

# KYNAH CO PTY LTD

Client: <b>BJO SUPERANNUATION FUND</b>	Date: 18/12/2023
Period: 30/06/2023	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 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 checked="" 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"/>
OC	ATO ICA & ITA	<input checked="" 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 2023

## BJO Superannuation Fund

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Prepared for: Brett Middleton, Hayley Brooke Middleton, Zac Oliver  
Middleton and Oscar John Middleton

# BJO Superannuation Fund

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Operating Statement

Members Statement

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Trial Balance

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

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Other Assets</b>			
CBA 7545		10,855.09	17,887.59
TFN Withholding Tax		31.00	0.00
Deferred Tax Asset		3,999.60	2,949.30
<b>Total Other Assets</b>		<u>14,885.69</u>	<u>20,836.89</u>
<b>Total Assets</b>		<u>14,885.69</u>	<u>20,836.89</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		259.00	259.00
<b>Total Liabilities</b>		<u>259.00</u>	<u>259.00</u>
<b>Net assets available to pay benefits</b>		<u>14,626.69</u>	<u>20,577.89</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Middleton, Hayley Brooke - Accumulation		(2,508.37)	10,718.39
Middleton, Zac Oliver - Accumulation		1,069.57	1,239.68
Middleton, Oscar John - Accumulation		(3,231.22)	8,619.82
Middleton, Brett - Accumulation		19,296.71	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>14,626.69</u>	<u>20,577.89</u>

Refer to compilation report

# BJO Superannuation Fund

## Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		102.30	0.00
<b>Contribution Income</b>			
Employer Contributions		26,870.20	0.00
<b>Total Income</b>		<u>26,972.50</u>	<u>0.00</u>
<b>Expenses</b>			
Accountancy Fees		33,715.00	605.00
ATO Supervisory Levy		259.00	259.00
		<u>33,974.00</u>	<u>864.00</u>
<b>Total Expenses</b>		<u>33,974.00</u>	<u>864.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(7,001.50)</u>	<u>(864.00)</u>
Income Tax Expense	6	(1,050.30)	(129.60)
<b>Benefits accrued as a result of operations</b>		<u>(5,951.20)</u>	<u>(734.40)</u>

Refer to compilation report

# BJO Superannuation Fund Members Statement

Hayley Brooke Middleton  
59 Cattai Ridge Rd  
Glenorie, New South Wales, 2157, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	25	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	(2,508.37)
Date Joined Fund:	01/07/2013	Total Death Benefit:	(2,508.37)
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDHAY00001A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	(2,508.37)
<u>Preservation Components</u>	
Preserved	(2,508.37)
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	21,869.50
Taxable	(24,377.87)

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	10,718.39
<u>Increases to Member account during the period</u>	
Employer Contributions	1,852.50
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(17,413.44)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	277.88
Income Tax	(2,612.06)
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	(2,508.37)

# BJO Superannuation Fund Members Statement

Zac Oliver Middleton  
59 Cattai Ridge Rd  
Glenorie, New South Wales, 2157, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	21	Vested Benefits:	1,069.57
Tax File Number:	Provided	Total Death Benefit:	1,069.57
Date Joined Fund:	01/07/2013		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDZAC00001A		
Account Start Date:	01/07/2013		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	1,069.57
<u>Preservation Components</u>	
Preserved	1,069.57
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,869.49
Taxable	(2,799.92)

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,239.68
<u>Increases to Member account during the period</u>	
Employer Contributions	1,852.50
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(2,052.63)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	277.88
Income Tax	(307.90)
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	1,069.57

# BJO Superannuation Fund Members Statement

Oscar John Middleton  
59 Cattai Ridge Rd  
Glenorie, New South Wales, 2157, Australia

## Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	N/A
Age:		23	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	(3,231.22)
Date Joined Fund:		01/07/2013	Total Death Benefit:	(3,231.22)
Service Period Start Date:				
Date Left Fund:				
Member Code:		MIDOSC00001A		
Account Start Date:		01/07/2013		
Account Phase:		Accumulation Phase		
Account Description:		Accumulation		

## Your Balance

Total Benefits	(3,231.22)
<u>Preservation Components</u>	
Preserved	(3,231.22)
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11,869.49
Taxable	(15,100.71)

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	8,619.82
<u>Increases to Member account during the period</u>	
Employer Contributions	26.25
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(13,968.69)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3.94
Income Tax	(2,095.34)
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	(3,231.22)



# BJO Superannuation Fund Members Statement

Brett Anthony Middleton  
59 Cattai Ridge Rd  
Glenorie, New South Wales, 2157, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	59	Vested Benefits:	19,296.71
Tax File Number:	Provided	Total Death Benefit:	19,296.71
Date Joined Fund:	01/07/2022		
Service Period Start Date:			
Date Left Fund:			
Member Code:	MIDBRE00004A		
Account Start Date:	01/07/2022		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	19,296.71
<u>Preservation Components</u>	
Preserved	19,296.71
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	19,296.71

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	
<u>Increases to Member account during the period</u>	
Employer Contributions	23,138.95
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(436.94)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,470.84
Income Tax	(65.54)
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	19,296.71

# BJO Superannuation Fund Members Statement

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

## Your Details

Date of Birth : Provided  
Age: 56  
Tax File Number: Provided  
Date Joined Fund: 02/07/2022  
Service Period Start Date:  
Date Left Fund:  
Member Code: MIDLIS00004A  
Account Start Date: 02/07/2022  
Account Phase: Accumulation Phase  
Account Description: Accumulation

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

## Your Balance

### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable

## Your Detailed Account Summary

This Year

Opening balance at 01/07/2022

#### Increases to Member account during the period

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

#### Decreases to Member account during the period

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

# BJO Superannuation Fund Members Summary

As at 30 June 2023



Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Hayley Brooke Middleton (Age: 25)</b>											
MIDHAY00001A - Accumulation											
10,718.39	1,852.50		(17,413.44)			277.88	(2,612.06)				(2,508.37)
<b>10,718.39</b>	<b>1,852.50</b>		<b>(17,413.44)</b>			<b>277.88</b>	<b>(2,612.06)</b>				<b>(2,508.37)</b>
<b>Zac Oliver Middleton (Age: 21)</b>											
MIDZAC00001A - Accumulation											
1,239.68	1,852.50		(2,052.63)			277.88	(307.90)				1,069.57
<b>1,239.68</b>	<b>1,852.50</b>		<b>(2,052.63)</b>			<b>277.88</b>	<b>(307.90)</b>				<b>1,069.57</b>
<b>Oscar John Middleton (Age: 23)</b>											
MIDOSC00001A - Accumulation											
8,619.82	26.25		(13,968.69)			3.94	(2,095.34)				(3,231.22)
<b>8,619.82</b>	<b>26.25</b>		<b>(13,968.69)</b>			<b>3.94</b>	<b>(2,095.34)</b>				<b>(3,231.22)</b>
<b>Brett Anthony Middleton (Age: 59)</b>											
MIDBRE00004A - Accumulation											
	23,138.95		(436.94)			3,470.84	(65.54)				19,296.71
	<b>23,138.95</b>		<b>(436.94)</b>			<b>3,470.84</b>	<b>(65.54)</b>				<b>19,296.71</b>
<b>Lisette Middleton (Age: 56)</b>											
MIDLIS00004A - Accumulation											

**BJO 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
20,577.89	26,870.20		(33,871.70)			4,030.54	(5,080.84)				14,626.69

# BJO Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 Trustee(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.

#### 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

##### 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

# BJO Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

### 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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

## g. Critical Accounting Estimates and Judgements

**BJO Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023



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.

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**

	<b>2023</b> \$	<b>2022</b> \$
<b>Banks</b>		
CBA 7545	10,855.09	17,887.59
	10,855.09	17,887.59

**Note 3: Liability for Accrued Benefits**

	<b>2023</b> \$	<b>2022</b> \$
Liability for accrued benefits at beginning of year	20,577.89	21,312.29
Benefits accrued as a result of operations	(5,951.20)	(734.40)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	14,626.69	20,577.89

**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.

	<b>2023</b> \$	<b>2022</b> \$
Vested Benefits	14,626.69	20,577.89

**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**

	<b>2023</b> \$	<b>2022</b> \$
The components of tax expense comprise		
Deferred Tax Liability/Asset	(1,050.30)	(129.60)
Income Tax Expense	(1,050.30)	(129.60)

**BJO Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2023



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%	(1,050.23)	(129.60)
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Tax Losses	1,050.30	129.60
Rounding	(0.07)	0.00
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>



# BJO Superannuation Fund

## Create Entries Report

For the period 01 July 2022 to 30 June 2023

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

	<b>Amount</b>
<b>Total Profit</b>	
Income	26,972.50
Less Expense	33,974.00
<b>Total Profit</b>	<b>(7,001.50)</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(7,001.50)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.50)
<b>Taxable Income</b>	<b>(7,002.00)</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	(33,871.70)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(33,871.70)</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Deferred Tax	(1,050.30)
Member Specific Income Tax	(4,030.54)
<b>Total Income Tax Expense Allocation</b>	<b>(5,080.84)</b>

## Segment 1 from 01 July 2022 to 01 July 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	0.17
Less Expense	0.00
<b>Total Profit</b>	<b>0.17</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	0.17
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>0.17</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.03</b>

Member Weighted Balance Summary	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	52.09	10,718.39
Zac Oliver Middleton(MIDZAC00001A)	6.02	1,239.68
Oscar John Middleton(MIDOSC00001A)	41.89	8,619.82
Brett Middleton(MIDBRE00004A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	0.17
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>0.17</b>

Allocation to Members	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	52.09	0.09
Zac Oliver Middleton(MIDZAC00001A)	6.02	0.01
Oscar John Middleton(MIDOSC00001A)	41.89	0.07
Brett Middleton(MIDBRE00004A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	52.09	10,718.39
Zac Oliver Middleton(MIDZAC00001A)	6.02	1,239.68
Oscar John Middleton(MIDOSC00001A)	41.89	8,619.82
Brett Middleton(MIDBRE00004A)	0.00	0.00

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>	<b>0.03</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Hayley Brooke Middleton(MIDHAY00001A)	52.09	0.02
Zac Oliver Middleton(MIDZAC00001A)	6.02	0.00
Oscar John Middleton(MIDOSC00001A)	41.89	0.01
Brett Middleton(MIDBRE00004A)	0.00	0.00

**Calculation of daily member weighted balances**

**Hayley Brooke Middleton (MIDHAY00001A)**

Member Balance

01/07/2022	50010	Opening Balance	10,718.39	10,718.39
<b>Total Amount (Weighted)</b>				<b>10,718.39</b>

**Zac Oliver Middleton (MIDZAC00001A)**

Member Balance

01/07/2022	50010	Opening Balance	1,239.68	1,239.68
<b>Total Amount (Weighted)</b>				<b>1,239.68</b>

**Oscar John Middleton (MIDOSC00001A)**

Member Balance

01/07/2022	50010	Opening Balance	8,619.82	8,619.82
<b>Total Amount (Weighted)</b>				<b>8,619.82</b>

**Brett Middleton (MIDBRE00004A)**

Member Balance

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

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

## Final Segment 2 from 02 July 2022 to 30 June 2023

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	26,972.33
Less Expense	33,974.00
<b>Total Profit</b>	<b>(7,001.67)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(7,001.67)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	7,001.67
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>(0.03)</b>

Member Weighted Balance Summary	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	51.41	10,744.42
Zac Oliver Middleton(MIDZAC00001A)	6.06	1,265.65
Oscar John Middleton(MIDOSC00001A)	41.24	8,620.19
Brett Middleton(MIDBRE00004A)	1.29	270.16
Lisette Middleton(MIDLIS00004A)	0.00	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(33,871.87)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>(33,871.87)</b>

Allocation to Members	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	51.41	(17,413.53)
Zac Oliver Middleton(MIDZAC00001A)	6.06	(2,052.64)
Oscar John Middleton(MIDOSC00001A)	41.24	(13,968.76)
Brett Middleton(MIDBRE00004A)	1.29	(436.94)
Lisette Middleton(MIDLIS00004A)	0.00	0.00

Accumulation Weighted Balance Summary	Weighting%	Amount
Hayley Brooke Middleton(MIDHAY00001A)	51.41	10,744.42
Zac Oliver Middleton(MIDZAC00001A)	6.06	1,265.65
Oscar John Middleton(MIDOSC00001A)	41.24	8,620.19

<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Brett Middleton(MIDBRE00004A)	1.29	270.16
Lisette Middleton(MIDLIS00004A)	0.00	0.00
<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
Income Tax on Taxable Income or Loss		(0.03)
Deferred Tax		(1,050.30)
Member Specific Income Tax		(4,030.54)
<b>Total Income Tax Expense Allocation</b>		<b>(5,080.87)</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Hayley Brooke Middleton(MIDHAY00001A)	51.41	(2,612.08)
Zac Oliver Middleton(MIDZAC00001A)	6.06	(307.90)
Oscar John Middleton(MIDOSC00001A)	41.24	(2,095.35)
Brett Middleton(MIDBRE00004A)	1.29	(65.54)
Lisette Middleton(MIDLIS00004A)	0.00	0.00

#### Calculation of daily member weighted balances

##### Hayley Brooke Middleton (MIDHAY00001A)

###### Member Balance

01/07/2022	50010	Opening Balance	10,718.46	10,718.46
25/06/2023	52420	Contributions	1,852.50	30.54
25/06/2023	53800	Contributions Tax	(277.88)	(4.58)
<b>Total Amount (Weighted)</b>				<b>10,744.42</b>

##### Zac Oliver Middleton (MIDZAC00001A)

###### Member Balance

01/07/2022	50010	Opening Balance	1,239.69	1,239.69
25/06/2023	52420	Contributions	1,852.50	30.54
25/06/2023	53800	Contributions Tax	(277.88)	(4.58)
<b>Total Amount (Weighted)</b>				<b>1,265.65</b>

##### Oscar John Middleton (MIDOSC00001A)

###### Member Balance

01/07/2022	50010	Opening Balance	8,619.88	8,619.88
26/06/2023	52420	Contributions	26.25	0.36
26/06/2023	53800	Contributions Tax	(3.94)	(0.05)
<b>Total Amount (Weighted)</b>				<b>8,620.19</b>

##### Brett Middleton (MIDBRE00004A)

###### Member Balance

01/07/2022	50010	Opening Balance	0.00	0.00
26/06/2023	52420	Contributions	15,234.29	209.26
26/06/2023	52420	Contributions	7,904.66	108.58
26/06/2023	53800	Contributions Tax	(2,285.14)	(31.39)
26/06/2023	53800	Contributions Tax	(1,185.70)	(16.29)
<b>Total Amount (Weighted)</b>				<b>270.16</b>

## Calculation of daily member weighted balances

### Lisette Middleton (MIDLIS00004A)

#### Member Balance

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

## Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

## Foreign Tax Offset Calculations

### Segment 01 July 2022 to 01 July 2022

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

### Segment 02 July 2022 to 30 June 2023

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**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

Hayley Brooke Middleton(MIDHAY00001A) - 100.00 %	0.00
Zac Oliver Middleton(MIDZAC00001A) - 0.00 %	0.00
Oscar John Middleton(MIDOSC00001A) - 0.00 %	0.00
Brett Middleton(MIDBRE00004A) - 0.00 %	0.00
Lisette Middleton(MIDLIS00004A) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

# BJO Superannuation Fund

## Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	24200/MIDBRE00004A	(Contributions) Middleton, Brett - Accumulation			23,138.95
	24200/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			1,852.50
	24200/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			26.25
	24200/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,852.50
	<b>25000</b>	<b>Interest Received</b>			
	25000/CBA10657545	CBA 7545			102.30
605.00	30100	Accountancy Fees	PB - 1/1, 2/1, 3/1	33,715.00	
259.00	30400	ATO Supervisory Levy		259.00	
(129.60)	48500	Income Tax Expense			1,050.30
(734.40)	49000	Profit/Loss Allocation Account			5,951.20
	<b>50010</b>	<b>Opening Balance</b>			
(11,100.94)	50010/MIDHAY00001A	(Opening Balance) Middleton, Hayley Brooke - Accumulation			10,718.39
(8,927.46)	50010/MIDOSC00001A	(Opening Balance) Middleton, Oscar John - Accumulation			8,619.82
(1,283.89)	50010/MIDZAC00001A	(Opening Balance) Middleton, Zac Oliver - Accumulation			1,239.68
	<b>52420</b>	<b>Contributions</b>			
	52420/MIDBRE00004A	(Contributions) Middleton, Brett - Accumulation			23,138.95
0.00	52420/MIDHAY00001A	(Contributions) Middleton, Hayley Brooke - Accumulation			1,852.50
0.00	52420/MIDOSC00001A	(Contributions) Middleton, Oscar John - Accumulation			26.25
0.00	52420/MIDZAC00001A	(Contributions) Middleton, Zac Oliver - Accumulation			1,852.50
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/MIDBRE00004A	(Share of Profit/(Loss)) Middleton, Brett - Accumulation		436.94	
450.06	53100/MIDHAY00001A	(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation		17,413.44	
361.93	53100/MIDOSC00001A	(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation		13,968.69	
52.01	53100/MIDZAC00001A	(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation		2,052.63	
	<b>53330</b>	<b>Income Tax</b>			
	53330/MIDBRE00004A	(Income Tax) Middleton, Brett - Accumulation			65.54
(67.51)	53330/MIDHAY00001A	(Income Tax) Middleton, Hayley Brooke - Accumulation			2,612.06
(54.29)	53330/MIDOSC00001A	(Income Tax) Middleton, Oscar John - Accumulation			2,095.34
(7.80)	53330/MIDZAC00001A	(Income Tax) Middleton, Zac Oliver - Accumulation			307.90
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/MIDBRE00004A	(Contributions Tax) Middleton, Brett - Accumulation		3,470.84	

# Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	53800/MIDHAY00001A	(Contributions Tax) Middleton, Hayley Brooke - Accumulation		277.88	
	53800/MIDOSC00001A	(Contributions Tax) Middleton, Oscar John - Accumulation		3.94	
	53800/MIDZAC00001A	(Contributions Tax) Middleton, Zac Oliver - Accumulation		277.88	
	<b>60400</b>	<b>Bank Accounts</b>			
17,887.59	60400/CBA10657545	CBA 7545	BA - 1/1	10,855.09	
	65510	TFN Withholding Tax		31.00	
(259.00)	85000	Income Tax Payable/Refundable			259.00
2,949.30	89000	Deferred Tax Liability/Asset		3,999.60	
				<b>86,761.93</b>	<b>86,761.93</b>

**Current Year Profit/(Loss): (7,001.50)**



# BJO Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Middleton, Brett - Accumulation (MIDBRE00004A)</u>					
26/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contributions Brett			15,234.29	15,234.29 CR
26/06/2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib			7,904.66	23,138.95 CR
				<b>23,138.95</b>	<b>23,138.95 CR</b>
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
25/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contribution Hayley			1,852.50	1,852.50 CR
				<b>1,852.50</b>	<b>1,852.50 CR</b>
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
26/06/2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib			26.25	26.25 CR
				<b>26.25</b>	<b>26.25 CR</b>
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
25/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super Contribution Zac			1,852.50	1,852.50 CR
				<b>1,852.50</b>	<b>1,852.50 CR</b>
<b>Interest Received (25000)</b>					
<u>CBA 7545 (CBA10657545)</u>					
01/07/2022	Credit Interest			0.17	0.17 CR
01/08/2022	Credit Interest			1.25	1.42 CR
01/09/2022	Credit Interest			3.23	4.65 CR
01/10/2022	Credit Interest			5.15	9.80 CR
01/11/2022	Credit Interest			6.96	16.76 CR
01/12/2022	CREDIT INTEREST			9.32	26.08 CR
01/01/2023	Credit Interest			10.65	36.73 CR
01/02/2023	Credit Interest			10.65	47.38 CR
01/03/2023	Credit Interest			9.87	57.25 CR
01/04/2023	Credit Interest			13.66	70.91 CR
01/05/2023	Credit Interest			14.75	85.66 CR
01/06/2023	Credit Interest			16.64	102.30 CR
				<b>102.30</b>	<b>102.30 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
26/06/2023	Transfer to xx5909 NetBank from BJO super		29,425.00		29,425.00 DR
26/06/2023	Transfer to xx5909 NetBank Pymt for inv 285		605.00		30,030.00 DR
27/06/2023	Transfer To Kynah and Co Pty Ltd NetBank Accounting Fees		3,685.00		33,715.00 DR
			<b>33,715.00</b>		<b>33,715.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Income Tax Expense (48500)</b>					

# BJO Superannuation Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Expense (48500)</b>					
01/07/2022	Create Entries - Income Tax Expense - 01/07/2022		0.03		0.03 DR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023			1,050.30	1,050.27 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			0.03	1,050.30 CR
			<b>0.03</b>	<b>1,050.33</b>	<b>1,050.30 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<b>Profit/Loss Allocation Account (49000)</b>					
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022		0.09		0.09 DR
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022		0.01		0.10 DR
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022		0.07		0.17 DR
01/07/2022	Create Entries - Income Tax Expense Allocation - 01/07/2022			0.02	0.15 DR
01/07/2022	Create Entries - Income Tax Expense Allocation - 01/07/2022			0.01	0.14 DR
25/06/2023	System Member Journals		1,574.62		1,574.76 DR
25/06/2023	System Member Journals		1,574.62		3,149.38 DR
26/06/2023	System Member Journals		12,949.15		16,098.53 DR
26/06/2023	System Member Journals		22.31		16,120.84 DR
26/06/2023	System Member Journals		6,718.96		22,839.80 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			17,413.53	5,426.27 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			2,052.64	3,373.63 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			13,968.76	10,595.13 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			436.94	11,032.07 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		2,612.08		8,419.99 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		307.90		8,112.09 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		2,095.35		6,016.74 CR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		65.54		5,951.20 CR
			<b>27,920.70</b>	<b>33,871.90</b>	<b>5,951.20 CR</b>
<b>Opening Balance (50010)</b>					
<b>(Opening Balance) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</b>					
01/07/2022	Opening Balance				11,100.94 CR
01/07/2022	Close Period Journal		382.55		10,718.39 CR
			<b>382.55</b>		<b>10,718.39 CR</b>
<b>(Opening Balance) Middleton, Oscar John - Accumulation (MIDOSC00001A)</b>					
01/07/2022	Opening Balance				8,927.46 CR
01/07/2022	Close Period Journal		307.64		8,619.82 CR
			<b>307.64</b>		<b>8,619.82 CR</b>
<b>(Opening Balance) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</b>					
01/07/2022	Opening Balance				1,283.89 CR
01/07/2022	Close Period Journal		44.21		1,239.68 CR
			<b>44.21</b>		<b>1,239.68 CR</b>
<b>Contributions (52420)</b>					

# BJO Superannuation Fund

## General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) Middleton, Brett - Accumulation (MIDBRE00004A)</u>					
26/06/2023	System Member Journals			15,234.29	15,234.29 CR
26/06/2023	System Member Journals			7,904.66	23,138.95 CR
				<b>23,138.95</b>	<b>23,138.95 CR</b>
<u>(Contributions) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
25/06/2023	System Member Journals			1,852.50	1,852.50 CR
				<b>1,852.50</b>	<b>1,852.50 CR</b>
<u>(Contributions) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
26/06/2023	System Member Journals			26.25	26.25 CR
				<b>26.25</b>	<b>26.25 CR</b>
<u>(Contributions) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
25/06/2023	System Member Journals			1,852.50	1,852.50 CR
				<b>1,852.50</b>	<b>1,852.50 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Middleton, Brett - Accumulation (MIDBRE00004A)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		436.94		436.94 DR
			<b>436.94</b>		<b>436.94 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2022	Opening Balance				450.06 DR
01/07/2022	Close Period Journal			450.06	0.00 DR
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022			0.09	0.09 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		17,413.53		17,413.44 DR
			<b>17,413.53</b>	<b>450.15</b>	<b>17,413.44 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
01/07/2022	Opening Balance				361.93 DR
01/07/2022	Close Period Journal			361.93	0.00 DR
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022			0.07	0.07 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		13,968.76		13,968.69 DR
			<b>13,968.76</b>	<b>362.00</b>	<b>13,968.69 DR</b>
<u>(Share of Profit/(Loss)) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2022	Opening Balance				52.01 DR
01/07/2022	Close Period Journal			52.01	0.00 DR
01/07/2022	Create Entries - Profit/Loss Allocation - 01/07/2022			0.01	0.01 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		2,052.64		2,052.63 DR
			<b>2,052.64</b>	<b>52.02</b>	<b>2,052.63 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Middleton, Brett - Accumulation (MIDBRE00004A)</u>					
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			65.54	65.54 CR
				<b>65.54</b>	<b>65.54 CR</b>
<u>(Income Tax) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
01/07/2022	Opening Balance				67.51 CR
01/07/2022	Close Period Journal		67.51		0.00 DR

# BJO Superannuation Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Create Entries - Income Tax Expense Allocation - 01/07/2022		0.02		0.02 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			2,612.08	2,612.06 CR
			<b>67.53</b>	<b>2,612.08</b>	<b>2,612.06 CR</b>
<u>(Income Tax) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
01/07/2022	Opening Balance				54.29 CR
01/07/2022	Close Period Journal		54.29		0.00 DR
01/07/2022	Create Entries - Income Tax Expense Allocation - 01/07/2022		0.01		0.01 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			2,095.35	2,095.34 CR
			<b>54.30</b>	<b>2,095.35</b>	<b>2,095.34 CR</b>
<u>(Income Tax) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
01/07/2022	Opening Balance				7.80 CR
01/07/2022	Close Period Journal		7.80		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			307.90	307.90 CR
			<b>7.80</b>	<b>307.90</b>	<b>307.90 CR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Middleton, Brett - Accumulation (MIDBRE00004A)</u>					
26/06/2023	System Member Journals		2,285.14		2,285.14 DR
26/06/2023	System Member Journals		1,185.70		3,470.84 DR
			<b>3,470.84</b>		<b>3,470.84 DR</b>
<u>(Contributions Tax) Middleton, Hayley Brooke - Accumulation (MIDHAY00001A)</u>					
25/06/2023	System Member Journals		277.88		277.88 DR
			<b>277.88</b>		<b>277.88 DR</b>
<u>(Contributions Tax) Middleton, Oscar John - Accumulation (MIDOSC00001A)</u>					
26/06/2023	System Member Journals		3.94		3.94 DR
			<b>3.94</b>		<b>3.94 DR</b>
<u>(Contributions Tax) Middleton, Zac Oliver - Accumulation (MIDZAC00001A)</u>					
25/06/2023	System Member Journals		277.88		277.88 DR
			<b>277.88</b>		<b>277.88 DR</b>
<b>Bank Accounts (60400)</b>					
<u>CBA 7545 (CBA10657545)</u>					
01/07/2022	Opening Balance				17,887.59 DR
01/07/2022	Credit Interest		0.17		17,887.76 DR
01/08/2022	Credit Interest		1.25		17,889.01 DR
01/09/2022	Credit Interest		3.23		17,892.24 DR
01/10/2022	Credit Interest		5.15		17,897.39 DR
01/11/2022	Credit Interest		6.96		17,904.35 DR
01/12/2022	CREDIT INTEREST		9.32		17,913.67 DR
01/01/2023	Credit Interest		10.65		17,924.32 DR
01/01/2023	TFN Withholding Tax			4.00	17,920.32 DR
01/02/2023	Credit Interest		10.65		17,930.97 DR
01/02/2023	TFN Withholding Tax			4.00	17,926.97 DR
01/03/2023	Credit Interest		9.87		17,936.84 DR
01/03/2023	TFN Withholding Tax			4.00	17,932.84 DR
01/04/2023	Credit Interest		13.66		17,946.50 DR

# BJO Superannuation Fund General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/04/2023	TFN Withholding Tax			6.00	17,940.50 DR
01/05/2023	Credit Interest		14.75		17,955.25 DR
01/05/2023	TFN Withholding Tax			6.00	17,949.25 DR
22/05/2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 551008920505491221 BJO tax			259.00	17,690.25 DR
01/06/2023	Credit Interest		16.64		17,706.89 DR
01/06/2023	TFN Withholding Tax			7.00	17,699.89 DR
25/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contribution Hayley		1,852.50		19,552.39 DR
25/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super Contribution Zac		1,852.50		21,404.89 DR
26/06/2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contributions Brett		15,234.29		36,639.18 DR
26/06/2023	Transfer to xx5909 NetBank from BJO super			29,425.00	7,214.18 DR
26/06/2023	Transfer to xx5909 NetBank Pymt for inv 285			605.00	6,609.18 DR
26/06/2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib		7,904.66		14,513.84 DR
26/06/2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib		26.25		14,540.09 DR
27/06/2023	Transfer To Kynah and Co Pty Ltd NetBank Accounting Fees			3,685.00	10,855.09 DR
			<b>26,972.50</b>	<b>34,005.00</b>	<b>10,855.09 DR</b>

## **TFN Withholding Tax (65510)**

### TFN Withholding Tax (65510)

01/01/2023	TFN Withholding Tax		4.00		4.00 DR
01/02/2023	TFN Withholding Tax		4.00		8.00 DR
01/03/2023	TFN Withholding Tax		4.00		12.00 DR
01/04/2023	TFN Withholding Tax		6.00		18.00 DR
01/05/2023	TFN Withholding Tax		6.00		24.00 DR
01/06/2023	TFN Withholding Tax		7.00		31.00 DR
			<b>31.00</b>		<b>31.00 DR</b>

## **Income Tax Payable/Refundable (85000)**

### Income Tax Payable/Refundable (85000)

01/07/2022	Opening Balance				259.00 CR
01/07/2022	Create Entries - Income Tax Expense - 01/07/2022			0.03	259.03 CR
22/05/2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 551008920505491221 BJO tax		259.00		0.03 CR
30/06/2023				259.00	259.03 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		0.03		259.00 CR
			<b>259.03</b>	<b>259.03</b>	<b>259.00 CR</b>

## **Deferred Tax Liability/Asset (89000)**

### Deferred Tax Liability/Asset (89000)

01/07/2022	Opening Balance				2,949.30 DR
30/06/2023	Create Entries - PDIT Entry - 30/06/2023		1,050.30		3,999.60 DR
			<b>1,050.30</b>		<b>3,999.60 DR</b>

**Total Debits: 128,974.00**

**Total Credits: 128,974.00**

**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 892 050 549

Year 2023

Name of partnership, trust, fund or entity BJO Superannuation Fund

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 26010451

Account Name BJO SUPERANNUATION

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

Signature

Date

# Self-managed superannuation fund annual return

# 2023

## 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 2023 (NAT 71287).

 Return year 

The Self-managed superannuation fund annual return instructions 2023 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT3036).

## Section A: Fund information

### 1 Tax file number (TFN)

The ATO 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) (if applicable)

### 4 Current postal address





### 5 Annual return status

Is this an amendment to the SMSF's 2023 return?

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Familyname

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 A of the audit report qualified?

 B  N

Was Part B of the audit report qualified?

 C  N

If Part B of the audit report was qualified, have the reported issues been rectified?

 D 

**Sensitive (when completed)**



**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 Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number  Fund account number

Fund account name

I would like my tax refunds made to this account.  Print Y for yes or N for no.  If Yes, Go to C.

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

Use Agent Trust Account?  N

This account is used for tax refunds. You can provide a tax agent account here.

BSB number  Account number

Account name

**C Electronic service address alias**

Provide the electronic service address alias(ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAALias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund

A  Y

Fund's tax file number (TFN) 892 050 549

Fund benefit structure  B  A Code

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

**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 the fund was wound up

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits 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 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. Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.)

**Section B: Income**

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. 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.

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2023.

Net capital gain **A**

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

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1**  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

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

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

**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 45% tax rate) **U**   
 (U1 plus U2 plus U3)

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

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

Exempt current pension income **Y**

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

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

**12 Deductions and non-deductible expenses**

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

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> <input style="width: 100%;" type="text"/>		<b>A2</b> <input style="width: 100%;" type="text"/>
Interest expenses overseas	<b>B1</b> <input style="width: 100%;" type="text"/>		<b>B2</b> <input style="width: 100%;" type="text"/>
Capital works expenditure	<b>D1</b> <input style="width: 100%;" type="text"/>		<b>D2</b> <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> <input style="width: 100%;" type="text"/>		<b>E2</b> <input style="width: 100%;" type="text"/>
Insurance premiums – members	<b>F1</b> <input style="width: 100%;" type="text"/>		<b>F2</b> <input style="width: 100%;" type="text"/>
SMSF auditor fee	<b>H1</b> <input style="width: 100%;" type="text"/>		<b>H2</b> <input style="width: 100%;" type="text"/>
Investment expenses	<b>I1</b> <input style="width: 100%;" type="text"/>		<b>I2</b> <input style="width: 100%;" type="text"/>
Management and administration expenses	<b>J1</b> <input style="width: 100%; text-align: right; value: 33,974;" type="text"/>		<b>J2</b> <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> <input style="width: 100%;" type="text"/>		<b>U2</b> <input style="width: 100%;" type="text"/>
Other amounts	<b>L1</b> <input style="width: 100%;" type="text"/> <small>Code</small> <input style="width: 30px;" type="text"/>		<b>L2</b> <input style="width: 100%;" type="text"/> <small>Code</small> <input style="width: 30px;" type="text"/>
Tax losses deducted	<b>M1</b> <input style="width: 100%;" type="text"/>		
<b>TOTAL DEDUCTIONS</b> <b>N</b> <input style="width: 100%; text-align: right; value: 33,974;" type="text"/> (Total A1 to M1)		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> <input style="width: 100%; text-align: right; value: 0;" type="text"/> (Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b> <small>Loss</small> <b>O</b> <input style="width: 100%; text-align: right; value: 7,002;" type="text"/> <small>L</small> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> <input style="width: 100%; text-align: right; value: 33,974;" type="text"/> (N plus Y)	

#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. If you leave these labels blank, you will have specified a zero amount.

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2023 on how to complete the calculation statement.

#Taxable income	<b>A</b>	<input style="width: 100%;" type="text" value="0"/> <small>(an amount must be included even if it is zero)</small>
#Tax on taxable income	<b>T1</b>	<input style="width: 100%;" type="text" value="0.00"/> <small>(an amount must be included even if it is zero)</small>
#Tax on no-TFN-quoted contributions	<b>J</b>	<input style="width: 100%;" type="text" value="0.00"/> <small>(an amount must be included even if it is zero)</small>
<b>Gross tax</b>	<b>B</b>	<input style="width: 100%;" type="text" value="0.00"/> <small>(T1 plus J)</small>

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

**SUBTOTAL 1**  
**T2**   
(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset <b>D1</b> <input type="text"/>	<b>Non-refundable carry forward tax offsets</b> <b>D</b> <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)
Early stage venture capital limited partnership tax offset carried forward from previous year <b>D2</b> <input type="text"/>	
Early stage investor tax offset <b>D3</b> <input type="text"/>	
Early stage investor tax offset carried forward from previous year <b>D4</b> <input type="text"/>	

**SUBTOTAL 2**  
**T3**   
(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset <b>E1</b> <input type="text"/>	<b>Refundable tax offsets</b> <b>E</b> <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)
No-TFN tax offset <b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset <b>E3</b> <input type="text"/>	
Exploration credit tax offset <b>E4</b> <input type="text"/>	

**#TAX PAYABLE T5**   
(T3 less E - cannot be less than zero)

**Section 102AAM interest charge**  
**G**

Credit for tax withheld – foreign resident withholding (excluding capital gains)

**H2**

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

**H3**

Credit for TFN amounts withheld from payments from closely held trusts

**H5**

Credit for interest on no-TFN tax offset

**H6**

Credit for foreign resident capital gains withholding amounts

**H8**

**Eligible credits**

**H**

(H2 plus H3 plus H5 plus H6 plus H8)

**#Tax offset refunds**

(Remainder of refundable tax offsets)

**I**

(unused amount from label E- an amount must be included even if it is zero)

**PAYG instalments raised**

**K**

**Supervisory levy**

**L**

**Supervisory levy adjustment for wound up funds**

**M**

**Supervisory levy adjustment for new funds**

**N**

**Total amount of tax payable**

**S**

(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 2023.

Tax losses carried forward to later income years

**U**

Net capital losses carried forward to later income years

**V**

Net capital losses brought forward from prior years

Non-Collectables	<input type="text" value="0"/>
Collectables	<input type="text" value="0"/>

Net capital losses carried forward to later income years

<input type="text" value="0"/>
<input type="text" value="0"/>

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

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

**Contributions**

OPENING ACCOUNT BALANCE 10,718.39

<p>Refer to instructions for completing these labels.</p> <p>Employer contributions <b>A</b> 1,852.50</p> <p>ABN of principal employer <b>A1</b></p> <p>Personal contributions <b>B</b></p> <p>CGT small business retirement exemption <b>C</b></p> <p>CGT small business 15-year exemption amount <b>D</b></p> <p>Personal injury election <b>E</b></p> <p>Spouse and child contributions <b>F</b></p> <p>Other third party contributions <b>G</b></p>	<p>Proceeds from primary residence disposal <b>H</b></p> <p>Receipt date <b>H1</b></p> <p>Assessable foreign superannuation fund amount <b>I</b></p> <p>Non-assessable foreign superannuation fund amount <b>J</b></p> <p>Transfer from reserve: assessable amount <b>K</b></p> <p>Transfer from reserve: non-assessable amount <b>L</b></p> <p>Contributions from non-complying funds and previously non-complying funds <b>T</b></p> <p>Any other contributions (including Super Co-contributions and low Income Super Amounts) <b>M</b></p>
<p><b>TOTAL CONTRIBUTIONS N</b> 1,852.50 (Sum of labels A to M)</p>	

**Other transactions**

<p>Accumulation phase account balance <b>S1</b> 0.00</p> <p>Retirement phase account balance - NonCDBIS <b>S2</b> 0.00</p> <p>Retirement phase account balance -CDBIS <b>S3</b> 0.00</p>	<p>Allocated earnings or losses <b>O</b> 15,079.26 <span style="float: right;">Loss <b>L</b></span></p> <p>Inward rollovers and transfers <b>P</b></p> <p>Outward rollovers and transfers <b>Q</b></p> <p>Lump Sum payments <b>R1</b> <span style="float: right;">Code</span></p> <p>Income stream payments <b>R2</b> <span style="float: right;">Code</span></p>	
<p>0 TRISCount</p>	<p><b>CLOSING ACCOUNT BALANCE S</b> 0.00 (S1 plus S2 plus S3)</p>	

Accumulation phase value	<b>X1</b>
Retirement phase value	<b>X2</b>
Outstanding limited recourse borrowing arrangement amount	<b>Y</b>

**Sensitive (when completed)**

Fund's tax file number (TFN)

Title	Mr	See the Privacy note in the Declaration.	Member	892 050 549
Family name	Middleton	Member'sTFN	883 364 429	2
First given name	Zac	Account status	0	Code
Other given names	Oliver			
Date of birth	06/12/2001	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 1,239.68

Refer to instructions for completing these labels.

Employer contributions  
**A** 1,852.50

ABN of principal employer  
**A1**

Personal contributions  
**B**

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**

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 Amounts)  
**M**

TOTAL CONTRIBUTIONS **N** 1,852.50  
 (Sum of labels A to M)

Other transactions

Accumulation phase account balance  
**S1** 1,069.57

Retirement phase account balance - Non CDBIS  
**S2** 0.00

Retirement phase account balance - CDBIS  
**S3** 0.00

0 TRISCount

Allocated earnings or losses  
**O** 2,022.61 **L** Loss

Inward rollovers and transfers  
**P**

Outward rollovers and transfers  
**Q**

Lump Sum payments  
**R1** Code

Income stream payments  
**R2** Code

CLOSING ACCOUNT BALANCE **S** 1,069.57  
 (S1 plus S2 plus S3)

Accumulation phase value **X1**

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

		See the Privacy note in the Declaration.		Member
Title	Mr	Member'sTFN	883 364 516	3
Familyname	Middleton			Account status
First given name	Oscar			0 Code
Other given names	John			
Date of birth	01/07/1999	If deceased, date of death		

**Contributions**

OPENING ACCOUNT BALANCE 8,619.82

Refer to instructions for completing these labels.

Employer contributions  
**A** 26.25

ABN of principal employer  
**A1**

Personal contributions  
**B**

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**

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 Amounts)  
**M**

**TOTAL CONTRIBUTIONS N** 26.25  
(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance  
**S1** 0.00

Retirement phase account balance - Non CDBIS  
**S2** 0.00

Retirement phase account balance - CDBIS  
**S3** 0.00

0 TRISCount

Allocated earnings or losses  
**O** 11,877.29 **L** Loss

Inward rollovers and transfers  
**P**

Outward rollovers and transfers  
**Q**

Lump Sum payments  
**R1** Code

Income stream payments  
**R2** Code

**CLOSING ACCOUNT BALANCE S** 0.00  
(S1 plus S2 plus S3)

Accumulation phase value  
**X1**

Retirement phase value  
**X2**

Outstanding limited recourse borrowing arrangement amount  
**Y**



Title	Mr	See the Privacy note in the Declaration.	Member
Family name	Middleton	Member'sTFN	139 253 954
First given name	Brett	Account status	4
Other given names	Anthony	Code	0
Date of birth	01/10/1963	If deceased, date of death	

**Contributions**

OPENING ACCOUNT BALANCE

Refer to instructions for completing these labels.

Employer contributions

**A** 23,138.95

ABN of principal employer

**A1**

Personal contributions

**B**

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**

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 Amounts)

**M**

**TOTAL CONTRIBUTIONS N** 23,138.95

(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance

**S1** 19,296.71

Retirement phase account balance - Non CDBIS

**S2** 0.00

Retirement phase account balance - CDBIS

**S3** 0.00

0 TRISCount

Allocated earnings or losses

**O** 3,842.24

Loss

**L**

Inward rollovers and transfers

**P**

Outward rollovers and transfers

**Q**

Lump Sum payments

**R1**

Code

Income stream payments

**R2**

Code

**CLOSING ACCOUNT BALANCE S** 19,296.71

(S1 plus S2 plus S3)

Accumulation phase value

**X1**

Retirement phase value

**X2**

Outstanding limited recourse borrowing arrangement amount

**Y**

Sensitive (when completed)

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

Cash and term deposits	<b>E</b>	<input type="text" value="10,855"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text"/>
Unlisted shares	<b>I</b>	<input type="text"/>

**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**

Property count  
**J7**

Limited recourse borrowing arrangements **J**

Non-residential real property	<b>K</b>	<input type="text"/>
Residential real property	<b>L</b>	<input type="text"/>
Collectables and personal use assets	<b>M</b>	<input type="text"/>
Other assets	<b>O</b>	<input type="text" value="9,770"/>

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

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

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

15e 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**  Print **Y** for yes or **N** for no.

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A**  Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B**  Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	<b>V1</b>	<input type="text"/>	
Permissible temporary borrowings	<b>V2</b>	<input type="text"/>	
Other borrowings	<b>V3</b>	<input type="text"/>	
			Borrowings <b>V</b> <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		<b>W</b>	<input type="text" value="20,366"/>
Reserve accounts		<b>X</b>	<input type="text"/>
Other liabilities		<b>Y</b>	<input type="text" value="259"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b>	<input type="text" value="20,625"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	<b>H</b>	<input type="text"/>
Total TOFA losses	<b>I</b>	<input type="text"/>

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 2022–23 income year, write 2023). **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 2023. **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 2023 for each election. **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2023. **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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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 privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

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

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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 2023 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

**Tax agent's contact details**

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number

Reference number

**Sensitive (when completed)**

## Losses schedule

2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return.

Refer to *Losses schedule instructions 2023*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

892 050 549

Name of entity

BJO Superannuation Fund

Australian business number (ABN)

79 504 680 529

### Part A - Losses carried forward to the 2023-24 income year - excludes film losses

#### 1 Tax losses carried forward to later income years

Year of loss		
2022-23	<b>B</b>	7,002
2021-22	<b>C</b>	864
2020-21	<b>D</b>	259
2019-20	<b>E</b>	239
2018-19	<b>F</b>	229
2017-18 and earlier income years	<b>G</b>	21,151
<b>Total</b>	<b>U</b>	29,744

Transfer the amount at **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>	22,742
ADD Uplift of tax losses of designated infrastructure project entities	<b>B</b>	
SUBTRACT Net forgiven amount of debt	<b>C</b>	
ADD Tax loss incurred (if any) during current year	<b>D</b>	7,002
ADD Tax loss amount from conversion of excess franking offsets	<b>E</b>	
SUBTRACT Net exempt income	<b>F</b>	
SUBTRACT Tax losses forgone	<b>G</b>	
SUBTRACT Tax losses deducted	<b>H</b>	
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>	
Total tax losses carried forward to later income years	<b>J</b>	29,744

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 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

## BJO Superannuation Fund

# Investment Summary Report

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
CBA 7545		10,855.090000	10,855.09	10,855.09	10,855.09			100.00 %
			<b>10,855.09</b>		<b>10,855.09</b>			<b>100.00 %</b>
			<b>10,855.09</b>		<b>10,855.09</b>		<b>0.00 %</b>	<b>100.00 %</b>

**BJO Superannuation Fund**

**Investment Summary with Market Movement**

As at 30 June 2023



Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
CBA 7545		10,855.090000	10,855.09	10,855.09	10,855.09			
			<b>10,855.09</b>		<b>10,855.09</b>			
			<b>10,855.09</b>		<b>10,855.09</b>			



**BJO Superannuation Fund**  
**Investment Performance**



As at 30 June 2023

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
CBA 7545	17,887.59	0.00	0.00	10,855.09	0.00	0.00	102.30	102.30	0.57 %
	<b>17,887.59</b>	<b>0.00</b>	<b>0.00</b>	<b>10,855.09</b>	<b>0.00</b>	<b>0.00</b>	<b>102.30</b>	<b>102.30</b>	<b>0.57 %</b>
	<b>17,887.59</b>	<b>0.00</b>	<b>0.00</b>	<b>10,855.09</b>	<b>0.00</b>	<b>0.00</b>	<b>102.30</b>	<b>102.30</b>	<b>0.57 %</b>

# BJO Superannuation Fund

## Accounting Performance Report

As at 30 June 2023

Investment	From: 01 July 2022			To: 30 June 2023			Add		Less	Total Return	Return %	
	Units	CGT Cost	Market Value	Units	CGT Cost	Market Value	Market Change	Realised Gain/(Loss)	Income			CGT Cost Change
<b>Bank Accounts</b>												
CBA 7545		17,887.59	17,887.59		10,855.09	10,855.09			102.30		102.30	0.57%
		<b>17,887.59</b>	<b>17,887.59</b>		<b>10,855.09</b>	<b>10,855.09</b>			<b>102.30</b>		<b>102.30</b>	<b>0.57%</b>
		<b>17,887.59</b>	<b>17,887.59</b>		<b>10,855.09</b>	<b>10,855.09</b>			<b>102.30</b>		<b>102.30</b>	<b>0.57%</b>

**BJO Superannuation Fund**  
**Investment Movement Report**

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
CBA 7545		17,887.59		26,972.50		(34,005.00)			10,855.09	10,855.09
		<b>17,887.59</b>		<b>26,972.50</b>		<b>(34,005.00)</b>			<b>10,855.09</b>	<b>10,855.09</b>
		<b>17,887.59</b>		<b>26,972.50</b>		<b>(34,005.00)</b>			<b>10,855.09</b>	<b>10,855.09</b>

# BJO Superannuation Fund Investment Strategy

## Overview

The aim of this strategy is to provide the Members with an income on retirement.

## Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

## Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

## Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 0 %	0 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

## Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

## Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date:

# BJO Superannuation Fund Investment Strategy

.....  
Brett Middleton

.....  
Hayley Brooke Middleton

.....  
Zac Oliver Middleton

.....  
Oscar John Middleton

**BJO Superannuation Fund**  
**Investment Total Return Report**



As at 30 June 2023

Investment	Units	Market Price	Market Value	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	YTD Income* (Gross)	Income Since* Held (Gross)
<b>Cash/Bank Accounts</b>								
CBA 7545		10,855.090000	10,855.09	10,855.09			102.30	102.30
			<b>10,855.09</b>	<b>10,855.09</b>			<b>102.30</b>	<b>102.30</b>
			<b>10,855.09</b>	<b>10,855.09</b>		<b>0.00 %</b>	<b>102.30</b>	<b>102.30</b>

\* Gross income includes the cash component and credits

MR BRETT MIDDLETON + MRS LISETTE MIDDLETON  
 ITF BJO SUPER FUND  
 59 CATTAI RIDGE RD  
 GLENORIE NSW Australia 2157

30 July 2023

Dear MR BRETT MIDDLETON + MRS LISETTE MIDDLETON ITF BJO SUPER FUND,  
 Here's your account information and a list of transactions from 01/04/23-30/06/23.

**Account name** MR BRETT MIDDLETON + MRS LISETTE MIDDLETON ITF BJO SUPER FUND  
**BSB** 067167  
**Account number** 10657545  
**Account type** CDIA  
**Date opened** 11/01/2013

Date	Transaction details	Amount	Balance
01 Apr 2023	Credit Interest	\$13.66	\$17,946.50
01 Apr 2023	TFN Withholding Tax	-\$6.00	\$17,940.50
01 May 2023	Credit Interest	\$14.75	\$17,955.25
01 May 2023	TFN Withholding Tax	-\$6.00	\$17,949.25
22 May 2023	TAX OFFICE PAYMENTS NetBank BPAY 75556 551008920505491221 BJO tax	-\$259.00	\$17,690.25
01 Jun 2023	Credit Interest	\$16.64	\$17,706.89
01 Jun 2023	TFN Withholding Tax	-\$7.00	\$17,699.89
25 Jun 2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contribution Hayley	\$1,852.50	\$19,552.39
25 Jun 2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super Contribution Zac	\$1,852.50	\$21,404.89
26 Jun 2023	Fast Transfer From VANILLA BLOCK PTY LTD CREDIT TO ACCOUNT Super contributions Brett	\$15,234.29	\$36,639.18
26 Jun 2023	Transfer to xx5909 NetBank from BJO super	-\$29,425.00	\$7,214.18
26 Jun 2023	Transfer to xx5909 NetBank Pymt for inv 285	-\$605.00	\$6,609.18
26 Jun 2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib	\$7,904.66	\$14,513.84

Date	Transaction details	Amount	Balance
26 Jun 2023	Direct Credit 421520 VANILLA BLOCK PT BJO Super contrib	\$26.25	\$14,540.09
27 Jun 2023	Transfer To Kynah and Co Pty Ltd NetBank Accounting Fees	-\$3,685.00	\$10,855.09

BA - 1/1

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to [commbank.com.au/support](https://commbank.com.au/support).

Yours sincerely,



Brian Moseley  
General Manager, Retail Customer Service



BJO Superannuation Fund  
 12 Wilson Street  
 NORTH RYDE NSW 2113

**Tax Invoice**

**000097**

Ref: MIDD0009  
 11 December, 2020

Description	Amount
<p>For Professional Services rendered for the period ended 30 June 2014 - 2020</p> <ul style="list-style-type: none"> <li>- The trustee for BJO Superannuation Fund</li> <li>- Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2014- 2020</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Estimating the income tax position of the fund for the year ended 30 June 2014- 2020.</li> <li>- Preparation of your:                             <ul style="list-style-type: none"> <li>- Superannuation Fund 2014 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2015 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2016 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2017 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2018 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2019 Income Tax Return for the fund including completion of all required taxation schedules</li> <li>- Superannuation Fund 2020 Income Tax Return for the fund including completion of all required taxation schedules and processing through Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> </li> </ul> <p>5 x \$2900/yr + GST                      2 x \$3100/yr + GST*</p>	<p>22,770.00</p>

Description	Amount
Disbursement of External Audit: 7 x \$500 + GST*	3,850.00
Reinstate ABN \$250 + GST*	330.00
- Preparation of Statutory Declarations to substantiate loss - ASIC Searches - Collated relevant material	550.00
\$500 + GST*	
- The reasonable costs of correcting all documents to answer to the auditor and other matters 7.75 hours lets say 5 hours @ \$350/hr*	1,925.00
<b>Terms: Payment on receipt of invoice</b> <span style="float: right;"><b>Amount Due: \$ 29,425.00</b></span> <small>The Amount Due Includes GST of \$2675.00 * indicates taxable supply</small>	

PB - 1/1

**Remittance Advice**

<b>ACCOUNT NAME: KYNAH &amp; CO PTY LTD</b>		Invoice: 000097
<b>DIRECT DEPOSIT DETAILS:</b>		Ref: MIDD0009
<b>BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900</b>		11 December, 2020
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 29,425.00	
Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....	Expiry Date .....

BJO Superannuation Fund  
 PO Box 281  
 GLENORIE NSW 2157

**Tax Invoice**  
**000285**

Ref: MIDD0009  
 22 April, 2022

Description	Amount
<p>Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2021</p> <ul style="list-style-type: none"> <li>- Analyse various income and expense accounts as required for detailed schedules and notes</li> <li>- Analyse various asset and liability accounts</li> <li>- Reconcile and summarise information provided. Prepare data for input and data processing</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Preparation of your Superannuation Fund Financials Statements for the year ended 30 June 2021</li> <li>- Preparation of 2021 Income Tax Return for the fund including completion of all required taxation schedules.</li> <li>- Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> <p>Normally \$3100 but for you \$300 + GST*</p>	<p>330.00</p>
<p><u>Disbursement to External Auditor</u></p> <p>\$250 + GST*</p>	<p>275.00</p>

Description	Amount
<b>Terms: Payment on receipt of invoice</b> The Amount Due Includes GST of \$55.00 * indicates taxable supply	<b>Amount Due: \$ 605.00</b>

PB - 2/1

**Remittance Advice**

ACCOUNT NAME: KYNAH & CO PTY LTD	Invoice: 000285
DIRECT DEPOSIT DETAILS:	Ref: MIDD0009
BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900	22 April, 2022
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 605.00
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....
Expiry Date .....	

BJO Superannuation Fund  
 PO Box 281  
 GLENORIE NSW 2157

**Tax Invoice**  
**000491**

Ref: MIDD0009  
 18 May, 2023

Description	Amount
<p>Preparation of Financial Statements for your Self Managed Superannuation Fund (SMSF) in respect of the year ended 30 June 2022</p> <ul style="list-style-type: none"> <li>- Analyse various income and expense accounts as required for detailed schedules and notes</li> <li>- Analyse various asset and liability accounts</li> <li>- Reconcile and summarise information provided. Prepare data for input and data processing</li> <li>- Attending to the preparation of necessary trustee resolutions member statements and other secretarial and administrative matters as required by regulatory authorities on behalf of the fund.</li> <li>- Preparation of your Superannuation Fund Financials Statements for the year ended 30 June 2022</li> <li>- Preparation of 2022 Income Tax Return for the fund including completion of all required taxation schedules.</li> <li>- Electronic lodgement of the fund income tax return and all associated schedules with the Australian Taxation Office.</li> </ul> <p>\$3100 + GST</p> <ul style="list-style-type: none"> <li>- External Audit of your Financial Statements and tax Return for the period 30 June 2022</li> </ul> <p>\$250 + GST*</p>	<p>3,685.00</p>

Description	Amount
<b>Terms: Payment on receipt of invoice</b> The Amount Due Includes GST of \$335.00 * indicates taxable supply	<b>Amount Due: \$ 3,685.00</b>

PB - 3/1

**Remittance Advice**

ACCOUNT NAME: KYNAH & CO PTY LTD	Invoice: 000491
DIRECT DEPOSIT DETAILS:	Ref: MIDD0009
BANK: Suncorp BSB: 484 799 ACCOUNT NO: 609086900	18 May, 2023
<input type="checkbox"/> Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 3,685.00
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3 Digit Code _____
Cardholder .....	Signature .....
Expiry Date .....	



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

**Agent** KYNAH & CO PTY LTD  
**Client** BJO SUPERANNUATION FUND  
**ABN** 79 504 680 529  
**TFN** 892 050 549

## Income tax 551

<b>Date generated</b>	18 December 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

7 results found - from **18 December 2021** to **18 December 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 May 2023	23 May 2023	General interest charge			\$0.00
23 May 2023	22 May 2023	Payment received		\$259.00	\$0.00
15 May 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$259.00		\$259.00 DR
8 Jun 2022	8 Jun 2022	General interest charge			\$0.00
8 Jun 2022	7 Jun 2022	Payment received		\$259.00	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$259.00 DR
5 May 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$259.00		\$259.00 DR



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

**Agent** KYNAH & CO PTY LTD  
**Client** BJO SUPERANNUATION FUND  
**ABN** 79 504 680 529  
**TFN** 892 050 549

## Activity statement 001

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<b>Date generated</b>	18 December 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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0 results found - from **18 December 2021** to **18 December 2023** sorted by **processed date** ordered **newest to oldest**





## Associates

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**Privacy:** For important information about your privacy see our [privacy notice](#)

### Associates

<b>Client name</b>	<b>Associate position</b>
MIDDLETON, BRETT A	Trustee
MIDDLETON, BRETT A	Member
MIDDLETON, HAYLEY BROOKE	Trustee
MIDDLETON, HAYLEY BROOKE	Member
MIDDLETON, OSCAR JOHN	Trustee
MIDDLETON, OSCAR JOHN	Member
MIDDLETON, ZAC OLIVER	Trustee
MIDDLETON, ZAC OLIVER	Member
MIDDLETON,LISETTE	Trustee
MIDDLETON,LISETTE	Member

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