

# KYNAH CO PTY LTD

Client: <b>THE TRUSTEE FOR BJO SUPERANUATION FUND</b>	Date: 22/07/2020
Period: 30/06/2016	Date Task Received
Subject: Lead Sheet For Financial Statements	Prepared by: SD
	Checked by:
	Sign off date:

**FINANCIAL STATEMENTS & TAX RETURN**

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

**ASSETS**

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

**LIABILITIES**

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

**EQUITY**

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

**PROFIT & LOSS**

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

**OTHER**

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

Create a divider right at the back of the client file called **PERMANENT RECORDS**  
 Place copies of things like acquisition of capital assets (property, shares), investment tax deferred

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Financial statements and reports for the year ended  
30 June 2016

BJO Superannuation Fund

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Prepared for:

# BJO Superannuation Fund

## Reports Index

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Statement of Financial Position

Operating Statement

Members Statement

Members Summary

Notes to the Financial Statements

**BJO Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2016

	Note	2016 \$	2015 \$
<b>Assets</b>			
<b>Other Assets</b>			
ANZ 945		16,579.75	4,604.78
Deferred Tax Asset		242.40	199.65
<b>Total Other Assets</b>		<u>16,822.15</u>	<u>4,804.43</u>
<b>Total Assets</b>		<u>16,822.15</u>	<u>4,804.43</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		585.00	326.00
<b>Total Liabilities</b>		<u>585.00</u>	<u>326.00</u>
<b>Net assets available to pay benefits</b>		<u>16,237.15</u>	<u>4,478.43</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middleton, Hayley Brooke - Accumulation		11,400.05	1,492.73
Middleton, Zac Oliver - Accumulation		2,418.56	1,492.85
Middleton, Oscar John - Accumulation		2,418.54	1,492.85
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>16,237.15</u>	<u>4,478.43</u>

**BJO Superannuation Fund**  
**Operating Statement**  
For the year ended 30 June 2016

	Note	2016 \$	2015 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		4.97	4.67
<b>Contribution Income</b>			
Personal Non Concessional		12,000.00	0.00
<b>Total Income</b>		<u>12,004.97</u>	<u>4.67</u>
<b>Expenses</b>			
Accountancy Fees		0.00	630.00
ATO Supervisory Levy		259.00	259.00
Bank Charges		30.00	30.00
<b>Total Expenses</b>		<u>289.00</u>	<u>919.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>11,715.97</u>	<u>(914.33)</u>
Income Tax Expense	6	(42.75)	(137.25)
<b>Benefits accrued as a result of operations</b>		<u>11,758.72</u>	<u>(777.08)</u>

BP-1/1

**BJO Superannuation Fund**

**Members Statement**

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

**Your Details**

Date of Birth : 19/12/1997  
 Age: 18  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDHAY00001A  
 Account Start Date 01/07/2013  
 Account Type: Accumulation  
 Account Description: Accumulation

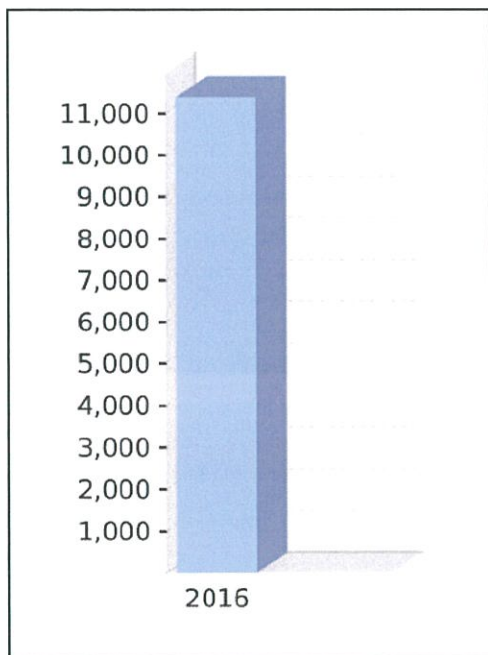
Nominated Beneficiaries N/A  
 Vested Benefits 11,400.05  
 Total Death Benefit 11,400.05

**Your Balance**

<b>Total Benefits</b>	11,400.05
<u>Preservation Components</u>	
Preserved	11,400.05
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11,869.50
Taxable	(469.45)

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2015	1,492.73
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	10,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(109.10)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(16.42)
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 30/06/2016	11,400.05



# Members Statement

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

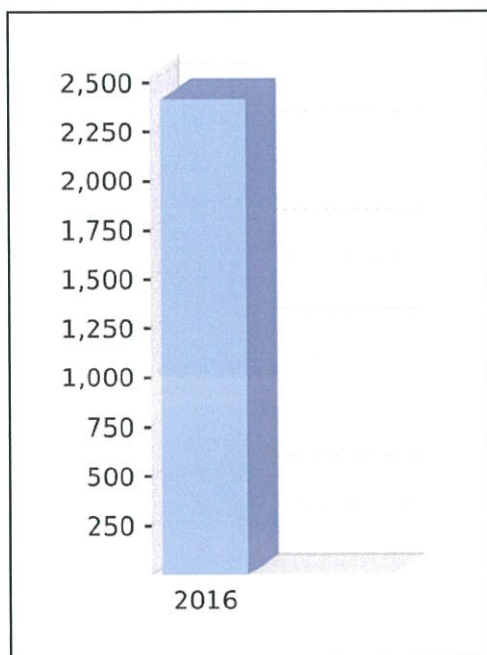
### Your Details

Date of Birth : 06/12/2001  
 Age: 14  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDZAC00001A  
 Account Start Date 01/07/2013  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 2,418.56  
 Total Death Benefit 2,418.56

### Your Balance

<b>Total Benefits</b>	2,418.56
<u>Preservation Components</u>	
Preserved	2,418.56
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,869.49
Taxable	(450.93)



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2015	1,492.85
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(87.45)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(13.16)
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 30/06/2016	2,418.56

BP-3/1

**BJO Superannuation Fund**

**Members Statement**

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

**Your Details**

Date of Birth : 01/07/1999  
 Age: 16  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MIDOSC00001A  
 Account Start Date 01/07/2013  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 2,418.54  
 Total Death Benefit 2,418.54

**Your Balance**

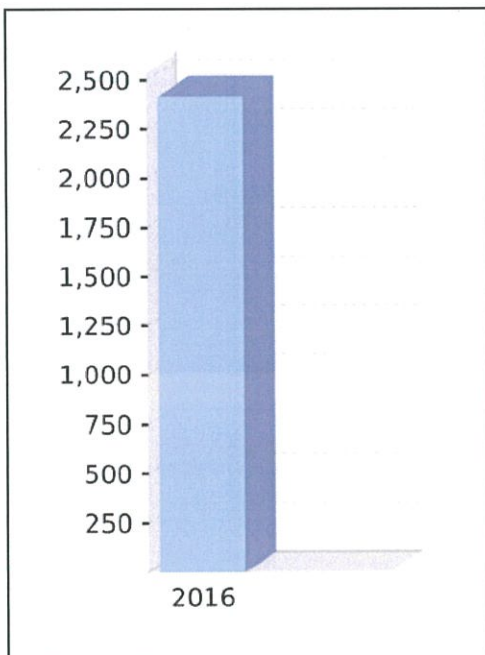
**Total Benefits** 2,418.54

Preservation Components  
 Preserved 2,418.54  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 2,869.49  
 Taxable (450.95)

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2015	1,492.85
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(87.48)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(13.17)
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 30/06/2016	2,418.54





**BJO Superannuation Fund**

**Members Summary Report**

As at 30 June 2016

	Increases				Decreases				Closing Balance			
	Opening Balance	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
<b>Hayley Brooke Middleton (Age: 18)</b>												
MIDHAY00001A - Accumulation	1,492.73	10,000.00		(109.10)				(16.42)				11,400.05
	<b>1,492.73</b>	<b>10,000.00</b>		<b>(109.10)</b>				<b>(16.42)</b>				<b>11,400.05</b>
<b>Zac Oliver Middleton (Age: 14)</b>												
MIDZAC00001A - Accumulation	1,492.85	1,000.00		(87.45)				(13.16)				2,418.56
	<b>1,492.85</b>	<b>1,000.00</b>		<b>(87.45)</b>				<b>(13.16)</b>				<b>2,418.56</b>
<b>Oscar John Middleton (Age: 16)</b>												
MIDOS00001A - Accumulation	1,492.85	1,000.00		(87.48)				(13.17)				2,418.54
	<b>1,492.85</b>	<b>1,000.00</b>		<b>(87.48)</b>				<b>(13.17)</b>				<b>2,418.54</b>
	<b>4,478.43</b>	<b>12,000.00</b>		<b>(284.03)</b>				<b>(42.75)</b>				<b>16,237.15</b>

## BJO Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2016

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

## BJO Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2016

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### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

## d. Liability for Accrued Benefits

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

## e. Income Tax

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

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

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

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

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

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

## f. Critical Accounting Estimates and Judgements

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

## BJO Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2016

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

### Note 2: Banks and Term Deposits

	2016 \$	2015 \$
<b>Banks</b>		
ANZ 945	16,579.75	4,604.78
	<u>16,579.75</u>	<u>4,604.78</u>

### Note 3: Liability for Accrued Benefits

	2016 \$	2015 \$
Liability for accrued benefits at beginning of year	4,478.43	5,255.51
Benefits accrued as a result of operations	11,758.72	(777.08)
Current year member movements	0.00	0.00
	<u>16,237.15</u>	<u>4,478.43</u>

### Note 4: Vested Benefits

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

	2016 \$	2015 \$
Vested Benefits	<u>16,237.15</u>	<u>4,478.43</u>

### Note 5: Guaranteed Benefits

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

### Note 6: Income Tax Expense

	2016 \$	2015 \$
The components of tax expense comprise		
Deferred Tax Liability/Asset	(42.75)	(137.25)
	<u>(42.75)</u>	<u>(137.25)</u>

**BJO Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2016

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

Prima facie tax payable on benefits accrued before income tax at 15%	1,757.40	(137.15)
Less:		
Tax effect of:		
Non Taxable Contributions	1,800.00	0.00
Add:		
Tax effect of:		
Tax Losses	42.75	137.25
Rounding	(0.15)	(0.10)
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

AB-1

### 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 an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

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

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number

Year

Name of partnership, trust, fund or entity

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

Date

### PART B Electronic funds transfer consent

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

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

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

Agent's reference number

Account Name

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

Signature

Date

# Self-managed superannuation fund annual return 2016

**Who should complete this annual return?**

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2016 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2016 (NAT 71606) (the instructions) can assist you to complete this annual return.

**Section A: Fund information**
**1 Tax file number (TFN)**


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

**2 Name of self-managed superannuation fund (SMSF)**

**3 Australian business number (ABN)**

**4 Current postal address**




**5 Annual return status**

Is this an amendment to the SMSF's 2016 return?

 A  N

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

 B  N

**6 SMSF auditor**

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

 Use Agent address details? 

Postal address





Date audit was completed

 A 

Was Part B of the audit report qualified?

 B  N

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

 C  N

**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Financial institution details for super payments and tax refunds**

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at B.

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

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

Use Agent Trust Account?  N

**B Financial institution details for tax refunds only**

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

Fund BSB number (must be six digits)  Account number

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

**C Electronic service address alias**

We will use your electronic service address alias to communicate with your fund about ATO super payments.

**8 Status of SMSF**

Australian superannuation fund

A  Y  
 C  Y

Fund benefit structure  B  A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?

**9 Was the fund wound up during the income year?**

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

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

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount  A

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

Segregated assets method  B

Unsegregated assets method  C

Was an actuarial certificate obtained?  D  Print Y for yes

Did the fund have any other income that was assessable?  E  Print Y for yes or N for no.

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



**Section B: Income**

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

**11 Income**

Did you have a capital gains tax (CGT) event during the year? **G**  **N**

Print Y for yes or N for no.

If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2016.

Have you applied an exemption or rollover? **M**

Print Y for yes or N for no.

Code

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**  4

Forestry managed investment scheme income **X**

Gross foreign income **D1**  Net foreign income **D**   Loss

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F**   Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**   Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**   Code

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

**Calculation of assessable contributions.**  
 Assessable employer contributions **R1**  0  
 plus Assessable personal contributions **R2**  0  
 plus #\*No-TFN-quoted contributions **R3**  0  
 (an amount must be included even if it is zero)  
 less Transfer of liability to life insurance company or PST **R6**  0

**Calculation of non-arm's length income**  
 \* Net non-arm's length private company dividends **U1**   
 plus \* Net non-arm's length trust distributions **U2**   
 plus \* Net other non-arm's length income **U3**

\* Other income **S**   Code

\*Assessable income due to changed tax status of fund **T**

Net non-arm's length income (subject to 47% tax rate) (U1 plus U2 plus U3) **U**

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

GROSS INCOME (Sum of labels A to U) **W**   Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME (W less Y) **V**  4  Loss

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

**12 Deductions and non-deductible expenses**

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b>	<input type="text"/>	<b>A2</b>	<input type="text"/>
Interest expenses overseas	<b>B1</b>	<input type="text"/>	<b>B2</b>	<input type="text"/>
Capital works expenditure	<b>D1</b>	<input type="text"/>	<b>D2</b>	<input type="text"/>
Decline in value of depreciating assets	<b>E1</b>	<input type="text"/>	<b>E2</b>	<input type="text"/>
Insurance premiums – members	<b>F1</b>	<input type="text"/>	<b>F2</b>	<input type="text"/>
Death benefit increase	<b>G1</b>	<input type="text"/>		
SMSF auditor fee	<b>H1</b>	<input type="text"/>	<b>H2</b>	<input type="text"/>
Investment expenses	<b>I1</b>	<input type="text"/>	<b>I2</b>	<input type="text"/>
Management and administration expenses	<b>J1</b>	289	<b>J2</b>	<input type="text"/>
Forestry managed investment scheme expense	<b>U1</b>	<input type="text"/>	<b>U2</b>	<input type="text"/>
Other amounts	<b>L1</b>	<input type="text"/> <small>Code</small>	<b>L2</b>	<input type="text"/> <small>Code</small>
Tax losses deducted	<b>M1</b>	<input type="text"/>		
<b>TOTAL DEDUCTIONS</b>			<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
	<b>N</b>	289 <small>(Total A1 to M1)</small>	<b>Y</b>	0 <small>(Total A2 to L2)</small>
<b>#TAXABLE INCOME OR LOSS</b>			<b>TOTAL SMSF EXPENSES</b>	
	<b>O</b>	285 <small>L</small> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>	<b>Z</b>	289 <small>(N plus Y)</small>

#This is a mandatory label.

**Section D: Income tax calculation statement**

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

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2016 on how to complete the calculation statement.

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

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

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

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

Foreign income tax offset <b>C1</b> <input style="width:100%;" type="text"/>	
Rebates and tax offsets <b>C2</b> <input style="width:100%;" type="text"/>	<b>Non-refundable non-carry forward tax offsets</b> <b>C</b> <input style="width:100%;" type="text"/> 0.00 (C1 plus C2)

Complying fund's franking credits tax offset <b>E1</b> <input style="width:100%;" type="text"/>	
No-TFN tax offset <b>E2</b> <input style="width:100%;" type="text"/>	<b>SUBTOTAL T2</b> <input style="width:100%;" type="text"/> 0.00 (B less C - cannot be less than zero)
National rental affordability scheme tax offset <b>E3</b> <input style="width:100%;" type="text"/>	<b>Refundable tax offsets</b> <b>E</b> <input style="width:100%;" type="text"/> 0.00 (E1 plus E2 plus E3 plus E4)
Exploration credit tax offset <b>E4</b> <input style="width:100%;" type="text"/>	

<b>#TAX PAYABLE T5</b> <input style="width:100%;" type="text"/> 0.00 (T2 less E - cannot be less than zero)
--

Credit for interest on early payments – amount of interest <b>H1</b> <input style="width:100%;" type="text"/>	
Credit for tax withheld – foreign resident withholding <b>H2</b> <input style="width:100%;" type="text"/>	<b>Section 102AAM interest charge</b> <b>G</b> <input style="width:100%;" type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual) <b>H3</b> <input style="width:100%;" type="text"/>	<b>Eligible credits</b> <b>H</b> <input style="width:100%;" type="text"/> 0.00 (H1 plus H2 plus H3 plus H5 plus H6)
Credit for TFN amounts withheld from payments from closely held trusts <b>H5</b> <input style="width:100%;" type="text"/>	<b>#Tax offset refunds</b> (Remainder of refundable tax offsets). <b>I</b> <input style="width:100%;" type="text"/> 0.00 (unused amount from label E - an amount must be included even if it is zero)
Credit for interest on no-TFN tax offset <b>H6</b> <input style="width:100%;" type="text"/>	<b>PAYG instalments raised</b> <b>K</b> <input style="width:100%;" type="text"/>

<b>Supervisory levy</b> <b>L</b> <input style="width:100%;" type="text"/> 259.00
<b>Supervisory levy adjustment for wound up funds</b> <b>M</b> <input style="width:100%;" type="text"/>
<b>Supervisory levy adjustment for new funds</b> <b>N</b> <input style="width:100%;" type="text"/>
<b>Total amount of tax payable</b> <b>S</b> <input style="width:100%;" type="text"/> 259.00 (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

**Section E: Losses**  
**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2016.

Tax losses carried forward to later income years <b>U</b> <input style="width:100%;" type="text"/> 4,696
Net capital losses carried forward to later income years <b>V</b> <input style="width:100%;" type="text"/>

F

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

**Section F / Section G: Member Information**

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

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

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	1,492.73
Employer contributions	<b>A</b>
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b> 10,000.00
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b> 10,000.00

**Other transactions**

Allocated earnings or losses	<b>O</b> 92.68	Loss <input type="checkbox"/>
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
Lump Sum payment	<b>R1</b>	Code <input type="checkbox"/>
Income stream payment	<b>R2</b>	Code <input type="checkbox"/>
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> 11,400.05	

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

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		1,492.85
Employer contributions	<b>A</b>	
ABN of principal employer	<b>A1</b>	
Personal contributions	<b>B</b>	1,000.00
CGT small business retirement exemption	<b>C</b>	
CGT small business 15-year exemption amount	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	

<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	1,000.00
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**Other transactions**

Allocated earnings or losses	<b>O</b>	74.29	Loss <input type="checkbox"/> L
Inward rollovers and transfers	<b>P</b>		
Outward rollovers and transfers	<b>Q</b>		
Lump Sum payment	<b>R1</b>		Code <input type="checkbox"/>
Income stream payment	<b>R2</b>		Code <input type="checkbox"/>
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	2,418.56	

See the Privacy note in the Declaration.

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

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	A	1,492.85
Employer contributions	A	
ABN of principal employer	A1	
Personal contributions	B	1,000.00
CGT small business retirement exemption	C	
CGT small business 15-year exemption amount	D	
Personal injury election	E	
Spouse and child contributions	F	
Other third party contributions	G	
Assessable foreign superannuation fund amount	I	
Non-assessable foreign superannuation fund amount	J	
Transfer from reserve: assessable amount	K	
Transfer from reserve: non-assessable amount	L	
Contributions from non-complying funds and previously non-complying funds	T	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M	
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	<b>1,000.00</b>

**Other transactions**

Allocated earnings or losses	O	74.31	Loss	<input type="checkbox"/>
Inward rollovers and transfers	P			
Outward rollovers and transfers	Q			
Lump Sum payment	R1			Code <input type="checkbox"/>
Income stream payment	R2			Code <input type="checkbox"/>
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	<b>2,418.54</b>		

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts	<b>A</b>	<input type="text"/>
Unlisted trusts	<b>B</b>	<input type="text"/>
Insurance policy	<b>C</b>	<input type="text"/>
Other managed investments	<b>D</b>	<input type="text"/>

15b Australian direct investments

**Limited recourse borrowing arrangements**

Australian residential real property  
**J1**

Australian non-residential real property  
**J2**

Overseas real property  
**J3**

Australian shares  
**J4**

Overseas shares  
**J5**

Other  
**J6**

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

15c Overseas direct investments

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U**   
 (Sum of labels A to T)

15d In-house assets

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

16 LIABILITIES

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2015–16 income year, write 2016). **A**

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2016. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2016 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2016. **D**

**Section K: Declarations**

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

**Important**

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

**Privacy**

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

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

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

Date  /  /

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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



**TAX AGENT'S DECLARATION:**

I,

declare that the Self-managed superannuation fund annual return 2016 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature  Date

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number  Reference number

<p><b>Losses schedule</b>                  Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2016 tax return.                  Superannuation funds should complete and attach this schedule to their 2016 tax return.</p>	2016
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Refer to *Losses schedule instructions 2016*, available on our website [www.ato.gov.au](http://www.ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number (ABN)

**Part A Losses carried forward to the 2016-17 income year** excludes film losses

<b>1 Tax losses carried forward to later income years</b>		
	Year of loss	
	2015-16	<b>B</b> <input style="width: 100%;" type="text" value="285"/>
	2014-15	<b>C</b> <input style="width: 100%;" type="text" value="915"/>
	2013-14	<b>D</b> <input style="width: 100%;" type="text" value="416"/>
	2012-13	<b>E</b> <input style="width: 100%;" type="text" value="784"/>
	2011-12	<b>F</b> <input style="width: 100%;" type="text" value="113"/>
	2010-11 and earlier income years	<b>G</b> <input style="width: 100%;" type="text" value="2,183"/>
	<b>Total</b>	<b>U</b> <input style="width: 100%;" type="text" value="4,696"/>

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

**Part F Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year	<b>A</b> <input style="width: 100%;" type="text" value="4,411"/>
ADD Uplift of tax losses of designated infrastructure project entities	<b>B</b> <input style="width: 100%;" type="text"/>
SUBTRACT Net forgiven amount of debt	<b>C</b> <input style="width: 100%;" type="text"/>
ADD Tax loss incurred (if any) during current year	<b>D</b> <input style="width: 100%;" type="text" value="285"/>
ADD Tax loss amount from conversion of excess franking offsets	<b>E</b> <input style="width: 100%;" type="text"/>
SUBTRACT Net exempt income	<b>F</b> <input style="width: 100%;" type="text"/>
SUBTRACT Tax losses forgone	<b>G</b> <input style="width: 100%;" type="text"/>
SUBTRACT Tax losses deducted	<b>H</b> <input style="width: 100%;" type="text"/>
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	<b>I</b> <input style="width: 100%;" type="text"/>
<b>Total tax losses carried forward to later income years</b>	<b>J</b> <input style="width: 100%;" type="text" value="4,696"/>

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

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

**Important**

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

**Privacy**

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

**TAXPAYER'S DECLARATION**

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

Signature

Date

Contact person

Daytime contact number

Area code

Number

AC-1/1

**BJO Superannuation Fund**  
**Trial Balance**

As at 30 June 2016

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	24200/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			10,000.00
	24200/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			1,000.00
	24200/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,000.00
	<b>25000</b>	<b>Interest Received</b>			
(4.67)	25000/ANZ482976945	ANZ 945			4.97
630.00	30100	Accountancy Fees			
259.00	30400	ATO Supervisory Levy		259.00	
30.00	31500	Bank Charges		30.00	
(137.25)	48500	Income Tax Expense			42.75
(777.08)	49000	Profit/Loss Allocation Account		11,758.72	
	<b>50010</b>	<b>Opening Balance</b>			
(1,751.81)	50010/MIDHAY00001A	(Opening Balance) Middleton, Hayley Brooke - Accumulation			1,492.73
(1,751.85)	50010/MIDOSC00001A	(Opening Balance) Middleton, Oscar John - Accumulation			1,492.85
(1,751.85)	50010/MIDZAC00001A	(Opening Balance) Middleton, Zac Oliver - Accumulation			1,492.85
	<b>52420</b>	<b>Contributions</b>			
0.00	52420/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			10,000.00
0.00	52420/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			1,000.00
0.00	52420/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
304.83	53100/MIDHAY00001A	(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation		109.10	
304.75	53100/MIDOSC00001A	(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation		87.48	
304.75	53100/MIDZAC00001A	(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation		87.45	
	<b>53330</b>	<b>Income Tax</b>			
(45.75)	53330/MIDHAY00001A	(Income Tax) Middleton, Hayley Brooke - Accumulation			16.42
(45.75)	53330/MIDOSC00001A	(Income Tax) Middleton, Oscar John - Accumulation			13.17
(45.75)	53330/MIDZAC00001A	(Income Tax) Middleton, Zac Oliver - Accumulation			13.16
	<b>60400</b>	<b>Bank Accounts</b>			

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BJO Superannuation Fund

**Trial Balance**

As at 30 June 2016

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
4,604.78	60400/ANZ482976945	ANZ 945		16,579.75	
(326.00)	85000	Income Tax Payable/Refundable			585.00
199.65	89000	Deferred Tax Liability/Asset		242.40	
				<u>29,153.90</u>	<u>29,153.90</u>

Current Year Profit/(Loss): 11,715.97

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# BJO Superannuation Fund General Ledger

For The Period 01 July 2015 - 30 June 2016

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
17/06/2016	TRANSFER FROM CBA HM SUPER			10,000.00	10,000.00 CR
				<b>10,000.00</b>	<b>10,000.00 CR</b>
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
27/06/2016	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537115 FROM 530307587			1,000.00	1,000.00 CR
				<b>1,000.00</b>	<b>1,000.00 CR</b>
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
27/06/2016	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537366 FROM 530307587			1,000.00	1,000.00 CR
				<b>1,000.00</b>	<b>1,000.00 CR</b>
<b>Interest Received (25000)</b>					
<u>ANZ 945 (ANZ482976945)</u>					
30/07/2015	CREDIT INTEREST PAID			0.37	0.37 CR
28/08/2015	CREDIT INTEREST PAID			0.37	0.74 CR
30/09/2015	CREDIT INTEREST PAID			0.42	1.16 CR
30/10/2015	CREDIT INTEREST PAID			0.37	1.53 CR
30/11/2015	CREDIT INTEREST PAID			0.39	1.92 CR
30/12/2015	CREDIT INTEREST PAID			0.38	2.30 CR
29/01/2016	CREDIT INTEREST PAID			0.38	2.68 CR
29/02/2016	CREDIT INTEREST PAID			0.39	3.07 CR
30/03/2016	CREDIT INTEREST PAID			0.38	3.45 CR
29/04/2016	CREDIT INTEREST PAID			0.37	3.82 CR
30/05/2016	CREDIT INTEREST PAID			0.39	4.21 CR
30/06/2016	CREDIT INTEREST PAID			0.76	4.97 CR
				<b>4.97</b>	<b>4.97 CR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2016			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
30/07/2015	ACCOUNT SERVICING FEE		2.50		2.50 DR
28/08/2015	ACCOUNT SERVICING FEE		2.50		5.00 DR
30/09/2015	ACCOUNT SERVICING FEE		2.50		7.50 DR
30/10/2015	ACCOUNT SERVICING FEE		2.50		10.00 DR
30/11/2015	ACCOUNT SERVICING FEE		2.50		12.50 DR
30/12/2015	ACCOUNT SERVICING FEE		2.50		15.00 DR
29/01/2016	ACCOUNT SERVICING FEE		2.50		17.50 DR
29/02/2016	ACCOUNT SERVICING FEE		2.50		20.00 DR
30/03/2016	ACCOUNT SERVICING FEE		2.50		22.50 DR
29/04/2016	ACCOUNT SERVICING FEE		2.50		25.00 DR
30/05/2016	ACCOUNT SERVICING FEE		2.50		27.50 DR
30/06/2016	ACCOUNT SERVICING FEE		2.50		30.00 DR

# BJO Superannuation Fund

## General Ledger

For The Period 01 July 2015 - 30 June 2016

Transaction Date	Description	Units	Debit	Credit	Balance \$
			30.00		30.00 DR
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2016	Create Entries - PDIT Entry - 30/06/2016			42.75	42.75 CR
				42.75	42.75 CR
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
17/06/2016	System Member Journals		10,000.00		10,000.00 DR
27/06/2016	System Member Journals		1,000.00		11,000.00 DR
27/06/2016	System Member Journals		1,000.00		12,000.00 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016			109.10	11,890.90 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016			87.45	11,803.45 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016			87.48	11,715.97 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016		16.42		11,732.39 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016		13.16		11,745.55 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016		13.17		11,758.72 DR
			12,042.75	284.03	11,758.72 DR
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2015	Opening Balance				1,751.81 CR
01/07/2015	Close Period Journal		259.08		1,492.73 CR
			259.08		1,492.73 CR
<u>(Opening Balance) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
01/07/2015	Opening Balance				1,751.85 CR
01/07/2015	Close Period Journal		259.00		1,492.85 CR
			259.00		1,492.85 CR
<u>(Opening Balance) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2015	Opening Balance				1,751.85 CR
01/07/2015	Close Period Journal		259.00		1,492.85 CR
			259.00		1,492.85 CR
<b>Contributions (52420)</b>					
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
17/06/2016	System Member Journals			10,000.00	10,000.00 CR
				10,000.00	10,000.00 CR
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
27/06/2016	System Member Journals			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
27/06/2016	System Member Journals			1,000.00	1,000.00 CR
				1,000.00	1,000.00 CR
<b>Share of Profit/(Loss) (53100)</b>					

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## BJO Superannuation Fund General Ledger

For The Period 01 July 2015 - 30 June 2016

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2015	Opening Balance				304.83 DR
01/07/2015	Close Period Journal			304.83	0.00 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016		109.10		109.10 DR
			<b>109.10</b>	<b>304.83</b>	<b>109.10 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
01/07/2015	Opening Balance				304.75 DR
01/07/2015	Close Period Journal			304.75	0.00 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016		87.48		87.48 DR
			<b>87.48</b>	<b>304.75</b>	<b>87.48 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2015	Opening Balance				304.75 DR
01/07/2015	Close Period Journal			304.75	0.00 DR
30/06/2016	Create Entries - Profit/Loss Allocation - 30/06/2016		87.45		87.45 DR
			<b>87.45</b>	<b>304.75</b>	<b>87.45 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2015	Opening Balance				45.75 CR
01/07/2015	Close Period Journal		45.75		0.00 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016			16.42	16.42 CR
			<b>45.75</b>	<b>16.42</b>	<b>16.42 CR</b>
<u>(Income Tax) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
01/07/2015	Opening Balance				45.75 CR
01/07/2015	Close Period Journal		45.75		0.00 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016			13.17	13.17 CR
			<b>45.75</b>	<b>13.17</b>	<b>13.17 CR</b>
<u>(Income Tax) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2015	Opening Balance				45.75 CR
01/07/2015	Close Period Journal		45.75		0.00 DR
30/06/2016	Create Entries - Income Tax Expense Allocation - 30/06/2016			13.16	13.16 CR
			<b>45.75</b>	<b>13.16</b>	<b>13.16 CR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ 945 (ANZ482976945)</u>					
01/07/2015	Opening Balance				4,604.78 DR
30/07/2015	CREDIT INTEREST PAID		0.37		4,605.15 DR
30/07/2015	ACCOUNT SERVICING FEE			2.50	4,602.65 DR
28/08/2015	ACCOUNT SERVICING FEE			2.50	4,600.15 DR
28/08/2015	CREDIT INTEREST PAID		0.37		4,600.52 DR
30/09/2015	CREDIT INTEREST PAID		0.42		4,600.94 DR
30/09/2015	ACCOUNT SERVICING FEE			2.50	4,598.44 DR
30/10/2015	CREDIT INTEREST PAID		0.37		4,598.81 DR
30/10/2015	ACCOUNT SERVICING FEE			2.50	4,596.31 DR
30/11/2015	CREDIT INTEREST PAID		0.39		4,596.70 DR



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**BJO Superannuation Fund  
General Ledger**

For The Period 01 July 2015 - 30 June 2016

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2015	ACCOUNT SERVICING FEE			2.50	4,594.20 DR
30/12/2015	CREDIT INTEREST PAID		0.38		4,594.58 DR
30/12/2015	ACCOUNT SERVICING FEE			2.50	4,592.08 DR
29/01/2016	CREDIT INTEREST PAID		0.38		4,592.46 DR
29/01/2016	ACCOUNT SERVICING FEE			2.50	4,589.96 DR
29/02/2016	CREDIT INTEREST PAID		0.39		4,590.35 DR
29/02/2016	ACCOUNT SERVICING FEE			2.50	4,587.85 DR
30/03/2016	CREDIT INTEREST PAID		0.38		4,588.23 DR
30/03/2016	ACCOUNT SERVICING FEE			2.50	4,585.73 DR
29/04/2016	ACCOUNT SERVICING FEE			2.50	4,583.23 DR
29/04/2016	CREDIT INTEREST PAID		0.37		4,583.60 DR
30/05/2016	CREDIT INTEREST PAID		0.39		4,583.99 DR
30/05/2016	ACCOUNT SERVICING FEE			2.50	4,581.49 DR
17/06/2016	TRANSFER FROM CBA HM SUPER		10,000.00		14,581.49 DR
27/06/2016	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537115 FROM 530307587		1,000.00		15,581.49 DR
27/06/2016	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537366 FROM 530307587		1,000.00		16,581.49 DR
30/06/2016	CREDIT INTEREST PAID		0.76		16,582.25 DR
30/06/2016	ACCOUNT SERVICING FEE			2.50	16,579.75 DR
			<b>12,004.97</b>	<b>30.00</b>	<b>16,579.75 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2015	Opening Balance				326.00 CR
30/06/2016				259.00	585.00 CR
				<b>259.00</b>	<b>585.00 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2015	Opening Balance				199.65 DR
30/06/2016	Create Entries - PDIT Entry - 30/06/2016		42.75		242.40 DR
			<b>42.75</b>		<b>242.40 DR</b>

Total Debits: 25,577.83

Total Credits: 25,577.83



## Business Cash Management Statement

BA-1

Enquiries 13 13 14  
 Lost/Stolen cards 1800 033 844  
 Website & Internet Banking www.anz.com

*BJO Superfund*  
*Jan. year 15/16*



LISETTE MIDDLETON  
 12 WILSON ST  
 NORTH RYDE NSW 2113

### Statement Summary

Opening balance	\$4,581.49
Total deposits	\$12,000.76
Total withdrawals	\$2.50
<b>Closing balance</b>	<b>\$16,579.75</b>
Statement starts	30/05/2016
Statement ends	30/06/2016
Statement number	96

**Branch Details**  
 Parramatta  
**Account Descriptor**  
 BJO SUPERFUND

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

Please retain this statement for taxation purposes.

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
2016				
30 MAY	OPENING BALANCE			4,581.49
17 JUN	TRANSFER FROM CBA HM SUPER		10,000.00	14,581.49
27 JUN	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537115 FROM 530307587		1,000.00	15,581.49
	ANZ INTERNET BANKING FUNDS TFER TRANSFER 537366 FROM 530307587		1,000.00	16,581.49
30 JUN	CREDIT INTEREST PAID		0.76	16,582.25
	ACCOUNT SERVICING FEE	2.50		16,579.75
<b>TOTALS AT END OF PAGE</b>		<b>\$2.50</b>	<b>\$12,000.76</b>	<b>\$16,579.75</b>
<b>TOTALS AT END OF PERIOD</b>		<b>\$2.50</b>	<b>\$12,000.76</b>	<b>\$16,579.75</b>

This statement includes	
Interest earned on deposits	\$0.76
ANZ bank charges	\$2.50

Yearly Summary	Previous year to 30/06/2016(\$)
Interest earned on deposits	4.97
<b>Fees Charged</b>	
ANZ bank account fee	30.00
<b>Total</b>	<b>\$30.00</b>

M007676 / S000001 / 1024437

Item No 55272 10 2011 W238702



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

**Agent** NAVNEET KAUR  
**Client** BJO SUPERANNUATION FUND  
**TFN** 892 050 549

## Income tax 551

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

## Transactions

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

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



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

**Agent** NAVNEET KAUR  
**Client** BJO SUPERANNUATION FUND  
**TFN** 892 050 549

## Activity statement 001

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

## Transactions

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