



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	Barkers Castle Super Fund	Period Ended:	30 June 2022
Client Code:	BAXT20	Accountant:	Jay
Partner/Manager:	Mark/Stuart	DUE DATE:	15/05/2023

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Checklist	1		✓	
Points Carried Forward	2	✓		
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	✓
Client Management Letter	7		✓	✓
Section 290-170 Notices	8		✓	✓
Investment Strategy	9	✓		✓
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		✓
Query Sheet	13	✓		
Bank Reconciliations	14		✓	✓
Trust Tax Statements	15		✓	✓
Dividend Statements	16	✓		✓
Capital Gains Tax Reports - BGL	17	✓		
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18		✓	✓
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20		✓	✓
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25		✓	✓
Actuarial Certificate	26	✓		
Pension Documents	27	✓		
ETP Roll-In Documents	28	✓		
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31		✓	✓

ADMIN - To Do:

Scan workpapers	✓	Print letter	✓
PDF copy to file	✓	Client Records?	N
Payment Slip?	✓	Email / Post	E

Completed By:	Jay	Date:	01/12/2022
Reviewed By:		Date:	

REVIEWED

By Stuart Arthur at 12:16 pm, Mar 03, 2023

Financial statements and reports for the year ended
30 June 2022

Barkers Castle Superannuation Fund

Barkers Castle Superannuation Fund

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Statement of Taxable Income

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Barkers Castle Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2	179,720.14	173,182.80
Total Investments		<u>179,720.14</u>	<u>173,182.80</u>
Other Assets			
BOQ Superannuation Savings Account		76,783.94	71,202.19
Distributions Receivable		7,854.95	6,537.34
Income Tax Refundable		898.25	0.00
Deferred Tax Asset		5.27	5.11
Total Other Assets		<u>85,542.41</u>	<u>77,744.64</u>
Total Assets		<u>265,262.55</u>	<u>250,927.44</u>
Less:			
Liabilities			
Income Tax Payable		0.00	498.35
PAYG Payable		911.00	1,258.00
Sundry Creditors		0.00	378.34
Total Liabilities		<u>911.00</u>	<u>2,134.69</u>
Net assets available to pay benefits		<u>264,351.55</u>	<u>248,792.75</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Baxter, Simon Robert - Accumulation		186,319.50	171,973.58
Parker, Megan Ann - Accumulation		78,032.05	76,819.17
Total Liability for accrued benefits allocated to members' accounts		<u>264,351.55</u>	<u>248,792.75</u>

Barkers Castle Superannuation Fund**Detailed Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2		
The Poor Old Tradie's Unit Trust		179,720.14	173,182.80
Total Investments		<u>179,720.14</u>	<u>173,182.80</u>
Other Assets			
Bank Accounts			
BOQ Superannuation Savings Account		76,783.94	71,202.19
Distributions Receivable			
The Poor Old Tradie's Unit Trust		7,854.95	6,537.34
Income Tax Refundable		898.25	0.00
Deferred Tax Asset		5.27	5.11
Total Other Assets		<u>85,542.41</u>	<u>77,744.64</u>
Total Assets		<u>265,262.55</u>	<u>250,927.44</u>
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Liabilities			
Income Tax Payable		0.00	498.35
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Sundry Creditors		0.00	378.34
Total Liabilities		<u>911.00</u>	<u>2,134.69</u>
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Parker, Megan Ann - Accumulation		78,032.05	76,819.17
Total Liability for accrued benefits allocated to members' accounts		<u>264,351.55</u>	<u>248,792.75</u>

Barkers Castle Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions		7,854.95	6,537.34
Interest Received		136.70	228.57
Contribution Income			
Employer Contributions		9,580.05	13,636.13
Personal Concessional		4,007.34	9,301.00
Total Income		<u>21,579.04</u>	<u>29,703.04</u>
Expenses			
Accountancy Fees		2,629.00	4,455.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	660.00
ASIC Fees		56.00	55.00
Bank Charges		0.65	0.00
		<u>3,274.65</u>	<u>5,429.00</u>
Total Expenses		<u>3,274.65</u>	<u>5,429.00</u>
Benefits accrued as a result of operations before income tax			
		<u>18,304.39</u>	<u>24,274.04</u>
Income Tax Expense	6	2,745.59	3,635.24
Benefits accrued as a result of operations		<u>15,558.80</u>	<u>20,638.80</u>

Barkers Castle Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Trust Distributions		
The Poor Old Tradie's Unit Trust	7,854.95	6,537.34
	<u>7,854.95</u>	<u>6,537.34</u>
Interest Received		
BOQ Superannuation Savings Account	136.70	228.57
	<u>136.70</u>	<u>228.57</u>
Contribution Income		
Employer Contributions - Concessional		
Megan Ann Parker	0.00	4,595.93
Simon Robert Baxter	9,580.05	9,040.20
	<u>9,580.05</u>	<u>13,636.13</u>
Personal Contributions - Concessional		
Simon Robert Baxter	4,007.34	9,301.00
	<u>4,007.34</u>	<u>9,301.00</u>
	<u>0.00</u>	<u>0.00</u>
Changes in Market Values	0.00	0.00
Total Income	<u>21,579.04</u>	<u>29,703.04</u>
Expenses		
Accountancy Fees	2,629.00	4,455.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	330.00	660.00
Bank Charges	0.65	0.00
	<u>3,274.65</u>	<u>5,429.00</u>
Total Expenses	<u>3,274.65</u>	<u>5,429.00</u>
Benefits accrued as a result of operations before income tax	<u>18,304.39</u>	<u>24,274.04</u>
Income Tax Expense		
Income Tax Expense	2,745.59	3,635.24
Total Income Tax	<u>2,745.59</u>	<u>3,635.24</u>
Benefits accrued as a result of operations	<u>15,558.80</u>	<u>20,638.80</u>

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

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 Director(s).

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Critical Accounting Estimates and Judgements

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

Barkers Castle Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

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: Units in Unlisted Unit Trusts (Australian)

	2022 \$	2021 \$
The Poor Old Tradie's Unit Trust	179,720.14	173,182.80
	179,720.14	173,182.80

Note 3: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	248,792.75	228,153.95
Benefits accrued as a result of operations	15,558.80	20,638.80
Current year member movements	0.00	0.00
	264,351.55	248,792.75

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.

	2022 \$	2021 \$
Vested Benefits	264,351.55	248,792.75

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

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	2,745.75	3,640.35
Deferred Tax Liability/Asset	(0.16)	(5.11)
	2,745.59	3,635.24

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

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Prima facie tax payable on benefits accrued before income tax at 15%	2,745.66	3,641.11
Less:		
Tax effect of:		
Accounting Trust Distributions	1,178.24	980.60
Add:		
Tax effect of:		
Taxable Trust Distributions	1,178.40	986.72
Rounding	(0.07)	(0.13)
Income Tax on Taxable Income or Loss	2,745.75	3,647.10
Less credits:		
TFN Credits	0.00	6.75
Current Tax or Refund	<u>2,745.75</u>	<u>3,640.35</u>

Barkers Castle Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	18,304.39
Less	
Accounting Trust Distributions	7,854.95
	<u>7,854.95</u>
Add	
Taxable Trust Distributions	7,856.00
	<u>7,856.00</u>
SMSF Annual Return Rounding	(0.44)
	<u>18,305.00</u>
Taxable Income or Loss	18,305.00
Income Tax on Taxable Income or Loss	2,745.75
	<u>2,745.75</u>
CURRENT TAX OR REFUND	2,745.75
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,644.00)
	<u>(639.25)</u>
AMOUNT DUE OR REFUNDABLE	(639.25)

* Distribution tax components review process has not been completed for the financial year.

Barkers Castle Superannuation Fund Trustees Declaration

Simon & Megs Pty Ltd ACN: 617693366

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

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

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

.....
Simon Robert Baxter
Simon & Megs Pty Ltd
Director

.....
Megan Ann Parker
Simon & Megs Pty Ltd
Director

Dated this day of

Barkers Castle Superannuation Fund
Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
Cash/Bank Accounts								
BOQ Superannuation Savings Account		76,783.940000	76,783.94	76,783.94	76,783.94			
			76,783.94		76,783.94			
Units in Unlisted Unit Trusts (Australian)								
POOROLDT The Poor Old Tradie's Unit Trust RA	179,720.14	1.000000	179,720.14	1.00	179,720.14	0.00	0.00	0.00
			179,720.14		179,720.14	0.00	0.00	0.00
			256,504.08		256,504.08	0.00	0.00	0.00

Self-managed superannuation fund annual return **2022**

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 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (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 or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

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.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified,
have the reported issues been rectified? **D** No Yes

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. **Go to C.**

B Financial institution account details for tax refunds

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** No Yes Fund benefit structure **B** Code
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

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**.

No **▶** Go to Section B: Income.

Yes **▶** Exempt current pension income amount **A** \$

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

Segregated assets method **B**

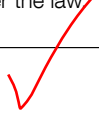
Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E **Yes** **▶** Go to Section B: Income.

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.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.



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 No Yes

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 2022*.

Have you applied an exemption or rollover?

M No Yes

Code

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		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

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 \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Loss

Code

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** \$

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

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$

Code

#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** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (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 2022* on how to complete the calculation statement.

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

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

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

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

Foreign income tax offset C1 \$	
Rebates and tax offsets C2 \$	Non-refundable non-carry forward tax offsets C \$ <i>(C1 plus C2)</i>

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

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$ <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset D3 \$	
Early stage investor tax offset carried forward from previous year D4 \$	

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

Complying fund's franking credits tax offset E1 \$	
No-TFN tax offset E2 \$	
National rental affordability scheme tax offset E3 \$	Refundable tax offsets E \$ <i>(E1 plus E2 plus E3 plus E4)</i>
Exploration credit tax offset E4 \$	

#TAX PAYABLE **T5 \$** *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge
G \$

Credit for interest on early payments – amount of interest	
H1 \$	
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 \$
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

A \$ Employer contributions

A \$

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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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 \$

(Sum of labels **A** to **M**)

Other transactions

S1 \$ Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

A \$ Employer contributions

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 \$

H \$ Proceeds from primary residence disposal

H1 Receipt date Day / Month / Year

I \$ Assessable foreign superannuation fund amount

J \$ Non-assessable foreign superannuation fund amount

K \$ Transfer from reserve: assessable amount

L \$ Transfer from reserve: non-assessable amount

M \$ 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 \$ (Sum of labels **A** to **M**)

Other transactions

S1 \$ Accumulation phase account balance

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$ (**S1 plus S2 plus S3**)

O \$ Allocated earnings or losses Loss

P \$ Inward rollovers and transfers

Q \$ Outward rollovers and transfers

R1 \$ Lump Sum payments Code

R2 \$ Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

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

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

Non-residential real property **K \$**

Residential real property **L \$**

Collectables and personal use assets **M \$**

Other assets **O \$**

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

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** No **Yes** **\$**

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$	
Permissible temporary borrowings V2 \$	
Other borrowings V3 \$	
	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$
	Reserve accounts X \$
	Other liabilities Y \$
	TOTAL LIABILITIES Z \$

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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

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 / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

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 2022* 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 / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

2022

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$		K \$
Other shares	B \$		L \$
Units in unit trusts listed on an Australian securities exchange	C \$		M \$
Other units	D \$		N \$
Real estate situated in Australia	E \$		O \$
Other real estate	F \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$		Q \$
Other CGT assets and any other CGT events	I \$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer **Yes, as a seller** **No**
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! 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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B
2020–21	C
2019–20	D
2018–19	E
2017–18	F
2016–17 and earlier income years	G
Total	U

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

2 Net capital losses carried forward to later income years

Year of loss	
2021–22	H
2020–21	I
2019–20	J
2018–19	K
2017–18	L
2016–17 and earlier income years	M
Total	V

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2021–22	A	Yes	No
2020–21	B	Yes	No
2019–20	C	Yes	No
2018–19	D	Yes	No
2017–18	E	Yes	No
2016–17 and earlier income years	F	Yes	No

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

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) **I**

Total tax losses carried forward to later income years **J**

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

Taxpayer's declaration

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

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

.....**Electronic Lodgment Declaration (SMSF)**

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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:

- ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

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 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.

5 Wt i bhBUa Y.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number

HU '5 [YbhBi a VYf



2022 Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self assessment; and
- IV. I have read and understood the return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2022 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the day of year

Name: Barkers Castle Superannuation Fund

Signature of taxpayer:

Barkers Castle Superannuation Fund

Members Statement

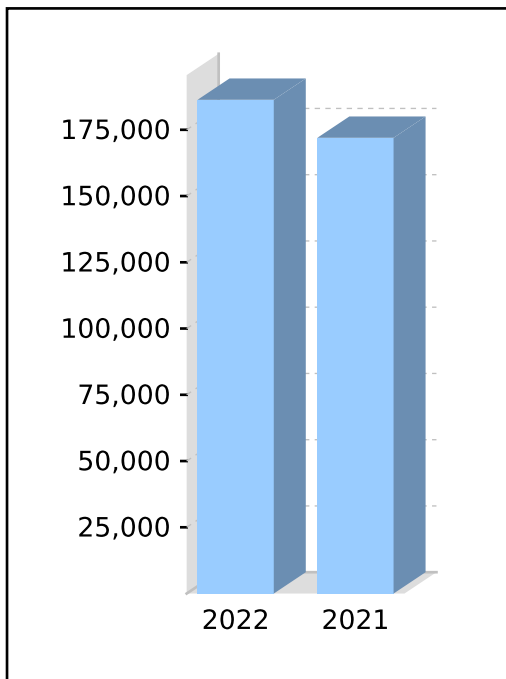
Simon Robert Baxter
 15 Stringybark Court
 Murrumba Downs, Queensland, 4503, Australia

Your Details

Date of Birth :	27/12/1969	Nominated Beneficiaries:	N/A
Age:	52	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	186,319.50
Date Joined Fund:	07/03/2017	Total Death Benefit:	186,319.50
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	BAXSIM00001A	Disability Benefit:	0.00
Account Start Date:	07/03/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	186,319.50
<u>Preservation Components</u>	
Preserved	186,319.50
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	7,193.01
Taxable	179,126.49



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	171,973.58	155,600.10
<u>Increases to Member account during the period</u>		
Employer Contributions	9,580.05	9,040.20
Personal Contributions (Concessional)	4,007.34	9,301.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	3,290.11	921.62
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,038.11	2,751.19
Income Tax	493.47	138.15
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	186,319.50	171,973.58

Barkers Castle Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Simon Robert Baxter
Director

Megan Ann Parker
Director

Barkers Castle Superannuation Fund

Members Statement

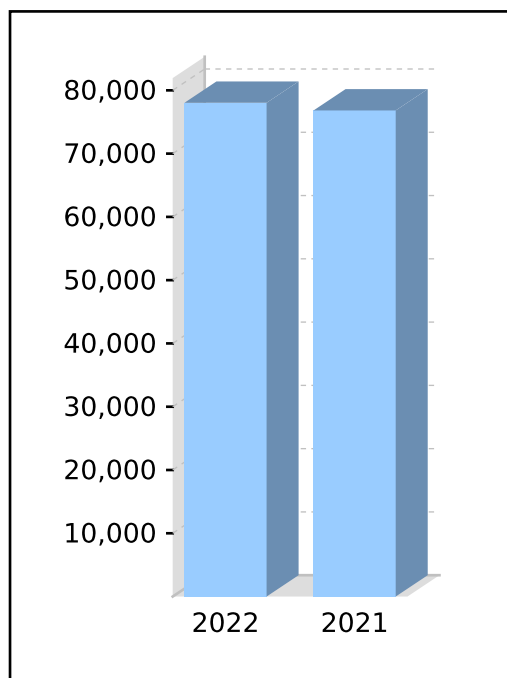
Megan Ann Parker
 15 Stringybark Court
 Murrumba Downs, Queensland, 4503, Australia

Your Details

Date of Birth :	12/11/1969	Nominated Beneficiaries:	N/A
Age:	52	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	78,032.05
Date Joined Fund:	07/03/2017	Total Death Benefit:	78,032.05
Service Period Start Date:		Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	PARMEG00001A	Disability Benefit:	0.00
Account Start Date:	07/03/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	78,032.05
<u>Preservation Components</u>	
Preserved	78,032.05
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,785.00
Taxable	75,247.05



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	76,819.17	72,553.85
<u>Increases to Member account during the period</u>		
Employer Contributions		4,595.93
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,426.89	422.04
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		689.39
Income Tax	214.01	63.26
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	78,032.05	76,819.17

Barkers Castle Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Simon Robert Baxter
Director

Megan Ann Parker
Director

8 February 2023

Barkers Castle Superannuation Fund
15 Stringybark Court
Murrumba Downs QLD 4503

Dear Simon & Meg

Enclosed are the following documents for consideration for the year ended 30 June 2022.

- Financial Statements
- Income Tax Return
- Minutes
- Annual Members Statements
- S290-170 notice – Simon Baxter

Our estimate indicates the following outcome:

Entity	Amount	Refund / Payable	Lodgement Due Date	Payment Due Date
Barkers Castle Superannuation Fund	\$639.25 ✓	Refund	15/05/2023	N/A

You now need to:

- Check the **Financials, Income Tax Returns and associated documentation** carefully, and if:
 - **Correct** → please sign the pages indicated and return these to our office by ~~(2wks date of Ltr)~~ for lodgement with the ATO. The onus is on you to return these in a timely manner by this date.
 - **Incorrect** → advise us of the necessary changes immediately
- **Retain a copy.** It is important that you retain a copy of our paperwork and your supporting records in accordance with legal requirements. Please refer to this link - <https://www.ato.gov.au/Super/self-managed-super-funds/administering-and-reporting/record-keeping-requirements/>


EFT Refunds

Any applicable refunds will be deposited directly into the nominated bank accounts. Please confirm the nominated bank details on page 2 of the relevant income tax returns are correct and advise if an update is required. Please note, if you have an existing debt with the ATO, any anticipated refund will likely be offset against this to reduce or clear the account. Any remaining balance will be refunded to you.

Pay As You Go Instalments (PAYGI)

We note that the estimate also indicates that upon lodgement of this tax return, you will be required to pay Quarterly PAYGI as listed below towards your tax for (year). You will receive quarterly notices from the ATO and you will need to pay them by the due date specified in the table below. If however, you believe your circumstances have changed, please contact our office as we may be able to vary your amount depending on the situation.

<i>Quarter</i>	<i>Amount</i>	<i>Due Date</i>
Q1: July - September	\$930.00	28/10/2022
Q2: October - December	\$930.00	28/02/2023
Q3: January - March	\$442.00	28/04/2023
Q4: April - June	\$442.00	28/07/2023



Investment Strategy

Please note that the Superannuation Laws require that the Trustee of the Fund prepare and implement an investment strategy for their SMSF. This Investment Strategy must be implemented and then regularly reviewed and updated when applicable. Unfortunately, we as the SMSF accountants are not able to provide any advice relating to a particular asset acquisition, or general asset allocations within your SMSF and therefore we are not able to prepare or review an investment strategy on your behalf. Should you wish to engage a financial planner for external investment advice you are welcome to contact our colleague, Norm Sinclair (norm@seedinvest.com.au / 07 3333 1626).

Our account for services will follow shortly and we appreciate payment within our 14 day trading terms. Lodgment will be completed upon receipt of your signed documentation and settlement of the account.

We thank you for your ongoing support and the opportunity to be of service. Please do not hesitate to contact our office, should you have any queries in relation to the above.

Yours sincerely

Mark Herron
Director

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

Section A: Your details

1 Tax file number (TFN)

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

2 Name

Title:

Family name

First given name

Other given names

3 Date of birth

4 Current postal address

Suburb/town/locality

State/territory

Postcode

Country if outside of Australia

(Australia only)

(Australia only)

5 Daytime phone number (include area code)

Section B: Super fund's details

6 Fund name

7 Fund Australian business number (ABN)

8 Member account number

9 Unique Superannuation Identifier (USI) (if known)

Section C: Contribution details

10 Personal contribution details

Is this notice varying an earlier notice? No Yes

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

ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

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

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

Section D: Declaration

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

INTENTION TO CLAIM A TAX DEDUCTION

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

I declare that at the time of lodging this notice:

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

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

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

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

Name (Print in BLOCK LETTERS)

Signature

Date

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

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20


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

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

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

Declaration

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

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

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

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

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

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


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

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

Name (Print in BLOCK LETTERS)

Signature

Date

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

Memorandum of Resolutions of the Director(s) of

Simon & Megs Pty Ltd ACN: 617693366
ATF Barkers Castle Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Herron Accountants

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

Memorandum of Resolutions of the Director(s) of

Simon & Megs Pty Ltd ACN: 617693366
ATF Barkers Castle Superannuation Fund

CLOSURE: Signed as a true record –

.....
Simon Robert Baxter
/ /

.....
Megan Ann Parker
/ /

Barkers Castle Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(6,537.34)	23800/POOROLDTRA	The Poor Old Tradie's Unit Trust			7,854.95 ✓
	24200	Contributions			
(18,341.20)	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation			13,587.39 ✓
(4,595.93)	24200/PARMEG00001A	(Contributions) Parker, Megan Ann - Accumulation			
	25000	Interest Received			
(228.57)	25000/BOQSuperSav	BOQ Superannuation Savings Account			136.70
4,455.00	30100	Accountancy Fees		2,629.00 ✓	
259.00	30400	ATO Supervisory Levy		259.00	
660.00	30700	Auditor's Remuneration		330.00 ✓	
55.00	30800	ASIC Fees		56.00 ✓	
	31500	Bank Charges		0.65	
3,635.24	48500	Income Tax Expense		2,745.59	
20,638.80	49000	Profit/Loss Allocation Account		15,558.80	
	50010	Opening Balance			
(155,600.10)	50010/BAXSIM00001A	(Opening Balance) Baxter, Simon Robert - Accumulation			171,973.58
(72,553.85)	50010/PARMEG00001A	(Opening Balance) Parker, Megan Ann - Accumulation			76,819.17
	52420	Contributions			
(18,341.20)	52420/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation			13,587.39
(4,595.93)	52420/PARMEG00001A	(Contributions) Parker, Megan Ann - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(921.62)	53100/BAXSIM00001A	(Share of Profit/(Loss)) Baxter, Simon Robert - Accumulation			3,290.11
(422.04)	53100/PARMEG00001A	(Share of Profit/(Loss)) Parker, Megan Ann - Accumulation			1,426.89
	53330	Income Tax			
138.15	53330/BAXSIM00001A	(Income Tax) Baxter, Simon Robert - Accumulation		493.47	
63.26	53330/PARMEG00001A	(Income Tax) Parker, Megan Ann - Accumulation		214.01	
	53800	Contributions Tax			
2,751.19	53800/BAXSIM00001A	(Contributions Tax) Baxter, Simon Robert - Accumulation		2,038.11	

Barkers Castle Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
689.39	53800/PARMEG00001 A	(Contributions Tax) Parker, Megan Ann - Accumulation			0.00
	60400	Bank Accounts			
71,202.19	60400/BOQSuperSav	BOQ Superannuation Savings Account		76,783.94 ✓	
	61800	Distributions Receivable			
6,537.34	61800/POOROLDTRA	The Poor Old Tradie's Unit Trust		7,854.95 ✓	
	78400	Units in Unlisted Unit Trusts (Australian)			
173,182.80	78400/POOROLDTRA	The Poor Old Tradie's Unit Trust	179,720.1400	179,720.14 ✓	
(498.35)	85000	Income Tax Payable/Refundable		898.25	
(1,258.00)	86000	PAYG Payable			✓ 911.00
(378.34)	88000	Sundry Creditors			0.00
5.11	89000	Deferred Tax Liability/Asset		5.27	
				289,587.18	289,587.18

Current Year Profit/(Loss): 18,304.39



Bank Reconciliation - Super Fund

Client Name:	Barkers Castle Super Fund		
Client Code:	BAXT20	Period Ended:	30 June 2022
Partner/Manager:	Mark/Stuart	Accountant:	Jay

Bank:	BOQ	Account No:	22574979
		BGL Code:	

AS AT

30/06/2022

Balance as per bank statement	\$76,783.94
-------------------------------	-------------

add: Outstanding deposits	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	0.00	0.00	0.00	
0.00					
0.00					
0.00					
	0.00	76,783.94			

less: Outstanding cheques

Chq No	Code	Amount	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	
		0.00	0.00

Reconciled Balance	\$76,783.94
---------------------------	-------------





3JZF63JZBW-TL02

Account Details

22574979 Superannuation Savings - Available: \$78,510.64

Account Information

Account Name:
Superannuation Savings

Transactions Search

Date Range For a specified range
Start Date 01/07/2021 DD/MM/YYYY End Date 28/11/2022 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
09/11/2021	Direct Credit SuperChoice P/ L PC081121-191221967		\$732.00	\$76,814.92
31/10/2021	INTEREST		\$12.14	\$76,082.92
08/10/2021	Direct Credit SuperChoice P/ L PC071021-108197082		\$915.00	\$76,070.78
30/09/2021	INTEREST		\$15.39	\$75,155.78
08/09/2021	Direct Credit SuperChoice P/ L PC060921-157582926		\$732.00	\$75,140.39
31/08/2021	INTEREST		\$15.72	\$74,408.39
11/08/2021	Direct Credit SuperChoice P/ L PC100821-126080351		\$915.00	\$74,392.67
04/08/2021	Direct Credit SuperChoice P/ L PC300721-123201368		\$173.85	\$73,477.67
31/07/2021	INTEREST		\$15.43	\$73,303.82
09/07/2021	Direct Credit SuperChoice P/ L PC080721-133863849		\$2,086.20	\$73,288.39

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



3JZF63JZBW-TL02

Account Details

22574979 Superannuation Savings - Available: \$78,510.64

Account Information

Account Name:
Superannuation Savings

Transactions Search

Date Range For a specified range
Start Date 01/07/2021 DD/MM/YYYY End Date 28/11/2022 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
03/11/2022	BPAY DEFT PAYMENTS IB2-25754936	\$1,399.84		\$78,510.64
01/11/2022	Direct Credit ATO ATO005000017221571		\$2,314.95	\$79,910.48
31/10/2022	INTEREST		\$28.94	\$77,595.53
24/10/2022	BPAY TAX OFFICE PAYMENTS IB2-47624936	\$930.00		\$77,566.59
30/09/2022	INTEREST		\$25.82	\$78,496.59
03/09/2022	BPAY TAX OFFICE PAYMENTS IB2-31040877	\$911.00		\$78,470.77
31/08/2022	INTEREST		\$19.13	\$79,381.77
31/07/2022	INTEREST		\$16.70	\$79,362.64
08/07/2022	Direct Credit SuperChoice P/ L PC040722-193934896		\$2,562.00	\$79,345.94
30/06/2022	INTEREST		\$10.09	\$76,783.94
19/06/2022	BPAY TAX OFFICE PAYMENTS IB2-59768604	\$1,948.00		\$76,773.85
19/06/2022	BPAY TAX OFFICE PAYMENTS IB2-59767324	\$757.35		\$78,721.85
31/05/2022	INTEREST		\$10.18	\$79,479.20
08/05/2022	BPAY TAX OFFICE PAYMENTS IB2-39061644	\$1,029.00		\$79,469.05
30/04/2022	INTEREST		\$9.66	\$80,498.05
26/04/2022	Direct Credit SuperChoice P/ L PC190422-183011855		\$2,379.00	\$80,488.39
31/03/2022	INTEREST		\$9.94	\$78,109.39
28/02/2022	INTEREST		\$8.98	\$78,099.45
31/01/2022	INTEREST		\$9.91	\$78,090.47
31/01/2022	INTERNET PAY ANYONE FEE	\$0.65		\$78,080.56
11/01/2022	Direct Credit SuperChoice P/ L PC100122-156326738		\$915.00	\$78,081.21
04/01/2022	PAY ANYONE TO Herons acc 12418 5 021374214 IB2-28713151	\$400.00		\$77,166.21
31/12/2021	INTEREST		\$9.85	\$77,566.21
07/12/2021	Direct Credit SuperChoice P/ L PC061221-128486226		\$732.00	\$77,556.36
30/11/2021	INTEREST		\$9.44	\$76,824.36

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



JKTDSWML97-TL02

Account Details

22574979 Superannuation Savings - Available: \$78,510.64

Account Information

Account Name:
Superannuation Savings

Transactions Search

Date Range For a specified range
Start Date 01/07/2022 DD/MM/YYYY End Date 28/11/2022 DD/MM/YYYY (DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
03/11/2022	BPAY DEFT PAYMENTS IB2-25754936	\$1,399.84		\$78,510.64
01/11/2022	Direct Credit ATO ATO005000017221571		\$2,314.95	\$79,910.48
31/10/2022	INTEREST		\$28.94	\$77,595.53
24/10/2022	BPAY TAX OFFICE PAYMENTS IB2-47624936	\$930.00		\$77,566.59
30/09/2022	INTEREST		\$25.82	\$78,496.59
03/09/2022	BPAY TAX OFFICE PAYMENTS IB2-31040877	\$911.00		\$78,470.77
31/08/2022	INTEREST		\$19.13	\$79,381.77
31/07/2022	INTEREST		\$16.70	\$79,362.64
08/07/2022	Direct Credit SuperChoice P/ L PC040722-193934896		\$2,562.00	\$79,345.94

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

ABN 56 477 886 965

TFN	<input type="text"/>	Entity code	<input type="text" value="S"/>	SMSF
Name of beneficiary	<input type="text" value="Barkers Castle Superannuation Fund"/>			
Residential addr (ind) or Business addr (non-ind)	<input type="text" value="15 Stringybark Court"/>			
	<input type="text" value="Murrumba Downs"/>	<input type="text" value="QLD"/>	<input type="text" value="4503"/>	
Assessment calc. code	<input type="text" value="V"/> 30	Distribution percentage	<input type="text" value="34.83"/>	
Share of income of the trust estate	<input type="text" value="W"/> 7856	Share of cr. for TFN amounts w/held from payments from closely held trusts	<input type="text" value="O"/>	
Share of credit for tax w/held - FRW (excl. CGT)	<input type="text" value="L"/>	Capital gains	<input type="text" value="F"/>	
Aust. franking credits from a NZ franking co.	<input type="text" value="N"/>	NCMI Capital gains	<input type="text" value="F1"/>	
Primary production	<input type="text" value="A"/>	Excluded from NCMI	<input type="text" value="F2"/>	
PP - NCMI	<input type="text" value="A1"/>	Capital gains	<input type="text" value="Z"/>	
PP - Excluded from NCMI	<input type="text" value="A2"/>	Share of credit for for. res. CGT withholding	<input type="text" value="G"/>	
Non-Primary production	<input type="text" value="B"/> 7856	Attributed foreign inc.	<input type="text" value="H"/>	
Non-PP - NCMI	<input type="text" value="B1"/>	Other assessable foreign source income	<input type="text" value="I"/>	
Non-PP - Excluded from NCMI	<input type="text" value="B2"/>	For. inc. tax offset	<input type="text" value="R"/>	
Credit for tax withheld where ABN not quoted	<input type="text" value="C"/>	NRAS scheme tax offset	<input type="text" value="M"/>	
Franked distributions	<input type="text" value="U"/>	Expl. credits distrib.	<input type="text" value="T"/>	
Franking credit	<input type="text" value="D"/>	ESVCLP tax offset	<input type="text" value="J"/>	
TFN amounts withheld	<input type="text" value="E"/>	ESIC tax offset	<input type="text" value="C1"/>	
		Div 6AA Eligible income		
Small business income tax offset information	<input type="text" value="Y"/>			
Net small business income	<input type="text"/>			
Non-resident beneficiary additional information				
s98(3) assessable amt	<input type="text" value="J"/>	s98(4) assessable amt	<input type="text" value="K"/>	
TB statement information				
Tax preferred amounts	<input type="text" value="P"/>	Untaxed part of share of net income	<input type="text" value="Q"/>	
Annual Trustee Payment report information				
Distrib. from ordinary or statutory income during income year	<input type="text" value="S"/>	Total TFN amounts withheld from payments	<input type="text" value="T"/>	

Sensitive (when completed)

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Appropriation statement

For the year ended 30 June 2022

	2022 \$	2021 \$
Net profit	22,554.24	19,479.48
Retained earnings (accumulated losses) at the beginning of the financial year	-	-
Total available for distribution	22,554.24	19,479.48
Distribution to Beneficiaries	22,554.24	19,479.48
Retained earnings (accumulated losses) at the end of the financial year	-	-
Unitholders distribution:		
Simon Baxter UPE	0.44	0.37
Barkers Castle Superannuation Fund	7,854.95	6,537.34
Margo Baxter Family Trust	14,698.85	12,941.77
	22,554.24	19,479.48

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Herron Accountants.



End of Period Closing Figures - Super Fund

Client Name: Barkers Castle Superannuation Fund
Client Code: BAXT20 Period Ended: 30 June 2022
Partner/Manager: Mark/Stuart Accountant: Jay Rajapakse

Cash on Hand:
BOQ 22574979 ✓ 76,783.94
76,783.94

Sundry Debtor

✓ -
Distribution Receivable ✓ 7,854.95

Sundry Creditor:

✓ -

PAYG payable

June 2022 PAYGI ✓ 911.00
911.00

Investments

Units in Poor Old Tradie's Unit Trust ✓ 179,720.14
179,720.14



Barkers Castle Superannuation Fund
15 Stringybark Court
MURRUMBA DOWNS QLD 4503

Invoice Date
28 September 2021

ABN.
16 134 060 432

Invoice No.
27732

Client Code
BAXT20

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

Annual Administration

Input of 2021 financial data into BGL SimpleFund

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Allocation of contributions received

Preparation of Financial Statements for the Barkers Castle Superannuation Fund for the year ended 30 June 2021.

Preparation of Member Benefit Statements for Simon Baxter and Megan Parker for the year ended 30 June 2021.

Preparation and Electronic lodgement of the Fund Income Tax Return for the year ended 30 June 2021.

1,800.00



Audit

Audit of the 2021 Financial Statements as performed by Super Audits

300.00



August 2021 Interim Financials

Input financial data into BGL SimpleFund

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Allocation of contributions received

Preparation of Financial Statements for the Barkers Castle Superannuation Fund for the period ending 31/08/2021.



Preparation of Member Benefit Statements for Simon Baxter and Megan Parker for the period ending 31/08/2021.

Our Price
Plus: GST
TOTAL DUE

	400.00
	<hr/>
	2,500.00
	250.00
	<hr/>
	\$2,750.00
	<hr/>



X

Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 12 October 2021

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

--	--	--	--	--	--	--	--	--	--	--	--	--	--

Expires: ____ / ____

Name on Card: _____

Signature: _____



Simon & Megs Pty Ltd
15 Stringybark Court
Murrumba Downs QLD 4503

Invoice Date
04 March 2022

ABN.
16 134 060 432

Invoice No.
28923

Client Code
BAXT19

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price
Plus: GST
TOTAL DUE

190.00
19.00
\$ 209.00

X

Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 18 March 2022

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Expires: ____ / ____

CVV: _____

Name on Card: _____

Signature: _____

Client Code: BAXT19

Invoice No: 28923

Amount Due: \$ 209.00

Amount Paid: \$ _____

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 27 September 2021

Recipient: Barkers Castle Super Fund

Address: C/- PO Box 504 NORTH LAKES QLD 4509

Description of Services

Statutory audit of the Barkers Castle Super Fund for the financial year ending 30 June 2021.

Fee: \$300.00

GST: \$30.00

Total: \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries

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

SIMON & MEGS PTY LTD
HERRON ACCOUNTANTS
PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT

Issue date 01 Mar 22

SIMON & MEGS PTY LTD

ACN 617 693 366

Account No. 22 617693366

Summary

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

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

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 01 May 22	\$56.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP

SIMON & MEGS PTY LTD

ACN 617 693 366

Account No: 22 617693366



22 617693366

TOTAL DUE	\$56.00
Immediately	\$0.00
By 01 May 22	\$56.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2296176933663



*814 129 0002296176933663 78

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2022-03-01	Annual Review - Special Purpose Pty Co	3X9298010480P A	\$56.00
	Outstanding transactions		
2022-03-01	Annual Review - Special Purpose Pty Co	3X9298010480P A	\$56.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2296 1769 3366 378

Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

Phone

Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

Mail this payment slip and cheque (do not staple) to ASIC,
Locked Bag 5000, Gippsland Mail Centre VIC 3841



Bill Code: 17301
Ref: 2296176933663

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Barkers Castle Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	31/07/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	15.43
	31/08/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	15.72
	30/09/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	15.39
	31/10/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	12.14
	30/11/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	9.44
	31/12/2021	25000/BOQSuperSav	BOQ Superannuation Savings Account	9.85
	31/01/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	9.91
	28/02/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	8.98
	31/03/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	9.94
	30/04/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	9.66
	31/05/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	10.15
	30/06/2022	25000/BOQSuperSav	BOQ Superannuation Savings Account	10.09
Sub-Total				136.70
Ignore Cents				0.70
Total				136.00
M - Gross trust distributions				
	30/06/2022	23800/POOROLDTRA	The Poor Old Tradie's Unit Trust	7,856.00
Sub-Total				7,856.00
Ignore Cents				0.00
Total				7,856.00
R1 - Assessable employer contributions				
	09/07/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	2,086.20
	04/08/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	173.85
	11/08/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	915.00
	08/09/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	732.00
	08/10/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	915.00
	09/11/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	732.00
	07/12/2021	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	732.00
	11/01/2022	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	915.00
	26/04/2022	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	2,379.00
Sub-Total				9,580.05
Ignore Cents				0.05
Total				9,580.00

Barkers Castle Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
R2 - Assessable personal contributions				
	30/06/2022	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation (Accumulation...	4,007.34
Sub-Total				4,007.34
Ignore Cents				0.34
Total				4,007.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
Assessable employer contributions				9,580.05
Assessable personal contributions				4,007.34
Sub-Total				13,587.39
Ignore Cents				0.39
Total				13,587.00
W - GROSS INCOME (Sum of labels A to U)				
				21,579.00
Sub-Total				21,579.00
Ignore Cents				0.00
Total				21,579.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				21,579.00
Sub-Total				21,579.00
Ignore Cents				0.00
Total				21,579.00
H1 - Expenses - SMSF auditor fee				
	30/06/2022	30700	Auditor's Remuneration	330.00
Sub-Total				330.00
Ignore Cents				0.00
Total				330.00
J1 - Expenses - Management and administration expenses				
	04/01/2022	30100	Accountancy Fees	400.00
	31/01/2022	31500	Bank Charges	0.65
	01/03/2022	30800	ASIC Fees	56.00
	30/06/2022	30100	Accountancy Fees	209.00
	30/06/2022	30100	Accountancy Fees	2,020.00
	19/06/2022	30400	ATO Supervisory Levy	259.00
Sub-Total				2,944.65
Ignore Cents				0.65
Total				2,944.00
N - TOTAL DEDUCTIONS				
				3,274.00
Sub-Total				3,274.00
Ignore Cents				0.00
Total				3,274.00

Barkers Castle Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
O - TAXABLE INCOME OR LOSS				
				18,305.00
Sub-Total				18,305.00
Ignore Cents				0.00
Total				18,305.00
Z - TOTAL SMSF EXPENSES				
				3,274.00
Sub-Total				3,274.00
Ignore Cents				0.00
Total				3,274.00
A - Taxable income				
				18,305.00
Sub-Total				18,305.00
Ignore Cents				0.00
Total				18,305.00
T1 - Tax on taxable income				
				2,745.75
Sub-Total				2,745.75
Ignore Cents				0.00
Total				2,745.75
B - Gross Tax				
				2,745.75
Sub-Total				2,745.75
Ignore Cents				0.00
Total				2,745.75
T2 - SUBTOTAL				
				2,745.75
Sub-Total				2,745.75
Ignore Cents				0.00
Total				2,745.75
T3 - SUBTOTAL 2				
				2,745.75
Sub-Total				2,745.75
Ignore Cents				0.00
Total				2,745.75
T5 - TAX PAYABLE				
				2,745.75
Sub-Total				2,745.75
Ignore Cents				0.00
Total				2,745.75

Barkers Castle Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
K - PAYG instalments raised				
	25/11/2021	85000	Income Tax Payable/Refundable	785.00
	19/06/2022	85000	Income Tax Payable/Refundable	1,948.00
	30/06/2022	85000	Income Tax Payable/Refundable	911.00
Sub-Total				3,644.00
Ignore Cents				0.00
Total				3,644.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				(639.25)
Sub-Total				(639.25)
Ignore Cents				0.00
Total				(639.25)

Barkers Castle Superannuation Fund
Deferred Tax Reconciliation

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Tax Deferred Distributions					
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.02)	0.00	(0.02)	(0.02)
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.31)	0.00	(0.31)	(0.31)
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.03)	0.00	(0.03)	(0.03)
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.04)	0.00	(0.04)	(0.04)
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.04)	0.00	(0.04)	(0.04)
POOROLDTRA	The Poor Old Tradie's Unit Trust	(0.61)	0.00	(0.61)	(0.61)
		(1.05)	0.00	(1.05)	(1.05)
Total		(1.05)	0.00	(1.05)	(1.05)
Deferred Tax Liability (Asset) Summary					
Opening Balance		(5.11)			
Current Year Transactions		(0.16)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		(5.27)			

Barkers Castle Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	18,304.39
Less	
Accounting Trust Distributions	7,854.95
	<u>7,854.95</u>
Add	
Taxable Trust Distributions	7,856.00
	<u>7,856.00</u>
SMSF Annual Return Rounding	(0.44)
	<u>18,305.00</u>
Taxable Income or Loss	18,305.00
Income Tax on Taxable Income or Loss	2,745.75
	<u>2,745.75</u>
CURRENT TAX OR REFUND	2,745.75
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,644.00)
	<u>(639.25)</u>
AMOUNT DUE OR REFUNDABLE	(639.25)

** Distribution tax components review process has not been completed for the financial year.*

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Poor Old Tradie's Unit Trust (POOROLDTRA)</u>					
30/06/2022	Take up distribution receivable from Poor Old Tradies Unit Trust			7,854.95	7,854.95 CR
				7,854.95	7,854.95 CR
Contributions (24200)					
<u>(Contributions) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
09/07/2021	Direct credit Superchoice			2,086.20	2,086.20 CR
04/08/2021	Direct credit Superchoice.			173.85	2,260.05 CR
11/08/2021	Direct credit Superchoice			915.00	3,175.05 CR
08/09/2021	Direct credit superchoice			732.00	3,907.05 CR
08/10/2021	Direct credit superchoice			915.00	4,822.05 CR
09/11/2021	Direct credit superchoice			732.00	5,554.05 CR
07/12/2021	Direct credit superchoice			732.00	6,286.05 CR
11/01/2022	Direct credit superchoice			915.00	7,201.05 CR
26/04/2022	Direct credit superchoice			2,379.00	9,580.05 CR
30/06/2022	Take up payment by Simon Baxter as member CC			4,007.34	13,587.39 CR
				13,587.39	13,587.39 CR
Interest Received (25000)					
<u>BOQ Superannuation Savings Account (BOQSuperSav)</u>					
31/07/2021	Interest			15.43	15.43 CR
31/08/2021	Interest			15.72	31.15 CR
30/09/2021	Interest			15.39	46.54 CR
31/10/2021	Interest			12.14	58.68 CR
30/11/2021	Interest.			9.44	68.12 CR
31/12/2021	Interest			9.85	77.97 CR
31/01/2022	Interest			9.91	87.88 CR
28/02/2022	Interest			8.98	96.86 CR
31/03/2022	Interest			9.94	106.80 CR
30/04/2022	Interest			9.66	116.46 CR
31/05/2022	Interest			10.15	126.61 CR
30/06/2022	Interest			10.09	136.70 CR
				136.70	136.70 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
04/01/2022	Herron		400.00		400.00 DR
30/06/2022	Herron INV paid by Simon		209.00		609.00 DR
30/06/2022	HA INV 27732 part payment and audit fees paid by Simon Baxter		2,020.00		2,629.00 DR
			2,629.00		2,629.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
19/06/2022	Tax Office		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	HA INV 27732 part payment and audit fees paid by Simon Baxter		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
01/03/2022	ASIC fees paid by Simon Baxter		56.00		56.00 DR
			56.00		56.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/01/2022	Pay anyone fees		0.65		0.65 DR
			0.65		0.65 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			0.16	0.16 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,745.75		2,745.59 DR
			2,745.75	0.16	2,745.59 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
09/07/2021	System Member Journals		1,773.27		1,773.27 DR
04/08/2021	System Member Journals		147.77		1,921.04 DR
11/08/2021	System Member Journals		777.75		2,698.79 DR
08/09/2021	System Member Journals		622.20		3,320.99 DR
08/10/2021	System Member Journals		777.75		4,098.74 DR
09/11/2021	System Member Journals		622.20		4,720.94 DR
07/12/2021	System Member Journals		622.20		5,343.14 DR
11/01/2022	System Member Journals		777.75		6,120.89 DR
26/04/2022	System Member Journals		2,022.15		8,143.04 DR
30/06/2022	System Member Journals		3,406.24		11,549.28 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		3,290.11		14,839.39 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1,426.89		16,266.28 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			493.47	15,772.81 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			214.01	15,558.80 DR
			16,266.28	707.48	15,558.80 DR
Opening Balance (50010)					
<u>(Opening Balance) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2021	Opening Balance				155,600.10 CR
01/07/2021	Close Period Journal			16,373.48	171,973.58 CR
				16,373.48	171,973.58 CR
<u>(Opening Balance) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2021	Opening Balance				72,553.85 CR
01/07/2021	Close Period Journal			4,265.32	76,819.17 CR
				4,265.32	76,819.17 CR
Contributions (52420)					

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2021	Opening Balance				18,341.20 CR
01/07/2021	Close Period Journal		18,341.20		0.00 DR
09/07/2021	System Member Journals			2,086.20	2,086.20 CR
04/08/2021	System Member Journals			173.85	2,260.05 CR
11/08/2021	System Member Journals			915.00	3,175.05 CR
08/09/2021	System Member Journals			732.00	3,907.05 CR
08/10/2021	System Member Journals			915.00	4,822.05 CR
09/11/2021	System Member Journals			732.00	5,554.05 CR
07/12/2021	System Member Journals			732.00	6,286.05 CR
11/01/2022	System Member Journals			915.00	7,201.05 CR
26/04/2022	System Member Journals			2,379.00	9,580.05 CR
30/06/2022	System Member Journals			4,007.34	13,587.39 CR
			18,341.20	13,587.39	13,587.39 CR
<u>(Contributions) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2021	Opening Balance				4,595.93 CR
01/07/2021	Close Period Journal		4,595.93		0.00 DR
			4,595.93		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2021	Opening Balance				921.62 CR
01/07/2021	Close Period Journal		921.62		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			3,290.11	3,290.11 CR
			921.62	3,290.11	3,290.11 CR
<u>(Share of Profit/(Loss)) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2021	Opening Balance				422.04 CR
01/07/2021	Close Period Journal		422.04		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1,426.89	1,426.89 CR
			422.04	1,426.89	1,426.89 CR
Income Tax (53330)					
<u>(Income Tax) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2021	Opening Balance				138.15 DR
01/07/2021	Close Period Journal			138.15	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		493.47		493.47 DR
			493.47	138.15	493.47 DR
<u>(Income Tax) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2021	Opening Balance				63.26 DR
01/07/2021	Close Period Journal			63.26	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		214.01		214.01 DR
			214.01	63.26	214.01 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2021	Opening Balance				2,751.19 DR
01/07/2021	Close Period Journal			2,751.19	0.00 DR

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/07/2021	System Member Journals		312.93		312.93 DR
04/08/2021	System Member Journals		26.08		339.01 DR
11/08/2021	System Member Journals		137.25		476.26 DR
08/09/2021	System Member Journals		109.80		586.06 DR
08/10/2021	System Member Journals		137.25		723.31 DR
09/11/2021	System Member Journals		109.80		833.11 DR
07/12/2021	System Member Journals		109.80		942.91 DR
11/01/2022	System Member Journals		137.25		1,080.16 DR
26/04/2022	System Member Journals		356.85		1,437.01 DR
30/06/2022	System Member Journals		601.10		2,038.11 DR
			2,038.11	2,751.19	2,038.11 DR

(Contributions Tax) Parker, Megan Ann - Accumulation (PARMEG00001A)

01/07/2021	Opening Balance				689.39 DR
01/07/2021	Close Period Journal			689.39	0.00 DR
				689.39	0.00 DR

Bank Accounts (60400)

BOQ Superannuation Savings Account (BOQSuperSav)

01/07/2021	Opening Balance				71,202.19 DR
09/07/2021	Direct credit Superchoice		2,086.20		73,288.39 DR
31/07/2021	Interest		15.43		73,303.82 DR
04/08/2021	Direct credit Superchoice.		173.85		73,477.67 DR
11/08/2021	Direct credit Superchoice		915.00		74,392.67 DR
31/08/2021	Interest		15.72		74,408.39 DR
08/09/2021	Direct credit superchoice		732.00		75,140.39 DR
30/09/2021	Interest		15.39		75,155.78 DR
08/10/2021	Direct credit superchoice		915.00		76,070.78 DR
31/10/2021	Interest		12.14		76,082.92 DR
09/11/2021	Direct credit superchoice		732.00		76,814.92 DR
30/11/2021	Interest.		9.44		76,824.36 DR
07/12/2021	Direct credit superchoice		732.00		77,556.36 DR
31/12/2021	Interest		9.85		77,566.21 DR
04/01/2022	Herron			400.00	77,166.21 DR
11/01/2022	Direct credit superchoice		915.00		78,081.21 DR
31/01/2022	Pay anyone fees			0.65	78,080.56 DR
31/01/2022	Interest		9.91		78,090.47 DR
28/02/2022	Interest		8.98		78,099.45 DR
31/03/2022	Interest		9.94		78,109.39 DR
26/04/2022	Direct credit superchoice		2,379.00		80,488.39 DR
30/04/2022	Interest		9.66		80,498.05 DR
08/05/2022	Tax Office - payment to Poor Old Tradies Unit Trust ICA			1,029.00	79,469.05 DR
31/05/2022	Interest		10.15		79,479.20 DR
19/06/2022	Tax Office			757.35	78,721.85 DR
19/06/2022	Tax Office			1,948.00	76,773.85 DR
30/06/2022	Interest		10.09		76,783.94 DR
			9,716.75	4,135.00	76,783.94 DR

Distributions Receivable (61800)

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
The Poor Old Tradie's Unit Trust (POOROLDTRA)					
01/07/2021	Opening Balance				6,537.34 DR
01/07/2021	Convert 2021 distribution to units - from Poor Old Tradies Unit Trust			6,537.34	0.00 DR
30/06/2022	Take up distribution receivable from Poor Old Tradies Unit Trust		7,854.95		7,854.95 DR
			7,854.95	6,537.34	7,854.95 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
The Poor Old Tradie's Unit Trust (POOROLDTRA)					
01/07/2021	Opening Balance	173,182.80			173,182.80 DR
01/07/2021	Convert 2021 distribution to units - from Poor Old Tradies Unit Trust	6,537.34	6,537.34		179,720.14 DR
		179,720.14	6,537.34		179,720.14 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2021	Opening Balance				498.35 CR
25/11/2021	Payment of June & Sept 21 PAYGI by Simon Baxter		785.00		286.65 DR
19/06/2022	Tax Office		498.35		785.00 DR
19/06/2022	Tax Office		1,948.00		2,733.00 DR
30/06/2022	June 2022 PAYGI		911.00		3,644.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			2,745.75	898.25 DR
			4,142.35	2,745.75	898.25 DR
PAYG Payable (86000)					
PAYG Payable (86000)					
01/07/2021	Opening Balance				1,258.00 CR
25/11/2021	Payment of June & Sept 21 PAYGI by Simon Baxter		1,258.00		0.00 DR
30/06/2022	June 2022 PAYGI			911.00	911.00 CR
			1,258.00	911.00	911.00 CR
Sundry Creditors (88000)					
Sundry Creditors (88000)					
01/07/2021	Opening Balance				378.34 CR
25/11/2021	Payment to ITA by Simon Baxter		378.34		0.00 DR
25/11/2021	Payment to ITA by Simon Baxter			378.34	378.34 CR
25/11/2021	Payment of June & Sept 21 PAYGI by Simon Baxter			2,043.00	2,421.34 CR
01/03/2022	ASIC fees paid by Simon Baxter			56.00	2,477.34 CR
08/05/2022	Tax Office - payment to Poor Old Tradies Unit Trust ICA		1,029.00		1,448.34 CR
30/06/2022	Herron INV paid by Simon			209.00	1,657.34 CR
30/06/2022	HA INV 27732 part payment and audit fees paid by Simon Baxter			2,350.00	4,007.34 CR
30/06/2022	Take up payment by Simon Baxter as member CC		4,007.34		0.00 DR
			5,414.68	5,036.34	0.00 DR
Deferred Tax Liability/Asset (89000)					
Deferred Tax Liability/Asset (89000)					
01/07/2021	Opening Balance				5.11 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		0.16		5.27 DR

Barkers Castle Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			0.16		5.27 DR

Total Debits: 84,237.29

Total Credits: 84,237.29

Barkers Castle Superannuation Fund**Create Entries Report**

For the period 01 July 2021 to 30 June 2022

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

Total Profit	Amount
Income	21,579.04
Less Expense	3,274.65
Total Profit	18,304.39
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	18,304.39
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 Accounting Trust Distributions	7,854.95
Add Taxable Trust Distributions	7,856.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.44)
Taxable Income	18,305.00
Income Tax on Taxable Income or Loss	2,745.75
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	4,717.00
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	4,717.00
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,745.75
Deferred Tax	(0.16)
Member Specific Income Tax	(2,038.11)
Total Income Tax Expense Allocation	707.48

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit	Amount
Income	21,579.04
Less Expense	3,274.65
Total Profit	18,304.39

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	18,304.39
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 Accounting Trust Distributions	7,854.95
Add Taxable Trust Distributions	7,856.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.44)
Taxable Income	18,305.00
Income Tax on Taxable Income or Loss	2,745.75

Member Weighted Balance Summary	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	69.75	177,093.17
Megan Ann Parker(PARMEG00001A)	30.25	76,819.17

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	4,717.00
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	4,717.00

Allocation to Members	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	69.75	3,290.11
Megan Ann Parker(PARMEG00001A)	30.25	1,426.89

Accumulation Weighted Balance Summary	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	69.75	177,093.17
Megan Ann Parker(PARMEG00001A)	30.25	76,819.17

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,745.75
Deferred Tax	(0.16)
Total Income Tax Expense Allocation	707.48

Income Tax Expense Available for Allocation	Amount
Member Specific Income Tax	(2,038.11)
Total Income Tax Expense Allocation	707.48

Allocation to Members	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	69.75	493.47
Megan Ann Parker(PARMEG00001A)	30.25	214.01

Calculation of daily member weighted balances

Simon Robert Baxter (BAXSIM00001A)

Member Balance

01/07/2021	50010	Opening Balance	171,973.58	171,973.58
09/07/2021	52420	Contributions	2,086.20	2,040.48
09/07/2021	53800	Contributions Tax	(312.93)	(306.07)
04/08/2021	52420	Contributions	173.85	157.66
04/08/2021	53800	Contributions Tax	(26.08)	(23.65)
11/08/2021	52420	Contributions	915.00	812.22
11/08/2021	53800	Contributions Tax	(137.25)	(121.83)
08/09/2021	52420	Contributions	732.00	593.62
08/09/2021	53800	Contributions Tax	(109.80)	(89.04)
08/10/2021	52420	Contributions	915.00	666.82
08/10/2021	53800	Contributions Tax	(137.25)	(100.02)
09/11/2021	52420	Contributions	732.00	469.28
09/11/2021	53800	Contributions Tax	(109.80)	(70.39)
07/12/2021	52420	Contributions	732.00	413.13
07/12/2021	53800	Contributions Tax	(109.80)	(61.97)
11/01/2022	52420	Contributions	915.00	428.67
11/01/2022	53800	Contributions Tax	(137.25)	(64.30)
26/04/2022	52420	Contributions	2,379.00	430.18
26/04/2022	53800	Contributions Tax	(356.85)	(64.53)
30/06/2022	52420	Contributions	4,007.34	10.98
30/06/2022	53800	Contributions Tax	(601.10)	(1.65)
Total Amount (Weighted)				177,093.17

Megan Ann Parker (PARMEG00001A)

Member Balance

01/07/2021	50010	Opening Balance	76,819.17	76,819.17
Total Amount (Weighted)				76,819.17

Calculation of Net Capital Gains

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

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool	0.00
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Claimable FTO	0.00
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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

Simon Robert Baxter(BAXSIM00001A) - 100.00 %	0.00
--	------

Megan Ann Parker(PARMEG00001A) - 0.00 %	0.00
---	------

Total Foreign Tax Offset Allocated to Members	0.00
--	-------------



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND	Jul 2021 – Sep 2021	46981319141

Receipt ID	Unavailable
Date lodged	28 October 2021
Payment due date	28 October 2021

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$785.00	
T7 Instalment amount – Based on the notional tax \$ 3,143.40 from the 2020 assessment.	\$785.00		

Amount owing to ATO

\$785.00

BPAY®



Biller code 75556
Ref 4608722513924960

Telephone and Internet Banking - BPAY®

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Payment reference number
4608722513924960



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND	Oct 2021 – Dec 2021	47153323357

Receipt ID	Unavailable
Date lodged	28 February 2022
Payment due date	28 February 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$785.00	
T7 Instalment amount – Based on the notional tax \$ 3,143.40 from the 2020 assessment.	\$785.00		

Amount owing to ATO

\$785.00

BPAY®



Biller code 75556
Ref 4608722513924960

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Payment reference number
4608722513924960



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND	Jan 2022 – Mar 2022	48127839169

Receipt ID	Unavailable
Date lodged	28 April 2022
Payment due date	28 April 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$1,163.00	
T7 Instalment amount – Based on the notional tax \$ 3,647.10 from the 2021 assessment.	\$1,163.00		

Amount owing to ATO

\$1,163.00

BPAY®



Biller code 75556
Ref 4608722513924960

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Payment reference number
4608722513924960



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND	Apr 2022 – Jun 2022	48308956826

Receipt ID	Unavailable
Date lodged	28 July 2022
Payment due date	28 July 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$911.00	
T7 Instalment amount – Based on the notional tax \$ 3,647.10 from the 2021 assessment.	\$911.00		

Amount owing to ATO

\$911.00

BPAY®



Bill code 75556
Ref 4608722513924960

Telephone and Internet Banking - BPAY®

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For more information see www.bpay.com.au

Australia Post

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Payment reference number
4608722513924960



Year to date revenue product summary report 2021/2022

Client Name THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND
Last Updated 26/11/2022
TFN 998524125

Net amounts applicable for the year to date.

Description	ICA004 Total (\$)	
Fringe benefits tax instalments		
Wine equalisation tax		
Deferred company/fund instalments		
Pay as you go income tax instalments	3,644.00	✓
Pay as you go income tax withholding		✓
Luxury car tax		
Goods and services tax		
Goods and services tax instalments		
Goods and services return	0.00	
Fuel tax credit		

Total clients for this tax agent : 1



Income tax 002

Date generated	01/12/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00



Transactions

8 results found - from **01 December 2020** to **01 December 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
21 Jun 2022	21 Jun 2022	General interest charge			\$0.00
21 Jun 2022	20 Jun 2022	Payment received		\$757.35	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$757.35 DR
14 Feb 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$757.35		\$757.35 DR
26 Nov 2021	26 Nov 2021	General interest charge			\$0.00
26 Nov 2021	25 Nov 2021	Payment received		\$378.34	\$0.00
1 Jun 2021	1 Jun 2021	General interest charge			\$378.34 DR
18 Mar 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$378.34		\$378.34 DR



Activity statement 004

Date generated	01/12/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00



Transactions

23 results found - from **01 December 2020** to **01 December 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
26 Oct 2022	24 Oct 2022	Payment received		\$930.00	\$0.00
14 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$930.00		\$930.00 DR
6 Sep 2022	6 Sep 2022	General interest charge			\$0.00
6 Sep 2022	5 Sep 2022	Payment received		\$911.00	\$0.00
1 Aug 2022	1 Aug 2022	General interest charge			\$911.00 DR
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$911.00 ✓		\$911.00 DR
21 Jun 2022	21 Jun 2022	General interest charge			\$0.00
21 Jun 2022	20 Jun 2022	Payment received		\$1,948.00 ✓	\$0.00
2 May 2022	2 May 2022	General interest charge			\$1,948.00 DR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$1,163.00		\$1,948.00 DR
1 Apr 2022	1 Apr 2022	General interest charge			\$785.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$785.00		\$785.00 DR
26 Nov 2021	26 Nov 2021	General interest charge			\$0.00
26 Nov 2021	25 Nov 2021	Payment received		\$2,043.00	\$0.00
1 Nov 2021	1 Nov 2021	General interest charge			\$2,043.00 DR
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$785.00		\$2,043.00 DR
2 Aug 2021	2 Aug 2021	General interest charge			\$1,258.00 DR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$1,258.00		\$1,258.00 DR
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$628.00		\$0.00
7 Apr 2021	7 Apr 2021	General interest charge			\$628.00 CR
7 Apr 2021	6 Apr 2021	Payment received		\$1,170.00	\$628.00 CR
1 Apr 2021	1 Apr 2021	General interest charge			\$542.00 DR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$542.00		\$542.00 DR

THE POOR OLD TRADIE'S UNIT TRUST - REGISTER OF UNIT HOLDINGS

Name	Address	Class	Date	Certificate Number	Price per Unit	Movement	Amount Paid per Unit	Amount Unpaid per Unit	Balance
Simon Baxter	15 Stringbark Court, Murrumba Downs, QLD, 4503	ORD	18/03/2017	1	\$ 1.00	10.00	\$ 1.00	\$0	\$ 10.00
Simon & Megs Pty Ltd	15 Stringbark Court, Murrumba Downs, QLD, 4503	ORD	15/05/2017	3	\$ 1.00	104,000.00	\$ 1.00	\$0	\$ 104,000.00
ATF Barkers Castle		ORD	04/09/2017	4	\$ 1.00	52,757.38	\$ 1.00	\$0	\$ 156,757.38
Superannuation Fund		ORD	30/06/2018	6	\$ 1.00	4,123.47	\$ 1.00	\$0	\$ 160,880.85
ACN : 617 693 366		ORD	01/07/2019	9	\$ 1.00	5,810.97	\$ 1.00	\$0	\$ 166,691.82
		ORD	01/07/2020	11	\$ 1.00	6,490.94	\$ 1.00	\$0	\$ 173,182.76
		ORD	01/07/2021	13	\$ 1.00	6,537.34	\$ 1.00	\$0	\$ 179,720.10
Simon Robert Baxter ATF Margo Baxter Family Trust	15 Stringbark Court, Murrumba Downs, QLD, 4503	ORD	24/04/2017	2	\$ 1.00	414,175.23	\$ 1.00	\$0	\$ 414,175.23
		ORD	04/09/2017	5	\$ 1.00	(52,757.38)	\$ 1.00	\$0	\$ 361,417.85
		ORD	30/06/2018	7	\$ 1.00	(2,147.82)	\$ 1.00	\$0	\$ 359,270.03
		ORD	30/06/2018	8	\$ 1.00	(4,123.47)	\$ 1.00	\$0	\$ 355,146.56
		ORD	01/07/2019	10	\$ 1.00	(5,810.97)	\$ 1.00	\$0	\$ 349,335.59
		ORD	01/07/2020	12	\$ 1.00	(6,490.94)	\$ 1.00	\$0	\$ 342,844.65
		ORD	01/07/2021	14	\$ 1.00	(6,537.34)	\$ 1.00	\$0	\$ 336,307.31



The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Notes to the financial statements

For the year ended 30 June 2022

Note	2022 \$	2021 \$
	<u>57,681.93</u>	<u>66,110.15</u>
Barkers Castle Superannuation Fund		
Balance at Beginning of Year	6,537.34	6,490.94
Share of Profit	7,854.95	6,537.34
Drawings	(6,537.34)	(6,490.94)
	<u>7,854.95</u>	<u>6,537.34</u>
Margo Baxter Family Trust		
Balance at Beginning of Year	34,210.39	14,777.68
Capital Introduced	6,537.34	6,490.94
Share of Profit	14,698.85	12,941.77
	<u>55,446.58</u>	<u>34,210.39</u>
	<u>5,619.60</u>	<u>(25,362.42)</u>

Barkers Castle Superannuation 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
Baxter, Simon Robert	27/12/1969	51	171,973.58	13,587.39	0.00	0.00	0.00	13,587.39
Parker, Megan Ann	12/11/1969	51	76,819.17	0.00	0.00	0.00	0.00	0.00
All Members				13,587.39	0.00	0.00	0.00	13,587.39

*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
Baxter, Simon Robert	Concessional (5 year carry forward cap available)	13,587.39	66,200.25	52,612.86 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
Parker, Megan Ann	Concessional (5 year carry forward cap available)	0.00	87,837.36	87,837.36 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Baxter, Simon Robert							
Concessional Contribution Cap	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	3,129.30	9,040.20	9,040.20	8,918.35	18,341.20	13,587.39	
Unused Concessional Contribution	0.00	0.00	15,959.80	16,081.65	6,658.80	13,912.61	
Cumulative Carry Forward Unused	N/A	N/A	0.00	15,959.80	32,041.45	38,700.25	
Maximum Cap Available	30,000.00	25,000.00	25,000.00	40,959.80	57,041.45	66,200.25	52,612.86 Below Cap
Total Super Balance	0.00	117,156.61	127,528.86	144,303.23	155,600.10	171,973.58	

Total - Baxter, Simon Robert

13,587.39 0.00 0.00 0.00

9,580.05 0.00 0.00

Total for All Members

13,587.39 0.00 0.00 0.00



Specsafe Queensland Pty Ltd

Unit 5
1-3 Wills Street
North Lakes QLD 4509

Superannuation Payments By Employee

June 2021 To June 2022

Superannuation Category	Employee Member No	Period From	Period To	Paid Date	Amount	Payment Type
Employee Name:	Baxter, Simon					
Superannuation Funds:	The Trustee for BARKERS CASTLE SUPERANNUATION FUND					
Employer Membership No:						
Superannuation Guarantee		02/04/2021	08/04/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		11/10/2021	17/10/2021	01/11/2021	\$183.00	PS
Superannuation Guarantee		18/10/2021	24/10/2021	01/11/2021	\$183.00	PS
Superannuation Guarantee		25/10/2021	31/10/2021	01/11/2021	\$183.00	PS
Superannuation Guarantee		01/11/2021	07/11/2021	30/11/2021	\$183.00	PS
Superannuation Guarantee		08/11/2021	14/11/2021	30/11/2021	\$183.00	PS
Superannuation Guarantee		15/11/2021	21/11/2021	30/11/2021	\$183.00	PS
Superannuation Guarantee		22/11/2021	28/11/2021	30/11/2021	\$183.00	PS
Superannuation Guarantee		22/11/2021	05/12/2021	04/01/2022	\$183.00	PS
Superannuation Guarantee		06/12/2021	12/12/2021	04/01/2022	\$183.00	PS
Superannuation Guarantee		13/12/2021	19/12/2021	04/01/2022	\$183.00	PS
Superannuation Guarantee		20/12/2021	26/12/2021	04/01/2022	\$183.00	PS
Superannuation Guarantee		27/12/2021	02/01/2022	04/01/2022	\$183.00	PS
Superannuation Guarantee		03/01/2022	09/01/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		03/01/2022	16/01/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		15/01/2022	21/01/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		24/01/2022	30/01/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		31/01/2022	06/02/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		05/02/2022	11/02/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		14/02/2022	20/02/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		18/02/2022	24/02/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		28/02/2022	06/03/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		07/03/2022	13/03/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		14/03/2022	20/03/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		04/10/2021	10/10/2021	01/11/2021	\$183.00	PS
Superannuation Guarantee		21/03/2022	27/03/2022	19/04/2022	\$183.00	PS
Superannuation Guarantee		27/09/2021	03/10/2021	01/10/2021	\$183.00	PS
Superannuation Guarantee		13/09/2021	19/09/2021	01/10/2021	\$183.00	PS
Superannuation Guarantee		09/04/2021	15/04/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		16/04/2021	22/04/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		23/04/2021	29/04/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		03/05/2021	07/05/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		10/05/2021	14/05/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		17/05/2021	21/05/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		24/05/2021	28/05/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		31/05/2021	04/06/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		07/06/2021	11/06/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		11/06/2021	17/06/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		19/06/2021	25/06/2021	28/06/2021	\$173.85	PS
Superannuation Guarantee		29/03/2021	04/04/2021	19/07/2021	\$173.85	PS
Superannuation Guarantee		26/06/2021	02/07/2021	04/08/2021	\$183.00	PS
Superannuation Guarantee		02/07/2021	08/07/2021	04/08/2021	\$183.00	PS
Superannuation Guarantee		12/07/2021	18/07/2021	04/08/2021	\$183.00	PS
Superannuation Guarantee		19/07/2021	25/07/2021	04/08/2021	\$183.00	PS
Superannuation Guarantee		26/07/2021	01/08/2021	04/08/2021	\$183.00	PS
Superannuation Guarantee		02/08/2021	08/08/2021	31/08/2021	\$183.00	PS
Superannuation Guarantee		09/08/2021	15/08/2021	31/08/2021	\$183.00	PS
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Superannuation Guarantee		23/08/2021	29/08/2021	31/08/2021	\$183.00	PS
Superannuation Guarantee		30/08/2021	05/09/2021	01/10/2021	\$183.00	PS
Superannuation Guarantee		06/09/2021	12/09/2021	01/10/2021	\$183.00	PS
Superannuation Guarantee		13/09/2021	26/09/2021	01/10/2021	\$183.00	PS
Superannuation Guarantee		28/03/2022	03/04/2022	19/04/2022	\$183.00	PS
			Category Total:		\$9,580.05	
		Employer contribution paid by Sepcsafe Pty Ltd			\$9,580.05	
		2020 ITR bill paid by Simon - treat member concessional contribution			\$378.34	
		Payment of June 2021 PAYGI by Simon			\$1,258.00	
		Payment of Sept 2021 PAYGI by Simon			\$785.00	
		Treat ASIC paid by Simon as member concessional contribution			\$56.00	✓
		Treat HA INV28923 paid by Simon as member concessional contribution			\$209.00	
		Treat part HA INV27732 paid by Simon as member concessional contribution			\$2,350.00	
		Less: ATO payment made for Poor Old Tradies Unit Trust			(\$1,029.00)	
					\$13,587.39	✓