



CLIENT ACCOUNTING CHECKLIST

SUPER FUND

Client Name: GA & JE Tognolini Superannuation Period Ended: 30 June 2022
 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		✓	
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Capital Gains Tax Reports - BGL	15			
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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			
ETP Roll-In Documents	26			
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Completed By: <u>MKT</u>	Date: <u>11/10/2022</u>
Reviewed By: _____	Date: _____

Financial statements and reports for the year ended
30 June 2022

GA & JE Tognolini Superannuation Fund

Prepared for: Mackster Pty Ltd

GA & JE Tognolini Superannuation Fund

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GA & JE Tognolini Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Fixed Interest Securities (Australian)	2		
NAB Term Deposit		464,191.73	464,191.73
Interests in Partnerships (Australian)	3		
BJ & ME Bolton Super Fund & GA & JE Tognolini		515,899.88	442,712.13
Total Investments		<u>980,091.61</u>	<u>906,903.86</u>
Other Assets			
Bank Accounts	4		
NAB Business Cash Maximiser		98,039.05	75,535.70
Deferred Tax Asset		119.10	119.10
Total Other Assets		<u>98,158.15</u>	<u>75,654.80</u>
Total Assets		<u>1,078,249.76</u>	<u>982,558.66</u>
Less:			
Liabilities			
Income Tax Payable		6,666.45	9,093.45
PAYG Payable		940.00	0.00
Total Liabilities		<u>7,606.45</u>	<u>9,093.45</u>
Net assets available to pay benefits		<u>1,070,643.31</u>	<u>973,465.21</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Tognolini, Jocelyn - Pension (Account Based Pension)		521,970.07	486,716.74
Tognolini, Jocelyn - Pension (Account Based Pension 2 (Reversionary Beneficiary))		441,418.48	409,370.39
Tognolini, Jocelyn - Pension (Account Based Pension 3 (Reversionary Beneficiary))		37,594.77	34,862.50
Tognolini, Jocelyn - Pension (Account Based Pension 4 (Reversionary Beneficiary))		28,308.17	26,254.12
Tognolini, Jocelyn - Accumulation		41,351.82	16,261.46
Total Liability for accrued benefits allocated to members' accounts		<u>1,070,643.31</u>	<u>973,465.21</u>

GA & JE Tognolini Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Interest Received		
NAB Business Cash Maximiser	13.70	97.54
NAB Term Deposit	0.00	4,429.13
	<u>13.70</u>	<u>4,526.67</u>
Partnership Distributions Received		
BJ & ME Bolton Super Fund & GA & JE Tognolini	28,937.71	33,638.83
	<u>28,937.71</u>	<u>33,638.83</u>
Contribution Income		
Personal Contributions - Concessional		
Jocelyn Tognolini	27,500.00	25,330.00
	<u>27,500.00</u>	<u>25,330.00</u>
Investment Gains		
Unrealised Movements in Market Value		
Interests in Partnerships (Australian)		
BJ & ME Bolton Super Fund & GA & JE Tognolini	73,750.04	21,531.71
	<u>73,750.04</u>	<u>21,531.71</u>
Changes in Market Values	<u>73,750.04</u>	<u>21,531.71</u>
Total Income	<u>130,201.45</u>	<u>85,027.21</u>
Expenses		
Accountancy Fees	1,672.00	1,430.00
ASIC Fees	55.00	54.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	330.00	330.00
	<u>2,316.00</u>	<u>2,073.00</u>
Member Payments		
Pensions Paid		
Tognolini, Jocelyn - Pension (Account Based Pension 2)	10,234.26	10,377.25
Tognolini, Jocelyn - Pension (Account Based Pension 3)	871.57	903.00
Tognolini, Jocelyn - Pension (Account Based Pension 4)	656.36	511.50
Tognolini, Jocelyn - Pension (Account Based Pension)	14,788.81	11,783.25
	<u>26,551.00</u>	<u>23,575.00</u>
Total Expenses	<u>28,867.00</u>	<u>25,648.00</u>
Benefits accrued as a result of operations before income tax	<u>101,334.45</u>	<u>59,379.21</u>
Income Tax Expense		
Income Tax Expense	4,156.35	9,093.45
Total Income Tax	<u>4,156.35</u>	<u>9,093.45</u>
Benefits accrued as a result of operations	<u>97,178.10</u>	<u>50,285.76</u>

GA & JE Tognolini Superannuation Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
NAB Business Cash Maximiser		98,039.050000	98,039.05	98,039.05	98,039.05			9.09 %
			98,039.05		98,039.05			9.09 %
Fixed Interest Securities (Australian)								
NAB Term Deposit		464,191.730000	464,191.73	464,191.73	464,191.73			43.06 %
			464,191.73		464,191.73			43.06 %
Interests in Partnerships (Australian)								
BTPSHIP BJ & ME Bolton Super Fund & GA & JE Tognolini	1.00	515,899.880000	515,899.88	513,779.58	513,779.58	2,120.30	0.41 %	47.85 %
			515,899.88		513,779.58	2,120.30	0.41 %	47.85 %
			1,078,130.66		1,076,010.36	2,120.30	0.20 %	100.00 %

GA & JE Tognolini Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Cash/Bank Accounts								
NAB Business Cash Maximiser		98,039.050000	98,039.05	98,039.05	98,039.05			
			98,039.05		98,039.05			
Fixed Interest Securities (Australian)								
NAB Term Deposit		464,191.730000	464,191.73	464,191.73	464,191.73			
			464,191.73		464,191.73			
Interests in Partnerships (Australian)								
BTPSHIP BJ & ME Bolton Super Fund & GA & JE Tognolini	1.00	515,899.880000	515,899.88	513,779.58	513,779.58	2,120.30	73,750.04	0.00
			515,899.88		513,779.58	2,120.30	73,750.04	0.00
			1,078,130.66		1,076,010.36	2,120.30	73,750.04	0.00

GA & JE Tognolini Superannuation Fund

Trustees Declaration

Mackster Pty Ltd ACN: 131789921

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 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....
Jocelyn Tognolini
Mackster Pty Ltd
Director

10 October 2022

GA & JE Tognolini Superannuation Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the GA & JE Tognolini Superannuation Fund which comprise the statement of financial position as at 30/06/2022 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 GA & JE Tognolini 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: 28/06/2022

SMSF Tax Return**2022**

1 Jul 2021—30 Jun 2022

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

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	Name of partnership, trust, fund or entity	Year
TFN Recorded	GA & JE Tognolini Superannuation Fund	2022

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.

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 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.

Agent Ref No.	BSB Number	Account Number	Account Name
25970447	084209	822304281	GA & JE Tognolini Superannuation

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

Signature	Date

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
	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.

Agent's Signature	Date

Section A: Fund information

Period start				01/07/2021
Period end				30/06/2022
1 TAX FILE NUMBER				TFN Recorded
2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)				GA & JE Tognolini Superannuation Fund
3 AUSTRALIAN BUSINESS NUMBER				65 063 488 381
4 CURRENT POSTAL ADDRESS				
Address	Town/City	State	Postcode	
PO Box 448	KALLANGUR	QLD	4503	
5 ANNUAL RETURN STATUS				
Is this the first required return for a newly registered SMSF?				No
6 SMSF AUDITOR				
Title				Mr
First name				Tony
Family name				Boys
SMSF auditor number				100014140
Contact number				04-10712708
Auditor Address	Town/City	State	Postcode	
PO Box 3376	RUNDLE MALL	SA	5000	
7 ELECTRONIC FUNDS TRANSFER (EFT)				
A. Fund's financial institution account details				
BSB number				084209
Account number				822304281
Account name				GA & JE Tognolini Superannuation
I would like my tax refunds made to this account				Yes
8 STATUS OF SMSF				
Australian superannuation fund?	<input checked="" type="radio"/> A			Yes
Fund benefit structure	<input checked="" type="radio"/> B			A
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?	<input checked="" type="radio"/> C			Yes

10 EXEMPT CURRENT PENSION INCOME

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?		Yes
Exempt current pension income amount	A	\$28,448.00
Which method did you use to calculate your exempt current pension income?	B	Unsegregated
Was an actuarial certificate obtained?	D	Yes
Did the fund have any other income that was assessable?	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	\$0.00
Tax file number amounts withheld from gross interest		\$0.00
Gross distribution from partnerships income	I	\$28,937.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$27,500.00
Assessable personal contributions	R2	\$27,500.00
No-TFN-quoted contributions	R3	\$0.00
Gross income	W	\$56,437.00
Exempt current pension income	Y	\$28,448.00
Total assessable income	V	\$27,989.00

Section C: Deductions and non-deductible expenses**12** DEDUCTIONS

		Deductions		Non-Deductible Expenses
SMSF auditor fee	H1	\$5.00	H2	\$324.00
Management and administration expenses	J1	\$288.00	J2	\$1,697.00
Totals	N	\$293.00	Y	\$2,021.00
Total SMSF expenses		(N + Y)	Z	\$2,314.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	O	\$27,696.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT		
Taxable income	A	\$27,696.00
Tax on taxable income	T1	\$4,154.40
Tax on no-TFN-quoted contributions	J	\$0.00
Gross tax	B	\$4,154.40
Subtotal	(B less C – cannot be less than zero) T2	\$4,154.40
Subtotal	(T2 less D – cannot be less than zero) T3	\$4,154.40
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4) E	\$0.00
Complying fund's franking credits tax offset	E1	\$0.00
Tax Payable	T5	\$4,154.40
Eligible credits	(H1 + 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	\$2,820.00
Supervisory levy	L	\$259.00
Supervisory levy adjustment for wound up funds	M	\$0.00
Supervisory levy adjustment for new funds	N	\$0.00
Amount payable	S	\$1,593.40

Section H: Assets and liabilities

15 ASSETS		
15b Australian direct investments		
Cash and term deposits	E	\$562,230.00
Other assets	O	\$515,900.00
15d Overseas direct investments		
Total Australian and overseas assets	U	\$1,078,130.00

16 LIABILITIES

Total member closing account balances	W	\$1,070,643.00
Other liabilities	Y	\$7,487.00
Total liabilities	Z	\$1,078,130.00

Section K : Declarations**PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mrs
First name	Jocelyn
Family name	Tognolini
Non-individual trustee name	Mackster Pty Ltd
Contact number	04 13945987

TAX AGENT'S CONTACT DETAILS

Practice name	Inferno Accounting
Title	Mrs
First name	Melinda
Family name	Timms
Contact number	04 28226982

Member 1 — Tognolini, Jocelyn Eaton (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mrs
Given name	Jocelyn
Other given names	Eaton
Family name	Tognolini
Suffix	
Date of birth	5 Sep 1956
Date of death	
CONTRIBUTIONS	
Opening account balance	\$973,465.21
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
Total Contributions	N \$27,500.00

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$96,229.10
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$41,351.82
Retirement phase account balance – Non CDBIS	S2	\$1,029,291.49
Retirement phase account balance – CDBIS	S3	
Accumulation phase value	X1	\$41,351.82
Retirement phase value	X2	\$1,029,291.49
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	\$26,551.00
Closing account balance	S	\$1,070,643.31

Worksheets

11 INCOME

C Gross interest income

Description	Tax Withheld	Interest
NAB	\$0.00	\$0.00
NAB TD	\$0.00	\$0.00
Total	\$0.00	\$0.00

I Gross distribution from partnerships income

Description	Amount
Automatic	\$28,937.00
Total	\$28,937.00

GA & JE Tognolini Superannuation Fund

Members Summary

As at 30 June 2022

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	
Graham Anthony Tognolini (Age: 67)										
TOGGRA00001A - Accumulation										
Jocelyn Eaton Tognolini (Age: 65)										
TOGJOC00002P - Account Based Pension - Tax Free: 55.72%										
486,716.74			50,042.14		14,788.81					521,970.07
TOGJOC00460P - Account Based Pension 2 (Reversionary Beneficiary) - Tax Free: 61.04%										
409,370.39			42,282.35		10,234.26					441,418.48
TOGJOC00462P - Account Based Pension 3 (Reversionary Beneficiary) - Tax Free: 99.60%										
34,862.50			3,603.84		871.57					37,594.77
TOGJOC00463P - Account Based Pension 4 (Reversionary Beneficiary) - Tax Free: 53.50%										
26,254.12			2,710.41		656.36					28,308.17
TOGJOC00512A - Accumulation										
16,261.46	27,500.00		1,746.71			4,125.00	31.35			41,351.82
973,465.21	27,500.00		100,385.45		26,551.00	4,125.00	31.35			1,070,643.31
973,465.21	27,500.00		100,385.45		26,551.00	4,125.00	31.35			1,070,643.31

GA & JE Tognolini Superannuation Fund

Members Summary

As at 30 June 2022

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	

GA & JE Tognolini Superannuation Fund

Members Statement

Graham Anthony Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 67
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: TOGGRA00001A
 Account Start Date: 01/07/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Date of Death: 29/05/2020
 Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit:

Your Balance

Total Benefits

Preservation Components

Preserved (5,164.02)
 Unrestricted Non Preserved 5,164.02
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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 30/06/2022	0.00	0.00

GA & JE Tognolini 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

Jocelyn Eaton Tognolini
Director

GA & JE Tognolini Superannuation Fund

Members Statement

Jocelyn Eaton Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date: 25/06/2008
 Date Left Fund:
 Member Code: TOGJOC00002P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries: Graham Anthony Tognolini
 Nomination Type: N/A
 Vested Benefits: 521,970.07
 Total Death Benefit: 521,970.07

Your Balance

Total Benefits 521,970.07

Preservation Components
 Preserved
 Unrestricted Non Preserved 521,970.07
 Restricted Non Preserved

Tax Components
 Tax Free (55.72%) 290,845.79
 Taxable 231,124.28

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	486,716.74	469,220.35
<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	50,042.14	29,279.64
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	14,788.81	11,783.25
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		
<u>Benefits Paid/Transfers Out</u>		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	521,970.07	486,716.74

GA & JE Tognolini 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

Jocelyn Eaton Tognolini
Director

GA & JE Tognolini Superannuation Fund

Members Statement

Jocelyn Eaton Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: TOGJOC00460P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 441,418.48
 Death Benefit Pension: Yes

Your Balance

Total Benefits 441,418.48

Preservation Components
 Preserved
 Unrestricted Non Preserved 441,418.48
 Restricted Non Preserved

Tax Components
 Tax Free (61.04%) 269,429.80
 Taxable 171,988.68

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	409,370.39	395,104.40
<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	42,282.35	24,643.24
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	10,234.26	10,377.25
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 30/06/2022	441,418.48	409,370.39

GA & JE Tognolini Superannuation Fund

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Jocelyn Eaton Tognolini
Director

GA & JE Tognolini Superannuation Fund

Members Statement

Jocelyn Eaton Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: TOGJOC00462P
 Account Start Date: 01/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 37,594.77
 Death Benefit Pension: Yes

Your Balance

Total Benefits 37,594.77

Preservation Components
 Preserved 27,818.22
 Unrestricted Non Preserved 9,776.55
 Restricted Non Preserved

Tax Components
 Tax Free (99.60%) 37,445.56
 Taxable 149.21

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	34,862.50	33,667.20
<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	3,603.84	2,098.30
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	871.57	903.00
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 30/06/2022	37,594.77	34,862.50

GA & JE Tognolini 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

Jocelyn Eaton Tognolini
Director

GA & JE Tognolini Superannuation Fund

Members Statement

Jocelyn Eaton Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: TOGJOC00463P
 Account Start Date: 01/07/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 4
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 28,308.17
 Death Benefit Pension: Yes

Your Balance

Total Benefits 28,308.17

Preservation Components
 Preserved
 Unrestricted Non Preserved 28,308.17
 Restricted Non Preserved

Tax Components
 Tax Free (53.50%) 15,145.49
 Taxable 13,162.68

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	26,254.12	25,187.50
<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	2,710.41	1,578.12
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	656.36	511.50
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 30/06/2022	28,308.17	26,254.12

GA & JE Tognolini 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

Jocelyn Eaton Tognolini
Director

GA & JE Tognolini Superannuation Fund

Members Statement

Jocelyn Eaton Tognolini
 85 Centaur Street
 KIPPA-RING, Queensland, 4021, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: TOGJOC00512A
 Account Start Date: 01/07/2020
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 41,351.82
 Total Death Benefit: 41,351.82

Your Balance

Total Benefits	41,351.82
<u>Preservation Components</u>	
Preserved	16,261.46
Unrestricted Non Preserved	25,090.36
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	41,351.82

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	16,261.46	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500.00	25,330.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,746.71	24.91
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125.00	3,799.50
Income Tax	31.35	5,293.95
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 30/06/2022	41,351.82	16,261.46

GA & JE Tognolini 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

Jocelyn Eaton Tognolini
Director

Minutes of a meeting of the Director(s)

held on 10 October 2022 at 85 Centaur Street, KIPPA-RING, Queensland 4021

PRESENT:	Jocelyn Tognolini
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<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 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	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 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	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.
INVESTMENT STRATEGY:	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.
INSURANCE COVER:	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.
ALLOCATION OF INCOME:	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).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<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>
TAX AGENTS:	<p>It was resolved that</p> <p>Melinda Timms</p>

Minutes of a meeting of the Director(s)

held on 10 October 2022 at 85 Centaur Street, KIPPA-RING, Queensland 4021

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 –

.....

Jocelyn Tognolini

Chairperson

GA & JE Tognolini Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
(25,330.00)	24200/TOGJOC00512 A	(Contributions) Tognolini, Jocelyn - Accumulation			27,500.00
(21,531.71)	24700	Changes in Market Values of Investments			73,750.04
	25000	Interest Received			
(97.54)	25000/1	NAB Business Cash Maximiser			13.70
(4,429.13)	25000/23	NAB Term Deposit			
	27000	Partnership Distributions Received			
(33,638.83)	27000/BTPSHIP1	BJ & ME Bolton Super Fund & GA & JE Tognolini			28,937.71
1,430.00	30100	Accountancy Fees		1,672.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		330.00	
54.00	30800	ASIC Fees		55.00	
	41600	Pensions Paid			
11,783.25	41600/TOGJOC00002 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension)		14,788.81	
10,377.25	41600/TOGJOC00460 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2)		10,234.26	
903.00	41600/TOGJOC00462 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3)		871.57	
511.50	41600/TOGJOC00463 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4)		656.36	
9,093.45	48500	Income Tax Expense		4,156.35	
50,285.76	49000	Profit/Loss Allocation Account		97,178.10	
	50010	Opening Balance			
(469,220.35)	50010/TOGJOC00002 P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension)			486,716.74
(395,104.40)	50010/TOGJOC00460 P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 2)			409,370.39
(33,667.20)	50010/TOGJOC00462 P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 3)			34,862.50
(25,187.50)	50010/TOGJOC00463 P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 4)			26,254.12
	50010/TOGJOC00512 A	(Opening Balance) Tognolini, Jocelyn - Accumulation			16,261.46
	52420	Contributions			

GA & JE Tognolini Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(25,330.00)	52420/TOGJOC00512 A	(Contributions) Tognolini, Jocelyn - Accumulation			27,500.00
	53100	Share of Profit/(Loss)			
(29,279.64)	53100/TOGJOC00002 P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension)			50,042.14
(24,643.24)	53100/TOGJOC00460 P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 2)			42,282.35
(2,098.30)	53100/TOGJOC00462 P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 3)			3,603.84
(1,578.12)	53100/TOGJOC00463 P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 4)			2,710.41
(24.91)	53100/TOGJOC00512 A	(Share of Profit/(Loss)) Tognolini, Jocelyn - Accumulation			1,746.71
	53330	Income Tax			
5,293.95	53330/TOGJOC00512 A	(Income Tax) Tognolini, Jocelyn - Accumulation		31.35	
	53800	Contributions Tax			
3,799.50	53800/TOGJOC00512 A	(Contributions Tax) Tognolini, Jocelyn - Accumulation		4,125.00	
	54160	Pensions Paid			
11,783.25	54160/TOGJOC00002 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension)		14,788.81	
10,377.25	54160/TOGJOC00460 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2)		10,234.26	
903.00	54160/TOGJOC00462 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3)		871.57	
511.50	54160/TOGJOC00463 P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4)		656.36	
	60400	Bank Accounts			
75,535.70	60400/1	NAB Business Cash Maximiser		98,039.05	
	72400	Fixed Interest Securities (Australian)			
464,191.73	72400/1	NAB Term Deposit		464,191.73	
	73200	Interests in Partnerships (Australian)			
442,712.13	73200/BTPSHIP1	BJ & ME Bolton Super Fund & GA & JE Tognolini	1.0000	515,899.88	
(9,093.45)	85000	Income Tax Payable/Refundable			6,666.45
0.00	86000	PAYG Payable			940.00
119.10	89000	Deferred Tax Liability/Asset		119.10	

1,239,158.56

1,239,158.56

Current Year Profit/(Loss): 101,334.45



Date Created: Jul 06, 2022 10:00:40 AM

Transaction Listing**Account Balance Summary**

Opening Balance	\$71,432.17 CR
Total Credits	\$33,009.23
Total Debits	\$6,402.35
Closing Balance	\$98,039.05 CR

Transaction Listing starts**01 April 2022****Transaction Listing ends****30 June 2022****Account Details**

Account Type	Savings
BSB Number	084-209
Account Number	82-230-4281

Transaction Details

Date	Particulars	Debits	Credits	Balance
01 Apr 22	AS AT 01/04/2022 YOUR VARIABLE CR INTEREST RATE IS 0.010%		\$0.00	\$71,432.17 CR
01 Apr 22	WHEN YOUR BALANCE IS \$10,000 OR MORE		\$0.00	\$71,432.17 CR
07 Apr 22	ONLINE R4922675751 PAYG DEC AND MARCH MACKSTER	\$1,880.00		\$69,552.17 CR
27 Apr 22	ONLINE K9299214637 ATO JUNE 21 SUPER MACKSTER	\$4,022.35		\$65,529.82 CR
29 Apr 22	INTEREST CA INTEREST MACKSTER		\$0.55	\$65,530.37 CR
13 May 22	PLEASE NOTE FROM TODAY YOUR DR INTEREST RATE IS 6.720%		\$0.00	\$65,530.37 CR
30 May 22	AS AT 30/05/2022 YOUR VARIABLE CR INTEREST RATE IS 0.100%		\$0.00	\$65,530.37 CR
30 May 22	WHEN YOUR BALANCE IS \$10,000 OR MORE		\$0.00	\$65,530.37 CR
31 May 22	INTEREST CA INTEREST MACKSTER		\$0.73	\$65,531.10 CR
08 Jun 22	ONLINE D6711504236 BTS - MACKSTER BOLTON TOGNO		\$5,500.00	\$71,031.10 CR
17 Jun 22	PLEASE NOTE FROM TODAY YOUR DR INTEREST RATE IS 7.220%		\$0.00	\$71,031.10 CR
20 Jun 22	WHEN YOUR BALANCE IS \$10,000 OR MORE		\$0.00	\$71,031.10 CR
20 Jun 22	AS AT 20/06/2022 YOUR VARIABLE CR INTEREST RATE IS 0.200%		\$0.00	\$71,031.10 CR
28 Jun 22	ONLINE R7375941778 SUPER CONTRIBUTION TOGNLINI JE		\$27,500.00	\$98,531.10 CR
28 Jun 22	ONLINE M3211077078 MACKSTER TO BTS MACKSTER	\$500.00		\$98,031.10 CR
30 Jun 22	INTEREST CA INTEREST MACKSTER		\$7.95	\$98,039.05 CR

Important

- This provisional list is not a statement of account.
- It may include transactions which may appear on previous statements.
- It may not include all transactions processed since last statement was issued.
- With the exception of cheque serial numbers, the details shown in the particulars column may be an abbreviation.
- Inclusion of a debit does not always indicate payment by the bank.



**NAB Business
Cash Maximiser**

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

Copy

036/001857



THE GA & JE TOGNOLINI SUPERANNUATION FUN
85 CENTAUR ST
KIPPA-RING QLD 4021

Account Balance Summary

Opening balance	\$61,930.54	Cr
Total credits	\$9,501.63	
Total debits	\$0.00	
Closing balance	\$71,432.17	Cr

**Statement starts 1 January 2022
Statement ends 31 March 2022**

Outlet Details

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

Lending Investment & Insurance Enquiries

Banker Kippa-Ring Prem 4269 B
Telephone number (07) 3471 6800

Account Details

MACKSTER PTY LTD AS TRUSTEE FOR THE GA & JE
TOGNOLINI SUPERANNUATION FUND
NAB BUSINESS CASH MAXIMISER (SMSF) ACCOUNT
BSB number 084-209
Account number 82-230-4281

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jan 2022	Brought forward			61,930.54 Cr
4 Jan 2022	As At 04/01/2022 Your Variable Cr Interest Rate Is 0.010% When Your Balance Is \$10,000 or More			61,930.54 Cr
19 Jan 2022	Online C2405204497 BTS to Mackster Bolton Togno		3,000.00	64,930.54 Cr
31 Jan 2022	Interest.....		0.53	64,931.07 Cr
9 Feb 2022	Online N2031494997 BTS to Mackster Bolton Togno		3,500.00	68,431.07 Cr
28 Feb 2022	Interest.....		0.51	68,431.58 Cr
9 Mar 2022	Online T8602454871 BTS to Mackster Bolton Togno		3,000.00	71,431.58 Cr
31 Mar 2022	Interest.....		0.59	71,432.17 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
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.

0907262/M001857/S0002872/0005743



**NAB Business
Cash Maximiser**

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

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036/003599



THE GA & JE TOGNOLINI SUPERANNUATION FUND
85 CENTAUR ST
KIPPA-RING QLD 4021

Account Balance Summary

Opening balance	\$57,482.08	Cr
Total credits	\$8,001.46	
Total debits	\$3,553.00	
Closing balance	\$61,930.54	Cr

Statement starts 1 October 2021
Statement ends 31 December 2021

Outlet Details

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

Lending Investment & Insurance Enquiries

Banker Kippa-Ring Prem 4269 B
Telephone number (07) 3471 6800

Account Details

MACKSTER PTY LTD AS TRUSTEE FOR THE GA & JE
TOGNOLINI SUPERANNUATION FUND
NAB BUSINESS CASH MAXIMISER (SMSF) ACCOUNT
BSB number 084-209
Account number 82-230-4281

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Oct 2021	Brought forward			57,482.08 Cr
1 Oct 2021	As At 01/10/2021 Your Variable Cr Interest Rate Is 0.010% When Your Balance Is \$10,000 or More			57,482.08 Cr
15 Oct 2021	Online G8876715971 BTS to Mackster Bolton Togno.....		2,500.00	
	Online L6093525271 Payg <i>Super Pension</i> Mackster.....	1,551.00		58,431.08 Cr
29 Oct 2021	Interest.....		0.45	
	Online K4086665780 <i>Inferno - Inv 1803</i> Mackster.....	2,002.00		56,429.53 Cr
10 Nov 2021	Online L1026278290 BTS to Mackster Bolton Togno.....		2,500.00	58,929.53 Cr
30 Nov 2021	Interest.....		0.50	58,930.03 Cr
15 Dec 2021	Online D9764515476 BTS to Mackster Bolton Togno.....		3,000.00	61,930.03 Cr
31 Dec 2021	Interest.....		0.51	61,930.54 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.



**NAB Business
Cash Maximiser**

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

copy



036/003992



THE GA & JE TOGNOLINI SUPERANNUATION FUN
85 CENTAUR STREET
KIPPA-RING QLD 4021

Account Balance Summary

Opening balance	\$75,535.70	Cr
Total credits	\$7,001.38	
Total debits	\$25,055.00	
Closing balance	\$57,482.08	Cr

Statement starts **1 July 2021**
Statement ends **30 September 2021**

Outlet Details

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

Lending Investment & Insurance Enquiries

Banker Kippa-Ring Prem 4269 B
Telephone number (07) 3897 1397

Account Details

MACKSTER PTY LTD AS TRUSTEE FOR THE GA & JE
TOGNOLINI SUPERANNUATION FUND
NAB BUSINESS CASH MAXIMISER (SMSF) ACCOUNT
BSB number 084-209
Account number 82-230-4281

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2021	Brought forward			75,535.70 Cr
1 Jul 2021	As At 01/07/2021 Your Variable Cr Interest Rate Is 0.010% When Your Balance Is \$10,000 or More			

The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2020/21 Tax Return				
	Credit Interest Paid - 2020/21 Financial Year	97.54		
	Resident Withholding Tax - 2020/21 Financial Year	0.00		
If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement.				

9 Jul 2021	Online X4521946993 Super Pension Mackster.....	25,000.00		50,535.70 Cr
30 Jul 2021	Interest.....		0.47	50,536.17 Cr
11 Aug 2021	Online G2247545144 BTS to Mackster Bolton Togno.....		4,000.00	
	Online K6466276695 Asic - Mackster Mackster.....	55.00		54,481.17 Cr
31 Aug 2021	Interest.....		0.46	54,481.63 Cr
15 Sep 2021	Online W5312206893 BTS to Mackster Bolton Togno.....		3,000.00	57,481.63 Cr
30 Sep 2021	Interest.....		0.45	57,482.08 Cr

27.17.2021/003992/S060116/101.2251



20 April 2021

Copy

1/14 Boardman Rd
KIPPA-RING QLD 4021
T 13 13 12 nab.com.au
From overseas +61 3 8641 9083

4-269



036 / 02194

THE GA & JE TOGNOLINI SUPERANNUATION FUN
85 CENTAUR STREET
KIPPA-RING QLD 4021



Hi Mr & Mrs Tognolini

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 69-929-6457

Account name	Mackster Pty Ltd As Trustee for the GA & JE Tognol
Amount	\$464,191.73
Term	9 months
Interest rate p.a.	0.25%
Interest frequency	At maturity
Interest	\$874.32
Start date	15 April 2021
Maturity date	15 January 2022



What you've instructed us to do at next maturity

Term Deposit and interest \$465,066.05
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



Important information

If you need to withdraw part or all of your 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

If you would like to make any changes to your maturity instructions or have any questions, contact your NAB Banker, give us a call on 13 13 12 or visit your nearest NAB branch.

Thanks,

Branch Manager

110VNTM01/02194/006591

Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Partners' Profit Distribution Summary

For the year ended 30 June 2022

	2022	2021
	\$	\$
Bolton Super Fund		
Opening balance - Partner	442,712.17	420,541.59
Revaluation Reserve	73,750.00	21,531.75
Profit distribution for year	28,937.71	33,638.83
	<u>545,399.88</u>	<u>475,712.17</u>
Less:		
Drawings	<u>(29,500.00)</u>	<u>(33,000.00)</u>
	<u>515,899.88</u>	<u>442,712.17</u>
Tognolini Super Fund		
Opening balance - Partner	442,712.13	420,541.55
Revaluation Reserve	73,750.00	21,531.75
Profit distribution for year	28,937.71	33,638.83
	<u>545,399.84</u>	<u>475,712.13</u>
Less:		
Drawings	<u>(29,500.00)</u>	<u>(33,000.00)</u>
	<u>515,899.84</u>	<u>442,712.13</u>
Total Proprietors' Funds	<u>1,031,799.72</u>	<u>885,424.30</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.

GA & JE Tognolini Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	101,334.45
Less	
Increase in MV of investments	73,750.04
Exempt current pension income	28,448.00
Accounting Trust Distributions	28,937.71
	<u>131,135.75</u>
Add	
SMSF non deductible expenses	2,021.00
Pension Payments	26,551.00
Taxable Trust Distributions	28,937.71
	<u>57,509.71</u>
SMSF Annual Return Rounding	0.59
Taxable Income or Loss	<u>27,709.00</u>
Income Tax on Taxable Income or Loss	4,156.35
CURRENT TAX OR REFUND	<u>4,156.35</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,820.00)
AMOUNT DUE OR REFUNDABLE	<u>1,595.35</u>

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
28/06/2022	Jocelyn Super Contribution			27,500.00	27,500.00 CR
				27,500.00	27,500.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$515,899.880000 (Net Asset Value) - 1.000000 Units on hand (BTPSHIP)			73,750.04	73,750.04 CR
				73,750.04	73,750.04 CR
Interest Received (25000)					
<u>NAB Business Cash Maximiser (1)</u>					
30/07/2021	Interest			0.47	0.47 CR
31/08/2021	Interest			0.46	0.93 CR
30/09/2021	Interest			0.45	1.38 CR
29/10/2021	Interest			0.45	1.83 CR
30/11/2021	Interest			0.50	2.33 CR
31/12/2021	Interest			0.51	2.84 CR
31/01/2022	Interest			0.53	3.37 CR
28/02/2022	Interest			0.51	3.88 CR
31/03/2022	Interest			0.59	4.47 CR
29/04/2022	Interest			0.55	5.02 CR
31/05/2022	Interest			0.73	5.75 CR
30/06/2022	Interest			7.95	13.70 CR
				13.70	13.70 CR
Partnership Distributions Received (27000)					
<u>BJ & ME Bolton Super Fund & GA & JE Tognolini (BTPSHIP1)</u>					
30/06/2022	2022 partnership distribution			28,937.71	28,937.71 CR
				28,937.71	28,937.71 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
29/10/2021	Inferno Accounting		1,672.00		1,672.00 DR
			1,672.00		1,672.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
27/04/2022	2021 Tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
29/10/2021	Inferno Accounting		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
11/08/2021	ASIC Fee		55.00		55.00 DR
			55.00		55.00 DR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (41600)					
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)</u>					
09/07/2021	Pension		13,237.81		13,237.81 DR
15/10/2021	Super Pension		1,551.00		14,788.81 DR
			14,788.81		14,788.81 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)</u>					
09/07/2021	Pension		10,234.26		10,234.26 DR
			10,234.26		10,234.26 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)</u>					
09/07/2021	Pension		871.57		871.57 DR
			871.57		871.57 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)</u>					
09/07/2021	Pension		656.36		656.36 DR
			656.36		656.36 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		4,156.35		4,156.35 DR
			4,156.35		4,156.35 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
09/07/2021	System Member Journals			13,237.81	13,237.81 CR
09/07/2021	System Member Journals			10,234.26	23,472.07 CR
09/07/2021	System Member Journals			871.57	24,343.64 CR
09/07/2021	System Member Journals			656.36	25,000.00 CR
15/10/2021	System Member Journals			1,551.00	26,551.00 CR
28/06/2022	System Member Journals		23,375.00		3,176.00 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		50,042.14		46,866.14 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		42,282.35		89,148.49 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		3,603.84		92,752.33 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		2,710.41		95,462.74 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1,746.71		97,209.45 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			31.35	97,178.10 DR
			123,760.45	26,582.35	97,178.10 DR
Opening Balance (50010)					
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)</u>					
01/07/2021	Opening Balance				469,220.35 CR
01/07/2021	Close Period Journal			17,496.39	486,716.74 CR
				17,496.39	486,716.74 CR
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)</u>					
01/07/2021	Opening Balance				395,104.40 CR
01/07/2021	Close Period Journal			14,265.99	409,370.39 CR
				14,265.99	409,370.39 CR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)</u>					
01/07/2021	Opening Balance				33,667.20 CR
01/07/2021	Close Period Journal			1,195.30	34,862.50 CR
				1,195.30	34,862.50 CR
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)</u>					
01/07/2021	Opening Balance				25,187.50 CR
01/07/2021	Close Period Journal			1,066.62	26,254.12 CR
				1,066.62	26,254.12 CR
<u>(Opening Balance) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
01/07/2021	Close Period Journal			16,261.46	16,261.46 CR
				16,261.46	16,261.46 CR
Contributions (52420)					
<u>(Contributions) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
01/07/2021	Opening Balance				25,330.00 CR
01/07/2021	Close Period Journal		25,330.00		0.00 DR
28/06/2022	System Member Journals			27,500.00	27,500.00 CR
			25,330.00	27,500.00	27,500.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)</u>					
01/07/2021	Opening Balance				29,279.64 CR
01/07/2021	Close Period Journal		29,279.64		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			50,042.14	50,042.14 CR
			29,279.64	50,042.14	50,042.14 CR
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)</u>					
01/07/2021	Opening Balance				24,643.24 CR
01/07/2021	Close Period Journal		24,643.24		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			42,282.35	42,282.35 CR
			24,643.24	42,282.35	42,282.35 CR
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)</u>					
01/07/2021	Opening Balance				2,098.30 CR
01/07/2021	Close Period Journal		2,098.30		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			3,603.84	3,603.84 CR
			2,098.30	3,603.84	3,603.84 CR
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)</u>					
01/07/2021	Opening Balance				1,578.12 CR
01/07/2021	Close Period Journal		1,578.12		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			2,710.41	2,710.41 CR
			1,578.12	2,710.41	2,710.41 CR
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
01/07/2021	Opening Balance				24.91 CR
01/07/2021	Close Period Journal		24.91		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1,746.71	1,746.71 CR
			24.91	1,746.71	1,746.71 CR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax (53330)					
<u>(Income Tax) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
01/07/2021	Opening Balance				5,293.95 DR
01/07/2021	Close Period Journal			5,293.95	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		31.35		31.35 DR
			31.35	5,293.95	31.35 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)</u>					
01/07/2021	Opening Balance				3,799.50 DR
01/07/2021	Close Period Journal			3,799.50	0.00 DR
28/06/2022	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	3,799.50	4,125.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)</u>					
01/07/2021	Opening Balance				11,783.25 DR
01/07/2021	Close Period Journal			11,783.25	0.00 DR
09/07/2021	System Member Journals		13,237.81		13,237.81 DR
15/10/2021	System Member Journals		1,551.00		14,788.81 DR
			14,788.81	11,783.25	14,788.81 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)</u>					
01/07/2021	Opening Balance				10,377.25 DR
01/07/2021	Close Period Journal			10,377.25	0.00 DR
09/07/2021	System Member Journals		10,234.26		10,234.26 DR
			10,234.26	10,377.25	10,234.26 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)</u>					
01/07/2021	Opening Balance				903.00 DR
01/07/2021	Close Period Journal			903.00	0.00 DR
09/07/2021	System Member Journals		871.57		871.57 DR
			871.57	903.00	871.57 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)</u>					
01/07/2021	Opening Balance				511.50 DR
01/07/2021	Close Period Journal			511.50	0.00 DR
09/07/2021	System Member Journals		656.36		656.36 DR
			656.36	511.50	656.36 DR
Bank Accounts (60400)					
<u>NAB Business Cash Maximiser (1)</u>					
01/07/2021	Opening Balance				75,535.70 DR
09/07/2021	Pension			25,000.00	50,535.70 DR
30/07/2021	Interest		0.47		50,536.17 DR
11/08/2021	BTS to Mackster		4,000.00		54,536.17 DR
11/08/2021	ASIC Fee			55.00	54,481.17 DR
31/08/2021	Interest		0.46		54,481.63 DR
15/09/2021	BTS to Mackster		3,000.00		57,481.63 DR
30/09/2021	Interest		0.45		57,482.08 DR
15/10/2021	BTS to Mackster		2,500.00		59,982.08 DR
11/10/2022	15:42:23				

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/10/2021	Super Pension			1,551.00	58,431.08 DR
29/10/2021	Interest		0.45		58,431.53 DR
29/10/2021	Infemo Accounting			2,002.00	56,429.53 DR
10/11/2021	BTS to Mackster		2,500.00		58,929.53 DR
30/11/2021	Interest		0.50		58,930.03 DR
15/12/2021	BTS to Mackster		3,000.00		61,930.03 DR
31/12/2021	Interest		0.51		61,930.54 DR
19/01/2022	BTS to Mackster		3,000.00		64,930.54 DR
31/01/2022	Interest		0.53		64,931.07 DR
09/02/2022	BTS to Mackster		3,500.00		68,431.07 DR
28/02/2022	Interest		0.51		68,431.58 DR
09/03/2022	BTS to Mackster		3,000.00		71,431.58 DR
31/03/2022	Interest		0.59		71,432.17 DR
07/04/2022	PAYG Instalments			1,880.00	69,552.17 DR
27/04/2022	2021 Tax			4,022.35	65,529.82 DR
29/04/2022	Interest		0.55		65,530.37 DR
31/05/2022	Interest		0.73		65,531.10 DR
08/06/2022	BTS to Mackster		5,500.00		71,031.10 DR
28/06/2022	Jocelyn Super Contribution		27,500.00		98,531.10 DR
28/06/2022	BTS to Mackster			500.00	98,031.10 DR
30/06/2022	Interest		7.95		98,039.05 DR
			57,513.70	35,010.35	98,039.05 DR

Fixed Interest Securities (Australian) (72400)

NAB Term Deposit (1)

01/07/2021	Opening Balance				464,191.73 DR
			0.00		464,191.73 DR

Interests in Partnerships (Australian) (73200)

BJ & ME Bolton Super Fund & GA & JE Tognolini (BTPSHIP1)

01/07/2021	Opening Balance	1.00			442,712.13 DR
11/08/2021	BTS to Mackster			4,000.00	438,712.13 DR
15/09/2021	BTS to Mackster			3,000.00	435,712.13 DR
15/10/2021	BTS to Mackster			2,500.00	433,212.13 DR
10/11/2021	BTS to Mackster			2,500.00	430,712.13 DR
15/12/2021	BTS to Mackster			3,000.00	427,712.13 DR
19/01/2022	BTS to Mackster			3,000.00	424,712.13 DR
09/02/2022	BTS to Mackster			3,500.00	421,212.13 DR
09/03/2022	BTS to Mackster			3,000.00	418,212.13 DR
08/06/2022	BTS to Mackster			5,500.00	412,712.13 DR
28/06/2022	BTS to Mackster		500.00		413,212.13 DR
30/06/2022	2022 partnership distribution		28,937.71		442,149.84 DR
30/06/2022	Revaluation - 30/06/2022 @ \$515,899.880000 (Net Asset Value) - 1.000000 Units on hand		73,750.04		515,899.88 DR
		1.00	103,187.75	30,000.00	515,899.88 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				9,093.45 CR
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GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/04/2022	PAYG Instalments		1,880.00		7,213.45 CR
27/04/2022	2021 Tax		3,763.35		3,450.10 CR
30/06/2022	Accrue June 2022 PAYGI		940.00		2,510.10 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			4,156.35	6,666.45 CR
			6,583.35	4,156.35	6,666.45 CR

PAYG Payable (86000)

PAYG Payable (86000)

30/06/2022	Accrue June 2022 PAYGI			940.00	940.00 CR
				940.00	940.00 CR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

01/07/2021	Opening Balance				119.10 DR
					119.10 DR

Total Debits: 437,730.16

Total Credits: 437,730.16

GA & JE Tognolini Superannuation Fund

Create Entries Report

For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

	Amount
Total Profit	
Income	130,201.45
Less Expense	28,867.00
Total Profit	<u>101,334.45</u>
Tax Summary	
Fund Tax Rate	15.00 %
Total Profit	101,334.45
Less Permanent Differences	73,750.04
Less Timing Differences	0.00
Less Exempt Pension Income	28,448.00
Less Other Non Taxable Income	(26,551.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,021.00
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	28,937.71
Add Taxable Trust Distributions	28,937.71
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	0.59
Taxable Income	<u>27,709.00</u>
Income Tax on Taxable Income or Loss	<u>4,156.35</u>
Profit/(Loss) Available for Allocation	
Total Available Profit	100,385.45
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	100,385.45
Income Tax Expense Available for Allocation	
Income Tax on Taxable Income or Loss	4,156.35
Member Specific Income Tax	(4,125.00)
Total Income Tax Expense Allocation	<u>31.35</u>

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit	Amount
Income	130,201.45
Less Expense	28,867.00
Total Profit	101,334.45

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	101,334.45
Less Permanent Differences	73,750.04
Less Timing Differences	0.00
Less Exempt Pension Income	28,449.10
Less Other Non Taxable Income	(26,551.00)
Add SMSF Non Deductible Expenses	2,021.31
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	28,937.71
Add Taxable Trust Distributions	28,937.71
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.38
Taxable Income	27,709.00
Income Tax on Taxable Income or Loss	4,156.35

Member Weighted Balance Summary	Weighting%	Amount
Graham Tognolini(TOGRAM00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	49.85	472,668.50
Jocelyn Tognolini(TOGJOC00460P)	42.12	399,360.44
Jocelyn Tognolini(TOGJOC00462P)	3.59	34,010.03
Jocelyn Tognolini(TOGJOC00463P)	2.70	25,612.15
Jocelyn Tognolini(TOGJOC00512A)	1.74	16,453.59

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	100,385.45
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	100,385.45

Allocation to Members	Weighting%	Amount
Graham Tognolini(TOGRAM00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	49.85	50,042.14
Jocelyn Tognolini(TOGJOC00460P)	42.12	42,282.35
Jocelyn Tognolini(TOGJOC00462P)	3.59	3,603.84
Jocelyn Tognolini(TOGJOC00463P)	2.70	2,710.41
Jocelyn Tognolini(TOGJOC00512A)	1.74	1,746.71

Accumulation Weighted Balance Summary	Weighting%	Amount
Graham Tognolini(TOGRAM00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	0.00	472,668.50
Jocelyn Tognolini(TOGJOC00460P)	0.00	399,360.44
Jocelyn Tognolini(TOGJOC00462P)	0.00	34,010.03
Jocelyn Tognolini(TOGJOC00463P)	0.00	25,612.15
Jocelyn Tognolini(TOGJOC00512A)	100.00	16,453.59

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	4,156.35
Member Specific Income Tax	(4,125.00)
Total Income Tax Expense Allocation	31.35

Allocation to Members	Weighting%	Amount
Graham Tognolini(TOGRAM00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	0.00	0.00
Jocelyn Tognolini(TOGJOC00460P)	0.00	0.00
Jocelyn Tognolini(TOGJOC00462P)	0.00	0.00
Jocelyn Tognolini(TOGJOC00463P)	0.00	0.00
Jocelyn Tognolini(TOGJOC00512A)	100.00	31.35

Calculation of daily member weighted balances

Graham Tognolini (TOGRAM00001A)

Member Balance

01/07/2021	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

Jocelyn Tognolini (TOGJOC00002P)

Member Balance

01/07/2021	50010	Opening Balance	486,716.74	486,716.74
09/07/2021	54160	Pensions Paid	(13,237.81)	(12,947.67)
15/10/2021	54160	Pensions Paid	(1,551.00)	(1,100.57)
Total Amount (Weighted)				472,668.50

Jocelyn Tognolini (TOGJOC00460P)

Member Balance

01/07/2021	50010	Opening Balance	409,370.39	409,370.39
09/07/2021	54160	Pensions Paid	(10,234.26)	(10,009.95)
Total Amount (Weighted)				399,360.44

Jocelyn Tognolini (TOGJOC00462P)

Member Balance

01/07/2021	50010	Opening Balance	34,862.50	34,862.50
09/07/2021	54160	Pensions Paid	(871.57)	(852.47)
Total Amount (Weighted)				34,010.03

Calculation of daily member weighted balances**Jocelyn Tognolini (TOGJOC00463P)**Member Balance

01/07/2021	50010	Opening Balance	26,254.12	26,254.12
09/07/2021	54160	Pensions Paid	(656.36)	(641.97)
Total Amount (Weighted)				25,612.15

Jocelyn Tognolini (TOGJOC00512A)Member Balance

01/07/2021	50010	Opening Balance	16,261.46	16,261.46
28/06/2022	52420	Contributions	27,500.00	226.03
28/06/2022	53800	Contributions Tax	(4,125.00)	(33.90)
Total Amount (Weighted)				16,453.59

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
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations**Segment 01 July 2021 to 30 June 2022**

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

Graham Tognolini(TOGGRA00001A) - 0.00 %	0.00
Jocelyn Tognolini(TOGJOC00002P) - 0.00 %	0.00
Jocelyn Tognolini(TOGJOC00460P) - 0.00 %	0.00
Jocelyn Tognolini(TOGJOC00462P) - 0.00 %	0.00
Jocelyn Tognolini(TOGJOC00463P) - 0.00 %	0.00
Jocelyn Tognolini(TOGJOC00512A) - 100.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00



Australian Government
Australian Taxation Office

PAYG Instalments report 2022

Tax Agent 25970447
Last Updated 08/10/2022

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
884760487	GA & JE TOGNOLINI SUPERANNUATION FUND	Not Applicable	940.00	940.00	940.00	2,820.00

Total No of Clients: 1



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN 65 063 488 381
TFN 884 760 487

Activity statement 001

Date generated	11/10/2022
Overdue	\$940.00 DR
Not yet due	\$0.00
Balance	\$940.00 DR

Transactions

6 results found - from 01 July 2021 to 30 June 2022 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$940.00		\$940.00 DR
1 Apr 2022	1 Apr 2022	General interest charge			\$940.00 DR
8 Apr 2022	7 Apr 2022	Payment received		\$1,880.00	\$940.00 CR
8 Apr 2022	8 Apr 2022	General interest charge			\$940.00 CR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$940.00		\$0.00
1 May 2022	1 May 2022	General interest charge			\$0.00



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN 65063488381

COVID-19

Access ATO measures and tailored support during COVID-19

For action

Lodgments

Account	Description	Due date	
Income tax 551	Jul 2021 - Jun 2022 Annual Return	15/05/2023	View >
Activity statement 001	PAYG instalment notice Jul 2022 - Sep 2022	28/10/2022	Prepare >

Payments

Account	Balance		
Activity statement 001	\$940.00	Overdue	Payment options >

<p>Maintain authorisations</p>	<p>Client details</p>	<p>Client addresses</p>	<p>Email addresses</p>
<p>Authorised contacts</p>	<p>Associates</p>	<p>Communication history</p>	<p>New message</p>

Customise quick links

11 October 2022

Reference number: 124399486

The Trustees
GA & JE Tognolini 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 GA & JE Tognolini Superannuation Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2021/22 income year.

I hereby certify that the proportion of the applicable income of GA & JE Tognolini Superannuation Fund ("the Fund") for the year ending 30 June 2022 that should be exempt from income tax is: **98.265%**

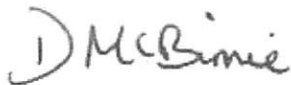
This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

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

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 2021/22 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: GA & JE Tognolini Superannuation Fund
Fund ABN: 65063488381
Trustee: Mackster Pty Ltd
Members: (1) Graham Tognolini
(2) Jocelyn Tognolini

	Member 1	Member 2
Date of birth	9 Oct 1954	5 Sep 1956
Value of retirement phase income streams as at 1 Jul 2021	\$0	\$957,204
Value of retirement phase income streams at 1 Jul 2021 excluding liabilities in respect to segregated current pension assets.	\$0	\$957,204

The aggregate operating statement information is:

Assets available at 1 July 2021	\$973,465
Plus	
Concessional contributions	\$27,500
Less	
Pension payments and lump sum withdrawals	\$26,551
Equals	
Balance before income and expenses	\$974,414
Preliminary net income	\$92,265
Gross assets available at year end (before tax)	\$1,066,680

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 did not have disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. Based on the information provided to us, there were no segregated current pension assets or segregated non-current assets 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

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 did not have disregarded small fund assets for the 2022 income year and therefore was eligible to claim ECPI using the segregated method.

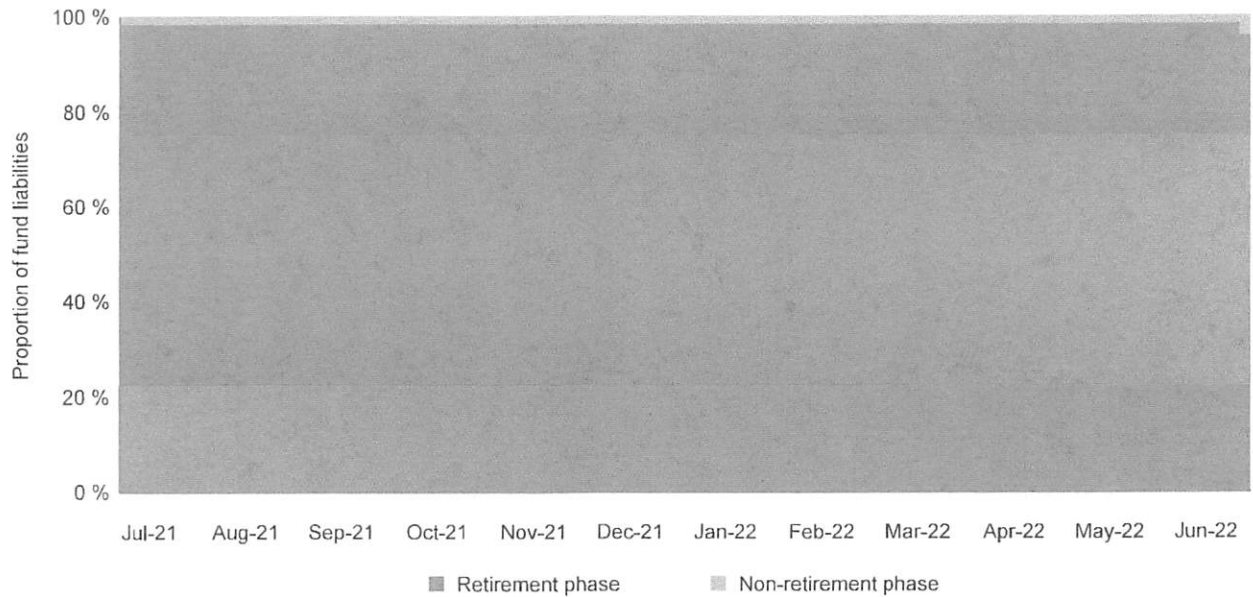
We understand that the Fund had no segregated current pension assets during the income year.

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 2022 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$931,651}{\$948,105} = 98.265\%$$

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	0.000%	98.265%	98.265%
Non-exempt income proportion	0.000%	1.735%	1.735%

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

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:	1.735%
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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.