



CLIENT ACCOUNTING CHECKLIST

SUPER FUND

Client Name: GA & JE Tognolini Superannuation Period Ended: 30 June 2023
 Client Code: _____ Accountant: Melinda Timms

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

Description	WP Ref	N/A	Completed	Reviewed
Bank Reconciliations	12		✓	
Trust Tax Statements	13		✓	
Dividend Statements	14			
Capital Gains Tax Reports - BGL	15			
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	16			
GST - Complete Worksheet - Note Variances	17			
Other Source Documents	18		✓	
Tax Reconciliation	19		✓	
General Ledger	20		✓	
Create Entries Report	21		✓	
Tax Agent Portal Reports	22		✓	
Market Value of Investments	23		✓	
Actuarial Certificate	24		✓	
Pension Documents	25		✓	
ETP Roll-In Documents	26			
Rental Property Summary	27			
LRBA Documentation	28			
	29			

Completed By: <u>MKT</u>	Date: <u>28/9/2023</u>
Reviewed By: _____	Date: _____

Financial statements and reports for the year ended
30 June 2023

GA & JE Tognolini Superannuation Fund

Prepared for: Mackster Pty Ltd

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GA & JE Tognolini Superannuation Fund
Detailed Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2		
NAB Term Deposit		465,761.74	465,066.05
Interests in Partnerships (Australian)	3		
BJ & ME Bolton Super Fund & GA & JE Tognolini		516,249.05	515,899.88
Total Investments		<u>982,010.79</u>	<u>980,965.93</u>
Other Assets			
Bank Accounts	4		
NAB Business Cash Maximiser		80,855.53	98,039.05
Deferred Tax Asset		119.10	119.10
Total Other Assets		<u>80,974.63</u>	<u>98,158.15</u>
Total Assets		<u>1,062,985.42</u>	<u>1,079,124.08</u>
Less:			
Liabilities			
Income Tax Payable		5,365.30	6,668.85
PAYG Payable		1,060.00	940.00
Sundry Creditors		4.35	0.00
Total Liabilities		<u>6,429.65</u>	<u>7,608.85</u>
Net assets available to pay benefits		<u>1,056,555.77</u>	<u>1,071,515.23</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Tognolini, Jocelyn - Pension (Account Based Pension)		502,757.32	522,405.92
Tognolini, Jocelyn - Pension (Account Based Pension 2 (Reversionary Beneficiary))		425,104.11	441,786.75
Tognolini, Jocelyn - Pension (Account Based Pension 3 (Reversionary Beneficiary))		36,137.64	37,626.16
Tognolini, Jocelyn - Pension (Account Based Pension 4 (Reversionary Beneficiary))		27,292.21	28,331.77
Tognolini, Jocelyn - Accumulation		65,264.49	41,364.63
Total Liability for accrued benefits allocated to members' accounts		<u>1,056,555.77</u>	<u>1,071,515.23</u>

GA & JE Tognolini Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2023

	2023	2022
	\$	\$
Income		
Interest Received		
NAB Business Cash Maximiser	642.88	13.70
NAB Term Deposit	695.69	874.32
	<u>1,338.57</u>	<u>888.02</u>
Partnership Distributions Received		
BJ & ME Bolton Super Fund & GA & JE Tognolini	15,349.21	28,937.71
	<u>15,349.21</u>	<u>28,937.71</u>
Contribution Income		
Personal Contributions - Concessional		
Jocelyn Tognolini	27,500.00	27,500.00
	<u>27,500.00</u>	<u>27,500.00</u>
Total Income	<u>44,187.78</u>	<u>57,325.73</u>
Expenses		
Accountancy Fees	1,672.00	1,672.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	330.00
	<u>2,372.00</u>	<u>2,316.00</u>
Member Payments		
Pensions Paid		
Tognolini, Jocelyn - Pension (Account Based Pension 2)	22,575.00	10,234.26
Tognolini, Jocelyn - Pension (Account Based Pension 3)	1,991.00	871.57
Tognolini, Jocelyn - Pension (Account Based Pension 4)	1,417.50	656.36
Tognolini, Jocelyn - Pension (Account Based Pension)	26,617.50	14,788.81
	<u>52,601.00</u>	<u>26,551.00</u>
Investment Losses		
Unrealised Movements in Market Value		
Interests in Partnerships (Australian)		
BJ & ME Bolton Super Fund & GA & JE Tognolini	0.04	(73,750.04)
	<u>0.04</u>	<u>(73,750.04)</u>
Changes in Market Values	<u>0.04</u>	<u>(73,750.04)</u>
Total Expenses	<u>54,973.04</u>	<u>(44,883.04)</u>
Benefits accrued as a result of operations before income tax	<u>(10,785.26)</u>	<u>102,208.77</u>
Income Tax Expense		
Income Tax Expense	4,174.20	4,158.75
Total Income Tax	<u>4,174.20</u>	<u>4,158.75</u>
Benefits accrued as a result of operations	<u>(14,959.46)</u>	<u>98,050.02</u>

GA & JE Tognolini Superannuation Fund Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
NAB Business Cash Maximiser		80,855.530000	80,855.53	80,855.53	80,855.53			7.61 %	
			80,855.53		80,855.53			7.61 %	
Fixed Interest Securities (Australian)									
NAB Term Deposit		465,761.740000	465,761.74	465,761.74	465,761.74			43.82 %	
			465,761.74		465,761.74			43.82 %	
Interests in Partnerships (Australian)									
BTPSHIP	BJ & ME Bolton Super Fund & GA & JE Tognolini	1.00	516,249.050000	516,249.05	513,779.58	513,779.58	2,469.47	0.48 %	48.57 %
			516,249.05		513,779.58	2,469.47	0.48 %	48.57 %	
			1,062,866.32		1,060,396.85	2,469.47	0.23 %	100.00 %	

GA & JE Tognolini Superannuation Fund
Investment Summary with Market Movement

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
Cash/Bank Accounts									
NAB Business Cash Maximiser		80,855.530000	80,855.53	80,855.53	80,855.53				
			80,855.53		80,855.53				
Fixed Interest Securities (Australian)									
NAB Term Deposit		465,761.740000	465,761.74	465,761.74	465,761.74				
			465,761.74		465,761.74				
Interests in Partnerships (Australian)									
BTPSHIP	BJ & ME Bolton Super Fund & GA & JE Tognolini	1.00	516,249.050000	516,249.05	513,779.58	513,779.58	2,469.47	(0.04)	0.00
			516,249.05		513,779.58	2,469.47	(0.04)	0.00	
			1,062,866.32		1,060,396.85	2,469.47	(0.04)	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 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2023.

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

.....
Jocelyn Tognolini
Mackster Pty Ltd
Director

27 September 2023

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 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of 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: 27/09/2023

SMSF Tax Return**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

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

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

Privacy

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

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

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	2023

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

Important

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

Declaration - I declare that:

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

Signature of partner, trustee or director	Date
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PART B ELECTRONIC FUNDS TRANSFER CONSENT

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

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

Important

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

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

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

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

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

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

Declaration - I declare that:

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

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

Section A: Fund information

Period start				01/07/2022
Period end				30/06/2023
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	
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	
Was part A of the audit report qualified?				<input checked="" type="radio"/> B No
Was part B of the audit report qualified?				<input checked="" type="radio"/> C No
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	\$16,016.00
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	\$1,339.00
Tax file number amounts withheld from gross interest		\$0.00
Gross distribution from partnerships income	I	\$15,349.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$27,500.00
Assessable personal contributions	R2	\$27,500.00
No-TFN-quoted contributions	R3	\$0.00
Gross income	W	\$44,188.00
Exempt current pension income	Y	\$16,016.00
Total assessable income	V	\$28,172.00

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

		Deductions		Non-Deductible Expenses
SMSF auditor fee	H1	\$15.00	H2	\$369.00
Management and administration expenses	J1	\$328.00	J2	\$1,658.00
Other amounts	L1		L2	\$1,338.00
				O - Other expenses not listed elsewhere
Totals	N	\$343.00	Y	\$3,365.00
Total SMSF expenses		(N + Y)	Z	\$3,708.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		O \$27,829.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

Taxable income		A	\$27,829.00
Tax on taxable income		T1	\$4,174.35
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$4,174.35
Subtotal	(B less C – cannot be less than zero)	T2	\$4,174.35
Subtotal	(T2 less D – cannot be less than zero)	T3	\$4,174.35
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4)	E	\$0.00
Complying fund's franking credits tax offset		E1	\$0.00
Tax Payable		T5	\$4,174.35
Eligible credits	(H2 + H3 + H5 + H6 + H8)	H	\$0.00
Credit for tax withheld - where ABN or TFN not quoted (non-individual)		H3	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		I	\$0.00
PAYG instalments raised		K	\$4,240.00
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	\$193.35

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Cash and term deposits	E	\$546,617.00
Other assets	O	\$516,368.00

15d Overseas direct investments

Total Australian and overseas assets	U	\$1,062,985.00
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16 LIABILITIES

Total member closing account balances	W	\$1,056,555.00
Other liabilities	Y	\$6,430.00
Total liabilities	Z	\$1,062,985.00

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		\$1,071,515.23
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	\$10,141.54
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$65,264.49
Retirement phase account balance - Non CDBIS	S2	\$991,291.28
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	\$65,264.49
Retirement phase value	X2	\$991,291.28
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	\$52,601.00
Closing account balance	S	\$1,056,555.77

Worksheets

11 INCOME

C Gross interest income

Description	Tax Withheld	Interest
NAB	\$0.00	\$643.00
NAB TD	\$0.00	\$696.00
Total	\$0.00	\$1,339.00

I Gross distribution from partnerships income

Description	Amount
Automatic	\$15,349.00
Total	\$15,349.00

GA & JE Tognolini Superannuation Fund

Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Graham Anthony Tognolini (Age: 65)											
TOGGRA00001A - Accumulation											
Jocelyn Eaton Tognolini (Age: 66)											
TOGJOC00002P - Account Based Pension - Tax Free: 55.72%											
522,405.92			6,968.90		26,617.50						502,757.32
TOGJOC00460P - Account Based Pension 2 (Reversionary Beneficiary) - Tax Free: 61.04%											
441,786.75			5,892.36		22,575.00						425,104.11
TOGJOC00462P - Account Based Pension 3 (Reversionary Beneficiary) - Tax Free: 99.60%											
37,626.16			502.48		1,991.00						36,137.64
TOGJOC00463P - Account Based Pension 4 (Reversionary Beneficiary) - Tax Free: 53.50%											
28,331.77			377.94		1,417.50						27,292.21
TOGJOC00512A - Accumulation											
41,364.63	27,500.00		574.06			4,125.00	49.20				65,264.49
1,071,515.23	27,500.00		14,315.74		52,601.00	4,125.00	49.20				1,056,555.77
1,071,515.23	27,500.00		14,315.74		52,601.00	4,125.00	49.20				1,056,555.77

GA & JE Tognolini Superannuation Fund

Members Summary

As at 30 June 2023

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

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 at Death: 65
 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 01/07/2022		
<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 30/06/2023	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: 66
 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: 502,757.32
 Total Death Benefit: 502,757.32

Your Balance

Total Benefits 502,757.32

Preservation Components
 Preserved
 Unrestricted Non Preserved 502,757.32
 Restricted Non Preserved

Tax Components
 Tax Free (55.72%) 280,140.45
 Taxable 222,616.87

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	522,405.92	486,716.74
<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	6,968.90	50,477.99
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	26,617.50	14,788.81
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	502,757.32	522,405.92

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: 66
 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: 425,104.11
 Death Benefit Pension: Yes

Your Balance

Total Benefits 425,104.11

Preservation Components
 Preserved
 Unrestricted Non Preserved 425,104.11
 Restricted Non Preserved

Tax Components
 Tax Free (61.04%) 259,471.51
 Taxable 165,632.60

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	441,786.75	409,370.39
<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	5,892.36	42,650.62
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,575.00	10,234.26
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	425,104.11	441,786.75

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	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	36,137.64
Date Joined Fund:	01/07/2017	Death Benefit Pension:	Yes
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)		

Your Balance

Total Benefits	36,137.64
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	36,137.64
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (99.60%)	35,994.26
Taxable	143.38

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	37,626.16	34,862.50
<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	502.48	3,635.23
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,991.00	871.57
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	36,137.64	37,626.16

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: 66
 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: 27,292.21
 Death Benefit Pension: Yes

Your Balance

Total Benefits 27,292.21

Preservation Components
 Preserved
 Unrestricted Non Preserved 27,292.21
 Restricted Non Preserved

Tax Components
 Tax Free (53.50%) 14,601.95
 Taxable 12,690.26

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	28,331.77	26,254.12
<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	377.94	2,734.01
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,417.50	656.36
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	27,292.21	28,331.77

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: 66
 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: 65,264.49
 Total Death Benefit: 65,264.49

Your Balance

Total Benefits 65,264.49

Preservation Components
 Preserved
 Unrestricted Non Preserved 65,264.49
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable 65,264.49

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	41,364.63	16,261.46
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	27,500.00	27,500.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	574.06	1,761.92
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,125.00	4,125.00
Income Tax	49.20	33.75
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	65,264.49	41,364.63

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

Deductions Notice Letter

Mackster Pty Ltd as trustee for GA & JE Tognolini Superannuation Fund acknowledges that

Jocelyn Tognolini

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

\$27500.00

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

Jocelyn Tognolini

Date: 28/09/2023

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

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

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

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

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2022 to 30 June 2023 is: \$ _____

Jocelyn Tognolini

Date: 28/09/2023

GA & JE Tognolini Superannuation Fund

Deductions Notice Letter

I, Jocelyn Tognolini as a member of GA & JE Tognolini Superannuation Fund

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

\$27500.00

for contributions paid in the year ended 30 June 2023.

Jocelyn Tognolini

Date: 28/09/2023

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

Section A: Your details

1 Tax file number (TFN)

PROVIDED

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

2 Name

Title: MRS

Family name

TOGNOLINI

First given name

JOCELYN

Other given names

EATON

3 Date of birth

PROVIDED

4 Current postal address

85 CENTAUR STREET

Suburb/town/locality

KIPPA-RING

State/territory

QLD

(Australia only)

Postcode

4021

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

GA & JE TOGNOLINI SUPERANNUATION FUND

7 Fund Australian business number (ABN) 65063488381

8 Member account number TOGJOC00512A

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

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

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

Section D: Declaration

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

INTENTION TO CLAIM A TAX DEDUCTION

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

I declare that at the time of lodging this notice:

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

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

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

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

Name (Print in BLOCK LETTERS)

Signature

Date

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

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

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

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

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

Declaration

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

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

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

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

- I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, **or**
- the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.

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

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

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

Name (Print in BLOCK LETTERS)

Signature

Date

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

Minutes of a meeting of the Director(s)

held on 27 September 2023 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 2023 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 2023, 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 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
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 27 September 2023 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 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
(27,500.00)	24200/TOGJOC00512A	(Contributions) Tognolini, Jocelyn - Accumulation			27,500.00
(73,750.04)	24700	Changes in Market Values of Investments		0.04	
	25000	Interest Received			
(13.70)	25000/1	NAB Business Cash Maximiser			642.88
(874.32)	25000/23	NAB Term Deposit			695.69
	27000	Partnership Distributions Received			
(28,937.71)	27000/BTPSHIP1	BJ & ME Bolton Super Fund & GA & JE Tognolini			15,349.21
1,672.00	30100	Accountancy Fees		1,672.00	
259.00	30400	ATO Supervisory Levy		259.00	
330.00	30700	Auditor's Remuneration		385.00	
55.00	30800	ASIC Fees		56.00	
	41600	Pensions Paid			
14,788.81	41600/TOGJOC00002P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension)		26,617.50	
10,234.26	41600/TOGJOC00460P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2)		22,575.00	
871.57	41600/TOGJOC00462P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3)		1,991.00	
656.36	41600/TOGJOC00463P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4)		1,417.50	
4,158.75	48500	Income Tax Expense		4,174.20	
98,050.02	49000	Profit/Loss Allocation Account			14,959.46
	50010	Opening Balance			
(486,716.74)	50010/TOGJOC00002P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension)			522,405.92
(409,370.39)	50010/TOGJOC00460P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 2)			441,786.75
(34,862.50)	50010/TOGJOC00462P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 3)			37,626.16
(26,254.12)	50010/TOGJOC00463P	(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 4)			28,331.77
(16,261.46)	50010/TOGJOC00512A	(Opening Balance) Tognolini, Jocelyn - Accumulation			41,364.63
	52420	Contributions			
(27,500.00)	52420/TOGJOC00512A	(Contributions) Tognolini, Jocelyn - Accumulation			27,500.00
	53100	Share of Profit/(Loss)			
(50,477.99)	53100/TOGJOC00002P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension)			6,968.90
(42,650.62)	53100/TOGJOC00460P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 2)			5,892.36
(3,635.23)	53100/TOGJOC00462P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 3)			502.48

GA & JE Tognolini Superannuation Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(2,734.01)	53100/TOGJOC00463P	(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 4)			377.94
(1,761.92)	53100/TOGJOC00512A	(Share of Profit/(Loss)) Tognolini, Jocelyn - Accumulation			574.06
	53330	Income Tax			
33.75	53330/TOGJOC00512A	(Income Tax) Tognolini, Jocelyn - Accumulation		49.20	
	53800	Contributions Tax			
4,125.00	53800/TOGJOC00512A	(Contributions Tax) Tognolini, Jocelyn - Accumulation		4,125.00	
	54160	Pensions Paid			
14,788.81	54160/TOGJOC00002P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension)		26,617.50	
10,234.26	54160/TOGJOC00460P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2)		22,575.00	
871.57	54160/TOGJOC00462P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3)		1,991.00	
656.36	54160/TOGJOC00463P	(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4)		1,417.50	
	60400	Bank Accounts			
98,039.05	60400/1	NAB Business Cash Maximiser		80,855.53	
	72400	Fixed Interest Securities (Australian)			
465,066.05	72400/1	NAB Term Deposit		465,761.74	
	73200	Interests in Partnerships (Australian)			
515,899.88	73200/BTPSHIP1	BJ & ME Bolton Super Fund & GA & JE Tognolini	1.0000	516,249.05	
(6,668.85)	85000	Income Tax Payable/Refundable			5,365.30
(940.00)	86000	PAYG Payable			1,060.00
0.00	88000	Sundry Creditors			4.35
119.10	89000	Deferred Tax Liability/Asset		119.10	
				1,178,907.86	1,178,907.86

Current Year Profit/(Loss): (10,785.26)

"COPY"



**NAB Business
Cash Maximiser**

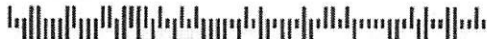
For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$98,039.05 Cr
Total credits	\$5,220.63
Total debits	\$34,455.00
Closing balance	\$68,804.68 Cr

Statement starts 1 July 2022
Statement ends 30 December 2022

036/010849



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

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

For Your Information

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

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2022	Brought forward			98,039.05 Cr
1 Jul 2022	As At 01/07/2022 Your Variable Cr Interest Rate Is 0.200% When Your Balance Is \$10,000 or More ***** The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2021/22 Tax Return Credit Interest Paid - 2021/22 Financial Year 13.70 Resident Withholding Tax - 2021/22 Financial Year 0.00 If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement. *****			98,039.05 Cr
11 Jul 2022	Online Z0158501527 Super Pension Mackster.....	27,500.00		70,539.05 Cr
15 Jul 2022	Please Note From Today Your Dr Interest Rate Is 7.720% As At 15/07/2022 Your Variable Cr Interest Rate Is 0.300% When Your Balance Is \$10,000 or More			70,539.05 Cr
29 Jul 2022	Interest.....		15.57	70,554.62 Cr
12 Aug 2022	Please Note From Today Your Dr Interest Rate Is 8.220%			70,554.62 Cr
17 Aug 2022	Online S2153150090 Asic Mackster..... Carried forward	56.00		70,498.62 Cr 70,498.62 Cr

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Transaction Details (continued)

Date	Particulars	Debits	Credits	Balance
	Brought forward			70,498.62 Cr
19 Aug 2022	As At 19/08/2022 Your Variable Cr Interest Rate Is 0.600% When Your Balance Is \$10,000 or More			70,498.62 Cr
31 Aug 2022	Interest.....		26.08	70,524.70 Cr
16 Sep 2022	Please Note From Today Your Dr Interest Rate Is 8.720%			70,524.70 Cr
30 Sep 2022	Interest.....		34.77	70,559.47 Cr
14 Oct 2022	Please Note From Today Your Dr Interest Rate Is 8.970%			70,559.47 Cr
19 Oct 2022	Online H8006951470 BTS - Mackster Bolton Togno.....		5,000.00	
	Online A0306213627 Payg Mackster Mackster.....	1,899.00		
	Online A9834047470 Mackster - BTS Mackster.....	5,000.00		68,660.47 Cr
21 Oct 2022	As At 21/10/2022 Your Variable Cr Interest Rate Is 0.850% When Your Balance Is \$10,000 or More			68,660.47 Cr
31 Oct 2022	Interest.....		40.28	68,700.75 Cr
11 Nov 2022	Please Note From Today Your Dr Interest Rate Is 9.220%			68,700.75 Cr
18 Nov 2022	As At 18/11/2022 Your Variable Cr Interest Rate Is 0.950% When Your Balance Is \$10,000 or More			68,700.75 Cr
30 Nov 2022	Interest.....		50.25	68,751.00 Cr
16 Dec 2022	Please Note From Today Your Dr Interest Rate Is 9.470%			68,751.00 Cr
30 Dec 2022	Interest.....		53.68	68,804.68 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.

564727032801084950187237037446



**NAB Business
Cash Maximiser**

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



008329
THE GA & JE TOGNOLINI SUPERANNUATION FUN
85 CENTAUR ST
KIPPA-RING QLD 4021

Account Balance Summary

Opening balance	\$68,804.68	Cr
Total credits	\$43,023.25	
Total debits	\$30,972.40	
Closing balance	\$80,855.53	Cr

Statement starts 31 December 2022
Statement ends 30 June 2023

Outlet Details

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

Account Details

MACKSTER PTY LTD AS TRUSTEE FOR THE GA & JE
TOGNOLINI SUPERANNUATION FUND
NAB BUSINESS CASH MAXIMISER (SMSF) ACCOUNT

Lending Investment & Insurance Enquiries

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

BSB number 084-209
Account number 82-230-4281

Transaction Details

Date	Particulars	Debits	Credits	Balance
31 Dec 2022	Brought forward			68,804.68 Cr
3 Jan 2023	As At 03/01/2023 Your Variable Cr Interest Rate Is 0.950% When Your Balance Is \$10,000 or More			68,804.68 Cr
31 Jan 2023	Interest.....		57.30	68,861.98 Cr
17 Feb 2023	Please Note From Today Your Dr Interest Rate Is 9.720% As At 17/02/2023 Your Variable Cr Interest Rate Is 1.200% When Your Balance Is \$10,000 or More			68,861.98 Cr
28 Feb 2023	Interest.....		55.37	68,917.35 Cr
1 Mar 2023	Online S1269057115 BTS to Mackster Bolton Togno		7,000.00	75,917.35 Cr
17 Mar 2023	Please Note From Today Your Dr Interest Rate Is 9.970% As At 17/03/2023 Your Variable Cr Interest Rate Is 1.300% When Your Balance Is \$10,000 or More			75,917.35 Cr
31 Mar 2023	Interest.....		80.05	75,997.40 Cr
4 Apr 2023	Online N8989594285 BTS to Mackster Bolton Togno		3,000.00	78,997.40 Cr
19 Apr 2023	Online H2856253620 Payg Mackster.....	1,161.00		
	Online M6542534179 Invoice 2481 Mackster.....	2,057.00		75,779.40 Cr
24 Apr 2023	Online R8062534380 Payg Mackster.....	1,060.00		74,719.40 Cr
28 Apr 2023	Interest.....		77.17	74,796.57 Cr
2 May 2023	Online B0462561856 ATO Mackster.....	1,593.40		73,203.17 Cr
8 May 2023	ATO65063488381I001 ATO 012721 Online Y9282130977 Mackster - Bills/A Mackster.....		101.00	73,203.17 Cr
12 May 2023	Please Note From Today Your Dr Interest Rate Is 10.220%		101.00	73,203.17 Cr
31 May 2023	Interest..... Online J0727293491 BTS to Mackster Carried forward		86.26	73,289.43 Cr

181760803056 / E-9329 S-18396 180797

*Refund do Bills to for overpay.
PAYG 4/2/23*

Reimburse Bills to for PAYG 4/2/23 + Infringo Invoice 2481 (from Mackster).

Transaction Details (continued)

Date	Particulars	Debits	Credits	Balance
	Brought forward			73,289.43 Cr
	Bolton Togno.....		5,000.00	
	Online A1570160491 Super Pension Mackster.....	25,000.00		53,289.43 Cr
2 Jun 2023	As At 02/06/2023 Your Variable Cr Interest Rate Is 1.350% When Your Balance Is \$10,000 or More			53,289.43 Cr
16 Jun 2023	Please Note From Today Your Dr Interest Rate Is 10.470%			53,289.43 Cr
23 Jun 2023	Online Q4632501799 Super Contribution Tognolini Je.....		27,500.00	80,789.43 Cr
30 Jun 2023	Interest.....		66.10	80,855.53 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

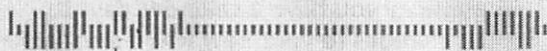
Explanatory Notes

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.

660819366 / E-9329 S-18389 I-36798

1/14 BOARDMAN RD
KIPPA-RING QLD 4021
T: 13 13 12 nab.com.au
From overseas: +61 3 8641 9083
4-269

28 June 2023



036/6287

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

Hi Mr & Mrs Tognolini

YOUR NAB TERM DEPOSIT WILL MATURE SOON

We're writing to remind you that your NAB Term Deposit will mature on 15 July 2023 and to confirm your maturity instructions.

NAB Term Deposit account 69-929-6457

Account name	Mackster Pty Ltd As Trustee for the GA & JE Tognol
Amount	\$465,761.74
Term	9 months
Current term interest rate p.a.	2.40%
Interest frequency	At maturity
Interest	\$8,360.75
Start date	15 October 2022
Maturity date	15 July 2023

Copy

1/14 BOARDMAN RD
KIPPA-RING QLD 4021

From overseas: +61 3 8641 9083
4-269

28 September 2022



038/5977

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



Hi Mr & Mrs Tognolini

YOUR NAB TERM DEPOSIT WILL MATURE SOON

We're writing to remind you that your NAB Term Deposit will mature on 15 October 2022 and to confirm your maturity instructions.

NAB Term Deposit account 69-929-6457

Account name	Mackster Pty Ltd As Trustee for the GA & JE Tognol
Amount	\$465,066.05
Term	9 months
Current term interest rate p.a.	0.20%
Interest frequency	At maturity
Interest	\$695.69
Start date	15 January 2022
Maturity date	15 October 2022



National Australia Bank Limited
ABN 12 004 044 937

INTEREST STATEMENT

Issue Date: 06 July, 2023

MACKSTER PTY LTD AS TRUSTEE FOR THE GA & JE TOGNOLINI SUPERANNUATION FUND
85 CENTAUR ST
KIPPA-RING QLD AUSTRALIA 4021

Financial Year Ended: 30 Jun 2023

Important:
Please keep this statement in a safe place.

Account Number	Account Type	Interest Received	Interest withheld	
			Resident *	Non Resident
699296457	AF	\$695.69	\$0.00	\$0.00
822304281	BCM	\$642.88	\$0.00	\$0.00
	TOTAL	\$1,338.57	\$0.00	\$0.00

* - Interest withheld due to lack of Tax File Number/ABN.
CLSD - Closed Account.
Page no. 1

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

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

Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Divisional Profit and Loss Statement

For the year ended 30 June 2023

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

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

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

Expenses not apportioned

Accountancy	1,600
Legal fees	209
Total	1,809
Net Profit	30,698

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

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

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

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

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

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

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

Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Detailed Balance Sheet as at 30 June 2023

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

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

Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Detailed Balance Sheet as at 30 June 2023

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

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

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

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

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

Bolton Super Fund & Tognolini Super Fund

ABN 13 759 957 074

Partners' Profit Distribution Summary

For the year ended 30 June 2023

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

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

Partnership Tax Return**2023**

1 Jul 2022—30 Jun 2023

TFN Recorded

PARTNERSHIP DETAILS**Name of partnership**

Bolton Super Fund & Tognolini Super Fund

Previous name of partnership**Australian Business Number**

13 759 957 074

Final tax return

No

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

QLD

Postcode

4503

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

BJ & ME Bolton Superannuation Fund

ABN

68 975 414 173

CONTACT DETAILS**Name**

Melinda Timms

Phone number

04 28226982

Hours taken to prepare and complete this return

Income excluding foreign income

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

Deductions

18	OTHER DEDUCTIONS	Q	\$1,600.00
19	TOTAL OF ITEMS 16 TO 18		\$1,600.00

Foreign income

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

Overseas transactions / thin capitalisation

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

Key financial information

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

Business and professional items

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

Partner — BJ & ME Bolton Superannuation Fund

54 STATEMENT OF DISTRIBUTION

Tax File Number TFN Recorded

Is partner an individual? No

NON-INDIVIDUAL NAME BJ & ME Bolton
Superannuation Fund

Australian Business Number (ABN) 68 975 414 173

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

BUSINESS ADDRESS

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

DISTRIBUTION

Distribution type Percentage

Distribution Percentage 50%

Share of income **Distributed**

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

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

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

BUSINESS ADDRESS

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

DISTRIBUTIONDistribution type BalanceOfIncomeShare of income Distributed

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

Rental schedule — 130 Delta Street, GEEBUNG QLD 4034

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

Worksheets

18 OTHER DEDUCTIONS

Name of each item of deduction	Amount
Accounting Fees	\$1,600.00
Total	\$1,600.00

"Copy"



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries
www.asic.gov.au/invoices
1300 300 630

MACKSTER PTY LTD
INFERNO TRUST
PO BOX 448 KALLANGUR QLD 4503

INVOICE STATEMENT

Issue date 23 Jun 22
MACKSTER PTY LTD

ACN 131 789 921
Account No. 22 131789921

Summary

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
TOTAL DUE	\$56.00

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

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 23 Aug 22	\$56.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
MACKSTER PTY LTD

PAID \$56.00
17/8/22
BPAY 29559041131
JT

ACN 131 789 921 Account No: 22 131789921



22 131789921

TOTAL DUE	\$56.00
Immediately	\$0.00
By 23 Aug 22	\$56.00

Payment options are listed on the back of this payment slip

B PAY	Billor Code: 17301
	Ref: 2291317899212



*814 129 0002291317899212 96

"Copy"



TAX INVOICE

GA & JE Tognolini Superannuation Fund
85 Centaur St
KIPPA-RING QLD 4021
AUSTRALIA
ABN: 65 063 488 381

Invoice Date
19 Oct 2022

Invoice Number
INV-2481

Reference
2022 TAX

ABN
27 445 686 937

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

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

Due Date: 26 Oct 2022
Payment due within 7 days of date of invoice

Direct Deposit Details:
BSB: 124-001
Account Number: 22669389
Account Name: The Inferno Trust

Please use your invoice number as your reference

Liability limited by a scheme approved under Professional Standards Legislation

✓
PAID \$ 2057.00
26/10/22
Ref: N980604146
JT



Australian Government
Australian Taxation Office

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

Income tax 551

Date generated	18 September 2023
Overdue	\$4.35 DR
Not yet due	\$0.00
Balance	\$4.35 DR

Transactions

3 results found - from 01 July 2022 to 30 June 2023 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
20 Oct 2022	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$1,597.75		\$1,597.75 DR
3 May 2023	2 May 2023	Payment received		\$1,593.40	\$4.35 DR
1 Jun 2023	1 Jun 2023	General interest charge			\$4.35 DR



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

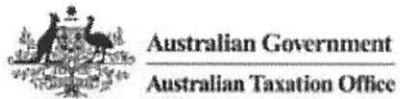
Date generated	18 September 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

13 results found - from **01 July 2022** to **30 June 2023** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$940.00		\$940.00 DR
1 Aug 2022	1 Aug 2022	General interest charge			\$940.00 DR
20 Oct 2022	19 Oct 2022	Payment received		\$1,899.00 /	\$959.00 CR
20 Oct 2022	20 Oct 2022	General interest charge			\$959.00 CR
30 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$959.00 ✓		\$0.00
30 Oct 2022	30 Oct 2022	General interest charge			\$0.00
7 Feb 2023	6 Feb 2023	Payment received		\$1,161.00	\$1,161.00 CR
5 Mar 2023	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22 - PAYG Instalments	\$1,161.00 ✓		\$0.00
5 Mar 2023	5 Mar 2023	General interest charge			\$0.00
26 Apr 2023	24 Apr 2023	Payment received		\$1,161.00	\$1,161.00 CR
27 Apr 2023	28 Apr 2023	Original Activity Statement for the period ending 31 Mar 23 - PAYG Instalments	\$1,060.00 ✓		\$101.00 CR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 May 2023	1 May 2023	General interest charge			\$101.00 CR
3 May 2023	8 May 2023	EFT refund for Activity Statement Payment for the period from 01 Jan 00 to 31 Dec 99	\$101.00		\$0.00



PAYG Instalments report 2023

Tax Agent 25970447
Last Updated 09/09/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
884760487	GA & JE TOGNOLINI SUPERANNUATION FUND	959.00	1,161.00	1,060.00	1,060.00	4,240.00

Total No of Clients: 1



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	
Activity statement 001	PAYG instalment notice Jul 2023 - Sep 2023	30/10/2023	Prepare >

Payments

Account	Balance		
Income tax 551	\$4.35	Overdue	Payment options >

Maintain authorisations	Client details	Client addresses	Email addresses
Authorised contacts	Associates	Communication history	New message

Customise quick links



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN

Print instalment

Account	Period	Document ID
Activity statement – 001 – GA & JE TOGNOLINI SUPERANNUATION FUND	Jan 2023 – Mar 2023	49797710660

Payment due date **28 April 2023**

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$1,060.00	
T7 Instalment amount – Based on the notional tax \$ 4,158.75 from the 2022 assessment.	\$1,060.00		

Amount owing to ATO

\$1,060.00

Declaration

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

Signed: _____

Date: _____

Billen Code: 75556

Ref: 00165063 4883814860

8/5/23

Refunded \$ 101.00

JT-

PAID \$ 1161.00

24/4/2023

Ref: F9362067893

JT.



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN

Print instalment

Account	Period	Document ID
Activity statement – 001 – GA & JE TOGNOLINI SUPERANNUATION FUND	Oct 2022 – Dec 2022	49737841226

Payment due date 28 February 2023

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$1,161.00	
T7 Instalment amount – Based on the notional tax \$ 4,158.75 from the 2022 assessment.	\$1,161.00		

Amount owing to ATO

\$1,161.00

Declaration

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

Signed: _____

Date: _____

✓
PAID \$ 1161.00
4/2/23
BPAY: D432052418511
[Signature]



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN

Payment options

If you can't make a payment using BPAY®, credit or debit card, other payment options are also available. It may take up to five business days for your ATO account to reflect any payments.

Account	Activity statement 1 GA & JE TOGNOLINI SUPERANNUATION FUND
Payment reference number	001650634883814860
Overdue	\$0.00
Balance	\$0.00

BPAY®



Bill code 75556
Ref 001650634883814860

Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see www.bpay.com.au

Credit or Debit card

Pay online with the Government EasyPay card payment service or ATO online (individuals).

A card payment fee will apply equal to the fee we incur from our bank.

Payment reference number 001650634883814860

Australia Post

Payment can be made in person at Australia Post outlets using cash, cheque or money order.

Payment reference number 001650634883814860



*171 001650634883814860



Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN 65 063 488 381

Print instalment

Account	Period	Document ID
Activity statement – 001 – GA & JE TOGNOLINI SUPERANNUATION FUND	Jul 2022 – Sep 2022	49677077818

Payment due date **28 October 2022**

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$959.00	
T7 Instalment amount – Based on the notional tax \$ 3,763.35 from the 2021 assessment.	\$959.00		

Amount owing to ATO

\$959.00

Declaration

- > I GA & JE TOGNOLINI SUPERANNUATION FUND authorise INFERNO ACCOUNTING to give the Jul 2022 – Sep 2022 activity statement to the Commissioner of Taxation for 001 – GA & JE TOGNOLINI SUPERANNUATION FUND.
- > I declare that the information provided for the preparation of this activity statement is true and correct.
- > I am authorised to make this declaration.

Signed: _____

Date: _____

✓ PAID \$ 19.00
19/10/22
BPAY:

✓ PAID \$ 940.00
19/10/22
BPAY : E9834742421
[Signature]





Australian Government
Australian Taxation Office

Agent INFERNO ACCOUNTING
Client GA & JE TOGNOLINI
SUPERANNUATION FUND
ABN 65 063 488 381

Payment options

If you can't make a payment using BPAY®, credit or debit card, other payment options are also available. It may take up to five business days for your ATO account to reflect any payments.

Account	Activity statement 1 GA & JE TOGNOLINI SUPERANNUATION FUND
Payment reference number	001650634883814860
Overdue	\$940.00 DR
Balance	\$940.00 DR

BPAY®



Bill code 75556
Ref 001650634883814860

Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see www.bpay.com.au

Credit or Debit card

Pay online with the Government EasyPay card payment service or ATO online (individuals).

A card payment fee will apply equal to the fee we incur from our bank.

Payment reference number 001650634883814860

Australia Post

Payment can be made in person at Australia Post outlets using cash, cheque or money order.

Payment reference number 001650634883814860



*171 001650634883814860

✓
BPAY: \$ 940.00
19/10/22
BPAY: 69504 5314 21
JT

Minimum percentage of account balance factors, by age

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

Joelyn 66

# 1	13 060.14	} \$25 153.74
# 2	11 044.66	
# 3	940.65	
# 4	708.29	

GA & JE Tognolini Superannuation Fund
Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Graham Anthony Tognolini (Age: 65)											
TOGGRA00001A - Accumulation											
<hr/>											
Jocelyn Eaton Tognolini (Age: 66)											
TOGJOC00002P - Account Based Pension - Tax Free: 55.72%											
522,405.92	50.7%				52,601.00			#1 26,668.70 #2 22,618.49 #3 18,873.35 #4 14,202.22			469,804.92
TOGJOC00460P - Account Based Pension 2 (Reversionary Beneficiary) - Tax Free: 61.04%											
441,786.75	43%										441,786.75
TOGJOC00462P - Account Based Pension 3 (Reversionary Beneficiary) - Tax Free: 99.60%											
37,626.16	3.6%										37,626.16
TOGJOC00463P - Account Based Pension 4 (Reversionary Beneficiary) - Tax Free: 53.50%											
28,331.77	2.7%										28,331.77
TOGJOC00512A - Accumulation											
41,364.63		27,500.00					4,125.00				64,739.63
1,071,515.23	27,500.00				52,601.00		4,125.00				1,042,289.23
1,071,515.23	27,500.00				52,601.00		4,125.00				1,042,289.23

1030150.60 pension = 525,753.75 mem.

GA & JE Tognolini Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	(10,785.26)
Less	
Exempt current pension income	16,016.00
Accounting Trust Distributions	15,349.21
	<hr/> 31,365.21
Add	
Decrease in MV of investments	0.04
SMSF non deductible expenses	2,027.00
Pension Payments	52,601.00
Taxable Trust Distributions	15,349.00
	<hr/> 69,977.04
SMSF Annual Return Rounding	1.43
Taxable Income or Loss	<hr/> 27,828.00
Income Tax on Taxable Income or Loss	4,174.20
 CURRENT TAX OR REFUND	<hr/> 4,174.20
Supervisory Levy	259.00
Income Tax Instalments Raised	(4,240.00)
AMOUNT DUE OR REFUNDABLE	<hr/> 193.20



Simple Fund 360 Knowledge Centre > Common Support Queries > SMSF Annual Return and Electronic Lodgement

Search

Articles in this section

Tax Payments appearing in Section C L2 Other amounts - Non deductible

3 months ago · Updated

Support Query

The fund's tax payments are appearing in Section C of the tax return.

Other amounts

L1 \$

L2 \$

1,000

Solution

As per ATO instructions, Tax payments will be populated in the tax return as a non-deductible expense.

Please refer to the [ATO website](#) for more information

L2 Non-deductible other amounts

Write at **L2** the total of any other expenses that the SMSF incurred that are not deductible and that are not included at any other question. For example, include income tax paid by the SMSF at **L2** as it is not deductible at all.

Label L2 will consist of:

- Transactions posted to account 85000 (Income Tax) including instalments made for the **prior financial year** and amount due with the **prior financial year** selected in the Tax Instalment More Details Panel; (Note payment for current financial year will NOT be included)
- Current year tax adjustments recorded to Label L2;
- Current year amounts with the tax label **Other - Non Deductible Expenses**.

BGL have received confirmation from the ATO that prior year's supervisory levy is not included.

Reconciliation of L2 can be undertaken using the [Tax Reconciliation Report](#).

See Also

- [PAYG Tax Instalments](#)

Was this article helpful?

Yes

No

0 out of 0 found this helpful

GA & JE Tognolini Superannuation Fund

Tax Reconciliation Summary Report

For the year ended 30 June 2023

Tax Return Label	Amount \$
C - Income - Gross interest	1,338.00
I - Gross distribution from partnerships	15,349.00
R2 - Assessable personal contributions	27,500.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)	27,500.00
W - GROSS INCOME (Sum of labels A to U)	44,187.00
Y - Income - Exempt current pension income	16,016.00
V - TOTAL ASSESSABLE INCOME (W less Y)	28,171.00
H1 - Expenses - SMSF auditor fee	15.00
H2 - Expenses - SMSF auditor fee non deductible	369.00
J1 - Expenses - Management and administration expenses	328.00
J2 - Expenses - Management and administration expenses non deductible	1,658.00
L2 - Expenses - Other amounts (Non-deductible)	1,338.00
N - TOTAL DEDUCTIONS	343.00
Y - TOTAL NON DEDUCTIBLE EXPENSES	3,365.00
O - TAXABLE INCOME OR LOSS	27,828.00
Z - TOTAL SMSF EXPENSES	3,708.00
A - Taxable income	27,828.00
T1 - Tax on taxable income	4,174.20
B - Gross Tax	4,174.20
T2 - SUBTOTAL	4,174.20
T3 - SUBTOTAL 2	4,174.20
T5 - TAX PAYABLE	4,174.20
K - PAYG instalments raised	4,240.00
L - Supervisory levy	259.00
S - AMOUNT DUE OR REFUNDABLE	193.20

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Tognolini, Jocelyn - Accumulation (TOG.JOC00512A)</u>					
23/06/2023	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>					
30/06/2023	Revaluation - 30/06/2022 @ \$515,899.880000 (Net Asset Value) - 1.000000 Units on hand (BTPSHIP)		349.00		349.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$516,249.050000 (Net Asset Value) - 1.000000 Units on hand (BTPSHIP)			348.96	0.04 DR
			349.00	348.96	0.04 DR
Interest Received (25000)					
<u>NAB Business Cash Maximiser (1)</u>					
29/07/2022	Interest			15.57	15.57 CR
31/08/2022	Interest			26.08	41.65 CR
30/09/2022	Interest			34.77	76.42 CR
31/10/2022	Interest			40.28	116.70 CR
30/11/2022	Interest			50.25	166.95 CR
30/12/2022	Interest			53.68	220.63 CR
31/01/2023	Interest			57.30	277.93 CR
28/02/2023	Interest			55.37	333.30 CR
31/03/2023	Interest			80.05	413.35 CR
28/04/2023	Interest			77.17	490.52 CR
31/05/2023	Interest			86.26	576.78 CR
30/06/2023	Interest			66.10	642.88 CR
				642.88	642.88 CR
<u>NAB Term Deposit (23)</u>					
15/10/2022	NAB Term Deposit Interest			695.69	695.69 CR
				695.69	695.69 CR
Partnership Distributions Received (27000)					
<u>BJ & ME Bolton Super Fund & GA & JE Tognolini (BTPSHIP1)</u>					
30/06/2023	Partnership Distribution			15,349.21	15,349.21 CR
				15,349.21	15,349.21 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
19/04/2023	Inferno		1,672.00		1,672.00 DR
			1,672.00		1,672.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
02/05/2023	2022 Tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
19/04/2023	Inferno		385.00		385.00 DR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
			385.00		385.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
17/08/2022	ASIC		56.00		56.00 DR
			56.00		56.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)</u>					
11/07/2022	Pension		13,942.50		13,942.50 DR
31/05/2023	Super Pension		12,675.00		26,617.50 DR
			26,617.50		26,617.50 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)</u>					
11/07/2022	Pension		11,825.00		11,825.00 DR
31/05/2023	Super Pension		10,750.00		22,575.00 DR
			22,575.00		22,575.00 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)</u>					
11/07/2022	Pension		990.00		990.00 DR
08/05/2023	PAYG		101.00		1,091.00 DR
31/05/2023	Super Pension		900.00		1,991.00 DR
			1,991.00		1,991.00 DR
<u>(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)</u>					
11/07/2022	Pension		742.50		742.50 DR
31/05/2023	Super Pension		675.00		1,417.50 DR
			1,417.50		1,417.50 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		4,174.20		4,174.20 DR
			4,174.20		4,174.20 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
11/07/2022	System Member Journals			13,942.50	13,942.50 CR
11/07/2022	System Member Journals			11,825.00	25,767.50 CR
11/07/2022	System Member Journals			990.00	26,757.50 CR
11/07/2022	System Member Journals			742.50	27,500.00 CR
08/05/2023	System Member Journals			101.00	27,601.00 CR
31/05/2023	System Member Journals			12,675.00	40,276.00 CR
31/05/2023	System Member Journals			10,750.00	51,026.00 CR
31/05/2023	System Member Journals			900.00	51,926.00 CR
31/05/2023	System Member Journals			675.00	52,601.00 CR
23/06/2023	System Member Journals		23,375.00		29,226.00 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		6,968.90		22,257.10 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		5,892.36		16,364.74 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		502.48		15,862.26 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		377.94		15,484.32 CR

GA & JE Tognolini Superannuation Fund
General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		574.06		14,910.26 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			49.20	14,959.46 CR
			37,690.74	52,650.20	14,959.46 CR
Opening Balance (50010)					
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension) (TOG.JOC00002P)</u>					
01/07/2022	Opening Balance				486,716.74 CR
01/07/2022	Close Period Journal			35,689.18	522,405.92 CR
				35,689.18	522,405.92 CR
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOG.JOC00460P)</u>					
01/07/2022	Opening Balance				409,370.39 CR
01/07/2022	Close Period Journal			32,416.36	441,786.75 CR
				32,416.36	441,786.75 CR
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOG.JOC00462P)</u>					
01/07/2022	Opening Balance				34,862.50 CR
01/07/2022	Close Period Journal			2,763.66	37,626.16 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				37,626.16 CR
			0.00	2,763.66	37,626.16 CR
<u>(Opening Balance) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOG.JOC00463P)</u>					
01/07/2022	Opening Balance				26,254.12 CR
01/07/2022	Close Period Journal			2,077.65	28,331.77 CR
				2,077.65	28,331.77 CR
<u>(Opening Balance) Tognolini, Jocelyn - Accumulation (TOG.JOC00512A)</u>					
01/07/2022	Opening Balance				16,261.46 CR
01/07/2022	Close Period Journal			25,103.17	41,364.63 CR
30/06/2023	Create Entries - Member preservation component transfer at age 65				41,364.63 CR
			0.00	25,103.17	41,364.63 CR
Contributions (52420)					
<u>(Contributions) Tognolini, Jocelyn - Accumulation (TOG.JOC00512A)</u>					
01/07/2022	Opening Balance				27,500.00 CR
01/07/2022	Close Period Journal		27,500.00		0.00 DR
23/06/2023	System Member Journals			27,500.00	27,500.00 CR
			27,500.00	27,500.00	27,500.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension) (TOG.JOC00002P)</u>					
01/07/2022	Opening Balance				50,477.99 CR
01/07/2022	Close Period Journal		50,477.99		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			6,968.90	6,968.90 CR
			50,477.99	6,968.90	6,968.90 CR
<u>(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOG.JOC00460P)</u>					
01/07/2022	Opening Balance				42,650.62 CR
01/07/2022	Close Period Journal		42,650.62		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			5,892.36	5,892.36 CR
			42,650.62	5,892.36	5,892.36 CR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)					
01/07/2022	Opening Balance				3,635.23 CR
01/07/2022	Close Period Journal		3,635.23		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			502.48	502.48 CR
			3,635.23	502.48	502.48 CR
(Share of Profit/(Loss)) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)					
01/07/2022	Opening Balance				2,734.01 CR
01/07/2022	Close Period Journal		2,734.01		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			377.94	377.94 CR
			2,734.01	377.94	377.94 CR
(Share of Profit/(Loss)) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)					
01/07/2022	Opening Balance				1,761.92 CR
01/07/2022	Close Period Journal		1,761.92		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			574.06	574.06 CR
			1,761.92	574.06	574.06 CR
Income Tax (53330)					
(Income Tax) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)					
01/07/2022	Opening Balance				33.75 DR
01/07/2022	Close Period Journal			33.75	0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		49.20		49.20 DR
			49.20	33.75	49.20 DR
Contributions Tax (53800)					
(Contributions Tax) Tognolini, Jocelyn - Accumulation (TOGJOC00512A)					
01/07/2022	Opening Balance				4,125.00 DR
01/07/2022	Close Period Journal			4,125.00	0.00 DR
23/06/2023	System Member Journals		4,125.00		4,125.00 DR
			4,125.00	4,125.00	4,125.00 DR
Pensions Paid (54160)					
(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension) (TOGJOC00002P)					
01/07/2022	Opening Balance				14,788.81 DR
01/07/2022	Close Period Journal			14,788.81	0.00 DR
11/07/2022	System Member Journals		13,942.50		13,942.50 DR
31/05/2023	System Member Journals		12,675.00		26,617.50 DR
			26,617.50	14,788.81	26,617.50 DR
(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 2) (TOGJOC00460P)					
01/07/2022	Opening Balance				10,234.26 DR
01/07/2022	Close Period Journal			10,234.26	0.00 DR
11/07/2022	System Member Journals		11,825.00		11,825.00 DR
31/05/2023	System Member Journals		10,750.00		22,575.00 DR
			22,575.00	10,234.26	22,575.00 DR
(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 3) (TOGJOC00462P)					
01/07/2022	Opening Balance				871.57 DR
01/07/2022	Close Period Journal			871.57	0.00 DR

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/07/2022	System Member Journals		990.00		990.00 DR
08/05/2023	System Member Journals		101.00		1,091.00 DR
31/05/2023	System Member Journals		900.00		1,991.00 DR
			1,991.00	871.57	1,991.00 DR
(Pensions Paid) Tognolini, Jocelyn - Pension (Account Based Pension 4) (TOGJOC00463P)					
01/07/2022	Opening Balance				656.36 DR
01/07/2022	Close Period Journal			656.36	0.00 DR
11/07/2022	System Member Journals		742.50		742.50 DR
31/05/2023	System Member Journals		675.00		1,417.50 DR
			1,417.50	656.36	1,417.50 DR
Bank Accounts (60400)					
NAB Business Cash Maximiser (1)					
01/07/2022	Opening Balance				98,039.05 DR
11/07/2022	Pension			27,500.00	70,539.05 DR
29/07/2022	Interest		15.57		70,554.62 DR
17/08/2022	ASIC			56.00	70,498.62 DR
31/08/2022	Interest		26.08		70,524.70 DR
30/09/2022	Interest		34.77		70,559.47 DR
19/10/2022	PAYG			1,899.00	68,660.47 DR
31/10/2022	Interest		40.28		68,700.75 DR
30/11/2022	Interest		50.25		68,751.00 DR
30/12/2022	Interest		53.68		68,804.68 DR
31/01/2023	Interest		57.30		68,861.98 DR
28/02/2023	Interest		55.37		68,917.35 DR
01/03/2023	BTS to Mackster		7,000.00		75,917.35 DR
31/03/2023	Interest		80.05		75,997.40 DR
04/04/2023	BTS to Mackster		3,000.00		78,997.40 DR
19/04/2023	PAYG			1,161.00	77,836.40 DR
19/04/2023	Inferno			2,057.00	75,779.40 DR
24/04/2023	PAYG			1,060.00	74,719.40 DR
28/04/2023	Interest		77.17		74,796.57 DR
02/05/2023	2022 Tax			1,593.40	73,203.17 DR
08/05/2023	ATO		101.00		73,304.17 DR
08/05/2023	PAYG			101.00	73,203.17 DR
31/05/2023	Interest		86.26		73,289.43 DR
31/05/2023	BTS to Mackster		5,000.00		78,289.43 DR
31/05/2023	Super Pension			25,000.00	53,289.43 DR
23/06/2023	Super Contribution		27,500.00		80,789.43 DR
30/06/2023	Interest		66.10		80,855.53 DR
			43,243.88	60,427.40	80,855.53 DR
Fixed Interest Securities (Australian) (72400)					
NAB Term Deposit (1)					
01/07/2022	Opening Balance				465,066.05 DR
15/10/2022	NAB Term Deposit Interest		695.69		465,761.74 DR
			0.00	695.69	465,761.74 DR
Interests in Partnerships (Australian) (73200)					

GA & JE Tognolini Superannuation Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
BJ & ME Bolton Super Fund & GA & JE Tognolini (BTPSHIP1)					
01/07/2022	Opening Balance	1.00			515,899.88 DR
01/03/2023	BTS to Mackster			7,000.00	508,899.88 DR
04/04/2023	BTS to Mackster			3,000.00	505,899.88 DR
31/05/2023	BTS to Mackster			5,000.00	500,899.88 DR
30/06/2023	Partnership Distribution		15,349.21		516,249.09 DR
30/06/2023	Revaluation - 30/06/2022 @ \$515,899.880000 (Net Asset Value) - 1.000000 Units on hand			349.00	515,900.09 DR
30/06/2023	Revaluation - 30/06/2023 @ \$516,249.050000 (Net Asset Value) - 1.000000 Units on hand		348.96		516,249.05 DR
		1.00	15,698.17	15,349.00	516,249.05 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				6,668.85 CR
19/10/2022	PAYG		959.00		5,709.85 CR
19/04/2023	PAYG		1,161.00		4,548.85 CR
24/04/2023	PAYG		1,060.00		3,488.85 CR
02/05/2023	2022 Tax		1,334.40		2,154.45 CR
08/05/2023	ATO			101.00	2,255.45 CR
30/06/2023	Short paid income tax account		4.35		2,251.10 CR
30/06/2023	Accrue June 2023 PAYGI		1,060.00		1,191.10 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			4,174.20	5,365.30 CR
			5,578.75	4,275.20	5,365.30 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2022	Opening Balance				940.00 CR
19/10/2022	PAYG		940.00		0.00 DR
30/06/2023	Accrue June 2023 PAYGI			1,060.00	1,060.00 CR
			940.00	1,060.00	1,060.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
30/06/2023	Short paid income tax account			4.35	4.35 CR
				4.35	4.35 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2022	Opening Balance				119.10 DR
					119.10 DR
Member Data Clearing Account (94920)					
<u>Member Data Clearing Account (94920)</u>					
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
30/06/2023	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR

Total Debits: 348,878.40

Total Credits: 348,878.40

GA & JE Tognolini Superannuation Fund**Create Entries Report**

For the period 01 July 2022 to 30 June 2023

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

Total Profit	Amount
Income	44,187.74
Less Expense	54,973.00
Total Profit	(10,785.26)

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(10,785.26)
Less Permanent Differences	(0.04)
Less Timing Differences	0.00
Less Exempt Pension Income	16,016.00
Less Other Non Taxable Income	(52,601.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	2,027.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	15,349.21
Add Taxable Trust Distributions	15,349.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	1.43
Taxable Income	27,828.00
Income Tax on Taxable Income or Loss	4,174.20

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	14,315.74
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	14,315.74

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	4,174.20
Member Specific Income Tax	(4,125.00)
Total Income Tax Expense Allocation	49.20

Final Segment 1 from 01 July 2022 to 30 June 2023

Pool Name Unsegregated Pool

Total Profit	Amount
Income	44,187.74
Less Expense	54,973.00
Total Profit	(10,785.26)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(10,785.26)
Less Permanent Differences	(0.04)
Less Timing Differences	0.00
Less Exempt Pension Income	16,017.73
Less Other Non Taxable Income	(52,601.00)
Add SMSF Non Deductible Expenses	2,028.19
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	15,349.21
Add Taxable Trust Distributions	15,349.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.97
Taxable Income	27,828.00
Income Tax on Taxable Income or Loss	4,174.20

Member Weighted Balance Summary	Weighting%	Amount
Graham Tognolini(TOGGRA00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	48.68	507,768.90
Jocelyn Tognolini(TOGJOC00460P)	41.16	429,372.71
Jocelyn Tognolini(TOGJOC00462P)	3.51	36,571.90
Jocelyn Tognolini(TOGJOC00463P)	2.64	27,552.28
Jocelyn Tognolini(TOGJOC00512A)	4.01	41,876.96

Profit/(Loss) Available for Allocation

Total Available Profit	14,315.74
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	14,315.74

Allocation to Members	Weighting%	Amount
Graham Tognolini(TOGGRA00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	48.68	6,968.90
Jocelyn Tognolini(TOGJOC00460P)	41.16	5,892.36
Jocelyn Tognolini(TOGJOC00462P)	3.51	502.48
Jocelyn Tognolini(TOGJOC00463P)	2.64	377.94
Jocelyn Tognolini(TOGJOC00512A)	4.01	574.06

Accumulation Weighted Balance Summary	Weighting%	Amount
Graham Tognolini(TOGGRA00001A)	0.00	0.00
Jocelyn Tognolini(TOGJOC00002P)	0.00	507,768.90
Jocelyn Tognolini(TOGJOC00460P)	0.00	429,372.71
Jocelyn Tognolini(TOGJOC00462P)	0.00	36,571.90
Jocelyn Tognolini(TOGJOC00463P)	0.00	27,552.28
Jocelyn Tognolini(TOGJOC00512A)	100.00	41,876.96

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	4,174.20
Member Specific Income Tax	(4,125.00)
Total Income Tax Expense Allocation	49.20

Allocation to Members	Weighting%	Amount
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	49.20

Calculation of daily member weighted balances

Graham Tognolini (TOGGRA00001A)

Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

Jocelyn Tognolini (TOGJOC00002P)

Member Balance

01/07/2022	50010	Opening Balance	522,405.92	522,405.92
11/07/2022	54160	Pensions Paid	(13,942.50)	(13,560.51)
31/05/2023	54160	Pensions Paid	(12,675.00)	(1,076.51)
Total Amount (Weighted)				507,768.90

Jocelyn Tognolini (TOGJOC00460P)

Member Balance

01/07/2022	50010	Opening Balance	441,786.75	441,786.75
11/07/2022	54160	Pensions Paid	(11,825.00)	(11,501.03)
31/05/2023	54160	Pensions Paid	(10,750.00)	(913.01)
Total Amount (Weighted)				429,372.71

Jocelyn Tognolini (TOGJOC00462P)

Member Balance

01/07/2022	50010	Opening Balance	37,626.16	37,626.16
11/07/2022	54160	Pensions Paid	(990.00)	(962.88)
08/05/2023	54160	Pensions Paid	(101.00)	(14.94)
31/05/2023	54160	Pensions Paid	(900.00)	(76.44)

Calculation of daily member weighted balances

Total Amount (Weighted) 36,571.90

Jocelyn Tognolini (TOGJOC00463P)**Member Balance**

01/07/2022	50010	Opening Balance	28,331.77	28,331.77
11/07/2022	54160	Pensions Paid	(742.50)	(722.16)
31/05/2023	54160	Pensions Paid	(675.00)	(57.33)
Total Amount (Weighted)				27,552.28

Jocelyn Tognolini (TOGJOC00512A)**Member Balance**

01/07/2022	50010	Opening Balance	41,364.63	41,364.63
23/06/2023	52420	Contributions	27,500.00	602.74
23/06/2023	53800	Contributions Tax	(4,125.00)	(90.41)
Total Amount (Weighted)				41,876.96

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 2022 to 30 June 2023**

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

27 September 2023

Reference number: 125299404

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 2022/23 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 2023 that should be exempt from income tax is: **95.986%**

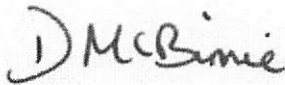
This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

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 2022/23 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

Name of fund: GA & JE Tognolini Superannuation Fund

Fund ABN: 65063488381

Trustee: Mackster Pty Ltd

Member: (1) Jocelyn Tognolini

	Member 1
Date of birth	5 Sep 1956
Value of retirement phase income streams as at 1 Jul 2022	\$1,030,151
Value of retirement phase income streams at 1 Jul 2022 excluding liabilities in respect to segregated current pension assets.	\$1,030,151

The aggregate operating statement information is:

Assets available at 1 July 2022	\$1,071,515
Plus	
Concessional contributions	\$27,500
Less	
Pension payments and lump sum withdrawals	\$52,601
Equals	
Balance before income and expenses	\$1,046,414
Preliminary net income	\$7,694
Gross assets available at year end (before tax)	\$1,054,109

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

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

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

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

Minimum pension standards

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

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

Appendix B – Fund liabilities

Segregated current pension assets

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

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

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

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

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

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

Based on the information provided, our calculations assume that:

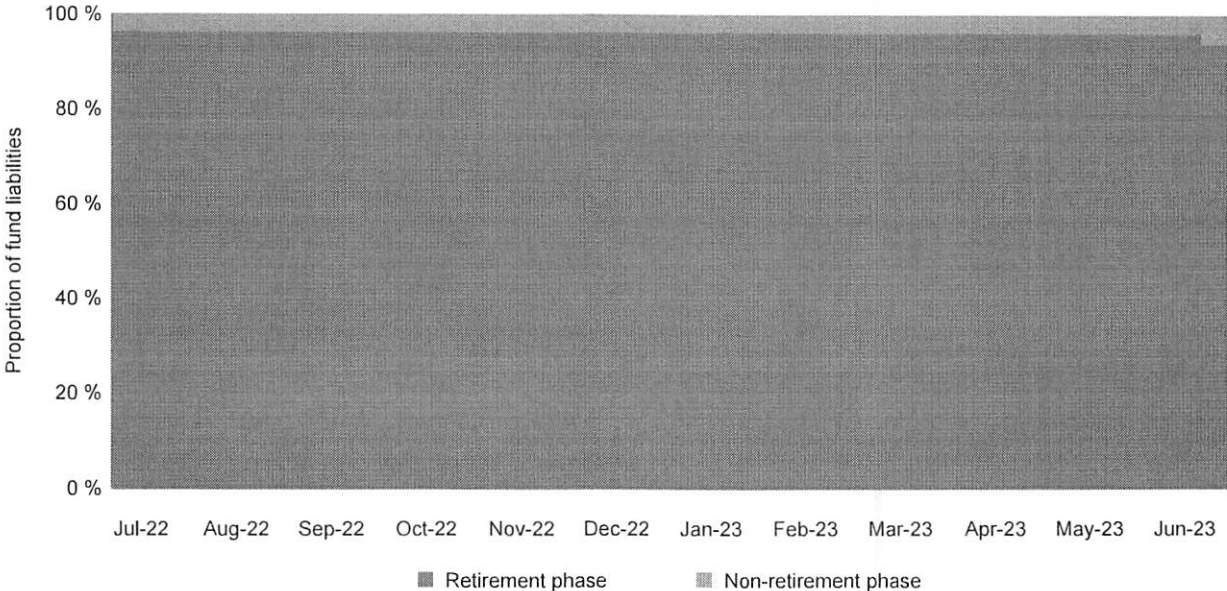
- ◆ The Fund had disregarded small fund assets for the 2023 income year and therefore had no segregated current pension assets.

Segregated non-current assets

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

Illustration of liabilities

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



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

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

Appendix C - Exempt income proportion results and adequacy opinion

Exempt income proportion

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

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$1,001,266}{\$1,043,143} = 95.986\%$$

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	Fund
Exempt income proportion	95.986%	95.986%
Non-exempt income proportion	4.014%	4.014%

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:	4.014%
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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.



PAYG Instalments report 2023

Tax Agent 25970447
Last Updated 23/09/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
884760487	GA & JE TOGNOLINI SUPERANNUATION FUND	959.00	1,161.00	1,060.00	1,060.00	4,240.00

Total No of Clients: 1