
Workpapers - 2022 Financial Year

Osawa Super Fund

Preparer: Shelley Lian

Reviewer: Steven Lee

Printed: 01 November 2022

Lead Schedule

2022 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
24200	Contributions	(\$24,550.00)	(\$24,175.00)	1.55%	Ready for Review
28500	Transfers In		(\$143,561.95)	100%	Ready for Review
30100	Accountancy Fees	\$2,750.00		100%	Ready for Review
30400	ATO Supervisory Levy	\$259.00		100%	Ready for Review
30700	Auditor's Remuneration	\$550.00		100%	Ready for Review
30800	ASIC Fees	\$56.00	\$55.00	1.82%	Ready for Review
31500	Bank Charges		\$3.10	100%	Ready for Review
39000	Life Insurance Premiums	\$10,602.46		100%	Ready for Review
48500	Income Tax Expense	\$1,054.95	\$3,617.55	(70.84)%	Ready for Review
49000	Profit/Loss Allocation Account	\$9,277.59	\$164,061.30	(94.35)%	Ready for Review
50000	Members	(\$173,338.89)	(\$164,061.30)	5.65%	Ready for Review
60400	Bank Accounts	\$173,230.84	\$158,659.62	9.18%	Ready for Review
68000	Sundry Debtors		\$9,019.23	100%	Ready for Review
85000	Income Tax Payable /Refundable	\$1,012.05	(\$3,617.55)	(127.98)%	Ready for Review
86000	PAYG Payable	(\$904.00)		100%	Ready for Review
A	Financial Statements				Ready for Review
B	Permanent Documents				Ready for Review
C	Other Documents				Ready for Review

Code	Workpaper	CY Balance	LY Balance	Change	Status
D	Pension Documentation				Ready for Review
E	Estate Planning				Ready for Review

24200 - Contributions

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
OSAKIM00001A	(Contributions) Osawa, Kimio - Accumulation (Accumulation)	(\$24,550.00)	(\$24,175.00)	1.55%
TOTAL		CY Balance	LY Balance	
		(\$24,550.00)	(\$24,175.00)	

Supporting Documents

- Contributions Breakdown Report [Report](#)
- Osawa Super Fund_Queries2_Response.docx
- Clt_Note.docx

Standard Checklist

- Attach copies of S290-170 notices (if necessary)
- Attach copy of Contributions Breakdown Report
- Attach SuperStream Contribution Data Report
- Check Fund is registered for SuperStream (if necessary)
- Ensure all Contributions have been allocated from Bank Accounts
- Ensure Work Test is satisfied if members are over 65

Osawa Super Fund

Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022

Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Osawa, Kimio	Provided	52	164,061.30	21,250.00	3,300.00	0.00	0.00	24,550.00
All Members				21,250.00	3,300.00	0.00	0.00	24,550.00

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Osawa, Kimio	Concessional	21,250.00	78,325.00	57,075.00 Below Cap
	(5 year carry forward cap available)			
	Non-Concessional	3,300.00	110,000.00	106,700.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Osawa, Kimio							
Concessional Contribution Cap	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	0.00	24,175.00	21,250.00	
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	825.00	6,250.00	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	50,825.00	
Maximum Cap Available	30,000.00	25,000.00	25,000.00	50,000.00	75,000.00	78,325.00	57,075.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	164,061.30	

NCC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Osawa, Kimio	N/A	0.00	0.00	0.00	3,300.00	N/A	Bring Forward Not Triggered

Osawa, Kimio

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data						
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other		
31/01/2022	Q2 Super Wagyu Osawa Enterp	Employer	1,750.00										
05/05/2022	Kimio Osawa Super Os AWA Enterp	Employer	1,500.00										
22/06/2022	Wagyu Beef Australia add super Director	Employer	18,000.00										
30/06/2022	Accounting fees treated as non-concessional contribution	Personal - Non-Concessional		3,300.00									
Total - Osawa, Kimio			21,250.00	3,300.00	0.00	0.00				0.00	0.00	0.00	
Total for All Members			21,250.00	3,300.00	0.00	0.00							

CLIENT NOTE

EMAIL

2/9/22

Please find the attached documents requested for Osawa SMSF.

And please see attached bank statements as per your request,
Green-highlight 3 credits marked on the bank statement were general SGC,
and **Yellow-highlight credit** made on end of June was an employer additional super
contribution under the \$27,500 limited scheme,

Please let us know if you need any further documentation.

Osawa Super Fund

Queries 2

1. We note FY2021 fees were not paid from the SMSF's bank account. Please confirm how much was charged to the client for FY2021 fees and provide us with a copy of the invoice. Please confirm if this is to be allocated to Sundry Creditors, personal concessional (to be reported in your individual tax return) or non-concessional contribution.

CLIENT RESPONSE

EMAIL

31/10/22

It's a non-concessional contribution.

28500 - Transfers In

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
OSAKIM00001A	(Transfers In) Osawa, Kimio - Accumulation (Accumulation)		(\$143,561.95)	100%
TOTAL		CY Balance	LY Balance	
			(\$143,561.95)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attached copies of all Transfer Statements and Rollover Benefits Statements

Osawa Super Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
					0.00 DR

Total Debits: 0.00

Total Credits: 0.00

30100 - Accountancy Fees

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$2,750.00		100%
TOTAL		CY Balance	LY Balance	
		\$2,750.00		

Supporting Documents

- General Ledger [Report](#)
- Invoice_22282_from_YS_ACCOUNTANTS_PTY_LTD.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2022	Accounting fees treated as non-concessional contribution		2,750.00		2,750.00 DR
			2,750.00		2,750.00 DR

Total Debits: 2,750.00

Total Credits: 0.00

YS ACCOUNTANTS PTY LTD
Suite 302/480 Pacific Hwy
St Leonards NSW 2065
<http://www.vril.com.au/>
ABN 89 604 181 142

Tax Invoice 22282



INVOICE TO	SHIP TO	DATE	PLEASE PAY	DUE DATE
OSAWA SUPER FUND INVESTMENT PTY LTD(SMSF)	OSAWA SUPER FUND INVESTMENT PTY LTD(SMSF)	02/02/2022	A\$3,300.00	02/02/2022

DATE	ACTIVITY	QTY	RATE	GST	AMOUNT
	41000 Company Tax Returns Company Tax Returns: Closes Account, Financial statement & Preparation and lodgment of company tax returns for the year ended 30 June 2021.	1	3,000.00	GST	3,000.00

SUBTOTAL	3,000.00
GST TOTAL	300.00
TOTAL	3,300.00

TOTAL DUE **A\$3,300.00**

THANK YOU.

BAS SUMMARY

	RATE	GST	NET
	GST @ 10%	300.00	3,000.00

You may make a direct deposit into our bank account:

Bank: National Australia Bank

Account Name: YS Accountants Pty Ltd

BSB: 082-201

Account No: 24-368-4996

30400 - ATO Supervisory Levy

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30400	ATO Supervisory Levy	\$259.00		100%
TOTAL		CY Balance	LY Balance	
		\$259.00		

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
17/05/2022	Online V8811017761 2021Osawa Smsftax Osawa Super		259.00		259.00 DR
			259.00		259.00 DR

Total Debits: 259.00

Total Credits: 0.00

30700 - Auditor's Remuneration

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$550.00		100%
TOTAL		CY Balance	LY Balance	
		\$550.00		

Supporting Documents

- General Ledger [Report](#)
- 2021 invoice - Osawa Super Fund.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
30/06/2022	Accounting fees treated as non-concessional contribution		550.00		550.00 DR
			550.00		550.00 DR

Total Debits: 550.00

Total Credits: 0.00

PINNACLE SUPER

TAX INVOICE

Osawa Super Fund
Unit 22, 122 Sailors Bay Road
NORTHBRIDGE NSW 2063

Invoice Date
31 Jan 2022

Account Number

Invoice Number
INV-0607

Reference

Pinnacle Super Pty Ltd
PO Box 49
PENRITH NSW 2751
ABN 34 644 503 980

Description	Quantity	Unit Price	GST	Amount AUD
Provision of the statutory audit of the abovenamed Fund for the year ended 30 June 2021				
Issue of audit report for the Fund	1.00	500.00	10%	500.00
			Subtotal	500.00
			Total GST 10%	50.00
			Invoice Total AUD	550.00
			Total Net Payments AUD	0.00
			Amount Due AUD	550.00

Due Date: 14 Feb 2022

Methods of payment:

* Electronic Funds Transfer (EFT): Acc Name: Pinnacle Super Pty Ltd,
BSB: 032-278 , Acc: 818524 - please quote invoice number

* Cheque - please attach the payment advice

* Mastercard / Visa / Bankcard:

Card Number.....

Cardholder.....

Expiry Date..... Signature

30800 - ASIC Fees

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30800	ASIC Fees	\$56.00	\$55.00	1.82%
TOTAL		CY Balance	LY Balance	
		\$56.00	\$55.00	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
ASIC Fees (30800)					
ASIC Fees (30800)					
06/12/2021	Internet Bpay Asic 2296378051579		56.00		56.00 DR
			56.00		56.00 DR

Total Debits: 56.00

Total Credits: 0.00

31500 - Bank Charges

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
31500	Bank Charges		\$3.10	100%
TOTAL		CY Balance	LY Balance	
			\$3.10	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
					0.00 DR

Total Debits: 0.00

Total Credits: 0.00

39000 - Life Insurance Premiums

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
OSAKIM00001A	(Life Insurance Premiums) Osawa, Kimio - Accumulation (Accumulation)	\$10,602.46		100%
TOTAL		CY Balance	LY Balance	
		\$10,602.46		

Supporting Documents

- General Ledger [Report](#)
- PolicySummary (38).pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Osawa Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Life Insurance Premiums (39000)					
(Life Insurance Premiums) Osawa, Kimio - Accumulation (OSAKIM00001A)					
10/05/2022	7032943-C1309146 Tal Life Limited 245397		10,602.46		10,602.46 DR
			10,602.46		10,602.46 DR

Total Debits: 10,602.46

Total Credits: 0.00



Policy Summary

TAL Life Limited ABN 70 050 109 450 AFSL Number 237848

Policy Number	7032943
Status	Inforce
Adviser Name	Yasuhiro Kuramochi
Adviser Number	35277

POLICY DETAILS

Product	Accelerated Protection
Policy Ownership	OSAWA SUPER FUND INVESTMENTS PTY LTD
Payer	OSAWA SUPER FUND INVESTMENTS PTY LTD
Payment Frequency	Annual
Payment Method	Direct Debit
Payment Details	BSB: 082-401 36XXXXXXXX
Total Instalment Premium	\$10,602.46
Total Annual Premium	\$10,602.46
Annual Policy Fee	\$84.81
Next Bill Date	28/04/2023
Arrears Amount	

APPLICANT DETAILS

KIMIO OSAWA

Date of Birth	26/02/1969	Gender	Male	Smoker Status	Non Smoker
Address	4A CAMBRIDGE STREET, NORTH WILLOUGHBY NSW, 2068				
Telephone	0400 620 066				

BENEFIT DETAILS

SUMMARY FOR KIMIO OSAWA

Sum Insured	Instalment Premium	Annual Premium	Annual Stamp Duty	Annual Policy Fee	Premium Type	CPI	Start Date	Expiry Date
Life Insurance Plan								
\$2,535,750	\$5,113.24	\$5,113.24	\$0.00	\$84.81	Stepped	Y	29/04/2022	29/04/2068
TPD Insurance (Attached) - Superlink								
Definition: Any Occupation								
\$2,535,750	\$5,489.22	\$5,489.22	\$0.00	\$0.00	Stepped	Y	29/04/2022	29/04/2068

CONDITIONS

LAPSES

There are no lapsed benefits.

INVESTMENT DETAILS

There are no investment details.

48500 - Income Tax Expense

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
48500	Income Tax Expense	\$1,054.95	\$3,617.55	(70.84)%
TOTAL		CY Balance	LY Balance	
		\$1,054.95	\$3,617.55	

Supporting Documents

No supporting documents

49000 - Profit/Loss Allocation Account

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account	\$9,277.59	\$164,061.30	(94.35)%
TOTAL		CY Balance	LY Balance	
		\$9,277.59	\$164,061.30	

Supporting Documents

No supporting documents

50000 - Members

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
OSAKIM00001A	Osawa, Kimio - Accumulation (Accumulation)	(\$164,061.30)	(\$24,550.00)	\$3,615.00	\$10,602.46	\$1,054.95	(\$173,338.89)	5.65%
TOTAL		Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	
		(\$164,061.30)	(\$24,550.00)	\$3,615.00	\$10,602.46	\$1,054.95	(\$173,338.89)	

Supporting Documents

- Members Statements [Report](#)
- Members Summary [Report](#)

Standard Checklist

- Attach copies of Members Statements

Osawa Super Fund

Members Statement

Kimio Osawa
 22/122 Sallors Bay Road
 Northbridge, New South Wales, 2063, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	53	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	173,338.89
Date Joined Fund:	02/12/2019	Total Death Benefit:	173,338.89
Service Period Start Date:	29/04/1996		
Date Left Fund:			
Member Code:	OSAKIM00001A		
Account Start Date:	02/12/2019		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	173,338.89
<u>Preservation Components</u>	
Preserved	173,338.89
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,545.03
Taxable	169,793.86

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	164,061.30	
<u>Increases to Member account during the period</u>		
Employer Contributions	21,250.00	24,175.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,300.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		143,561.95
Net Earnings	(3,615.00)	(58.10)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,187.50	3,626.26
Income Tax	(2,132.55)	(8.71)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	10,602.46	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	173,338.89	164,061.30

Osawa Super Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kimio Osawa
Director

Osawa Super Fund
Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Kimio Osawa (Age: 53)											
OSAKIM00001A - Accumulation											
164,061.30	24,550.00		(3,615.00)			3,187.50	(2,132.55)		10,602.46		173,338.89
164,061.30	24,550.00		(3,615.00)			3,187.50	(2,132.55)		10,602.46		173,338.89
164,061.30	24,550.00		(3,615.00)			3,187.50	(2,132.55)		10,602.46		173,338.89

60400 - Bank Accounts

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
NAB364713538	NAB Business Everyday 36-471-3538	\$173,230.84	\$158,659.62	9.18%
TOTAL		CY Balance	LY Balance	
		\$173,230.84	\$158,659.62	

Supporting Documents

- Bank Statement Report [Report](#)
- 3538-2~4.pdf
- 3538-20220630-statem.pdf
- 3538-20210930-statem.pdf
- 3538-20220331-statem.pdf

Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered

Osawa Super Fund Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Chart Code: 60400 / NAB364713538

Account Name: NAB Business Everyday 36-471-3538

BSB and Account Number: 082401 364713538

Opening Balance	-	Total Debits	+	Total Credits	=	Closing Balance	Data Feed Used
\$ 158,659.62		\$ 15,698.01		\$ 30,269.23		\$ 173,230.84	

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2021	Opening Balance			158,659.62		
16/11/2021	reimburse Wagyu Osaw A Enterp		9,019.23	167,678.85		
06/12/2021	Internet Bpay Asic 2296378051579	56.00		167,622.85		
31/01/2022	Q2 Super Wagyu Osawa Enterp		1,750.00	169,372.85		
05/05/2022	Kimio Osawa Super Os AWA Enterp		1,500.00	170,872.85		
10/05/2022	7032943-C1309146 Tal Life Limited 245397	10,602.46		160,270.39		
17/05/2022	Online T7213594361 Q3 income tax inst Osawa Super	904.00		159,366.39		
17/05/2022	Online V8811017761 2021Osawa Smsftax Osawa Super	4,135.55		155,230.84		
22/06/2022	Wagyu Beef Australia add super Director		18,000.00	173,230.84		
30/06/2022	CLOSING BALANCE			173,230.84		
		<u>15,698.01</u>	<u>30,269.23</u>			



NAB Business Everyday Account

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



007/008700



OSAWA SUPER FUND INVESTMENTS PTY LTD ATF
UNIT 22
122 SAILORS BAY RD
NORTHBIDGE NSW 2063

Account Balance Summary

Opening balance	\$158,659.62	Cr
Total credits	\$0.00	
Total debits	\$0.00	
Closing balance	\$158,659.62	Cr

Statement starts 1 July 2021
Statement ends 30 September 2021

Outlet Details

North Sydney
Shop 15, 105 Miller St
North Sydney NSW 2060

Account Details

OSAWA SUPER FUND INVESTMENTS PTY LTD ATF OSAWA
SUPER FUND
BUSINESS EVERYDAY AC
BSB number 082-401
Account number 36-471-3538

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2021	Brought forward			158,659.62 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

273/7202/M008700/S01.21.19/ID024237



NAB Business Everyday Account

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

007/004806



OSAWA SUPER FUND INVESTMENTS PTY LTD ATF
UNIT 22
122 SAILORS BAY RD
NORTHBRIDGE NSW 2063

Account Balance Summary

Opening balance	\$167,622.85	Cr
Total credits	\$1,750.00	
Total debits	\$0.00	
Closing balance	\$169,372.85	Cr

Statement starts 1 January 2022

Statement ends 31 March 2022

Outlet Details

North Sydney
Shop 15, 105 Miller St
North Sydney NSW 2060

Account Details

OSAWA SUPER FUND INVESTMENTS PTY LTD ATF OSAWA
SUPER FUND
BUSINESS EVERYDAY AC
BSB number 082-401
Account number 36-471-3538

For Your Information

Be on the lookout for invoice scams. Criminals can change bank account details on a legitimate invoice to an account controlled by scammers. Criminals may also make a request by email or phone to update bank account details for suppliers or employees. Before actioning, always confirm any changes to payment details by contacting the supplier/employee using a phone number listed on their website or you have on file. Learn how to recognise scams and protect your business by visiting nab.com.au/security.

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jan 2022	Brought forward			167,622.85 Cr
31 Jan 2022	Q2 Super Wagyu Osawa Enterp.....		1,750.00	169,372.85 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

090/72.02/004806/5006888/01.13775



007/008299



OSAWA SUPER FUND INVESTMENTS PTY LTD ATF
UNIT 22
122 SAILORS BAY RD
NORTHBRIDGE NSW 2063

Account Balance Summary

Opening balance	\$169,372.85	Cr
Total credits	\$19,500.00	
Total debits	\$15,642.01	
Closing balance	\$173,230.84	Cr

Statement starts 1 April 2022
Statement ends 30 June 2022

Outlet Details

North Sydney
Shop 15, 105 Miller St
North Sydney NSW 2060

Account Details

OSAWA SUPER FUND INVESTMENTS PTY LTD ATF OSAWA
SUPER FUND
BUSINESS EVERYDAY AC
BSB number 082-401
Account number 36-471-3538

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Apr 2022	Brought forward			169,372.85 Cr
5 May 2022	Kimio Osawa Super Os AWA Enterp.....		1,500.00	170,872.85 Cr
10 May 2022	7032943-C1309146 Tal Life Limited 245397.....	10,602.46		160,270.39 Cr
13 May 2022	Please Note From Today Your Dr Interest Rate Is	6.720%		160,270.39 Cr
17 May 2022	Online T7213594361 Q3 income tax inst Osawa Super		904.00	
	Online V8811017761 2021Osawa Smsftax Osawa Super		4,135.55	155,230.84 Cr
17 Jun 2022	Please Note From Today Your Dr Interest Rate Is	7.220%		155,230.84 Cr
22 Jun 2022	Wagyu Beef Australia add super Director.....		18,000.00	173,230.84 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes		

Explanatory Notes

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For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

181/72/02/0008299/S01.E71.2/025-423



NAB Business Everyday Account

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

007/007801



OSAWA SUPER FUND INVESTMENTS PTY LTD ATF
UNIT 22
122 SAILORS BAY RD
NORTHBRIDGE NSW 2063

Account Balance Summary

Opening balance	\$158,659.62	Cr
Total credits	\$9,019.23	
Total debits	\$56.00	
Closing balance	\$167,622.85	Cr

Statement starts 1 October 2021
Statement ends 31 December 2021

Outlet Details

North Sydney
Shop 15, 105 Miller St
North Sydney NSW 2060

Account Details

OSAWA SUPER FUND INVESTMENTS PTY LTD ATF OSAWA
SUPER FUND
BUSINESS EVERYDAY AC
BSB number 082-401
Account number 36-471-3538

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Oct 2021	Brought forward			158,659.62 Cr
16 Nov 2021	reimburse Wagyu Osaw A Enterp.....		9,019.23	167,678.85 Cr
6 Dec 2021	Internet Bpay Asic 2296378051579	56.00		167,622.85 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

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365/72/02/M007801/S011819/ID23637

68000 - Sundry Debtors

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
68000	Sundry Debtors		\$9,019.23	100%
TOTAL		CY Balance	LY Balance	
			\$9,019.23	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Match to Source Documentation

Osawa Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2021	Opening Balance				9,019.23 DR
16/11/2021	reimburse Wagyu Osaw A Enterp			9,019.23	0.00 DR
				9,019.23	0.00 DR

Total Debits: 0.00

Total Credits: 9,019.23

85000 - Income Tax Payable/Refundable

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
85000	Income Tax Payable/Refundable	\$1,012.05	(\$3,617.55)	(127.98)%
TOTAL		CY Balance	LY Balance	
		\$1,012.05	(\$3,617.55)	

Supporting Documents

- Exempt Pension Reconciliation [Report](#)
- Statement of Taxable Income [Report](#)
- Non Deductible Expense Reconciliation [Report](#)
- Tax Reconciliation Report [Report](#)
- ATO income tax.pdf [85000](#)

Standard Checklist

- Attach Actuarial Certificate (if applicable)
- Attach any other Tax reconciliations
- Attach copy of Exempt Pension Reconciliation (if applicable)
- Attach copy of Non Deductible Expense Reconciliation (if applicable)
- Attach copy of Statement of Taxable Income
- Attach copy of Tax Reconciliation Report
- Confirm Transactions in ATO Portal

Osawa Super Fund

Exempt Current Pension Income Reconciliation

For The Period 01 July 2021 - 30 June 2022

Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
Total Segment ECPI *					
SMSF Annual Return Rounding					0.00
Total ECPI					0.00

* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

Osawa Super Fund

Pension Non Deductible Expense Report

For The Period 01 July 2021 - 30 June 2022

	Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible
Segment - 01 July 2021 to 30 June 2022							
Label F							
	10/05/2022	39000/OSAKIM00001A	(Life Insurance Premiums) Osawa, Kimio - Accumulation (Accumulati...	10,602.46			
			Total	10,602.46	0.000 %	10,602.46	0.00
Label H							
	30/06/2022	30700	Auditor's Remuneration	550.00			
			Total	550.00	0.000 %	550.00	0.00
Label J							
	30/06/2022	30100	Accountancy Fees	2,750.00			
	06/12/2021	30800	ASIC Fees	56.00			
			Total	2,806.00	0.000 %	2,806.00	0.00
	17/05/2022	30400	ATO Supervisory Levy	259.00			
			Total	259.00	0.000 %	259.00	0.00
						Label Total	3,065.00
							0.00
Label L							
	17/05/2022	85000	Income Tax Payable/Refundable	3,876.55			
			Total	3,876.55	0.000 %	0.00	3,876.55

Osawa Super Fund

Pension Non Deductible Expense Report

For The Period 01 July 2021 - 30 June 2022

Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible
Label L						
Total Segment Expenses					14,217.46	3,876.55
Total Expenses *					14,217.46	3,876.55

* General expense percentage - 0.000 %

* Investment expense percentage - 0.000 %

Osawa Super Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	10,332.54
Less	
Non Taxable Contributions	3,300.00
	<hr/> 3,300.00
SMSF Annual Return Rounding	0.46
	<hr/> 0.46
Taxable Income or Loss	<hr/> 7,033.00
Income Tax on Taxable Income or Loss	1,054.95
	<hr/> 1,054.95
CURRENT TAX OR REFUND	<hr/> 1,054.95
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,808.00)
	<hr/> (1,808.00)
AMOUNT DUE OR REFUNDABLE	<hr/> (494.05)

Osawa Super Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
R1 - Assessable employer contributions				
	31/01/2022	24200/OSAKIM00001A	(Contributions) Osawa, Kimio - Accumulation (Accumulation)	1,750.00
	05/05/2022	24200/OSAKIM00001A	(Contributions) Osawa, Kimio - Accumulation (Accumulation)	1,500.00
	22/06/2022	24200/OSAKIM00001A	(Contributions) Osawa, Kimio - Accumulation (Accumulation)	18,000.00
Sub-Total				21,250.00
Ignore Cents				0.00
Total				21,250.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
			Assessable employer contributions	21,250.00
Sub-Total				21,250.00
Ignore Cents				0.00
Total				21,250.00
W - GROSS INCOME (Sum of labels A to U)				
				21,250.00
Sub-Total				21,250.00
Ignore Cents				0.00
Total				21,250.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				21,250.00
Sub-Total				21,250.00
Ignore Cents				0.00
Total				21,250.00
F1 - Expenses - Insurance Premiums				
	10/05/2022	39000/OSAKIM00001A	(Life Insurance Premiums) Osawa, Kimio - Accumulation (Accumulati...	10,602.46
Sub-Total				10,602.46
Ignore Cents				0.46
Total				10,602.00
H1 - Expenses - SMSF auditor fee				
	30/06/2022	30700	Auditor's Remuneration	550.00
Sub-Total				550.00
Ignore Cents				0.00
Total				550.00
J1 - Expenses - Management and administration expenses				
	30/06/2022	30100	Accountancy Fees	2,750.00
	06/12/2021	30800	ASIC Fees	56.00
	17/05/2022	30400	ATO Supervisory Levy	259.00
Sub-Total				3,065.00
Ignore Cents				0.00
Total				3,065.00

Osawa Super Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
L2 - Expenses - Other amounts (Non-deductible)				
	17/05/2022	85000	Income Tax Payable/Refundable	3,876.55
Sub-Total				3,876.55
Ignore Cents				0.55
Total				3,876.00
N - TOTAL DEDUCTIONS				
				14,217.00
Sub-Total				14,217.00
Ignore Cents				0.00
Total				14,217.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				3,876.00
Sub-Total				3,876.00
Ignore Cents				0.00
Total				3,876.00
O - TAXABLE INCOME OR LOSS				
				7,033.00
Sub-Total				7,033.00
Ignore Cents				0.00
Total				7,033.00
Z - TOTAL SMSF EXPENSES				
				18,093.00
Sub-Total				18,093.00
Ignore Cents				0.00
Total				18,093.00
A - Taxable income				
				7,033.00
Sub-Total				7,033.00
Ignore Cents				0.00
Total				7,033.00
T1 - Tax on taxable income				
				1,054.95
Sub-Total				1,054.95
Ignore Cents				0.00
Total				1,054.95
B - Gross Tax				
				1,054.95
Sub-Total				1,054.95
Ignore Cents				0.00
Total				1,054.95

Osawa Super Fund Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
T2 - SUBTOTAL				
				1,054.95
Sub-Total				1,054.95
Ignore Cents				0.00
Total				1,054.95
T3 - SUBTOTAL 2				
				1,054.95
Sub-Total				1,054.95
Ignore Cents				0.00
Total				1,054.95
T5 - TAX PAYABLE				
				1,054.95
Sub-Total				1,054.95
Ignore Cents				0.00
Total				1,054.95
K - PAYG instalments raised				
	17/05/2022	85000	Income Tax Payable/Refundable	904.00
	30/06/2022	85000	Income Tax Payable/Refundable	904.00
Sub-Total				1,808.00
Ignore Cents				0.00
Total				1,808.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				(494.05)
Sub-Total				(494.05)
Ignore Cents				0.00
Total				(494.05)



Australian Government
Australian Taxation Office

Agent SUPERHELP AUSTRALIA PTY LTD
Client THE TRUSTEE FOR OSAWA
SUPER FUND
ABN 39 655 133 514
TFN 646 320 281

Income tax 002

Date generated	15/09/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **15 September 2020** to **15 September 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Feb 2022	22 Feb 2022	Payment received		\$4,135.55	\$0.00
14 Feb 2022	28 Feb 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$4,135.55		\$4,135.55 DR

86000 - PAYG Payable

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
86000	PAYG Payable	(\$904.00)		100%
TOTAL		CY Balance	LY Balance	
		(\$904.00)		

Supporting Documents

- ATO Integrated.pdf
- ATO PAYG.pdf

Standard Checklist

- Attach copy of PAYG Payment Summary
- Confirm Transactions in ATO Portal



Australian Government
Australian Taxation Office

Agent SUPERHELP AUSTRALIA PTY LTD
Client THE TRUSTEE FOR OSAWA
SUPER FUND
ABN 39 655 133 514
TFN 646 320 281

Activity statement 004

Date generated	15/09/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

6 results found - from **15 September 2020** to **15 September 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Aug 2022	1 Aug 2022	General interest charge			\$0.00
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$904.00		\$0.00
26 Jul 2022	25 Jul 2022	Payment received		\$904.00	\$904.00 CR
5 Jun 2022	5 Jun 2022	General interest charge			\$0.00
5 Jun 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$904.00		\$0.00
21 Apr 2022	20 Apr 2022	Payment received		\$904.00	\$904.00 CR



Australian Government
Australian Taxation Office

PAYG Instalments report 2022

Tax Agent 72357001

Last Updated 10/09/2022

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
646320281	THE TRUSTEE FOR OSAWA SUPER FUND	Not Applicable	Not Applicable	904.00	904.00	1,808.00

Total No of Clients: 1

A - Financial Statements

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Supporting Documents

No supporting documents

Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

B - Permanent Documents

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Supporting Documents

- Fund Summary Report Report

Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Australian Business Register](#) to ensure details are correct
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions

Osawa Super Fund Fund Summary Report

As at 30 June 2022

Fund Details

Date Formed: 02/12/2019
Tax File Number: Provided
ABN: 39655133514

Period: 01/07/2021 - 30/06/2022
Fund Type: SMSF
GST Registered: No

Postal Address:

22/122 Sallors Bay Road
Northbridge, New South Wales 2063

Physical Address:

22/122 Sallors Bay Road
Northbridge, New South Wales 2063

Members

Number of Members: 1

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Osawa, Kimio	53	1	0	Provided	Not Provided

Fund Relationships

Relationship Type	Contact
Accountant	Superhelp Australia Pty Limited
Auditor	Pinnacle Super Pty Ltd
Fund Contact	Osawa, Kimio
Tax Agent	Superhelp Australia Pty Limited
Trustee	OSAWA SUPER FUND INVESTMENT PTY LTD Osawa, Kimio

C - Other Documents

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Supporting Documents

- INVEST~1.PDF

Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

D - Pension Documentation

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Supporting Documents

- Transfer Balance Account Summary [Report](#)

Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

Osawa Super Fund

Transfer Balance Account Summary

For The Period 01 July 2021 - 30 June 2022

Member	Pension Type	Date	Lodgment Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
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Kimio Osawa

E - Estate Planning

2022 Financial Year

Preparer Shelley Lian

Reviewer Steven Lee

Status Ready for Review

Supporting Documents

No supporting documents

Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members