

KYNAB CO PTY LTD

Client: THE TRUSTEE FOR BJO SUPERANUATION FUND	Date: 22/07/2020
Period: 30/06/2014	Date Task Received
Subject: Lead Sheet For Financial Statements	Prepared by: SD
	Checked by:
	Sign off date:

FINANCIAL STATEMENTS & TAX RETURN

AA	Financial Statements	<input checked="" type="checkbox"/>
AB	Income Tax Return	<input checked="" type="checkbox"/>
AC	Trial Balance	<input checked="" type="checkbox"/>
AD	General Ledger	<input checked="" type="checkbox"/>
AE	Journals	<input checked="" type="checkbox"/>
AF	Manager/Partner Review Notes	<input type="checkbox"/>
AG	Queries	<input type="checkbox"/>
AH	Correspondence	<input type="checkbox"/>

ASSETS

BA	Bank Accounts	<input checked="" type="checkbox"/>
BB	Trade Debtors	<input type="checkbox"/>
BC	Sundry Debtors	<input type="checkbox"/>
BD	Stock	<input type="checkbox"/>
BE	Investments	<input type="checkbox"/>
BF	Loans Receivable	<input type="checkbox"/>
BG	Fixed Assets & Depreciation Schedule	<input type="checkbox"/>
BH	Preliminary Expenses	<input type="checkbox"/>
BI		<input type="checkbox"/>

LIABILITIES

BL	Trade Creditors	<input type="checkbox"/>
BM	Unearned Income	<input type="checkbox"/>
BN	Loans Payable	<input type="checkbox"/>
BO	Lease / Hire Purchase Liabilities	<input type="checkbox"/>
BP	Provision for Income Tax	<input checked="" type="checkbox"/>
BQ	GST Control accounts	<input type="checkbox"/>

EQUITY

BT	Issued capital	<input type="checkbox"/>
BU	Retained profits	<input type="checkbox"/>
BV	Reserves	<input type="checkbox"/>
BW	Dividends paid	<input type="checkbox"/>
BX		<input type="checkbox"/>
BY		<input type="checkbox"/>

PROFIT & LOSS

PA	Sales	<input type="checkbox"/>
PB	Purchases	<input type="checkbox"/>
PC	Motor Vehicle	<input type="checkbox"/>
PD	Rent	<input type="checkbox"/>
PE	Salaries & Superannuation	<input type="checkbox"/>
PF	Home Office	<input type="checkbox"/>
PG	Other	<input type="checkbox"/>
PH		<input type="checkbox"/>

OTHER

OA	Client Documentation	<input checked="" type="checkbox"/>
OB	Prior Year Backups	<input type="checkbox"/>

Create a divider right at the back of the client file called **PERMANENT RECORDS**

Place copies of things like acquisition of capital assets (property, shares), investment tax deferred

Financial statements and reports for the year ended
30 June 2014

BJO Superannuation Fund

Prepared for:

BJO Superannuation Fund
Reports Index

Statement of Financial Position

Operating Statement

Members Statement

Members Summary

Notes to the Financial Statements

BJO Superannuation Fund
Statement of Financial Position

As at 30 June 2014

	Note	2014 \$	2013 \$
Assets			
Other Assets			
ANZ 945		5,260.11	2,608.48
Deferred Tax Asset		62.40	0.00
Total Other Assets		<u>5,322.51</u>	<u>2,608.48</u>
Total Assets		<u>5,322.51</u>	<u>2,608.48</u>
Less:			
Liabilities			
Income Tax Payable		67.00	0.00
Total Liabilities		<u>67.00</u>	<u>0.00</u>
Net assets available to pay benefits		<u>5,255.51</u>	<u>2,608.48</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Middleton, Hayley Brooke - Accumulation		1,751.81	869.50
Middleton, Zac Oliver - Accumulation		1,751.85	869.49
Middleton, Oscar John - Accumulation		1,751.85	869.49
Total Liability for accrued benefits allocated to members' accounts		<u>5,255.51</u>	<u>2,608.48</u>

BJO Superannuation Fund
Operating Statement
 For the year ended 30 June 2014

	Note	2014 \$	2013 \$
Income			
Investment Income			
Interest Received		2.63	0.00
Contribution Income			
Personal Non Concessional		3,000.00	0.00
Total Income		<u>3,002.63</u>	<u>0.00</u>
Expenses			
ATO Supervisory Levy		388.00	0.00
Bank Charges		30.00	0.00
Total Expenses		<u>418.00</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax		<u>2,584.63</u>	<u>0.00</u>
Income Tax Expense	6	(62.40)	0.00
Benefits accrued as a result of operations		<u>2,647.03</u>	<u>0.00</u>

PP-1/1

BJO Superannuation Fund

Members Statement

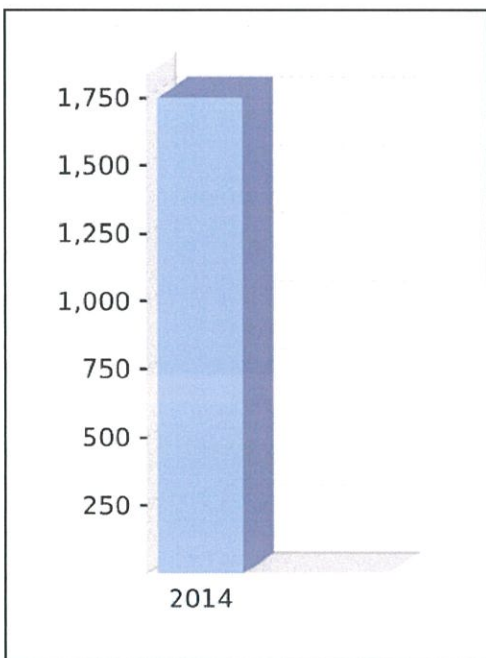
Hayley Brooke Middleton
 12 Wilson Street
 North Ryde, New South Wales, 2113, Australia

Your Details

Date of Birth :	19/12/1997	Nominated Beneficiaries	N/A
Age:	16	Vested Benefits	1,751.81
Tax File Number:	Provided	Total Death Benefit	1,751.81
Date Joined Fund:	01/07/2013		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDHAY00001A		
Account Start Date	01/07/2013		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance

Total Benefits	1,751.81
<u>Preservation Components</u>	
Preserved	1,751.81
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,869.50
Taxable	(117.69)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2013	869.50
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(138.49)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(20.80)
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 30/06/2014	1,751.81

BJO Superannuation Fund
Members Statement

Zac Oliver Middleton
 12 Wilson Street
 North Ryde, New South Wales, 2113, Australia

Your Details

Date of Birth : 06/12/2001
 Age: 12
 Tax File Number: Provided
 Date Joined Fund: 01/07/2013
 Service Period Start Date:
 Date Left Fund:
 Member Code: MIDZAC00001A
 Account Start Date 01/07/2013
 Account Type: Accumulation
 Account Description: Accumulation

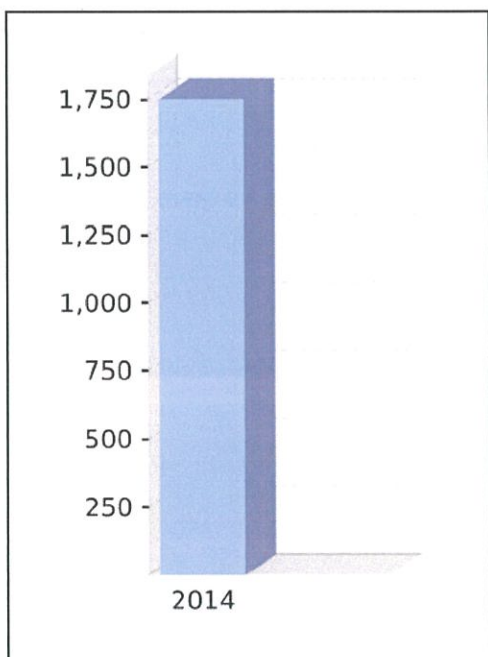
Nominated Beneficiaries N/A
 Vested Benefits 1,751.85
 Total Death Benefit 1,751.85

Your Balance

Total Benefits 1,751.85

Preservation Components
 Preserved 1,751.85
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 1,869.49
 Taxable (117.64)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2013	869.49
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(138.44)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(20.80)
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 30/06/2014	1,751.85

BJO Superannuation Fund

Members Statement

Oscar John Middleton
 12 Wilson Street
 North Ryde, New South Wales, 2113, Australia

Your Details

Date of Birth : 01/07/1999
 Age: 14
 Tax File Number: Provided
 Date Joined Fund: 01/07/2013
 Service Period Start Date:
 Date Left Fund:
 Member Code: MIDOSC00001A
 Account Start Date 01/07/2013
 Account Type: Accumulation
 Account Description: Accumulation

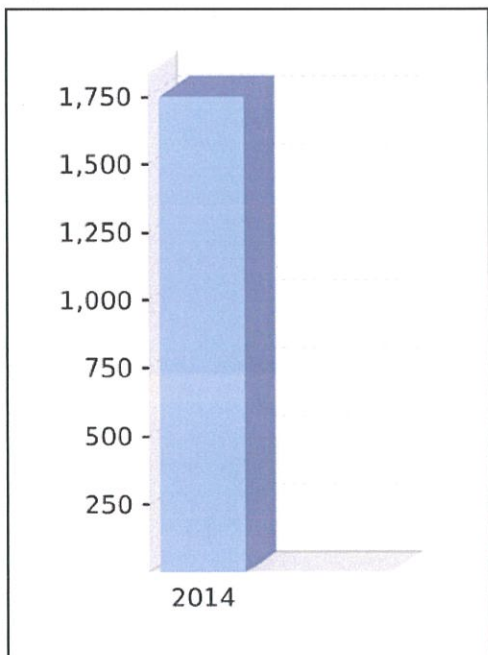
Nominated Beneficiaries N/A
 Vested Benefits 1,751.85
 Total Death Benefit 1,751.85

Your Balance

Total Benefits 1,751.85

Preservation Components
 Preserved 1,751.85
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 1,869.49
 Taxable (117.64)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2013	869.49
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(138.44)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(20.80)
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 30/06/2014	1,751.85

BJO Superannuation Fund

Members Summary Report

As at 30 June 2014

	Increases				Decreases				Closing Balance			
	Opening Balance	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
Hayley Brooke Middleton (Age: 16)												
MIDHAY00001A - Accumulation	869.50	1,000.00		(138.49)				(20.80)				1,751.81
	869.50	1,000.00		(138.49)				(20.80)				1,751.81
Zac Oliver Middleton (Age: 12)												
MIDZAC00001A - Accumulation	869.49	1,000.00		(138.44)				(20.80)				1,751.85
	869.49	1,000.00		(138.44)				(20.80)				1,751.85
Oscar John Middleton (Age: 14)												
MIDOS00001A - Accumulation	869.49	1,000.00		(138.44)				(20.80)				1,751.85
	869.49	1,000.00		(138.44)				(20.80)				1,751.85
	2,608.48	3,000.00		(415.37)				(62.40)				5,255.51

BJO Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2014

Note 1: Summary of Significant Accounting Policies

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

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

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

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

BJO Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2014

Interest revenue

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

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

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

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

BJO Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2014

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Banks and Term Deposits

	2014 \$	2013 \$
Banks		
ANZ 945	5,260.11	2,608.48
	5,260.11	2,608.48

Note 3: Liability for Accrued Benefits

	2014 \$	2013 \$
Liability for accrued benefits at beginning of year	2,608.48	0.00
Benefits accrued as a result of operations	2,647.03	0.00
Current year member movements	0.00	2,608.48
	5,255.51	2,608.48

Note 4: Vested Benefits

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

	2014 \$	2013 \$
Vested Benefits	5,255.51	2,608.48

Note 5: Guaranteed Benefits

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

Note 6: Income Tax Expense

	2014 \$	2013 \$
The components of tax expense comprise		
Deferred Tax Liability/Asset	(62.40)	0.00
	(62.40)	0.00

BJO Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2014

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

Prima facie tax payable on benefits accrued before income tax at 15%	387.69	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	450.00	0.00
Add:		
Tax effect of:		
Tax Losses	62.40	0.00
Rounding	(0.09)	0.00
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

AB-1

BJO Superannuation Fund

TFN: 892 050 549

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number

Year

Name of partnership, trust, fund or entity

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

Signature of partner, trustee or director

Date

PART B Electronic funds transfer consent

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

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

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

Agent's reference number

Account Name

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

Signature

Date

Self-managed superannuation fund annual return

2014

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2014 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2014 (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)

892 050 549

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

2 Name of self-managed superannuation fund (SMSF)

BJO Superannuation Fund

3 Australian business number (ABN)

79 504 680 529

4 Current postal address

12 Wilson Street

North Ryde

NSW

2113

5 Annual return status

Is this an amendment to the SMSF's 2014 return?

 A N

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

 B N

6 SMSF auditor

Auditor's name

Title

Mr

Family name

KUMAR

First given name

VINAY

Other given names

SMSF Auditor Number

100 240 695

Auditor's phone number

02 88244363

Use Agent address details?

Postal address

410/29-31 Lexington Drive

BELLA VISTA

NSW

2153

Date audit was completed

 A

Was Part B of the audit report qualified?

 B N

If the audit report was qualified, have the reported compliance issues been rectified?

 C

7 Electronic funds transfer (EFT)

Use Agent Trust Account? N

We need your fund's financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the fund's BSB number, fund's account number and fund's account name below. We do not issue refunds to a trustee's personal account. (See relevant instructions.)

Fund BSB number (must be six digits) Fund account number

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

8 Status of SMSF Australian superannuation fund A Y
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? C Y
 Fund benefit structure B A Code

9 Was the fund wound up during the income year?
 N Print Y for yes or N for no. If yes, provide the date on which fund was wound up
 Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

Did the fund pay an income stream to one or more members in the income year? N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount A

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

Segregated assets method B

Unsegregated assets method C Was an actuarial certificate obtained? D Print Y for yes

Did the fund have any other income that was assessable? E Print Y for yes or N for no. If Yes, go to Section B: Income

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

Section B: Income

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement

11 Income

Did you have a capital gains tax (CGT) event during the year? G N Print Y for yes or N for no. If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2014.

Have you applied an exemption or rollover? M Print Y for yes or N for no.

Net capital gain A

Gross rent and other leasing and hiring income B

Gross interest C

Forestry managed investment scheme income X

Gross foreign income D1 <input style="width:150px;" type="text"/>	Net foreign income D <input style="width:150px;" type="text"/> Loss <input style="width:30px;" type="text"/>
---	--

Australian franking credits from a New Zealand company E <input style="width:150px;" type="text"/>	Transfers from foreign funds F <input style="width:150px;" type="text"/> Number <input style="width:30px;" type="text"/>
---	--

Calculation of assessable contributions

Assessable employer contributions
R1 0

plus Assessable personal contributions
R2 0

plus #*No-TFN quoted contributions
R3 0
 (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 0

Gross payments where ABN not quoted H <input style="width:150px;" type="text"/>	Gross distribution from partnerships I <input style="width:150px;" type="text"/> Loss <input style="width:30px;" type="text"/>
* Unfranked dividend amount J <input style="width:150px;" type="text"/>	* Franked dividend amount K <input style="width:150px;" type="text"/>
* Dividend franking credit L <input style="width:150px;" type="text"/>	* Gross trust distributions M <input style="width:150px;" type="text"/> Code <input style="width:30px;" type="text"/>

Assessable contributions **R** 0
 (R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income

* Net non-arm's length private company dividends
U1

plus * Net non-arm's length trust distributions
U2

plus * Net other non-arm's length income
U3

* Other income S <input style="width:150px;" type="text"/> Code <input style="width:30px;" type="text"/>	*Assessable income due to changed tax status of fund T <input style="width:150px;" type="text"/>
--	---

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

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

GROSS INCOME W <input style="width:150px;" type="text"/> Loss <input style="width:30px;" type="text"/> (Sum of labels A to U)
--

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME V <input style="width:150px;" type="text"/> 2 Loss <input style="width:30px;" type="text"/> (W less Y)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1		A2	
Interest expenses overseas	B1		B2	
Capital works expenditure	D1		D2	
Decline in value of depreciating assets	E1		E2	
Insurance premiums – members	F1		F2	
Death benefit increase	G1			
SMSF auditor fee	H1		H2	
Investment expenses	I1		I2	
Management and administration expenses	J1	418	J2	
Forestry managed investment scheme expense	U1		U2	
Other amounts	L1		L2	321
		Code <input type="text" value="0"/>		Code <input type="text"/>
Tax losses deducted	M1			

<p>TOTAL DEDUCTIONS</p> <p>N <input style="width: 100px;" type="text" value="418"/> (Total A1 to M1)</p>	<p>TOTAL NON-DEDUCTIBLE EXPENSES</p> <p>Y <input style="width: 100px;" type="text" value="321"/> (Total A2 to L2)</p>
--	---

<p>#TAXABLE INCOME OR LOSS</p> <p>O <input style="width: 100px;" type="text" value="416"/> <small>Loss</small> <input type="text" value="L"/></p> <p>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</p>	<p>TOTAL SMSF EXPENSES</p> <p>Z <input style="width: 100px;" type="text" value="739"/> (N plus Y)</p>
--	---

#This is a mandatory label.

Section D: Income tax calculation statement

#Important: Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory.

13 Calculation statement

Please refer to the Self-managed superannuation fund annual return instructions 2014 on how to complete the calculation statement.

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

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

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

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

Foreign income tax offset C1 <input style="width:150px;" type="text"/>	Non-refundable non-carry forward tax offsets C <input style="width:150px;" type="text" value="0.00"/> (C1 plus C2)
Rebates and tax offsets C2 <input style="width:150px;" type="text"/>	

Complying fund's franking credits tax offset E1 <input style="width:150px;" type="text"/>	SUBTOTAL T2 <input style="width:150px;" type="text" value="0.00"/> (B less C - cannot be less than zero)
No-TFN tax offset E2 <input style="width:150px;" type="text"/>	
National rental affordability scheme tax offset E3 <input style="width:150px;" type="text"/>	Other refundable tax offsets <input style="width:150px;" type="text"/>
	Refundable tax offsets E <input style="width:150px;" type="text" value="0.00"/> (E1 plus E2 plus E3 plus other refundable tax offset amounts)

#TAX PAYABLE T5 <input style="width:150px;" type="text" value="0.00"/> (T2 less E - cannot be less than zero)

Credit for interest on early payments – amount of interest H1 <input style="width:150px;" type="text"/>	Section 102AAM interest charge G <input style="width:150px;" type="text"/>
Credit for tax withheld – foreign resident withholding H2 <input style="width:150px;" type="text"/>	Eligible credits H <input style="width:150px;" type="text" value="0.00"/> (H1 plus H2 plus H3 plus H5 plus H6)
Credit for tax withheld – where ABN or TFN not quoted (non-individual) H3 <input style="width:150px;" type="text"/>	
Credit for TFN amounts withheld from payments from closely held trusts H5 <input style="width:150px;" type="text"/>	#Tax offset refunds (Remainder of refundable tax offsets). I <input style="width:150px;" type="text" value="0.00"/> (unused amount from label E – an amount must be included even if it is zero)
Credit for interest on no-TFN tax offset H6 <input style="width:150px;" type="text"/>	PAYG instalments raised K <input style="width:150px;" type="text"/>

Total amount of tax payable S <input style="width:150px;" type="text" value="388.00"/> (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2014

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

F

	Net capital losses brought forward from prior years	Net capital losses carried forward to later income years	
Non-Collectables	<input style="width:100px;" type="text"/>	<input style="width:100px;" type="text" value="0"/>	
Collectables	<input style="width:100px;" type="text"/>	<input style="width:100px;" type="text" value="0"/>	

Section F / Section G: Member Information

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

		See the Privacy note in the Declaration.			
Title	Ms	Member's TFN	883 364 496	Member Number	1
Family name	Middleton			Account status	0 Code
First given name	Hayley				
Other given names	Brooke				
		Date of birth	19/12/1997	If deceased, date of death	

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		869.50
Employer contributions	A	
ABN of principal employer	A1	
Personal contributions	B	1,000.00
CGT small business retirement exemption	C	
CGT small business 15-year exemption amount	D	
Personal injury election	E	
Spouse and child contributions	F	
Other third party contributions	G	
Assessable foreign superannuation fund amount	I	
Non-assessable foreign superannuation fund amount	J	
Transfer from reserve: assessable amount	K	
Transfer from reserve: non-assessable amount	L	
Contributions from non-complying funds and previously non-complying funds	T	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M	
TOTAL CONTRIBUTIONS	N	1,000.00
Allocated earnings or losses	O	117.69
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
Lump Sum payment	R1	
Income stream payment	R2	
CLOSING ACCOUNT BALANCE	S	1,751.81

Other transactions

		See the Privacy note in the Declaration.	
Title	Mr	Member's TFN	883 364 429
Family name	Middleton	Member Number	2
First given name	Zac	Account status	<input type="checkbox"/> Code
Other given names	Oliver		
Date of birth	06/12/2001	If deceased, date of death	

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		869.49
Employer contributions	A	
ABN of principal employer	A1	
Personal contributions	B	1,000.00
CGT small business retirement exemption	C	
CGT small business 15-year exemption amount	D	
Personal injury election	E	
Spouse and child contributions	F	
Other third party contributions	G	
Assessable foreign superannuation fund amount	I	
Non-assessable foreign superannuation fund amount	J	
Transfer from reserve: assessable amount	K	
Transfer from reserve: non-assessable amount	L	
Contributions from non-complying funds and previously non-complying funds	T	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M	

TOTAL CONTRIBUTIONS	N	1,000.00
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Other transactions

Allocated earnings or losses	O	117.64	Loss <input type="checkbox"/>
Inward rollovers and transfers	P		
Outward rollovers and transfers	Q		
Lump Sum payment	R1		Code <input type="checkbox"/>
Income stream payment	R2		Code <input type="checkbox"/>
CLOSING ACCOUNT BALANCE	S	1,751.85	

See the Privacy note in the Declaration.

Title	Mr	Member's TFN	883 364 516	Member Number	3
Family name	Middleton	Account status	0	Code	
First given name	Oscar				
Other given names	John				
Date of birth	01/07/1999	If deceased, date of death			

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	869.49
Employer contributions	A
ABN of principal employer	A1
Personal contributions	B 1,000.00
CGT small business retirement exemption	C
CGT small business 15-year exemption amount	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M

TOTAL CONTRIBUTIONS	N 1,000.00
---------------------	-------------------

Other transactions

Allocated earnings or losses	O 117.64	Loss L
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
Lump Sum payment	R1	Code
Income stream payment	R2	Code

CLOSING ACCOUNT BALANCE	S 1,751.85
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Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	<input style="width: 100%;" type="text"/>
Unlisted trusts	B	<input style="width: 100%;" type="text"/>
Insurance policy	C	<input style="width: 100%;" type="text"/>
Other managed investments	D	<input style="width: 100%;" type="text"/>

15b Australian direct investments

Limited recourse borrowing arrangements	
Australian residential real property	J1 <input type="text"/>
Australian non-residential real property	J2 <input type="text"/>
Overseas real property	J3 <input type="text"/>
Australian shares	J4 <input type="text"/>
Overseas shares	J5 <input type="text"/>
Other	J6 <input type="text"/>

Cash and term deposits	E <input type="text" value="5,260"/>
Debt securities	F <input type="text"/>
Loans	G <input type="text"/>
Listed shares	H <input type="text"/>
Unlisted shares	I <input type="text"/>

Limited recourse borrowing arrangements	J <input type="text" value="0"/>
---	---

Non-residential real property	K <input type="text"/>
Residential real property	L <input type="text"/>
Collectables and personal use assets	M <input type="text"/>
Other assets	O <input type="text"/>

15c Overseas direct investments

Overseas shares	P <input type="text"/>
Overseas non-residential real property	Q <input type="text"/>
Overseas residential real property	R <input type="text"/>
Overseas managed investments	S <input type="text"/>
Other overseas assets	T <input type="text"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS (Sum of labels A to T)	U <input type="text" value="5,260"/>
---	---

15d In-house assets

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

16 LIABILITIES

Borrowings	V <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCEs from Sections F and G)	W <input type="text" value="5,255"/>
Reserve accounts	X <input type="text"/>
Other liabilities	Y <input type="text" value="5"/>

TOTAL LIABILITIES	Z <input type="text" value="5,260"/>
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Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **G** Print Y for yes or N for no

Total TOFA gains	H <input type="text"/>
Total TOFA losses	I <input type="text"/>
TOFA transitional balancing adjustment	J <input type="text"/> <input type="checkbox" value="Loss"/>

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2013–14 income year, write 2014).

A	
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If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2014.

B	
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Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2014 for each election

C	
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If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2014.

D	
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Section K: Declarations

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

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

--

Date	Day	Month	Year
/	/	/	

Preferred trustee or director contact details:

Title

Family name

First given name

Other given names

Phone number

Area code	Number
<input style="width: 40px;" type="text" value="0414"/>	<input style="width: 150px;" type="text" value="931222"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I,

declare that the Self-managed superannuation fund annual return 2014 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature Date

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number Reference number

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2014 tax return.

Superannuation funds should complete and attach this schedule to their 2014 tax return.

2014

Refer to *Losses schedule instructions 2014*, available on our website www.ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

892 050 549

Name of entity

BJO Superannuation Fund

Australian business number (ABN)

79 504 680 529

Part A Losses carried forward to the 2014-15 income year excludes film losses**1 Tax losses carried forward to later income years**

Year of loss		
2013-14	B	416
2012-13	C	784
2011-12	D	113
2010-11	E	738
2009-10	F	775
2008-09 and earlier income years	G	670
Total	U	3,496

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

Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	3,080
ADD Uplift of tax losses of designated infrastructure project entities	B	
SUBTRACT Net forgiven amount of debt	C	
ADD Tax loss incurred (if any) during current year	D	416
SUBTRACT Tax losses carried back	K	
ADD Tax loss amount from conversion of excess franking offsets	E	
SUBTRACT Net exempt income	F	
SUBTRACT Tax losses forgone	G	
SUBTRACT Tax losses deducted	H	
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	I	
Total tax losses carried forward to later income years	J	3,496

F

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

Sensitive (when completed)

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

TAXPAYER'S DECLARATION

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

Signature

Date

Contact person

Daytime contact number

Area code

Number

F

AC-1

BJO Superannuation Fund

Trial Balance

As at 30 June 2014

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
	24200/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			1,000.00
	24200/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			1,000.00
	24200/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,000.00
	25000	Interest Received			
	25000/ANZ482976945	ANZ 945			2.63
	30400	ATO Supervisory Levy		388.00	
	31500	Bank Charges		30.00	
	48500	Income Tax Expense			62.40
	49000	Profit/Loss Allocation Account		2,647.03	
	50010	Opening Balance			
(869.50)	50010/MIDHAY00001A	(Opening Balance) Middleton, Hayley Brooke - Accumulation			869.50
(869.49)	50010/MIDOSC00001A	(Opening Balance) Middleton, Oscar John - Accumulation			869.49
(869.49)	50010/MIDZAC00001A	(Opening Balance) Middleton, Zac Oliver - Accumulation			869.49
	52420	Contributions			
	52420/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			1,000.00
	52420/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			1,000.00
	52420/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,000.00
	53100	Share of Profit/(Loss)			
	53100/MIDHAY00001A	(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation		138.49	
	53100/MIDOSC00001A	(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation		138.44	
	53100/MIDZAC00001A	(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation		138.44	
	53330	Income Tax			
	53330/MIDHAY00001A	(Income Tax) Middleton, Hayley Brooke - Accumulation			20.80
	53330/MIDOSC00001A	(Income Tax) Middleton, Oscar John - Accumulation			20.80
	53330/MIDZAC00001A	(Income Tax) Middleton, Zac Oliver - Accumulation			20.80
	60400	Bank Accounts			
2,608.48	60400/ANZ482976945	ANZ 945		5,260.11	

BP 1/1

BP 2/1

BP 3/1

BP 1/1

BP 2/1

BP 3/1

BP 1/1

BP 2/1

BP 3/1

BA-1

BJO Superannuation Fund

Trial Balance

As at 30 June 2014

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	85000	Income Tax Payable/Refundable			67.00
	89000	Deferred Tax Liability/Asset		62.40	
				<u>8,802.91</u>	<u>8,802.91</u>

Current Year Profit/(Loss): 2,584.63

BJO Superannuation Fund General Ledger

For The Period 01 July 2013 - 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 539051 FROM 530307587			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538900 FROM 530307587			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538742 FROM 530307587			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
Interest Received (25000)					
<u>ANZ 945 (ANZ482976945)</u>					
30/07/2013				0.23	0.23 CR
30/08/2013				0.22	0.45 CR
30/09/2013				0.22	0.67 CR
30/10/2013				0.22	0.89 CR
29/11/2013				0.21	1.10 CR
30/12/2013				0.22	1.32 CR
30/01/2014	CREDIT INTEREST PAID			0.22	1.54 CR
28/02/2014				0.21	1.75 CR
28/03/2014				0.20	1.95 CR
30/04/2014				0.23	2.18 CR
30/05/2014				0.21	2.39 CR
30/06/2014	CREDIT INTEREST PAID			0.24	2.63 CR
				2.63	2.63 CR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2014			388.00		388.00 DR
			388.00		388.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
30/07/2013			2.50		2.50 DR
30/08/2013			2.50		5.00 DR
30/09/2013			2.50		7.50 DR
30/10/2013			2.50		10.00 DR
29/11/2013			2.50		12.50 DR
30/12/2013			2.50		15.00 DR
30/01/2014	ACCOUNT SERVICING FEE		2.50		17.50 DR
28/02/2014			2.50		20.00 DR
28/03/2014			2.50		22.50 DR
30/04/2014			2.50		25.00 DR
30/05/2014			2.50		27.50 DR

BJO Superannuation Fund

General Ledger

For The Period 01 July 2013 - 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2014	ACCOUNT SERVICING FEE		2.50		30.00 DR
			30.00		30.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2014	Create Entries - PDIT Entry - 30/06/2014			62.40	62.40 CR
				62.40	62.40 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/06/2014	System Member Journals		1,000.00		1,000.00 DR
27/06/2014	System Member Journals		1,000.00		2,000.00 DR
27/06/2014	System Member Journals		1,000.00		3,000.00 DR
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014			138.49	2,861.51 DR
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014			138.44	2,723.07 DR
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014			138.44	2,584.63 DR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014		20.80		2,605.43 DR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014		20.80		2,626.23 DR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014		20.80		2,647.03 DR
			3,062.40	415.37	2,647.03 DR
Opening Balance (50010)					
<u>(Opening Balance) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2013	Opening Balance				869.50 CR
					869.50 CR
<u>(Opening Balance) Middleton, Oscar John - Accumulation (MIDQSC00001A)</u>					
01/07/2013	Opening Balance				869.49 CR
					869.49 CR
<u>(Opening Balance) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2013	Opening Balance				869.49 CR
					869.49 CR
Contributions (52420)					
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
27/06/2014	System Member Journals			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDQSC00001A)</u>					
27/06/2014	System Member Journals			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
27/06/2014	System Member Journals			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014		138.49		138.49 DR

BJO Superannuation Fund General Ledger

For The Period 01 July 2013 - 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
			138.49		138.49 DR
	<u>(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>				
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014		138.44		138.44 DR
			138.44		138.44 DR
	<u>(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>				
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014		138.44		138.44 DR
			138.44		138.44 DR
Income Tax (53330)					
	<u>(Income Tax) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>				
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014			20.80	20.80 CR
				20.80	20.80 CR
	<u>(Income Tax) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>				
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014			20.80	20.80 CR
				20.80	20.80 CR
	<u>(Income Tax) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>				
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014			20.80	20.80 CR
				20.80	20.80 CR
Bank Accounts (60400)					
	<u>ANZ 945 (ANZ482976945)</u>				
01/07/2013	Opening Balance				2,608.48 DR
30/07/2013				2.27	2,606.21 DR
30/08/2013				2.28	2,603.93 DR
30/09/2013				2.28	2,601.65 DR
30/10/2013				2.28	2,599.37 DR
29/11/2013				2.29	2,597.08 DR
30/12/2013				2.28	2,594.80 DR
30/01/2014	CREDIT INTEREST PAID		0.22		2,595.02 DR
30/01/2014	ACCOUNT SERVICING FEE			2.50	2,592.52 DR
28/02/2014				2.29	2,590.23 DR
28/03/2014				2.30	2,587.93 DR
30/04/2014				2.27	2,585.66 DR
30/05/2014				2.29	2,583.37 DR
17/06/2014	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT			321.00	2,262.37 DR
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538742 FROM 530307587		1,000.00		3,262.37 DR
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 539051 FROM 530307587		1,000.00		4,262.37 DR
27/06/2014	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538900 FROM 530307587		1,000.00		5,262.37 DR
30/06/2014	CREDIT INTEREST PAID		0.24		5,262.61 DR
30/06/2014	ACCOUNT SERVICING FEE			2.50	5,260.11 DR
			3,000.46	348.83	5,260.11 DR

Income Tax Payable/Refundable (85000)

BJO Superannuation Fund
General Ledger

For The Period 01 July 2013 - 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Payable/Refundable (85000)</u>					
17/06/2014	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT		321.00		321.00 DR
30/06/2014				388.00	67.00 CR
			321.00	388.00	67.00 CR
<u>Deferred Tax Liability/Asset (89000)</u>					
<u>Deferred Tax Liability/Asset (89000)</u>					
30/06/2014	Create Entries - PDIT Entry - 30/06/2014		62.40		62.40 DR
			62.40		62.40 DR
Total Debits:	7,279.63				
Total Credits:	7,279.63				

BA-1



Australia and New Zealand Banking Group Limited (ANZ) ABN 11 005 357 522.
 Australian Credit Licence No. 234527. ANZ's colour blue is a trade mark of ANZ

Business Cash Management Statement

Enquiries 131314
 Lost/Stolen cards 1800 033 844
 Website & Internet Banking www.anz.com



007302

LISETTE MIDDLETON
 12 WILSON ST
 NORTH RYDE NSW 2113

Statement Summary

Opening balance	\$2,583.37
Total deposits	\$3,000.24
Total withdrawals	\$323.50
Closing balance	\$5,260.11
Statement starts	30/05/2014
Statement ends	30/06/2014
Statement number	72

Branch Details

Parramatta
 Account Descriptor
 BJO SUPERFUND

Account Details

BJO SUPERFUND
 Branch No. (BSB) 012-370
 Account No 4829-76945

Please retain this statement for taxation purposes.

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2014				
30 MAY	OPENING BALANCE			2,583.37
17 JUN	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {495870}	321.00		2,262.37
27 JUN	ANZ INTERNET BANKING FUNDS TFER TRANSFER 539051 FROM 530307587		1,000.00	3,262.37
	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538900 FROM 530307587		1,000.00	4,262.37
	ANZ INTERNET BANKING FUNDS TFER TRANSFER 538742 FROM 530307587		1,000.00	5,262.37
30 JUN	CREDIT INTEREST PAID		0.24	5,262.61
	ACCOUNT SERVICING FEE	2.50		5,260.11
TOTALS AT END OF PAGE		\$323.50	\$3,000.24	\$5,260.11
TOTALS AT END OF PERIOD		\$323.50	\$3,000.24	\$5,260.11

This statement includes

Interest earned on deposits	\$0.24
ANZ bank charges	\$2.50

Yearly Summary

Previous year to 30/06/2014(\$)

Interest earned on deposits	2.63
Fees Charged	
ANZ bank account fee	30.00
Total	\$30.00

T/2014-060100

Item No. 55732 10.2011 W238702



Australian Government
Australian Taxation Office

Agent NAVNEET KAUR
Client BJO SUPERANNUATION FUND
TFN 892 050 549

Income tax 551

Date generated	16/07/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from 01 July 2013 to 30 June 2014 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 Jun 2014	18 Jun 2014	General interest charge			\$0.00
18 Jun 2014	17 Jun 2014	Payment received		\$321.00	\$0.00
2 Jun 2014	2 Jun 2014	General interest charge			\$321.00 DR
7 Mar 2014	15 May 2014	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 12 to 30 Jun 13	\$321.00		\$321.00 DR



Australian Government
Australian Taxation Office

Agent NAVNEET KAUR
Client BJO SUPERANNUATION FUND
TFN 892 050 549

Activity statement 001

Date generated	22/07/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

0 results found - from 01 July 2013 to 22 July 2020 sorted by processed date ordered newest to oldest