)</b>											
BOLMAR00001A - Accumulation											
	27,500.00		4.32			4,125.00	0.33				23,378.99
BOLMAR00017P - Account Based Pension 2 - Tax Free: 50.67%											
486,898.59			10,212.60		33,750.00						463,361.19
<b>486,898.59</b>	<b>27,500.00</b>		<b>10,216.92</b>		<b>33,750.00</b>	<b>4,125.00</b>	<b>0.33</b>				<b>486,740.18</b>
<b>1,032,054.11</b>	<b>55,000.00</b>		<b>21,600.25</b>		<b>75,000.00</b>	<b>8,250.00</b>	<b>41.10</b>				<b>1,025,363.26</b>

**BJ & ME Bolton Superannuation Fund**

**Members Summary**

As at 30 June 2023

---

Opening Balances	Increases				Decreases					Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	

---

# BJ & ME Bolton Superannuation Fund

## Members Statement

Barry John Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	72	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	47,288.07
Date Joined Fund:	01/07/2017	Total Death Benefit:	47,288.07
Service Period Start Date:	01/07/2017		
Date Left Fund:			
Member Code:	BOLBAR00001A		
Account Start Date:	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>47,288.07</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	47,288.07
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,619.26
Taxable	47,288.07

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	23,433.27	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500.00	27,500.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	520.57	20.32
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125.00	4,125.00
Income Tax	40.77	(37.95)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	47,288.07	23,433.27

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

---

### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director



# BJ & ME Bolton Superannuation Fund

## Members Statement

Barry John Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

Date of Birth : Provided  
 Age: 72  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2017  
 Service Period Start Date: 01/07/2017  
 Date Left Fund:  
 Member Code: BOLBAR00019P  
 Account Start Date: 30/06/2018  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries: Mary Elizabeth Bolton  
 Nomination Type: N/A  
 Vested Benefits: 448,458.12  
 Total Death Benefit: 448,458.12

### Your Balance

Total Benefits 448,458.12

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 448,458.12  
 Restricted Non Preserved

Tax Components  
 Tax Free (51.00%) 228,713.65  
 Taxable 219,744.47

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	473,747.93	468,321.79
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	9,910.19	47,701.14
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	35,200.00	42,275.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	448,458.12	473,747.93

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

---

### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director

# BJ & ME Bolton Superannuation Fund

## Members Statement

Barry John Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

		Nominated Beneficiaries:	Mary Elizabeth Bolton
Date of Birth :	Provided	Nomination Type:	N/A
Age:	72	Vested Benefits:	24,200.23
Tax File Number:	Provided	Total Death Benefit:	24,200.23
Date Joined Fund:	01/07/2017		
Service Period Start Date:	01/07/2017		
Date Left Fund:			
Member Code:	BOLBAR00021P		
Account Start Date:	01/07/2018		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

### Your Balance

<b>Total Benefits</b>	24,200.23
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	24,200.23
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (51.00%)	12,342.09
Taxable	11,858.14

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	26,689.54	26,857.87
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	535.69	2,681.67
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,025.00	2,850.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	24,200.23	26,689.54

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

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### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director

# BJ & ME Bolton Superannuation Fund

## Members Statement

Barry John Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

Date of Birth : Provided  
 Age: 72  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2017  
 Service Period Start Date: 01/07/2017  
 Date Left Fund:  
 Member Code: BOLBAR00072P  
 Account Start Date: 01/07/2019  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 3

Nominated Beneficiaries: Mary Elizabeth Bolton  
 Nomination Type: N/A  
 Vested Benefits: 18,676.66  
 Total Death Benefit: 18,676.66

### Your Balance

Total Benefits 18,676.66

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 18,676.66  
 Restricted Non Preserved

Tax Components  
 Tax Free (100.00%) 18,676.66  
 Taxable

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	21,284.78	21,506.32
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	416.88	2,153.46
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,025.00	2,375.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	18,676.66	21,284.78

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

---

### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director

# BJ & ME Bolton Superannuation Fund

## Members Statement

Mary Elizabeth Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	70	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	23,378.99
Date Joined Fund:	01/07/2017	Total Death Benefit:	23,378.99
Service Period Start Date:	01/07/2016		
Date Left Fund:			
Member Code:	BOLMAR00001A		
Account Start Date:	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>23,378.99</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	23,378.99
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	23,378.99

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500.00	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	4.32	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125.00	
Income Tax	0.33	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	23,378.99	0.00

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

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### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director



# BJ & ME Bolton Superannuation Fund

## Members Statement

Mary Elizabeth Bolton  
 16 Childs Street  
 BRACKEN RIDGE, Queensland, 4017, Australia

### Your Details

Date of Birth : Provided  
 Age: 70  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2017  
 Service Period Start Date: 01/07/2016  
 Date Left Fund:  
 Member Code: BOLMAR00017P  
 Account Start Date: 30/06/2018  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries: Barry John Bolton  
 Nomination Type: N/A  
 Vested Benefits: 463,361.19  
 Total Death Benefit: 463,361.19

### Your Balance

Total Benefits 463,361.19

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 463,361.19  
 Restricted Non Preserved

Tax Components  
 Tax Free (50.67%) 234,799.72  
 Taxable 228,561.47

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	486,898.59	480,376.94
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	10,212.60	49,021.65
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	33,750.00	42,500.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	463,361.19	486,898.59

# **BJ & ME Bolton Superannuation Fund**

## **Members Statement**

---

### **Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Barry John Bolton  
Director

---

Mary Elizabeth Bolton  
Director

# BJ & ME Bolton Superannuation Fund

## Deductions Notice Letter

---

Orbo Pty Ltd as trustee for BJ & ME Bolton Superannuation Fund acknowledges that

**Barry Bolton**

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

\$27500.00

for contributions paid in the year ended 30 June 2023. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Barry Bolton

Date: 28/09/2023

**\*\* 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 2022 to 30 June 2023 is: \$ \_\_\_\_\_

---

Barry Bolton

Date: 28/09/2023

# BJ & ME Bolton Superannuation Fund

## Deductions Notice Letter

---

Orbo Pty Ltd as trustee for BJ & ME Bolton Superannuation Fund acknowledges that

**Mary Bolton**

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

\$27500.00

for contributions paid in the year ended 30 June 2023. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Barry Bolton

Date: 28/09/2023

**\*\* 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 2022 to 30 June 2023 is: \$\_\_\_\_\_

---

Mary Bolton

Date: 28/09/2023

# **BJ & ME Bolton Superannuation Fund**

## **Deductions Notice Letter**

---

I, Barry Bolton as a member of BJ & ME Bolton 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

\$27500.00

for contributions paid in the year ended 30 June 2023.

---

Barry Bolton

Date: 28/09/2023

**BJ & ME Bolton Superannuation Fund**  
**Deductions Notice Letter**

---

I, Mary Bolton as a member of BJ & ME Bolton 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

\$27500.00

for contributions paid in the year ended 30 June 2023.

---

Mary Bolton

Date: 28/09/2023

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

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**i** 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

BOLTON

First given name

BARRY

Other given names

JOHN

### 3 Date of birth

PROVIDED

### 4 Current postal address

16 CHILDS STREET

Suburb/town/locality

BRACKEN RIDGE

State/territory

QLD

(Australia only)

Postcode

4017

(Australia only)

Country if outside of Australia

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

## Section B: Super fund's details

### 6 Fund name

BJ & ME BOLTON SUPERANNUATION FUND

### 7 Fund Australian business number (ABN)

68975414173

### 8 Member account number

BOLBAR00001A

### 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.

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

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**!** 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  
BOLTON

First given name  
MARY

Other given names  
ELIZABETH

### 3 Date of birth

PROVIDED

### 4 Current postal address

16 CHILDS STREET

Suburb/town/locality  
BRACKEN RIDGE

State/territory  
QLD  
(Australia only)

Postcode  
4017  
(Australia only)

Country if outside of Australia

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

## Section B: Super fund's details

### 6 Fund name

BJ & ME BOLTON SUPERANNUATION FUND

### 7 Fund Australian business number (ABN)

68975414173

### 8 Member account number

BOLMAR00001A

### 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.

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

held on 28 September 2023 at 16 Childs Street, BRACKEN RIDGE, Queensland 4017

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<b>PRESENT:</b>	Barry Bolton and Mary Bolton
<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 directors of the Trustee Company, the Superannuation Fund is not a 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 2023 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 2023, 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 the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Melinda Timms</p>

# Minutes of a meeting of the Director(s)

held on 28 September 2023 at 16 Childs Street, BRACKEN RIDGE, Queensland 4017

---

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.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

- 1. making rollover between Funds; and,
- 2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

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

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Barry Bolton

Chairperson

# BJ & ME Bolton Superannuation Fund

## Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
(27,500.00)	24200/BOLBAR00001A	(Contributions) Bolton, Barry - Accumulation			27,500.00
	24200/BOLMAR00001A	(Contributions) Bolton, Mary - Accumulation			27,500.00
(73,750.04)	24700	Changes in Market Values of Investments		0.04	
	<b>25000</b>	<b>Interest Received</b>			
(1,047.66)	25000/2	NAB Term Deposit			8,298.99
(26.83)	25000/B1001	NAB Business Cash Maximiser			324.09
	<b>27000</b>	<b>Partnership Distributions Received</b>			
(28,937.71)	27000/BTPSHIP	Bolton Super Fund & Tognolini Super Fund			15,349.21
1,540.00	30100	Accountancy Fees		1,672.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		385.00	
55.00	30800	ASIC Fees		56.00	
	<b>41600</b>	<b>Pensions Paid</b>			
42,275.00	41600/BOLBAR00019P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2)		35,200.00	
2,850.00	41600/BOLBAR00021P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2)		3,025.00	
2,375.00	41600/BOLBAR00072P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 3)		3,025.00	
42,500.00	41600/BOLMAR00017P	(Pensions Paid) Bolton, Mary - Pension (Account Based Pension 2)		33,750.00	
4,087.05	48500	Income Tax Expense		8,291.10	
34,991.19	49000	Profit/Loss Allocation Account			6,690.85
	<b>50010</b>	<b>Opening Balance</b>			
0.00	50010/BOLBAR00001A	(Opening Balance) Bolton, Barry - Accumulation			23,433.27
(468,321.79)	50010/BOLBAR00019P	(Opening Balance) Bolton, Barry - Pension (Account Based Pension 2)			473,747.93
(26,857.87)	50010/BOLBAR00021P	(Opening Balance) Bolton, Barry - Pension (Account Based Pension 2)			26,689.54
(21,506.32)	50010/BOLBAR00072P	(Opening Balance) Bolton, Barry - Pension (Account Based Pension 3)			21,284.78
(480,376.94)	50010/BOLMAR00017P	(Opening Balance) Bolton, Mary - Pension (Account Based Pension 2)			486,898.59
	<b>52420</b>	<b>Contributions</b>			
(27,500.00)	52420/BOLBAR00001A	(Contributions) Bolton, Barry - Accumulation			27,500.00
	52420/BOLMAR00001A	(Contributions) Bolton, Mary - Accumulation			27,500.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(20.32)	53100/BOLBAR00001A	(Share of Profit/(Loss)) Bolton, Barry - Accumulation			520.57
(47,701.14)	53100/BOLBAR00019P	(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 2)			9,910.19

## BJ & ME Bolton Superannuation Fund

### Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(2,681.67)	53100/BOLBAR00021P	(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 2)			535.69
(2,153.46)	53100/BOLBAR00072P	(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 3)			416.88
	53100/BOLMAR00001A	(Share of Profit/(Loss)) Bolton, Mary - Accumulation			4.32
(49,021.65)	53100/BOLMAR00017P	(Share of Profit/(Loss)) Bolton, Mary - Pension (Account Based Pension 2)			10,212.60
	<b>53330</b>	<b>Income Tax</b>			
(37.95)	53330/BOLBAR00001A	(Income Tax) Bolton, Barry - Accumulation		40.77	
	53330/BOLMAR00001A	(Income Tax) Bolton, Mary - Accumulation		0.33	
	<b>53800</b>	<b>Contributions Tax</b>			
4,125.00	53800/BOLBAR00001A	(Contributions Tax) Bolton, Barry - Accumulation		4,125.00	
	53800/BOLMAR00001A	(Contributions Tax) Bolton, Mary - Accumulation		4,125.00	
	<b>54160</b>	<b>Pensions Paid</b>			
42,275.00	54160/BOLBAR00019P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2)		35,200.00	
2,850.00	54160/BOLBAR00021P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2)		3,025.00	
2,375.00	54160/BOLBAR00072P	(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 3)		3,025.00	
42,500.00	54160/BOLMAR00017P	(Pensions Paid) Bolton, Mary - Pension (Account Based Pension 2)		33,750.00	
	<b>60400</b>	<b>Bank Accounts</b>			
120,099.08	60400/B1001	NAB Business Cash Maximiser		55,179.11	
	<b>72400</b>	<b>Fixed Interest Securities (Australian)</b>			
150,000.00	72400/B1001	NAB Term Deposit		150,000.00	
250,000.00	72400/B1002	NAB Term Deposit		250,000.00	
	72400/B1003	NAB Term Deposit		60,000.00	
	<b>73200</b>	<b>Interests in Partnerships (Australian)</b>			
515,899.88	73200/BTPSHIP	Bolton Super Fund & Tognolini Super Fund	1.0000	516,249.05	
(4,087.05)	85000	Income Tax Payable/Refundable			5,165.10
0.00	86000	PAYG Payable			1,042.00
142.20	89000	Deferred Tax Liability/Asset		142.20	
				<b>1,200,524.60</b>	<b>1,200,524.60</b>

Current Year Profit/(Loss): 1,600.25







**NAB Business  
Cash Maximiser**

For further information call 13 22 65 for Personal  
Accounts or 13 10 12 for Business Accounts.

**Account Balance Summary**

Opening balance	\$120,099.08	Cr
Total credits	\$1,005.72	
Total debits	\$62,113.00	
<b>Closing balance</b>	<b>\$58,991.80</b>	<b>Cr</b>

**Statement starts 1 July 2022  
Statement ends 30 December 2022**

036/010023



THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017

**Outlet Details**

Virginia  
Shop 221, Westfield Chermiside  
Cnr Hamilton & Gympie Rds, Chermiside Qld 4032

**Account Details**

ORBO PTY LTD ACN 131 765 038 AS TRUSTEE FOR  
THE BF & ME BOLTON SUPERANNUATION FUND  
BUS CASH MAXIMISER  
BSB number 084-209  
Account number 82-234-4531

**For Your Information**

*Changes to your Terms and Conditions  
As of 3 March 2023, the NAB Business Products Terms and Conditions  
are being updated and can be viewed at nab.com.au/businessetc.  
Cheque usage has declined significantly over the years, with customers moving  
to more convenient, secure and digital payment methods. As a result, cheque  
books will no longer be available for newly opened NAB business transaction  
accounts after 3 March 2023. Additionally, if you already have an account and  
a cheque book wasn't requested, going forward cheque books will not be  
available. There is no change if you have an existing cheque book with your  
account, as you will still receive cheque books when required.*

**Transaction Details**

date	Particulars	Debits	Credits	Balance
				120,099.08 Cr
1 Jul 2022	Brought forward			
1 Jul 2022	As At 01/07/2022 Your Variable Cr Interest Rate Is 0.200% When Your Balance Is \$10,000 or More *****			
	The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2021/22 Tax Return Credit Interest Paid - 2021/22 Financial Year 26.83 Resident Withholding Tax - 2021/22 Financial Year 0.00 If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement. *****			120,099.08 Cr
4 Jul 2022	Online F1048130219 super pension Orbo PL..... 35,000.00			85,099.08 Cr
15 Jul 2022	Please Note From Today Your Dr Interest Rate Is 7.720% As At 15/07/2022 Your Variable Cr Interest Rate Is 0.300% When Your Balance Is \$10,000 or More			85,099.08 Cr
18 Jul 2022	Online H6935911848 super pension Orbo PL..... 15,000.00			70,099.08 Cr
29 Jul 2022	Interest..... 16.19			70,115.27 Cr
2 Aug 2022	Online H3760524744 Asic Orbo PL..... 56.00			70,059.27 Cr
12 Aug 2022	Please Note From Today Your Dr Interest Rate Is 8.220% Carried forward			70,059.27 Cr

36478/002/04010023/5017220/1034439

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			70,059.27 Cr
19 Aug 2022	As At 19/08/2022 Your Variable Cr Interest Rate Is 0.600% When Your Balance Is \$10,000 or More			70,059.27 Cr
31 Aug 2022	Interest.....		25.91	70,085.18 Cr
6 Sep 2022	Online G2852027485 Td interest Orbo PL.....		295.93	70,381.11 Cr
7 Sep 2022	Online N4209541735 Td Interest Orbo PL.....		493.22	70,874.33 Cr
16 Sep 2022	Please Note From Today Your Dr Interest Rate Is 8.720%			70,874.33 Cr
30 Sep 2022	Interest.....		34.86	70,909.19 Cr
14 Oct 2022	Please Note From Today Your Dr Interest Rate Is 8.970%			70,909.19 Cr
20 Oct 2022	Online E9607501484 Inferno Inv-2482 Orbo PL.....	2,057.00		68,852.19 Cr
21 Oct 2022	As At 21/10/2022 Your Variable Cr Interest Rate Is 0.850% When Your Balance Is \$10,000 or More			68,852.19 Cr
31 Oct 2022	Interest.....		40.47	68,892.66 Cr
11 Nov 2022	Please Note From Today Your Dr Interest Rate Is 9.220%			68,892.66 Cr
18 Nov 2022	As At 18/11/2022 Your Variable Cr Interest Rate Is 0.950% When Your Balance Is \$10,000 or More			68,892.66 Cr
30 Nov 2022	Interest.....		50.39	68,943.05 Cr
2 Dec 2022	Online Q6414931793 super pension Orbo PL.....	5,000.00		63,943.05 Cr
16 Dec 2022	Please Note From Today Your Dr Interest Rate Is 9.470%			63,943.05 Cr
19 Dec 2022	Online M1079077336 Loan Bolton Orbo PL.....	5,000.00		58,943.05 Cr
30 Dec 2022	Interest.....		48.75	58,991.80 Cr

**Summary of Government Charges**

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes		

**Explanatory Notes**

Please check all entries and report any apparent error or possible unauthorised transaction immediately.  
We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.  
For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

3647/022/N010023/S017220/103440



**NAB Business  
Cash Maximiser**

For further information call 13 22 65 for Personal  
Accounts or 13 10 12 for Business Accounts.



007439

THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017

**Account Balance Summary**

Opening balance	\$58,991.80	Cr
Total credits	\$82,617.36	
Total debits	\$86,430.05	
<b>Closing balance</b>	<b>\$55,179.11</b>	<b>Cr</b>

**Statement starts 31 December 2022**  
**Statement ends 30 June 2023**

**Outlet Details**

Virginia  
Shop 221, Westfield Chermiside  
Cnr Hamilton & Gympie Rds, Chermiside Qld 4032

**Account Details**

ORBO PTY LTD ACN 131 765 038 AS TRUSTEE FOR  
THE BF & ME BOLTON SUPERANNUATION FUND  
BUS CASH MAXIMISER  
BSB number 084-209  
Account number 82-234-4531

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
31 Dec 2022	Brought forward			58,991.80 Cr
3 Jan 2023	As At 03/01/2023 Your Variable Cr Interest Rate Is 0.950% When Your Balance Is \$10,000 or More Online L8378574844 Repay loan Bolton Bolton Togno .....		5,000.00	63,991.80 Cr
30 Jan 2023	Online V0820561130 Transfer to new td Orbo PL.....	60,000.00		3,991.80 Cr
31 Jan 2023	Interest.....		51.11	4,042.91 Cr
17 Feb 2023	Please Note From Today Your Dr Interest Rate Is 9.720% As At 17/02/2023 Your Variable Cr Interest Rate Is 1.200% When Your Balance Is \$10,000 or More			4,042.91 Cr
2 Feb 2023	Online G6395772801 ATO Payg Orbo PL.....	1,042.00		3,000.91 Cr
1 Mar 2023	Online C5955901082 BTS to Orbo Bolton Togno .....		7,000.00	10,000.91 Cr
17 Mar 2023	Please Note From Today Your Dr Interest Rate Is 9.970% As At 17/03/2023 Your Variable Cr Interest Rate Is 1.300% When Your Balance Is \$10,000 or More			10,000.91 Cr
31 Mar 2023	Interest.....		10.24	10,011.15 Cr
4 Apr 2023	Online M5589067574 BTS to Orbo Bolton Togno .....		3,000.00	13,011.15 Cr
11 Apr 2023	Online X4362047599 Td interest Orbo PL.....		6,969.84	19,980.99 Cr
26 Apr 2023	Online B2982521659 ATO Instalment Orbo PL.....	1,042.00		18,938.99 Cr
28 Apr 2023	Interest.....		16.69	18,955.68 Cr
1 May 2023	Online E6042170485 super pension Orbo PL.....	5,000.00		13,955.68 Cr
3 May 2023	Online X0062145847 Td interest Orbo PL.....		540.00	14,495.68 Cr
11 May 2023	Online C5751213069 ATO 2022tax return Orbo PL.....	4,346.05		10,149.63 Cr
12 May 2023	Please Note From Today Your Dr Interest Rate Is 10.220%			10,149.63 Cr
29 May 2023	Online J8151243820 BTS to Orbo Carried forward			10,149.63 Cr

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			10,149.63 Cr
	Bolton Togno .....		5,000.00	15,149.63 Cr
31 May 2023	Interest.....		14.73	15,164.36 Cr
1 Jun 2023	Online T9770017218 super pension Orbo PL.....	5,000.00		10,164.36 Cr
2 Jun 2023	As At 02/06/2023 Your Variable Cr Interest Rate Is 1.350% When Your Balance Is \$10,000 or More			10,164.36 Cr
16 Jun 2023	Please Note From Today Your Dr Interest Rate Is 10.470%			10,164.36 Cr
28 Jun 2023	Online W4970591778 Super contribution Bolton Bj,Me.....		55,000.00	
	Online K6201021333 super pension Orbo PL.....	10,000.00		55,164.36 Cr
30 Jun 2023	Interest.....		14.75	55,179.11 Cr

**Summary of Government Charges**

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

**Explanatory Notes**

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

860760390 / E-7439 S-16348 I-32696



National Australia Bank Limited  
ABN 12 004 044 937

# INTEREST STATEMENT

Issue Date: 06 July, 2023

ORBO PTY LTD AS TRUSTEE FOR BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD AUSTRALIA 4017

Financial Year Ended: 30 Jun 2023

Important:  
Please keep this statement in a safe place.

Account Number	Account Type	Interest Received	Interest withheld	
			Resident *	Non Resident
517807261	AF	\$540.00	\$0.00	\$0.00
822344531	BCM	\$324.09	\$0.00	\$0.00
903632076	AF	\$4,849.37	\$0.00	\$0.00
903798818	AF	\$2,909.62	\$0.00	\$0.00
	TOTAL	\$8,623.08	\$0.00	\$0.00

\* - Interest withheld due to lack of Tax File Number/ABN.

CLSD - Closed Account.

Page no. 1

We have endeavoured to provide you with all the details you may require for your records and for taxation purposes. Please check the figures supplied against your own records. Should you need additional information, please do not hesitate to call us on 13-2265 and we will be pleased to provide you with any further assistance you may require.

Note: - Interest on joint accounts is shown in full for all parties to the account.

SHOP 147A  
STRATHPINE CENTRE  
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STRATHPINE QLD 4500  
T: 13 13 12 nab.com.au  
From overseas: +61 3 8641 9083  
4-929



12 April 2023



0367009  
THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017

Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Your NAB Term Deposit matured on 7 April 2023. Following your instructions we:

- Reinvested \$250,000.00 into a new NAB Term Deposit, and paid you an interest amount of \$4,356.15 into your nominated account

Please check the details below. If you would like to make any changes or withdraw your money without cost, you need to let us know by 14 April 2023.

### NAB Term Deposit account 90-363-2076

Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$250,000.00
Term	9 months
Interest rate p.a.	4.35%
Interest frequency	At maturity
Interest	\$8,193.49
Start date	7 April 2023
Maturity date	7 January 2024

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11 April 2023



038/1692  
THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017



Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Your NAB Term Deposit matured on 6 April 2023. Following your instructions we:

- Reinvested \$150,000.00 into a new NAB Term Deposit, and paid you an interest amount of \$2,613.69 into your nominated account

Please check the details below. If you would like to make any changes or withdraw your money without cost, you need to let us know by 13 April 2023.

NAB Term Deposit account 90-379-8818	
Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$150,000.00
Term	9 months
Interest rate p.a.	4.35%
Interest frequency	At maturity
Interest	\$4,916.10
Start date	6 April 2023
Maturity date	6 January 2024



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2 May 2023



036/2258

THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017

Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Your NAB Term Deposit matured on 30 April 2023. Following your instructions we:

- Reinvested \$60,000.00 into a new NAB Term Deposit, and paid you an interest amount of \$540.00 into your nominated account

Please check the details below. If you would like to make any changes or withdraw your money without cost, you need to let us know by 7 May 2023.

### NAB Term Deposit account 51-780-7261

Account name	Orbo Pty Ltd As Trustee for BJ & ME Bolton Superan
Amount	\$60,000.00
Term	90 days
Interest rate p.a.	3.75%
Interest frequency	At maturity
Interest	\$554.90
Start date	30 April 2023
Maturity date	29 July 2023

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 4-929



31 January 2023



036/2419  
 THE BJ & ME BOLTON SUPERANNUATION FUND  
 16 CHILDS ST  
 BRACKEN RIDGE QLD 4017

Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Please check the details below. If you would like to make any changes or withdraw your money without cost, you need to let us know by 6 February 2023.

### NAB Term Deposit account 51-780-7261

Account name	Orbo Pty Ltd As Trustee for BJ & ME Bolton Superan
Amount	\$60,000.00
Term	90 days
Interest rate p.a.	3.65%
Interest frequency	At maturity
Interest	\$540.00
Start date	30 January 2023
Maturity date	30 April 2023



What you've instructed us to do at maturity

**Term Deposit and interest \$60,540.00**  
 As we don't have any maturity instructions recorded for you, we will reinvest as a new NAB Term Deposit for the same term, with the interest rate that applies at maturity and on the same terms and conditions

150 6/4/23 2613-69 ✓  
 250 7/4/23 4256-15 ✓  
 6030/4/23 540-80  
 \$7509-84



Important Information

If you need to withdraw part or all of your NAB Term Deposit before maturity you must give 31 days' notice and a reduction in interest will apply

We will send you a reminder letter before your NAB Term Deposit matures

At maturity you have 7 calendar days to make any changes to you new NAB Term Deposit or withdraw your money without cost

The current terms and conditions for NAB Term Deposits are available at [nab.com.au/termdeposits](http://nab.com.au/termdeposits)

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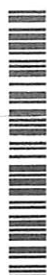


7 March 2023



036/2196

THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017



Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NAB TERM DEPOSIT

We are providing you with a 6-monthly statement of your NAB Term Deposit. Below are the current details of your investment.

### NAB Term Deposit account 90-363-2076

Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$250,000.00
Term	7 months
Interest rate p.a.	3.00%
Interest frequency	At maturity
Interest	\$4,356.15
Start date	7 September 2022
Maturity date	7 April 2023



#### What you've instructed us to do at maturity

##### Term Deposit \$250,000.00

To be reinvested as a new NAB Term Deposit for the same term, with the interest rate that applies at maturity and on the same terms and conditions

##### Interest \$4,356.15

To be paid to account 084-365 32-294-4477



#### Important information

If you need to withdraw part or all of your NAB Term Deposit before maturity you must give 31 days' notice and a reduction in interest will apply

We will send you a reminder letter before your NAB Term Deposit matures

At maturity you have 7 calendar days to make any changes to your new NAB Term Deposit or withdraw your money without cost

The current terms and conditions for NAB Term Deposits are available at [nab.com.au/termdeposits](http://nab.com.au/termdeposits)

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4-929



22 March 2023



038/5075  
THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS ST  
BRACKEN RIDGE QLD 4017



Hi Mr & Mrs Bolton

## YOUR NAB TERM DEPOSIT WILL MATURE SOON

We're writing to remind you that your NAB Term Deposit will mature on 6 April 2023 and to confirm your maturity instructions.

### NAB Term Deposit account 90-379-8818

Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$150,000.00
Term	7 months
Current term interest rate p.a.	3.00%
Interest frequency	At maturity
Interest	\$2,613.69
Start date	6 September 2022
Maturity date	6 April 2023

4.35% 9 months.  
mat 6/1/24.  
\$ 4916.10

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295 GYMPIE RD  
STRATHPINE QLD 4500  
T: 13 13 12 nab.com.au  
From overseas: +61 3 8641 9083  
4-929

13 June 2022



036/1343  
THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS STREET  
BRACKEN RIDGE QLD 4017

Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Please check the updated details below. This letter replaces the one we previously sent you.

### NAB Term Deposit account 90-363-2076

Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$250,000.00
Term	90 days
Interest rate p.a.	0.80%
Interest frequency	At maturity
Interest	\$493.22 ✓
Start date	9 June 2022
Maturity date	7 September 2022



#### What you've instructed us to do at next maturity

**Term Deposit \$250,000.00**  
To be reinvested as a new NAB Term Deposit for the same term, with the interest rate that applies at maturity and on the same terms and conditions  
**Interest \$493.22**  
To be paid to account 084-365 32-294-4477



#### Important Information

**If you need to withdraw part or all of your NAB Term Deposit before maturity you must give 31 days' notice and a reduction in interest will apply**  
**We will send you a reminder letter before your NAB Term Deposit matures**  
**At maturity you have 7 calendar days to make any changes to your new NAB Term Deposit or withdraw your money without cost**

The current terms and conditions for NAB Term Deposits are available at [nab.com.au/termdeposits](http://nab.com.au/termdeposits)

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STRATHPINE QLD 4500  
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4-929



13 June 2022



036/1344  
THE BJ & ME BOLTON SUPERANNUATION FUND  
16 CHILDS STREET  
BRACKEN RIDGE QLD 4017

Hi Mr & Mrs Bolton

## HERE ARE THE DETAILS OF YOUR NEW NAB TERM DEPOSIT

Please check the updated details below. This letter replaces the one we previously sent you.

### NAB Term Deposit account 90-379-8818

Account name	Orbo Pty Ltd As Trustee for the BJ & ME Bolton SUP
Amount	\$150,000.00
Term	90 days
Interest rate p.a.	0.80%
Interest frequency	At maturity
Interest	\$295.93 ✓
Start date	8 June 2022
Maturity date	6 September 2022



What you've instructed us to do at next maturity

#### Term Deposit \$150,000.00

To be reinvested as a new NAB Term Deposit for the same term, with the interest rate that applies at maturity and on the same terms and conditions

#### Interest \$295.93

To be paid to account 084-365 32-294-4477



Important Information

If you need to withdraw part or all of your NAB Term Deposit before maturity you must give 31 days' notice and a reduction in interest will apply

We will send you a reminder letter before your NAB Term Deposit matures

At maturity you have 7 calendar days to make any changes to your new NAB Term Deposit or withdraw your money without cost

The current terms and conditions for NAB Term Deposits are available at [nab.com.au/termdeposits](http://nab.com.au/termdeposits)



# TAX INVOICE

BJ & ME Bolton Superannuation Fund  
16 Childs St  
BRACKEN RIDGE QLD 4017  
AUSTRALIA  
ABN: 68 975 414 173

Invoice Date  
19 Oct 2022

Invoice Number  
INV-2482

Reference  
2022 TAX

ABN  
27 445 686 937

The Inferno Trust trading as  
Inferno Accounting  
ABN: 27 445 686 937  
PO Box 448  
KALLANGUR QLD 4503

Description	Quantity	Unit Price	GST	Amount AUD
Preparation of 2022 financial statements;	1.00	1,400.00	10%	1,400.00
Preparation of 2022 members statements;				
Preparation & lodgement of 2022 income tax return;				
Annual ASIC Compliance;				
Liaison with the super fund auditor for the 2022 year.				
Audit Fee incurred for Super Audits (Tony Boys)	1.00	350.00	10%	350.00
Acturial Certificate fee incurred (Accurium)	1.00	120.00	10%	120.00
			Subtotal	1,870.00
			TOTAL GST 10%	187.00
			<b>TOTAL AUD</b>	<b>2,057.00</b>

*Paid 20/10/22*

**Due Date: 26 Oct 2022**

Payment due within 7 days of date of invoice

Direct Deposit Details:

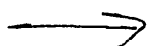
BSB: 124-001

Account Number: 22669389

Account Name: The Inferno Trust

Please use your invoice number as your reference

Liability limited by a scheme approved under Professional Standards Legislation



**ASIC**

Australian Securities &amp; Investments Commission

ABN 86 768 265 615

Inquiries

www.asic.gov.au/invoices

1300 300 630

ORBO PTY LTD  
 INFERNO TRUST  
 PO BOX 448 KALLANGUR QLD 4503

## INVOICE STATEMENT

Issue date 20 Jun 22  
 ORBO PTY LTD

ACN 131 765 038

Account No. 22 131765038

**Summary**

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$56.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	<b>\$0.00</b>
By 20 Aug 22	<b>\$56.00</b>

*Paid 2/8/22*

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

**ASIC**

Australian Securities &amp; Investments Commission

PAYMENT SLIP

ORBO PTY LTD

ACN 131 765 038

Account No: 22 131765038



22 131765038

<b>TOTAL DUE</b>	<b>\$56.00</b>
Immediately	<b>\$0.00</b>
By 20 Aug 22	<b>\$56.00</b>

*Payment options are listed on the back of this payment slip*



Biller Code: 17301  
 Ref: 2291317650383



\*814 129 0002291317650383 41



Mary Bolton

**From:** Melinda Timms <melinda@infernoaccounting.com>  
**Sent:** Wednesday, 19 October 2022 7:50 PM  
**To:** Mary Bolton  
**Subject:** 2022 Tax Documents - Super Fund  
**Attachments:** 2022 Audit Report - BJ & ME Bolton Superannuation Fund.pdf; 2022 Financials - BJ & ME Bolton Superannuation Fund.pdf; 2022 Tax Return - BJ & ME Bolton Superannuation Fund.pdf; Signing Pages - Bolton Super Fund.pdf; Invoice INV-2482.pdf

Hi Barry

Please find attached the following documents for your review:

- 2022 Financials
- 2022 Tax Return
- 2022 Audit Report
- Tax Invoice
- Signing Pages

*Paid 11/5/23 x7351971544*

Per the tax return, an amount of \$4,346.05 is payable for the fund by **15 May 2023**. Please use the below Bpay details to make your payment:

Biller code  
75556

Ref  
551008847500808121

*ORRO -> Bolton  
Bolton -> ATO*

As you are drawing a pension from the superannuation fund, please ensure that you draw the following amounts each at a minimum before 30 June 2023:

Barry	\$13,043.06	>	<i>\$25,215.53</i>
Mary	\$12,172.47		

Once approved, please sign the document "Signing Pages" where required and return back to me for lodgement. Scanned copy is fine.

Please do not hesitate to contact me should you have any queries.

Kind regards,

**Melinda Timms**  
Principal



<i>4/7/22</i>	<i>35,000</i>	<i>27,500</i>
<i>18/7/22</i>	<i>15,000</i>	<i>25,215.53</i>
<i>2/12/22</i>	<i>5,000</i>	<i>25,215.53</i>
<i>1/5/23</i>	<i>5,000</i>	
	<i>\$60,000</i>	

0428 226 982

PO Box 448, KALLANGUR QLD 4503  
**T203, 1642 Anzac Avenue, NORTH LAKES QLD 4509**  
[melinda@infernoaccounting.com](mailto:melinda@infernoaccounting.com)



**Australian Government**  
**Australian Taxation Office**

**Agent** INFERNO ACCOUNTING  
**Client** BJ & ME BOLTON  
SUPERANNUATION FUND  
**ABN**

**Print instalment**

Account	Period	Document ID
Activity statement – 001 – BJ & ME BOLTON SUPERANNUATION FUND	Jan 2023 – Mar 2023	49797705598

**Payment due date** 28 April 2023

**Statement summary**

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$1,042.00	
T7 Instalment amount – Based on the notional tax \$ 4,087.05 from the 2022 assessment.	\$1,042.00		<i>Paid 25/4/23</i>

**Amount owing to ATO**

\$1,042.00

**Declaration**

- > I BJ & ME BOLTON SUPERANNUATION FUND authorise INFERNO ACCOUNTING to give the Jan 2023 – Mar 2023 activity statement to the Commissioner of Taxation for 001 – BJ & ME BOLTON SUPERANNUATION FUND.
- > I declare that the information provided for the preparation of this activity statement is true and correct.
- > I am authorised to make this declaration.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

*BILLER CODE 75556*

*REF 001689754141736360*



**Australian Government**  
**Australian Taxation Office**

**Agent** INFERNO ACCOUNTING  
**Client** BJ & ME BOLTON  
 SUPERANNUATION FUND  
 ABN

## Print instalment

Account	Period	Document ID
Activity statement – 001 – BJ & ME BOLTON SUPERANNUATION FUND	Oct 2022 – Dec 2022	49737836164

**Payment due date** 28 February 2023

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$1,042.00	
T7 Instalment amount – Based on the notional tax \$ 4,087.05 from the 2022 assessment.	\$1,042.00		<i>Paid 22/2/23</i>

## Amount owing to ATO

\$1,042.00

### Declaration

- > I BJ & ME BOLTON SUPERANNUATION FUND authorise INFERNO ACCOUNTING to give the Oct 2022 – Dec 2022 activity statement to the Commissioner of Taxation for 001 – BJ & ME BOLTON SUPERANNUATION FUND.
- > I declare that the information provided for the preparation of this activity statement is true and correct.
- > I am authorised to make this declaration.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

ORBO Pty LTD

2022 - 2023

DATE	EXPENDITURE	AMOUNT	SUPER PENSION	PAYG	ACCTS	ASIC	MISC	ATO
JULY 4	SUPER PENSION	35000 00	35000 00					
18	SUPER PENSION	15000 00	15000 00					
AUG 2	ASIC	56 00				56 00		
OCT 20	INFRNO ACCOUNTING	2057 00			2057 00			
DEC 2	SUPER PENSION	5000 00	5000 00					
19	LOAN TO BTS	5000 00					5000 00	
JAN 30	TRANSFER TO TERM DEPOSIT	60000 00					60000 00	
FEB 22	ATO	1042 00		1042 00				
APRIL 26	ATO	1042 00		1042 00				
MAY 1	SUPER PENSION	5000 00	5000 00					
11	ATO	4346 05						4346 05
JUNE 1	SUPER PENSION	5000 00	5000 00					
28	SUPER PENSION	10000 00	10000 00					
		148543 05	75000 00	2084 00	2057 00	56 00	65000 00	4346 05

Balance @ bank 01/07/2023 120099 08 CR

Plus Income 83623 08

203722 16

Less Expenditure 148543 05

Balance @ bank 30/06/2023 55179 11 CR

TERM DEPOSITS	AMOUNT	A/CN <sup>o</sup>	RATE	TERM	MATURITY
	60000 00	517807261	3.75%	90 DAYS	29/07/2023
	150000 00	903798818	4.35%	9 MONTHS	06/01/2024
	250000 00	903632076	4.35%	9 MONTHS	07/01/2024

TOTAL \$515,179 11

DATE INCOME AMOUNT OR RD INTERESTS/RETURNS Misc Detail

83623081500000 8223 93 550000 500000

DATE	INCOME	AMOUNT	OR RD	INTERESTS/RETURNS	Misc Detail
JULY 29	INTEREST	1619			
AUG 31	INTEREST	2591			
SEP 6	TD INTEREST	29593			
7	TD INTEREST	49322			
30	INTEREST	3486			
OCT 31	INTEREST	4047			
NOV 30	INTEREST	5039			
DEC 30	INTEREST	4875			
JAN 3	TD INTEREST	50000			
31	INTEREST	5111			
MAR 1	BTS	70000	70000		
31	INTEREST	1024			
APRIL 4	BTS	30000	30000		
11	TD INTEREST	696984			
28	INTEREST	1669			
MAY 3	TD INTEREST	54000			
29	BTS	50000	50000		
31	INTEREST	1473			
JUNE 28	SUPER CONTRIBUTION	550000			
30	INTEREST	1475			

**Bolton Super Fund & Tognolini Super Fund**

**ABN 13 759 957 074**

**Divisional Profit and Loss Statement**

**For the year ended 30 June 2023**

	<b>130 Delta Street, Geebung</b>	<b>Total</b>
<hr/>		
<b>Income</b>		
Rent received	84,529	84,529
<b>Total</b>	<u>84,529</u>	<u>84,529</u>
<b>Expenses</b>		
Insurance	4,287	4,287
Depreciation	41	41
Gardening	252	252
Rates & taxes	6,097	6,097
Water rates	1,183	1,183
Repairs & maintenance	40,161	40,161
<b>Total</b>	<u>52,022</u>	<u>52,022</u>
<b>Divisional Profit</b>	<u>32,507</u>	<u>32,507</u>

---

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

**Bolton Super Fund & Tognolini Super Fund**  
**ABN 13 759 957 074**  
**Divisional Profit and Loss Statement**  
**For the year ended 30 June 2023**

---

**Expenses not apportioned**

Accountancy	1,600
Legal fees	209
<b>Total</b>	<u>1,809</u>
<b>Net Profit</b>	<u>30,698</u>

---

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

**Bolton Super Fund & Tognolini Super Fund**  
**ABN 13 759 957 074**  
**Rental Property Report**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
<hr/>		
<b>Income</b>		
Rent received	84,529	78,450
Total income	<u>84,529</u>	<u>78,450</u>
<b>Expenses</b>		
Insurance	4,287	5,315
Depreciation	41	45
Gardening	252	604
Rates & taxes	6,097	5,796
Water rates	1,183	1,293
Repairs & maintenance	40,161	5,922
Total expenses	<u>52,022</u>	<u>18,974</u>
<b>Net rental profit</b>	<u><u>32,507</u></u>	<u><u>59,475</u></u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**



# Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

## Detailed Profit and Loss Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Income</b>		
Rent received	84,529	78,450
Total income	<u>84,529</u>	<u>78,450</u>
<b>Expenses</b>		
Accountancy	1,600	1,600
Legal fees	209	
Insurance	4,287	5,315
Depreciation	41	45
Gardening	252	604
Rates & taxes	6,097	5,796
Water rates	1,183	1,293
Repairs & maintenance	40,161	5,922
Total expenses	<u>53,830</u>	<u>20,574</u>
<b>Net Profit from Ordinary Activities before income tax</b>	<u><u>30,698</u></u>	<u><u>57,875</u></u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

**Bolton Super Fund & Tognolini Super Fund**  
**ABN 13 759 957 074**  
**Detailed Balance Sheet as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Proprietors' Funds</b>			
Bolton Super Fund		516,249	515,900
Tognolini Super Fund		516,249	515,900
<b>Total Proprietors' Funds</b>		<b>1,032,498</b>	<b>1,031,800</b>
<b>Represented by:</b>			
<b>Current Assets</b>			
<b>Cash Assets</b>			
NAB Business Everyday Account		8,254	290
		<u>8,254</u>	<u>290</u>
<b>Total Current Assets</b>		<b>8,254</b>	<b>290</b>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
130 Delta Street, Geebung		722,670	722,670
Revaluation - 130 Delta Street		309,830	309,830
130 Delta Street, Geebung		1,159	1,159
Less Accumulated Depreciation		(798)	(757)
		<u>1,032,861</u>	<u>1,032,902</u>
<b>Total Non-Current Assets</b>		<b>1,032,861</b>	<b>1,032,902</b>
<b>Total Assets</b>		<b>1,041,115</b>	<b>1,033,192</b>

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These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

# Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Detailed Balance Sheet as at 30 June 2023

	Note	2023	2022
		\$	\$
<b>Current Liabilities</b>			
<b>Payables</b>			
<b>Unsecured:</b>			
Prepaid income		7,088	
		<u>7,088</u>	<u></u>
<b>Current Tax Liabilities</b>			
GST clearing		1,529	1,392
		<u>1,529</u>	<u>1,392</u>
<b>Total Current Liabilities</b>		<b><u>8,617</u></b>	<b><u>1,392</u></b>
<b>Total Liabilities</b>		<b><u>8,617</u></b>	<b><u>1,392</u></b>
<b>Net Assets</b>		<b><u>1,032,498</u></b>	<b><u>1,031,800</u></b>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**Bolton Super Fund & Tognolini Super Fund**  
**ABN 13 759 957 074**  
**Partners' Profit Distribution Summary**  
**For the year ended 30 June 2023**

	2023	2022
	\$	\$
Partners' Share of Profit		
- Bolton Super Fund	15,349	28,938
- Tognolini Super Fund	15,349	28,938
Total Profit	<u>30,698</u>	<u>57,875</u>

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

# Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

## Partners' Profit Distribution Summary

For the year ended 30 June 2023

	2023	2022
	\$	\$
<b>Bolton Super Fund</b>		
Opening balance - Partner	515,900	442,712
Revaluation Reserve		73,750
Profit distribution for year	15,349	28,938
	<u>531,249</u>	<u>545,400</u>
Less:		
Drawings	<u>(15,000)</u>	<u>(29,500)</u>
	<u>516,249</u>	<u>515,900</u>
<b>Tognolini Super Fund</b>		
Opening balance - Partner	515,900	442,712
Revaluation Reserve		73,750
Profit distribution for year	15,349	28,938
	<u>531,249</u>	<u>545,400</u>
Less:		
Drawings	<u>(15,000)</u>	<u>(29,500)</u>
	<u>516,249</u>	<u>515,900</u>
Total Proprietors' Funds	<u>1,032,498</u>	<u>1,031,800</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**Partnership Tax Return****2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

**PARTNERSHIP DETAILS****Name of partnership**

Bolton Super Fund &amp; Tognolini Super Fund

**Previous name of partnership****Australian Business Number**

13 759 957 074

**Final tax return**

No

**CURRENT POSTAL ADDRESS**PO Box 448  
KALLANGUR**PREVIOUS POSTAL ADDRESS****State**

QLD

**Postcode**

4503

**State****Postcode****FULL NAME OF THE PARTNER TO WHOM NOTICES SHOULD BE SENT****Name of non-individual**

BJ &amp; ME Bolton Superannuation Fund

**ABN**

68 975 414 173

**CONTACT DETAILS****Name**

Melinda Timms

**Phone number**

04 28226982

**Hours taken to prepare and complete this return**

## Income excluding foreign income

<b>9</b>	<b>RENT</b>		
	Gross rent	<b>F</b>	\$84,529.00
	Interest deductions	<b>G</b>	\$0.00
	Capital works deductions	<b>X</b>	\$0.00
	Other rental deductions	<b>H</b>	\$52,230.00
	Net rent	(F - G - X - H)	\$32,299.00
<b>15</b>	<b>Total of items 5 to 14</b>		<b>\$32,299.00</b>

## Deductions

<b>18</b>	<b>OTHER DEDUCTIONS</b>	<b>Q</b>	\$1,600.00
<b>19</b>	<b>TOTAL OF ITEMS 16 TO 18</b>		<b>\$1,600.00</b>

## Foreign income

<b>22</b>	<b>ATTRIBUTED FOREIGN INCOME</b>		
	Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?	<b>S</b>	No
<b>24</b>	<b>Total of items 20 to 23</b>		<b>\$30,699.00</b>

## Overseas transactions / thin capitalisation

<b>29</b>	<b>OVERSEAS TRANSACTIONS</b>		
	Was the aggregate amount of your transactions or dealings with international related parties greater than \$2 million?	<b>W</b>	No
	<b>Thin capitalisation</b>		
	Did the thin capitalisation provisions affect you?	<b>O</b>	No
	Transactions with specified countries	<b>C</b>	No
<b>30</b>	<b>PERSONAL SERVICES INCOME</b>		
	Does your income include an individual's personal services income? (PSI)	<b>N</b>	No

## Key financial information

<b>33</b>	<b>ALL CURRENT ASSETS</b>	<b>F</b>	\$8,254.00
<b>34</b>	<b>TOTAL ASSETS</b>	<b>G</b>	\$1,041,115.00
<b>35</b>	<b>ALL CURRENT LIABILITIES</b>	<b>I</b>	\$8,617.00
<b>36</b>	<b>TOTAL LIABILITIES</b>	<b>J</b>	\$8,617.00

## Business and professional items

<b>53</b>	<b>INCOME TESTS</b>		
	Net rental property income or loss	<b>H</b>	\$32,299.00
	Net rental income/loss (Item 9)		\$32,299.00

**Partner — BJ & ME Bolton Superannuation Fund****54 STATEMENT OF DISTRIBUTION**Tax File Number TFN RecordedIs partner an individual? No**NON-INDIVIDUAL NAME** BJ & ME Bolton  
Superannuation FundAustralian Business Number (ABN) 68 975 414 173

Does this partner (18 years old or older at 30 June 2023) not have real and effective control over their share of income?

**BUSINESS ADDRESS**

Address	Town/City	State	Postcode	Country
16 Childs St	BRACKEN RIDGE	QLD	4017	Australia

**DISTRIBUTION**Distribution type PercentageDistribution Percentage 50%**Share of income** **Distributed**

Primary production	<b>A</b>	
PP - NCMI	<b>A1</b>	\$0.00
PP - Excluded from NCMI	<b>A2</b>	\$0.00
Non-primary production	<b>B</b>	\$15,350.00
NPP - NCMI	<b>B1</b>	\$0.00
NPP - Excluded from NCMI	<b>B2</b>	\$0.00
Credit for tax withheld where ABN not quoted	<b>C</b>	\$0.00
Franked distributions	<b>L</b>	\$0.00
Franking credit	<b>D</b>	\$0.00
TFN amounts withheld	<b>E</b>	\$0.00
Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b>	\$0.00
Credit for tax withheld – foreign resident withholding	<b>F</b>	\$0.00
Australian franking credits from a New Zealand franking company	<b>G</b>	\$0.00
Share of net small business income	<b>H</b>	\$0.00
Share of national rental affordability scheme tax offset	<b>I</b>	\$0.00
Share of net financial investment income or loss	<b>J</b>	\$0.00
Share of net rental property income or loss	<b>K</b>	\$16,150.00
Share of exploration credits	<b>M</b>	



**Partner — GA & JE Tognolini Superannuation Fund****54 STATEMENT OF DISTRIBUTION**Tax File Number TFN RecordedIs partner an individual? No**NON-INDIVIDUAL NAME** GA & JE Tognolini  
Superannuation FundAustralian Business Number (ABN) 65 063 488 381

Does this partner (18 years old or older at 30 June 2023) not have real and effective control over their share of income?

**BUSINESS ADDRESS**

Address	Town/City	State	Postcode	Country
85 Centaur St	KIPPA-RING	QLD	4021	Australia

**DISTRIBUTION**Distribution type BalanceOfIncomeShare of income Distributed

Primary production	<b>A</b>	
PP - NCMI	<b>A1</b>	\$0.00
PP - Excluded from NCMI	<b>A2</b>	\$0.00
Non-primary production	<b>B</b>	\$15,349.00
NPP - NCMI	<b>B1</b>	\$0.00
NPP - Excluded from NCMI	<b>B2</b>	\$0.00
Credit for tax withheld where ABN not quoted	<b>C</b>	\$0.00
Franked distributions	<b>L</b>	\$0.00
Franking credit	<b>D</b>	\$0.00
TFN amounts withheld	<b>E</b>	\$0.00
Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b>	\$0.00
Credit for tax withheld – foreign resident withholding	<b>F</b>	\$0.00
Australian franking credits from a New Zealand franking company	<b>G</b>	\$0.00
Share of net small business income	<b>H</b>	\$0.00
Share of national rental affordability scheme tax offset	<b>I</b>	\$0.00
Share of net financial investment income or loss	<b>J</b>	\$0.00
Share of net rental property income or loss	<b>K</b>	\$16,149.00
Share of exploration credits	<b>M</b>	

**Rental schedule — 130 Delta Street, GEEBUNG QLD 4034**

Address	Town/City	State	Postcode
130 Delta Street	GEEBUNG	QLD	4034
Date property first earned rental income	01/07/2012		
Number of weeks property was rented this year	52		
The number of weeks the property was available for rent this year	52		
Entity's % ownership	100		
Has the loan for the property been renegotiated this year?	No		
Acquisitions and Disposal	Date	Amount	
Acquisition	30 Jun 2012	\$722,670.00	
Disposal			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale of the property			
Value of capital works deductions (special building write-off) recouped on the sale of the property			
Owners			
Name	TFN	Percentage	
Bolton Super Fund & Tognolini Super Fund	TFN Recorded	100%	
		100%	
Income / Expenses			
Income		Gross	My share
Rental income	<b>A</b>	\$84,529.00	\$84,529.00
<b>Gross rent</b>	<b>C</b>	<b>\$84,529.00</b>	<b>\$84,529.00</b>
Expenses			
Council rates	<b>H</b>	\$6,097.00	\$6,097.00
Capital allowance assets	<b>I</b>	\$41.00	\$41.00
Gardening	<b>J</b>	\$252.00	\$252.00
Insurance	<b>K</b>	\$4,287.00	\$4,287.00
Legal fees	<b>N</b>	\$209.00	\$209.00
Repairs	<b>Q</b>	\$40,161.00	\$40,161.00
Water	<b>U</b>	\$1,183.00	\$1,183.00
<b>Total expenses</b>	<b>W</b>	<b>\$52,230.00</b>	<b>\$52,230.00</b>
<b>Total net rent</b>	<b>X</b>	<b>\$32,299.00</b>	<b>\$32,299.00</b>

# Worksheets

**18** OTHER DEDUCTIONS

Name of each item of deduction	Amount
Accounting Fees	\$1,600.00
<b>Total</b>	<b>\$1,600.00</b>

## Minimum percentage of account balance factors, by age

Age	2007–08 income year	2008–09 to 2010–11 income years (inclusive)	2011–12 and 2012–13 income years (inclusive)	2013–14 to 2018–19 income years (inclusive)	2019–20 to 2022–23 income years (inclusive)	2023–24 income year
Under 65	4.0%	2.0%	3.0%	4.0%	2.0%	4.0%
65–74	5.0%	2.5%	3.75%	5.0%	2.5%	5.0%
75–79	6.0%	3.0%	4.5%	6.0%	3.0%	6.0%
80–84	7.0%	3.5%	5.25%	7.0%	3.5%	7.0%
85–89	9.0%	4.5%	6.75%	9.0%	4.5%	9.0%
90–94	11.0%	5.5%	8.25%	11.0%	5.5%	11.0%
95 or more	14.0%	7.0%	10.5%	14.0%	7.0%	14.0%

Barry 72  
Mary 70

# BJ & ME Bolton Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Bolton, Barry - Accumulation (BOLBAR00001A)</u>					
28/06/2023	Super Contributions			27,500.00	27,500.00 CR
				<b>27,500.00</b>	<b>27,500.00 CR</b>
<u>(Contributions) Bolton, Mary - Accumulation (BOLMAR00001A)</u>					
28/06/2023	Super Contributions			27,500.00	27,500.00 CR
				<b>27,500.00</b>	<b>27,500.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$516,249.050000 (Net Asset Value) - 1.000000 Units on hand (BTPSHIP)		0.04		0.04 DR
			<b>0.04</b>		<b>0.04 DR</b>
<b>Interest Received (25000)</b>					
<u>NAB Term Deposit (2)</u>					
06/09/2022	TD Interest			295.93	295.93 CR
07/09/2022	TD Interest			493.22	789.15 CR
11/04/2023	TD Interest			6,969.84	7,758.99 CR
03/05/2023	TD Interest			540.00	8,298.99 CR
				<b>8,298.99</b>	<b>8,298.99 CR</b>
<u>NAB Business Cash Maximiser (B1001)</u>					
29/07/2022	Interest			16.19	16.19 CR
31/08/2022	Interest			25.91	42.10 CR
30/09/2022	Interest			34.86	76.96 CR
31/10/2022	Interest			40.47	117.43 CR
30/11/2022	Interest			50.39	167.82 CR
30/12/2022	Interest			48.75	216.57 CR
31/01/2023	Interest			51.11	267.68 CR
31/03/2023	Interest			10.24	277.92 CR
28/04/2023	Interest			16.69	294.61 CR
31/05/2023	Interest			14.73	309.34 CR
30/06/2023	Interest			14.75	324.09 CR
				<b>324.09</b>	<b>324.09 CR</b>
<b>Partnership Distributions Received (27000)</b>					
<u>Bolton Super Fund &amp; Tognolini Super Fund (BTPSHIP)</u>					
30/06/2023	Partnership Distribution			15,349.21	15,349.21 CR
				<b>15,349.21</b>	<b>15,349.21 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
20/10/2022	Inferno		1,672.00		1,672.00 DR
			<b>1,672.00</b>		<b>1,672.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
11/05/2023	2022 Tax		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>

# BJ & ME Bolton Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
20/10/2022	Inferno		385.00		385.00 DR
			<b>385.00</b>		<b>385.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
02/08/2022	ASIC		56.00		56.00 DR
			<b>56.00</b>		<b>56.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00019P)</u>					
04/07/2022	Super Pension		15,400.00		15,400.00 DR
18/07/2022	Super Pension		7,425.00		22,825.00 DR
02/12/2022	Super Pension		2,475.00		25,300.00 DR
01/05/2023	Super Pension		2,475.00		27,775.00 DR
01/06/2023	Super Pension		2,475.00		30,250.00 DR
28/06/2023	Super Pension		4,950.00		35,200.00 DR
			<b>35,200.00</b>		<b>35,200.00 DR</b>
<u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00021P)</u>					
04/07/2022	Super Pension		1,925.00		1,925.00 DR
18/07/2022	Super Pension		412.50		2,337.50 DR
02/12/2022	Super Pension		137.50		2,475.00 DR
01/05/2023	Super Pension		137.50		2,612.50 DR
01/06/2023	Super Pension		137.50		2,750.00 DR
28/06/2023	Super Pension		275.00		3,025.00 DR
			<b>3,025.00</b>		<b>3,025.00 DR</b>
<u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 3) (BOLBAR00072P)</u>					
04/07/2022	Super Pension		1,925.00		1,925.00 DR
18/07/2022	Super Pension		412.50		2,337.50 DR
02/12/2022	Super Pension		137.50		2,475.00 DR
01/05/2023	Super Pension		137.50		2,612.50 DR
01/06/2023	Super Pension		137.50		2,750.00 DR
28/06/2023	Super Pension		275.00		3,025.00 DR
			<b>3,025.00</b>		<b>3,025.00 DR</b>
<u>(Pensions Paid) Bolton, Mary - Pension (Account Based Pension 2) (BOLMAR00017P)</u>					
04/07/2022	Super Pension		15,750.00		15,750.00 DR
18/07/2022	Super Pension		6,750.00		22,500.00 DR
02/12/2022	Super Pension		2,250.00		24,750.00 DR
01/05/2023	Super Pension		2,250.00		27,000.00 DR
01/06/2023	Super Pension		2,250.00		29,250.00 DR
28/06/2023	Super Pension		4,500.00		33,750.00 DR
			<b>33,750.00</b>		<b>33,750.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		8,291.10		8,291.10 DR
			<b>8,291.10</b>		<b>8,291.10 DR</b>

## BJ & ME Bolton Superannuation Fund

# General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b><u>Profit/Loss Allocation Account (49000)</u></b>					
<u>Profit/Loss Allocation Account (49000)</u>					
04/07/2022	System Member Journals			15,400.00	15,400.00 CR
04/07/2022	System Member Journals			1,925.00	17,325.00 CR
04/07/2022	System Member Journals			1,925.00	19,250.00 CR
04/07/2022	System Member Journals			15,750.00	35,000.00 CR
18/07/2022	System Member Journals			7,425.00	42,425.00 CR
18/07/2022	System Member Journals			412.50	42,837.50 CR
18/07/2022	System Member Journals			412.50	43,250.00 CR
18/07/2022	System Member Journals			6,750.00	50,000.00 CR
02/12/2022	System Member Journals			2,475.00	52,475.00 CR
02/12/2022	System Member Journals			137.50	52,612.50 CR
02/12/2022	System Member Journals			137.50	52,750.00 CR
02/12/2022	System Member Journals			2,250.00	55,000.00 CR
01/05/2023	System Member Journals			2,475.00	57,475.00 CR
01/05/2023	System Member Journals			137.50	57,612.50 CR
01/05/2023	System Member Journals			137.50	57,750.00 CR
01/05/2023	System Member Journals			2,250.00	60,000.00 CR
01/06/2023	System Member Journals			2,475.00	62,475.00 CR
01/06/2023	System Member Journals			137.50	62,612.50 CR
01/06/2023	System Member Journals			137.50	62,750.00 CR
01/06/2023	System Member Journals			2,250.00	65,000.00 CR
28/06/2023	System Member Journals		23,375.00		41,625.00 CR
28/06/2023	System Member Journals		23,375.00		18,250.00 CR
28/06/2023	System Member Journals			4,950.00	23,200.00 CR
28/06/2023	System Member Journals			275.00	23,475.00 CR
28/06/2023	System Member Journals			275.00	23,750.00 CR
28/06/2023	System Member Journals			4,500.00	28,250.00 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		520.57		27,729.43 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		9,910.19		17,819.24 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		535.69		17,283.55 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		416.88		16,866.67 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4.32		16,862.35 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		10,212.60		6,649.75 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			40.77	6,690.52 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			0.33	6,690.85 CR
			<b>68,350.25</b>	<b>75,041.10</b>	<b>6,690.85 CR</b>
<b><u>Opening Balance (50010)</u></b>					
<u>(Opening Balance) Bolton, Barry - Accumulation (BOLBAR00001A)</u>					
01/07/2022	Close Period Journal			23,433.27	23,433.27 CR
				<b>23,433.27</b>	<b>23,433.27 CR</b>
<u>(Opening Balance) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00019P)</u>					
01/07/2022	Opening Balance				468,321.79 CR

# BJ & ME Bolton Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Close Period Journal			5,426.14	473,747.93 CR
				<b>5,426.14</b>	<b>473,747.93 CR</b>
<b>(Opening Balance) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00021P)</b>					
01/07/2022	Opening Balance				26,857.87 CR
01/07/2022	Close Period Journal		168.33		26,689.54 CR
			<b>168.33</b>		<b>26,689.54 CR</b>
<b>(Opening Balance) Bolton, Barry - Pension (Account Based Pension 3) (BOLBAR00072P)</b>					
01/07/2022	Opening Balance				21,506.32 CR
01/07/2022	Close Period Journal		221.54		21,284.78 CR
			<b>221.54</b>		<b>21,284.78 CR</b>
<b>(Opening Balance) Bolton, Mary - Pension (Account Based Pension 2) (BOLMAR00017P)</b>					
01/07/2022	Opening Balance				480,376.94 CR
01/07/2022	Close Period Journal			6,521.65	486,898.59 CR
				<b>6,521.65</b>	<b>486,898.59 CR</b>
<b>Contributions (52420)</b>					
<b>(Contributions) Bolton, Barry - Accumulation (BOLBAR00001A)</b>					
01/07/2022	Opening Balance				27,500.00 CR
01/07/2022	Close Period Journal		27,500.00		0.00 DR
28/06/2023	System Member Journals			27,500.00	27,500.00 CR
			<b>27,500.00</b>	<b>27,500.00</b>	<b>27,500.00 CR</b>
<b>(Contributions) Bolton, Mary - Accumulation (BOLMAR00001A)</b>					
28/06/2023	System Member Journals			27,500.00	27,500.00 CR
				<b>27,500.00</b>	<b>27,500.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<b>(Share of Profit/(Loss)) Bolton, Barry - Accumulation (BOLBAR00001A)</b>					
01/07/2022	Opening Balance				20.32 CR
01/07/2022	Close Period Journal		20.32		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			520.57	520.57 CR
			<b>20.32</b>	<b>520.57</b>	<b>520.57 CR</b>
<b>(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00019P)</b>					
01/07/2022	Opening Balance				47,701.14 CR
01/07/2022	Close Period Journal		47,701.14		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			9,910.19	9,910.19 CR
			<b>47,701.14</b>	<b>9,910.19</b>	<b>9,910.19 CR</b>
<b>(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00021P)</b>					
01/07/2022	Opening Balance				2,681.67 CR
01/07/2022	Close Period Journal		2,681.67		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			535.69	535.69 CR
			<b>2,681.67</b>	<b>535.69</b>	<b>535.69 CR</b>
<b>(Share of Profit/(Loss)) Bolton, Barry - Pension (Account Based Pension 3) (BOLBAR00072P)</b>					
01/07/2022	Opening Balance				2,153.46 CR
01/07/2022	Close Period Journal		2,153.46		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			416.88	416.88 CR



# BJ & ME Bolton Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			2,153.46	416.88	416.88 CR
	<u>(Share of Profit/(Loss)) Bolton, Mary - Accumulation (BOLMAR00001A)</u>				
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4.32	4.32 CR
				4.32	4.32 CR
	<u>(Share of Profit/(Loss)) Bolton, Mary - Pension (Account Based Pension 2) (BOLMAR00017P)</u>				
01/07/2022	Opening Balance				49,021.65 CR
01/07/2022	Close Period Journal		49,021.65		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			10,212.60	10,212.60 CR
			49,021.65	10,212.60	10,212.60 CR
	<b>Income Tax (53330)</b>				
	<u>(Income Tax) Bolton, Barry - Accumulation (BOLBAR00001A)</u>				
01/07/2022	Opening Balance				37.95 CR
01/07/2022	Close Period Journal		37.95		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		40.77		40.77 DR
			78.72		40.77 DR
	<u>(Income Tax) Bolton, Mary - Accumulation (BOLMAR00001A)</u>				
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		0.33		0.33 DR
			0.33		0.33 DR
	<b>Contributions Tax (53800)</b>				
	<u>(Contributions Tax) Bolton, Barry - Accumulation (BOLBAR00001A)</u>				
01/07/2022	Opening Balance				4,125.00 DR
01/07/2022	Close Period Journal			4,125.00	0.00 DR
28/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	4,125.00	4,125.00 DR
	<u>(Contributions Tax) Bolton, Mary - Accumulation (BOLMAR00001A)</u>				
28/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00		4,125.00 DR
	<b>Pensions Paid (54160)</b>				
	<u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00019P)</u>				
01/07/2022	Opening Balance				42,275.00 DR
01/07/2022	Close Period Journal			42,275.00	0.00 DR
04/07/2022	System Member Journals		15,400.00		15,400.00 DR
18/07/2022	System Member Journals		7,425.00		22,825.00 DR
02/12/2022	System Member Journals		2,475.00		25,300.00 DR
01/05/2023	System Member Journals		2,475.00		27,775.00 DR
01/06/2023	System Member Journals		2,475.00		30,250.00 DR
28/06/2023	System Member Journals		4,950.00		35,200.00 DR
			35,200.00	42,275.00	35,200.00 DR
	<u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 2) (BOLBAR00021P)</u>				
01/07/2022	Opening Balance				2,850.00 DR
01/07/2022	Close Period Journal			2,850.00	0.00 DR
04/07/2022	System Member Journals		1,925.00		1,925.00 DR
18/07/2022	System Member Journals		412.50		2,337.50 DR

## BJ & ME Bolton Superannuation Fund

# General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/12/2022	System Member Journals		137.50		2,475.00 DR
01/05/2023	System Member Journals		137.50		2,612.50 DR
01/06/2023	System Member Journals		137.50		2,750.00 DR
28/06/2023	System Member Journals		275.00		3,025.00 DR
			<b>3,025.00</b>	<b>2,850.00</b>	<b>3,025.00 DR</b>
<b><u>(Pensions Paid) Bolton, Barry - Pension (Account Based Pension 3) (BOLBAR00072P)</u></b>					
01/07/2022	Opening Balance				2,375.00 DR
01/07/2022	Close Period Journal			2,375.00	0.00 DR
04/07/2022	System Member Journals		1,925.00		1,925.00 DR
18/07/2022	System Member Journals		412.50		2,337.50 DR
02/12/2022	System Member Journals		137.50		2,475.00 DR
01/05/2023	System Member Journals		137.50		2,612.50 DR
01/06/2023	System Member Journals		137.50		2,750.00 DR
28/06/2023	System Member Journals		275.00		3,025.00 DR
			<b>3,025.00</b>	<b>2,375.00</b>	<b>3,025.00 DR</b>
<b><u>(Pensions Paid) Bolton, Mary - Pension (Account Based Pension 2) (BOLMAR00017P)</u></b>					
01/07/2022	Opening Balance				42,500.00 DR
01/07/2022	Close Period Journal			42,500.00	0.00 DR
04/07/2022	System Member Journals		15,750.00		15,750.00 DR
18/07/2022	System Member Journals		6,750.00		22,500.00 DR
02/12/2022	System Member Journals		2,250.00		24,750.00 DR
01/05/2023	System Member Journals		2,250.00		27,000.00 DR
01/06/2023	System Member Journals		2,250.00		29,250.00 DR
28/06/2023	System Member Journals		4,500.00		33,750.00 DR
			<b>33,750.00</b>	<b>42,500.00</b>	<b>33,750.00 DR</b>
<b><u>Bank Accounts (60400)</u></b>					
<b><u>NAB Business Cash Maximiser (B1001)</u></b>					
01/07/2022	Opening Balance				120,099.08 DR
04/07/2022	Super Pension			35,000.00	85,099.08 DR
18/07/2022	Super Pension			15,000.00	70,099.08 DR
29/07/2022	Interest		16.19		70,115.27 DR
02/08/2022	ASIC			56.00	70,059.27 DR
31/08/2022	Interest		25.91		70,085.18 DR
06/09/2022	TD Interest		295.93		70,381.11 DR
07/09/2022	TD Interest		493.22		70,874.33 DR
30/09/2022	Interest		34.86		70,909.19 DR
20/10/2022	Inferno			2,057.00	68,852.19 DR
31/10/2022	Interest		40.47		68,892.66 DR
30/11/2022	Interest		50.39		68,943.05 DR
02/12/2022	Super Pension			5,000.00	63,943.05 DR
19/12/2022	Transfer Out			5,000.00	58,943.05 DR
30/12/2022	Interest		48.75		58,991.80 DR
03/01/2023	Transfer back		5,000.00		63,991.80 DR
30/01/2023	Transfer to new TD			60,000.00	3,991.80 DR
31/01/2023	Interest		51.11		4,042.91 DR
02/02/2023	ATO PAYGI			1,042.00	3,000.91 DR

## BJ & ME Bolton Superannuation Fund

# General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/03/2023	BTS to Orbo		7,000.00		10,000.91 DR
31/03/2023	Interest		10.24		10,011.15 DR
04/04/2023	BTS to Orbo		3,000.00		13,011.15 DR
11/04/2023	TD Interest		6,969.84		19,980.99 DR
26/04/2023	ATO PAYGI			1,042.00	18,938.99 DR
28/04/2023	Interest		16.69		18,955.68 DR
01/05/2023	Super Pension			5,000.00	13,955.68 DR
03/05/2023	TD Interest		540.00		14,495.68 DR
11/05/2023	2022 Tax			4,346.05	10,149.63 DR
31/05/2023	BTS to Orbo		5,000.00		15,149.63 DR
31/05/2023	Interest		14.73		15,164.36 DR
01/06/2023	Super Pension			5,000.00	10,164.36 DR
28/06/2023	Super Contributions		55,000.00		65,164.36 DR
28/06/2023	Super Pension			10,000.00	55,164.36 DR
30/06/2023	Interest		14.75		55,179.11 DR
			<b>83,623.08</b>	<b>148,543.05</b>	<b>55,179.11 DR</b>
<b>Fixed Interest Securities (Australian) (72400)</b>					
<u>NAB Term Deposit (B1001)</u>					
01/07/2022	Opening Balance				150,000.00 DR
			<b>0.00</b>		<b>150,000.00 DR</b>
<u>NAB Term Deposit (B1002)</u>					
01/07/2022	Opening Balance				250,000.00 DR
			<b>0.00</b>		<b>250,000.00 DR</b>
<u>NAB Term Deposit (B1003)</u>					
30/01/2023	Transfer to new TD		60,000.00		60,000.00 DR
			<b>0.00</b>	<b>60,000.00</b>	<b>60,000.00 DR</b>
<b>Interests in Partnerships (Australian) (73200)</b>					
<u>Bolton Super Fund &amp; Tognolini Super Fund (BTPSHIP)</u>					
01/07/2022	Opening Balance	1.00			515,899.88 DR
19/12/2022	Transfer Out		5,000.00		520,899.88 DR
03/01/2023	Transfer back			5,000.00	515,899.88 DR
01/03/2023	BTS to Orbo			7,000.00	508,899.88 DR
04/04/2023	BTS to Orbo			3,000.00	505,899.88 DR
31/05/2023	BTS to Orbo			5,000.00	500,899.88 DR
30/06/2023	Partnership Distribution		15,349.21		516,249.09 DR
30/06/2023	Revaluation - 30/06/2023 @ \$516,249.050000 (Net Asset Value) - 1.000000 Units on hand			0.04	516,249.05 DR
		<b>1.00</b>	<b>20,349.21</b>	<b>20,000.04</b>	<b>516,249.05 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				4,087.05 CR
02/02/2023	ATO PAYGI		1,042.00		3,045.05 CR
26/04/2023	ATO PAYGI		1,042.00		2,003.05 CR
11/05/2023	2022 Tax		4,087.05		2,084.00 DR
30/06/2023	Accrue June 2023 PAYGI		1,042.00		3,126.00 DR
30/06/2023	Create Entries - Income Tax Expense -			8,291.10	5,165.10 CR

**BJ & ME Bolton Superannuation Fund**

**General Ledger**

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2023				
			7,213.05	8,291.10	5,165.10 CR
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
30/06/2023	Accrue June 2023 PAYGI			1,042.00	1,042.00 CR
				1,042.00	1,042.00 CR
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2022	Opening Balance				142.20 DR
					142.20 DR
<b>Total Debits:</b>			<b>537,995.89</b>		
<b>Total Credits:</b>				<b>537,995.89</b>	

**BJ & ME Bolton Superannuation Fund****Create Entries Report**

For the period 01 July 2022 to 30 June 2023

**Create Entries Financial Year Summary 01 July 2022 - 30 June 2023**

<b>Total Profit</b>	<b>Amount</b>
Income	78,972.25
Less Expense	77,372.00
<b>Total Profit</b>	<b>1,600.25</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	1,600.25
Less Permanent Differences	(0.04)
Less Timing Differences	0.00
Less Exempt Pension Income	23,388.00
Less Other Non Taxable Income	(75,000.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,060.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	15,349.21
Add Taxable Trust Distributions	15,349.21
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	1.71
<b>Taxable Income</b>	<b>55,274.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>8,291.10</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	21,600.25
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>21,600.25</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	8,291.10
Member Specific Income Tax	(8,250.00)
<b>Total Income Tax Expense Allocation</b>	<b>41.10</b>

# Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	78,972.25
Less Expense	77,372.00
<b>Total Profit</b>	<b>1,600.25</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	1,600.25
Less Permanent Differences	(0.04)
Less Timing Differences	0.00
Less Exempt Pension Income	23,389.28
Less Other Non Taxable Income	(75,000.00)
Add SMSF Non Deductible Expenses	2,061.62
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	15,349.21
Add Taxable Trust Distributions	15,349.21
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.37
<b>Taxable Income</b>	<b>55,274.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>8,291.10</b>

Member Weighted Balance Summary	Weighting%	Amount
Barry Bolton(BOLBAR00001A)	2.41	23,625.40
Barry Bolton(BOLBAR00019P)	45.88	449,306.85
Barry Bolton(BOLBAR00021P)	2.48	24,271.04
Barry Bolton(BOLBAR00072P)	1.93	18,866.28
Mary Bolton(BOLMAR00001A)	0.02	192.13
Mary Bolton(BOLMAR00017P)	47.28	462,943.79

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	21,600.25
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>21,600.25</b>

Allocation to Members	Weighting%	Amount
Barry Bolton(BOLBAR00001A)	2.41	520.57
Barry Bolton(BOLBAR00019P)	45.88	9,910.19
Barry Bolton(BOLBAR00021P)	2.48	535.69
Barry Bolton(BOLBAR00072P)	1.93	416.88
Mary Bolton(BOLMAR00001A)	0.02	4.32
Mary Bolton(BOLMAR00017P)	47.28	10,212.60

<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Barry Bolton(BOLBAR00001A)	99.19	23,625.40
Barry Bolton(BOLBAR00019P)	0.00	449,306.85
Barry Bolton(BOLBAR00021P)	0.00	24,271.04
Barry Bolton(BOLBAR00072P)	0.00	18,866.28
Mary Bolton(BOLMAR00001A)	0.81	192.13
Mary Bolton(BOLMAR00017P)	0.00	462,943.79

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	8,291.10
Member Specific Income Tax	(8,250.00)
<b>Total Income Tax Expense Allocation</b>	<b>41.10</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Barry Bolton(BOLBAR00001A)	99.19	40.77
Barry Bolton(BOLBAR00019P)	0.00	0.00
Barry Bolton(BOLBAR00021P)	0.00	0.00
Barry Bolton(BOLBAR00072P)	0.00	0.00
Mary Bolton(BOLMAR00001A)	0.81	0.33
Mary Bolton(BOLMAR00017P)	0.00	0.00

**Calculation of daily member weighted balances**

**Barry Bolton (BOLBAR00001A)**

Member Balance

01/07/2022	50010	Opening Balance	23,433.27	23,433.27
28/06/2023	52420	Contributions	27,500.00	226.03
28/06/2023	53800	Contributions Tax	(4,125.00)	(33.90)
		<b>Total Amount (Weighted)</b>		<b>23,625.40</b>

**Barry Bolton (BOLBAR00019P)**

Member Balance

01/07/2022	50010	Opening Balance	473,747.93	473,747.93
04/07/2022	54160	Pensions Paid	(15,400.00)	(15,273.42)
18/07/2022	54160	Pensions Paid	(7,425.00)	(7,079.18)
02/12/2022	54160	Pensions Paid	(2,475.00)	(1,430.75)
01/05/2023	54160	Pensions Paid	(2,475.00)	(413.63)
01/06/2023	54160	Pensions Paid	(2,475.00)	(203.42)
28/06/2023	54160	Pensions Paid	(4,950.00)	(40.68)
		<b>Total Amount (Weighted)</b>		<b>449,306.85</b>

**Barry Bolton (BOLBAR00021P)**

Member Balance

01/07/2022	50010	Opening Balance	26,689.54	26,689.54
04/07/2022	54160	Pensions Paid	(1,925.00)	(1,909.18)
18/07/2022	54160	Pensions Paid	(412.50)	(393.29)
02/12/2022	54160	Pensions Paid	(137.50)	(79.49)
01/05/2023	54160	Pensions Paid	(137.50)	(22.98)

**Calculation of daily member weighted balances**

01/06/2023	54160	Pensions Paid	(137.50)	(11.30)
28/06/2023	54160	Pensions Paid	(275.00)	(2.26)
		<b>Total Amount (Weighted)</b>		<b>24,271.04</b>

**Barry Bolton (BOLBAR00072P)**Member Balance

01/07/2022	50010	Opening Balance	21,284.78	21,284.78
04/07/2022	54160	Pensions Paid	(1,925.00)	(1,909.18)
18/07/2022	54160	Pensions Paid	(412.50)	(393.29)
02/12/2022	54160	Pensions Paid	(137.50)	(79.49)
01/05/2023	54160	Pensions Paid	(137.50)	(22.98)
01/06/2023	54160	Pensions Paid	(137.50)	(11.30)
28/06/2023	54160	Pensions Paid	(275.00)	(2.26)
		<b>Total Amount (Weighted)</b>		<b>18,866.28</b>

**Mary Bolton (BOLMAR00001A)**Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
28/06/2023	52420	Contributions	27,500.00	226.03
28/06/2023	53800	Contributions Tax	(4,125.00)	(33.90)
		<b>Total Amount (Weighted)</b>		<b>192.13</b>

**Mary Bolton (BOLMAR00017P)**Member Balance

01/07/2022	50010	Opening Balance	486,898.59	486,898.59
04/07/2022	54160	Pensions Paid	(15,750.00)	(15,620.55)
18/07/2022	54160	Pensions Paid	(6,750.00)	(6,435.62)
02/12/2022	54160	Pensions Paid	(2,250.00)	(1,300.68)
01/05/2023	54160	Pensions Paid	(2,250.00)	(376.03)
01/06/2023	54160	Pensions Paid	(2,250.00)	(184.93)
28/06/2023	54160	Pensions Paid	(4,500.00)	(36.99)
		<b>Total Amount (Weighted)</b>		<b>462,943.79</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>



<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00
<b>Foreign Tax Offset Calculations</b>	
<b>Segment 01 July 2022 to 30 June 2023</b>	
Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>
<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
<b>Foreign Tax Offset (Label C1)</b>	<b>0.00</b>
<b>Applied/Claimed FTO</b>	<b>0.00</b>
<b>Allocations of Foreign Tax Offset to Members</b>	
Barry Bolton(BOLBAR00001A) - 100.00 %	0.00
Barry Bolton(BOLBAR00019P) - 0.00 %	0.00
Barry Bolton(BOLBAR00021P) - 0.00 %	0.00
Barry Bolton(BOLBAR00072P) - 0.00 %	0.00
Mary Bolton(BOLMAR00001A) - 0.00 %	0.00
Mary Bolton(BOLMAR00017P) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

**BJ & ME Bolton Superannuation Fund**  
**Members Summary**

As at 30 June 2023

Opening Balances	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
<b>Barry John Bolton (Age: 72)</b>											
BOLBAR00001A - Accumulation											
23,433.27	27,500.00					4,125.00					46,808.27
BOLBAR00019P - Account Based Pension 2 - Tax Free: 51.00%											
473,747.93			90%		80,000.00						393,747.93
BOLBAR00021P - Account Based Pension 2 - Tax Free: 51.00%											
26,689.54			5%								26,689.54
BOLBAR00072P - Account Based Pension 3 - Tax Free: 100.00%											
21,284.78			5% \$521 722.25								21,284.78
<b>545,155.52</b>	<b>27,500.00</b>				<b>80,000.00</b>	<b>4,125.00</b>					<b>488,530.52</b>
<b>Mary Elizabeth Bolton (Age: 70)</b>											
BOLMAR00001A - Accumulation											
	27,500.00					4,125.00					23,375.00
BOLMAR00017P - Account Based Pension 2 - Tax Free: 50.67%											
486,898.59			2.5%								486,898.59
<b>486,898.59</b>	<b>27,500.00</b>					<b>4,125.00</b>					<b>510,273.59</b>
<b>1,032,054.11</b>	<b>55,000.00</b>				<b>80,000.00</b>	<b>8,250.00</b>					<b>998,804.11</b>

28 September 2023

Reference number: 125303164

The Trustees  
BJ & ME Bolton Superannuation Fund  
c/o Inferno Accounting  
PO Box 448  
KALLANGUR QLD 4503

Dear Trustees,

### SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME

This certificate has been prepared for the Trustees of BJ & ME Bolton Superannuation Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2022/23 income year.

I hereby certify that the proportion of the applicable income of BJ & ME Bolton Superannuation Fund ("the Fund") for the year ending 30 June 2023 that should be exempt from income tax is: **97.568%**

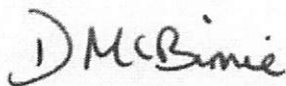
This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- ◆ Appendix A: Information used to calculate the exempt income proportion
- ◆ Appendix B: Fund liabilities
- ◆ Appendix C: Exempt current pension income result and adequacy opinion
- ◆ Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



**Doug McBirnie**, B.Sc. (Hons), FIAA

## Appendix A – Information used to calculate the exempt income proportion

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### Fund data and financials

This certificate has been prepared at the request of, and based on data supplied by, Inferno Accounting on behalf of the Trustees for the 2022/23 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

**Name of fund:** BJ & ME Bolton Superannuation Fund  
**Fund ABN:** 68975414173  
**Trustee:** Orbo Pty Ltd  
**Members:** (1) Barry Bolton  
(2) Mary Bolton

	Member 1	Member 2
Date of birth	5 Jan 1951	23 Feb 1953
Value of retirement phase income streams as at 1 Jul 2022	\$521,722	\$486,899
Value of retirement phase income streams at 1 Jul 2022 excluding liabilities in respect to segregated current pension assets.	\$521,722	\$486,899

The aggregate operating statement information is:

<b>Assets available at 1 July 2022</b>	<b>\$1,032,054</b>
<b>Plus</b>	
Concessional contributions	\$55,000
<b>Less</b>	
Pension payments and lump sum withdrawals	\$75,000
<b>Equals</b>	
<b>Balance before income and expenses</b>	<b>\$1,012,054</b>
Preliminary net income	\$10,110
<b>Gross assets available at year end (before tax)</b>	<b>\$1,022,164</b>

We understand that the financial information provided to us when applying for this certificate may be unaudited. Should the financial information provided to us change, as a result of audit or otherwise, this may affect the results of our calculations and we recommend you apply for an amended certificate.

In addition to relying on the data provided to us, we have made the following assumption when completing this actuarial certificate:

- ◆ The tax exempt percentage calculation was completed based on the data supplied to us, no further assumptions were required.

The information provided to us indicated that this Fund had disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. The Fund therefore had no segregated current pension assets or segregated non-current assets and could not use the segregated method to claim exempt current pension income during the income year.

## Minimum pension standards

Based on the information provided, the Fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). The Fund contains no other types of income stream benefits such as defined benefits in growth or pension phase.

The Superannuation Industry Supervision (SIS) Regulations for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax, and the exempt income proportion shown in this certificate may not be correct. It was confirmed upon submission of the data for this report that all assets shown as supporting retirement phase superannuation income streams are eligible for an exemption from income tax by virtue of having met the minimum pension standards for the Income year. We have not checked that this is the case and recommend that the Fund's auditor satisfies him or herself that the relevant standards have been met.

## Appendix B – Fund liabilities

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### Segregated current pension assets

Section 295.385 of the ITAA 1997 defines segregated current pension assets as those assets that are set aside to solely support retirement phase income streams. Assessable income (excluding non-arm's length income and assessable contributions) earned on these assets is exempt from income tax.

Guidance from the Australian Tax Office states that where a fund's only superannuation liabilities are in respect of account-based retirement phase income streams at a particular point in time, the fund's assets are deemed to be segregated current pension assets. The eligible income earned during a period where a fund is 100% in retirement phase is therefore exempt from tax under the segregated method.

However, as long as the fund was not solely in retirement phase for the entire income year, trustee(s) can choose to treat periods of the year where the fund is 100% in retirement phase as unsegregated and therefore claim exempt income solely using the proportionate method. Trustee(s) must choose to claim exempt income in this manner as, if no choice is made, periods which are 100% in retirement phase must claim exempt income under the segregated method.

An exception to the above is where a fund has disregarded small fund assets and is therefore unable to use the segregated method. Disregarded small fund assets are defined under section 295.387 of ITAA 1997 and apply where an SMSF or small-APRA fund have a retirement phase income stream in an income year and at the previous 30 June:

- ◆ A member of the fund had a total superannuation balance (including accounts outside that fund) of over \$1.6 million, and
- ◆ That member was the recipient of a retirement phase income stream in any fund.

A fund will not have disregarded small fund assets if all fund assets were solely supporting retirement phase interests for the entire income year.

Based on the information provided, our calculations assume that:

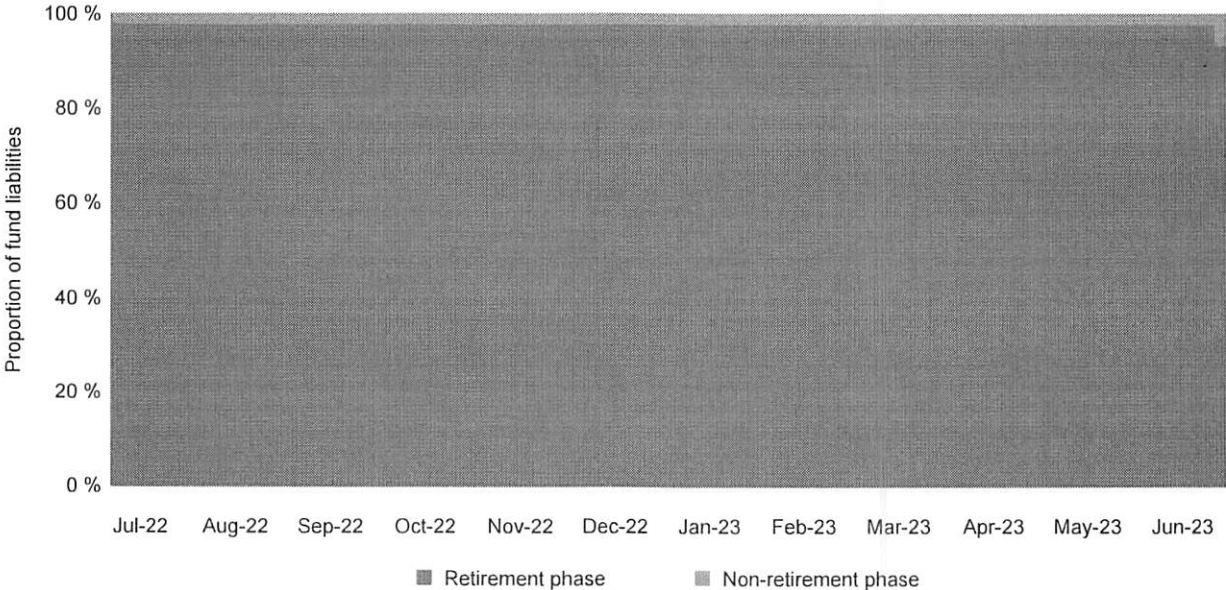
- ◆ The Fund had disregarded small fund assets for the 2023 income year and therefore had no segregated current pension assets.

### Segregated non-current assets

Segregated non-current assets as defined in section 295.395 of ITAA 1997 are those assets set aside solely to support non-retirement phase superannuation liabilities such as accumulation interests. A separate actuary's certificate is required in order to segregate such assets. We understand that the Fund had no segregated non-current assets during the income year.

### Illustration of liabilities

The following chart illustrates the Fund's liabilities during the income year:



The green non-retirement phase liabilities represent accumulation interests, reserves and non-retirement phase transition to retirement income streams in the Fund over the income year. The grey unsegregated retirement phase liabilities represent retirement phase income streams that were not segregated current pension assets.

The liabilities shown in grey and green are those that are used to calculate the exempt income proportion. These liabilities are known as 'unsegregated' and eligible income earned on assets supporting these liabilities will claim ECPI based on the exempt income proportion in this actuarial certificate.

## Appendix C - Exempt income proportion results and adequacy opinion

### Exempt income proportion

Superannuation funds claiming exempt current pension income ("ECPI") under section 295.390 of the ITAA 1997, known as the proportionate or unsegregated method, are required to obtain an actuary's certificate prior to lodgement of the fund's income tax return. The proportion of the applicable income, excluding income earned on segregated current pension assets and segregated non-current assets, for the year ending 30 June 2023 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$955,388}{\$979,205} = 97.568\%$$

Within the requirements of legislation and the Fund's Trust Deed and Rules, the Trustees may have discretion about how income and expenses are allocated at the member level. We have not checked the terms of the Fund's Trust Deed and Rules. The daily weighted average calculation of the exempt income proportion provides a fair and reasonable method of apportioning these items between the member accounts at year end for income earned on assets that are not segregated assets and is provided below:

	Member 1	Member 2	Fund
Exempt income proportion	50.290%	47.278%	97.568%
Non-exempt income proportion	2.413%	0.019%	2.432%

The above proportions are unlikely to be appropriate for allocating income earned on segregated assets.

### Calculating the fund's exempt current pension income for the purpose of your tax return

The exempt income proportion is applied to net ordinary assessable income including net capital gains, but excluding assessable contributions, non-arm's length income and income including capital gains or losses derived from any segregated assets. The Trustee would calculate ECPI as follows:

Total ECPI = Eligible income \* Exempt income proportion + Income on segregated current pension assets

Unutilised capital losses (except capital losses on segregated current pension assets) can be carried forward until they can be offset against assessable capital gains.

### Adequacy opinion and methodology

By definition, the liabilities of an account-based member interest or reserve at a particular time, in the absence of any unusual terms or guarantees, are equal to the value of the assets backing it. Therefore no specific assumption has been made (or is needed) regarding rates of return on the Fund's assets; pension increases; or the liability calculation discount rate. As such, I am satisfied that the amount of the assets at the end of the year, if accumulated together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the liabilities as they fall due. No recommendation is needed with regard to future contributions.

The average values used in the exempt income proportion are determined using a daily weighted average calculation which takes into account relevant information such as the opening balances of each member account, any reserves, and the size and timing of any member transactions during the income year. Unless otherwise stated, all member transactions including pension commencements and commutations are assumed to occur immediately at the start of each day. More information on the methodology used can be found at <https://portal.accurium.com.au/content/certs/methodology-guide.pdf>



## Appendix D - Apportioning expenses

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### Methods for apportioning expenses

A superannuation fund can generally deduct expenses to the extent they were incurred in producing assessable income. Where an expense can be attributed to solely producing assessable income then it can be deducted from assessable income in its entirety. Where it is solely attributable to non-assessable income it is entirely non-deductible. However, expenses that cannot be attributed to solely producing exempt income or solely producing assessable income need to be apportioned to determine how much can be deducted.

A fair and reasonable approach must be used to determine what proportion of such an expense can be deducted. A common industry approach has used the tax exempt proportion provided in the fund's actuarial certificate to determine an appropriate deductibility proportion as follows:

$$\text{Expense deductibility proportion} = 1 - \text{actuarial exempt income proportion}$$

This generally represents the proportion of fund's total income that is assessable during an income year. It is therefore a fair and reasonable approach to apportioning an expense that relates to the whole fund for that income year.

However, superannuation liabilities supported by segregated current pension assets are excluded from the actuarial exempt income proportion calculation. This includes assets which were deemed to be segregated at a particular time due to the fund only having retirement phase superannuation liabilities at that time.

Where a fund does have segregated current pension assets, the approach above is likely to underestimate the extent to which an expense was incurred in producing exempt income, and therefore overstate the amount that can be reasonably deducted.

For those funds wishing to use the actuarial exempt income proportion as the basis for the deductibility of expenses we have determined below a deductibility proportion that takes into account all fund liabilities over the income year. This may be different to  $(1 - \text{actuarial exempt income proportion})$  where the fund has segregated current pension assets and may be a fair and reasonable deductible proportion for expenses which must be apportioned and relate to the whole income year.

### Expense deductibility proportion

The following deductible proportion has been determined based on all fund liabilities, including any segregated current pension assets identified in Appendix B, using the same methodology as the exempt income proportion described in Appendix C.

Expense deductibility proportion:	2.432%
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This is not intended to be tax advice and you should determine whether this deductible proportion is appropriate for this fund and for each relevant fund expense prior to use.



**Australian Government**  
**Australian Taxation Office**

## PAYG Instalments report 2023

**Tax Agent** 25970447  
**Last Updated** 23/09/2023

<b>TFN</b>	<b>Client Name</b>	<b>Quarter 1 (\$)</b>	<b>Quarter 2 (\$)</b>	<b>Quarter 3 (\$)</b>	<b>Quarter 4 (\$)</b>	<b>Total Instalment (\$)</b>
884750080	BJ & ME BOLTON SUPERANNUATION FUND	Not Applicable	1,042.00	1,042.00	1,042.00	3,126.00

**Total No of Clients: 1**