
Financial statements and reports for the year ended
30 June 2022

The Trustee for BEJS SELF MANAGED
SUPERANNUATION FUND

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Reports Index

Statement of Financial Position	1
Operating Statement	2
Detailed Operating Statement	3
Detailed Statement of Financial Position	5
Rental Property Statement	7
Members Statement	8
Notes to the Financial Statements	10
Contributions Summary	16
Compilation Report	18
Trustees Declaration	19
Trustee Minute / Resolution	20
Investment Summary	22
Investment Summary with Market Movement	24
Unrealised Capital Gains - Detailed	25
SMSF Annual Return	

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	170,000.00	99,000.00
Shares in Listed Companies (Australian)	3	90,221.35	101,968.23
Shares in Listed Companies (Overseas)	4	24,733.17	20,319.31
Total Investments		<u>284,954.52</u>	<u>221,287.54</u>
Other Assets			
ANZ Bank #3243		66,510.21	58,416.01
Dividends Receivable		119.06	346.06
PAYG Withheld		2,655.00	2,166.00
Total Other Assets		<u>69,284.27</u>	<u>60,928.07</u>
Total Assets		<u>354,238.79</u>	<u>282,215.61</u>
Less:			
Liabilities			
Income Tax Payable		2,168.62	3,113.35
Total Liabilities		<u>2,168.62</u>	<u>3,113.35</u>
Net assets available to pay benefits		<u>352,070.17</u>	<u>279,102.26</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Jue Sue, Bronson Phillip - Accumulation		150,142.61	117,718.31
Jue Sue, Elise Maree - Accumulation		201,927.56	161,383.95
Total Liability for accrued benefits allocated to members' accounts		<u>352,070.17</u>	<u>279,102.26</u>

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Dividends Received	9	3,020.45	1,468.15
Property Income	10	9,000.00	9,000.00
Investment Gains			
Changes in Market Values	11	53,748.28	28,794.45
Contribution Income			
Employer Contributions		16,320.00	17,136.00
Total Income		<u>82,088.73</u>	<u>56,398.60</u>
Expenses			
Accountancy Fees		3,055.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		660.00	0.00
ASIC Fees		56.00	55.00
Bank Charges		120.00	119.99
Property Expenses - Council Rates		2,802.20	2,744.60
		<u>6,952.20</u>	<u>3,178.59</u>
Total Expenses		<u>6,952.20</u>	<u>3,178.59</u>
Benefits accrued as a result of operations before income tax			
		<u>75,136.53</u>	<u>53,220.01</u>
Income Tax Expense	12	2,168.62	3,113.35
Benefits accrued as a result of operations		<u>72,967.91</u>	<u>50,106.66</u>

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Dividends Received		
Australia And New Zealand Banking Group Limited	1,320.60	558.00
Carlton Investments Limited	156.33	158.26
Cochlear Limited	73.75	28.75
CSL Limited	45.18	32.67
Macquarie Group Limited	513.00	227.00
RIO Tinto Limited	782.59	403.47
Seek Limited	129.00	60.00
	<u>3,020.45</u>	<u>1,468.15</u>
Property Income		
26 Isabella Street West, Atherton QLD, Australia	9,000.00	9,000.00
	<u>9,000.00</u>	<u>9,000.00</u>
Contribution Income		
Employer Contributions - Concessional		
Bronson Phillip Jue Sue	8,640.00	9,072.00
Elise Maree Jue Sue	7,680.00	8,064.00
	<u>16,320.00</u>	<u>17,136.00</u>
Investment Gains		
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Non Residential)		
26 Isabella Street West, Atherton QLD, Australia	71,000.00	0.00
	<u>71,000.00</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Aristocrat Leisure Limited	97.00	0.00
Australia And New Zealand Banking Group Limited	(5,691.60)	8,844.30
Carlton Investments Limited	(320.38)	1,358.72
Cochlear Limited	(1,324.25)	1,568.50
CSL Limited	(241.95)	(27.15)
EML Payments Limited	(4,500.00)	280.00
Macquarie Group Limited	808.00	3,783.00
Nanosonics Limited	(2,008.00)	(760.00)
RIO Tinto Limited	(1,316.70)	1,577.40
Seek Limited	(3,642.00)	3,375.00
Webjet Limited	1,333.00	4,929.00
	<u>(16,806.88)</u>	<u>24,928.77</u>
Shares in Listed Companies (Overseas)		
Alphabet Inc - Ordinary Shares - Class C	(246.53)	3,593.10
Apple Inc	630.01	1,992.98
Mastercard Incorporated - Ordinary Shares - Class A	(279.22)	0.00
Ratch Group Pcl-Foreign	(549.10)	(1,720.40)
	<u>(444.84)</u>	<u>3,865.68</u>
Changes in Market Values	<u>53,748.28</u>	<u>28,794.45</u>
Total Income	<u>82,088.73</u>	<u>56,398.60</u>
Expenses		

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Accountancy Fees	3,055.00	0.00
ASIC Fees	56.00	55.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	660.00	0.00
Bank Charges	120.00	119.99
	<u>4,150.00</u>	<u>433.99</u>
Property Expenses - Council Rates		
26 Isabella Street West, Atherton QLD, Australia	2,802.20	2,744.60
	<u>2,802.20</u>	<u>2,744.60</u>
Total Expenses	<u>6,952.20</u>	<u>3,178.59</u>
Benefits accrued as a result of operations before income tax	<u>75,136.53</u>	<u>53,220.01</u>
Income Tax Expense		
Income Tax Expense	2,168.62	3,113.35
Total Income Tax	<u>2,168.62</u>	<u>3,113.35</u>
Benefits accrued as a result of operations	<u>72,967.91</u>	<u>50,106.66</u>

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2		
26 Isabella Street West, Atherton QLD, Australia		170,000.00	99,000.00
Shares in Listed Companies (Australian)	3		
Aristocrat Leisure Limited		5,157.00	0.00
Australia And New Zealand Banking Group Limited		20,487.90	26,179.50
Carlton Investments Limited		5,471.55	5,791.93
Cochlear Limited		4,967.50	6,291.75
CSL Limited		4,035.90	4,277.85
EML Payments Limited		2,460.00	6,960.00
Macquarie Group Limited		16,451.00	15,643.00
Nanosonics Limited		2,688.00	4,696.00
RIO Tinto Limited		5,648.50	6,965.20
Seek Limited		6,300.00	9,942.00
Webjet Limited		16,554.00	15,221.00
Shares in Listed Companies (Overseas)	4		
Alphabet Inc - Ordinary Shares - Class C		9,525.84	9,772.37
Apple Inc		7,938.45	7,308.44
Mastercard Incorporated - Ordinary Shares - Class A		4,579.48	0.00
Ratch Group Pcl-Foreign		2,689.40	3,238.50
Total Investments		<u>284,954.52</u>	<u>221,287.54</u>
Other Assets			
Bank Accounts	5		
ANZ Bank #3243		66,510.21	58,416.01
Dividends Receivable			
Macquarie Group Limited		0.00	227.00
RIO Tinto Limited		119.06	119.06
PAYG Withheld		2,655.00	2,166.00
Total Other Assets		<u>69,284.27</u>	<u>60,928.07</u>
Total Assets		<u>354,238.79</u>	<u>282,215.61</u>
Less:			
Liabilities			
Income Tax Payable		2,168.62	3,113.35
Total Liabilities		<u>2,168.62</u>	<u>3,113.35</u>
Net assets available to pay benefits		<u>352,070.17</u>	<u>279,102.26</u>

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
Represented By :		\$	\$
Liability for accrued benefits allocated to members' accounts	6, 7		
Jue Sue, Bronson Phillip - Accumulation		150,142.61	117,718.31
Jue Sue, Elise Maree - Accumulation		201,927.56	161,383.95
Total Liability for accrued benefits allocated to members' accounts		<u>352,070.17</u>	<u>279,102.26</u>

The accompanying notes form part of these financial statements.

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Rental Property Statement

For the year ended 30 June 2022

Property	26 Isabella Street West, Atherton ...	Market Value	(as at 30/06/2022):	170,000.00
Property Account Code:	26isa	Gross Rental Yield:		5.29%
Property Type:	Australian - Non Residential	Net Rental Yield:		3.65%

	Tax Return Label	GST Label	2022 \$	2021 \$
Income				
Property Income	Label B		9,000.00	9,000.00
Total Income		G1	9,000.00	9,000.00
Expenses				
Council Rates	Label I		2,802.20	2,744.60
Total Expenses		G11	2,802.20	2,744.60
Net Rental Income			6,197.80	6,255.40
GST excluded from total income		1A	0.00	
GST excluded from total expenses		1B	0.00	

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Members Statement

Bronson Phillip Jue Sue
 114 TI TREE ROAD
 ATHERTON, Queensland, 4883, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	08/07/1982	Nomination Type:	N/A
Age:	39	Vested Benefits:	150,142.61
Tax File Number:	371738485	Total Death Benefit:	150,142.61
Date Joined Fund:	01/07/2019		
Service Period Start Date:	01/07/2019		
Date Left Fund:			
Member Code:	JUEBRO00001A		
Account Start Date:	01/07/2019		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	150,142.61
<u>Preservation Components</u>	
Preserved	150,142.61
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	5.00
Taxable	150,137.61

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	117,718.31
<u>Increases to Member account during the period</u>	
Employer Contributions	8,640.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	25,480.66
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,296.00
Income Tax	400.36
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	150,142.61

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Members Statement

Elise Maree Jue Sue
 114 TI TREE ROAD
 ATHERTON, Queensland, 4883, Australia

Your Details

Date of Birth :	31/03/1982	Nominated Beneficiaries:	N/A
Age:	40	Nomination Type:	N/A
Tax File Number:	352273902	Vested Benefits:	201,927.56
Date Joined Fund:	01/07/2019	Total Death Benefit:	201,927.56
Service Period Start Date:	01/07/2019		
Date Left Fund:			
Member Code:	JUEELI00001A		
Account Start Date:	01/07/2019		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	201,927.56
<u>Preservation Components</u>	
Preserved	201,927.56
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	24,070.80
Taxable	177,856.76

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	161,383.95
<u>Increases to Member account during the period</u>	
Employer Contributions	7,680.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	34,558.60
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,152.00
Income Tax	542.99
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	201,927.56

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. 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.

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: Real Estate Properties (Australian - Non Residential)

	2022 \$	2021 \$
26 Isabella Street West, Atherton QLD, Australia	170,000.00	99,000.00
	170,000.00	99,000.00

Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Aristocrat Leisure Limited	5,157.00	0.00

Notes to the Financial Statements

For the year ended 30 June 2022

Australia And New Zealand Banking Group Limited	20,487.90	26,179.50
Carlton Investments Limited	5,471.55	5,791.93
Cochlear Limited	4,967.50	6,291.75
CSL Limited	4,035.90	4,277.85
EML Payments Limited	2,460.00	6,960.00
Macquarie Group Limited	16,451.00	15,643.00
Nanosonics Limited	2,688.00	4,696.00
RIO Tinto Limited	5,648.50	6,965.20
Seek Limited	6,300.00	9,942.00
Webjet Limited	16,554.00	15,221.00
	90,221.35	101,968.23

Note 4: Shares in Listed Companies (Overseas)

	2022 \$	2021 \$
Apple Inc	7,938.45	7,308.44
Alphabet Inc - Ordinary Shares - Class C	9,525.84	9,772.37
Mastercard Incorporated - Ordinary Shares - Class A	4,579.48	0.00
Ratch Group Pcl-Foreign	2,689.40	3,238.50
	24,733.17	20,319.31

Note 5: Banks and Term Deposits

	2022 \$	2021 \$
Banks		
ANZ Bank #3243	66,510.21	58,416.01
	66,510.21	58,416.01

Note 6: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	279,102.26	228,995.60
Benefits accrued as a result of operations	72,967.91	50,106.66
Current year member movements	0.00	0.00
	352,070.17	279,102.26

Notes to the Financial Statements

For the year ended 30 June 2022

Note 7: 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	352,070.17	279,102.26

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	1,320.60	558.00
CSL Limited	45.18	32.67
Carlton Investments Limited	156.33	158.26
Cochlear Limited	73.75	28.75
Macquarie Group Limited	513.00	227.00
RIO Tinto Limited	782.59	403.47
Seek Limited	129.00	60.00
	3,020.45	1,468.15

Note 10: Rental Income

	2022 \$	2021 \$
26 Isabella Street West, Atherton QLD, Australia	9,000.00	9,000.00
	9,000.00	9,000.00

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Real Estate Properties (Australian - Non Residential)		
26 Isabella Street West, Atherton QLD, Australia	71,000.00	0.00
	71,000.00	0.00

Shares in Listed Companies (Australian)

Notes to the Financial Statements

For the year ended 30 June 2022

Aristocrat Leisure Limited	97.00	0.00
Australia And New Zealand Banking Group Limited	(5,691.60)	8,844.30
CSL Limited	(241.95)	(27.15)
Carlton Investments Limited	(320.38)	1,358.72
Cochlear Limited	(1,324.25)	1,568.50
EML Payments Limited	(4,500.00)	280.00
Macquarie Group Limited	808.00	3,783.00
Nanosonics Limited	(2,008.00)	(760.00)
RIO Tinto Limited	(1,316.70)	1,577.40
Seek Limited	(3,642.00)	3,375.00
Webjet Limited	1,333.00	4,929.00
	<u>(16,806.88)</u>	<u>24,928.77</u>
Shares in Listed Companies (Overseas)		
Alphabet Inc - Ordinary Shares - Class C	(246.53)	3,593.10
Apple Inc	630.01	1,992.98
Mastercard Incorporated - Ordinary Shares - Class A	(279.22)	0.00
Ratch Group Pcl-Foreign	(549.10)	(1,720.40)
	<u>(444.84)</u>	<u>3,865.68</u>
Total Unrealised Movement	<u>53,748.28</u>	<u>28,794.45</u>
Realised Movements in Market Value		
	2022	2021
	\$	\$
Total Realised Movement	<u>0.00</u>	<u>0.00</u>
Changes in Market Values	<u>53,748.28</u>	<u>28,794.45</u>
Note 12: Income Tax Expense		
	2022	2021
The components of tax expense comprise	\$	\$
Current Tax	2,168.62	3,113.35
Income Tax Expense	<u>2,168.62</u>	<u>3,113.35</u>

Notes to the Financial Statements

For the year ended 30 June 2022

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

Prima facie tax payable on benefits accrued before income tax at 15%	11,270.48	7,983.00
Less:		
Tax effect of:		
Increase in MV of Investments	8,062.24	4,319.17
Add:		
Tax effect of:		
Franking Credits	169.31	83.94
TFN Credits	14.10	13.20
Rounding	(0.30)	(0.02)
Income Tax on Taxable Income or Loss	3,391.35	3,760.95
Less credits:		
Franking Credits	1,128.73	559.60
TFN Credits	94.00	88.00
Current Tax or Refund	2,168.62	3,113.35

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Contributions Summary Report

For The Period 01 July 2021 - 30 June 2022

Bronson Phillip Jue Sue

Date of Birth: 08/07/1982
Age: 39 (at year end)
Member Code: JUEBRO00001A
Total Super Balance*¹ as at 30/06/2021: 117,718.31

Contributions Summary	2022	2021
Concessional Contribution		
Employer	8,640.00	9,072.00
	<hr/>	<hr/>
	8,640.00	9,072.00
	<hr/>	<hr/>
Total Contributions	8,640.00	9,072.00

I, BRONSON PHILLIP JUE SUE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.

Bronson Jue Sue

Bronson Jue Sue (Apr 26, 2023 07:29 GMT+10)

BRONSON PHILLIP JUE SUE

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

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Contributions Summary Report

For The Period 01 July 2021 - 30 June 2022

Elise Maree Jue Sue

Date of Birth: 31/03/1982
Age: 40 (at year end)
Member Code: JUEELI00001A
Total Super Balance*¹ as at 30/06/2021: 161,383.95

Contributions Summary	2022	2021
Concessional Contribution		
Employer	7,680.00	8,064.00
	<hr/>	<hr/>
	7,680.00	8,064.00
	<hr/>	<hr/>
Total Contributions	7,680.00	8,064.00

I, ELISE MAREE JUE SUE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.

Elise Jue Sue

Elise Jue Sue (May 4, 2023 13:54 GMT+10)

ELISE MAREE JUE SUE

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

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

TANIA FLOREANCIG

of

PO BOX 910, ATHERTON, Queensland 4882

Signed:



Dated: 25/04/2023

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND

Trustees Declaration

Bronson and Elise Jue Sue Pty Ltd ACN: 167522750

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.

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

Bronson Jue Sue

Bronson Jue Sue (Apr 26, 2023 07:29 GMT+10)

.....
Bronson Phillip Jue Sue
Bronson and Elise Jue Sue Pty Ltd
Director

Elise Jue Sue

Elise Jue Sue (May 4, 2023 13:54 GMT+10)

.....
Elise Maree Jue Sue
Bronson and Elise Jue Sue Pty Ltd
Director

25 April 2023

Minutes of a meeting of the Director(s)

held on 25 April 2023 at 114 TI TREE ROAD, ATHERTON, Queensland 4883

PRESENT:	Bronson Phillip Jue Sue and Elise Maree Jue Sue
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO BOX 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>TANIA FLOREANCIG</p>

Minutes of a meeting of the Director(s)

held on 25 April 2023 at 114 TI TREE ROAD, ATHERTON, Queensland 4883

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

Bronson Jue Sue

[Bronson Jue Sue \(Apr 26, 2023 07:29 GMT+10\)](#)

.....
Bronson Phillip Jue Sue

Chairperson

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
ANZ Bank #3243		66,510.210000	66,510.21	66,510.21	66,510.21			18.92 %	
			66,510.21		66,510.21			18.92 %	
Real Estate Properties (Australian - Non Residential)									
26isa	26 Isabella Street West, Atherton QLD, Australia	1.00	170,000.000000	170,000.00	160,000.00	160,000.00	10,000.00	6.25 %	48.37 %
			170,000.00		160,000.00	10,000.00	6.25 %	48.37 %	
Shares in Listed Companies (Australian)									
ALL.AX	Aristocrat Leisure Limited	150.00	34.380000	5,157.00	33.73	5,060.00	97.00	1.92 %	1.47 %
ANZ.AX	Australia And New Zealand Banking Group Limited	930.00	22.030000	20,487.90	16.20	15,062.49	5,425.41	36.02 %	5.83 %
CIN.AX	Carlton Investments Limited	193.00	28.350000	5,471.55	26.05	5,027.16	444.39	8.84 %	1.56 %
COH.AX	Cochlear Limited	25.00	198.700000	4,967.50	198.35	4,958.75	8.75	0.18 %	1.41 %
CSL.AX	CSL Limited	15.00	269.060000	4,035.90	325.53	4,883.00	(847.10)	(17.35) %	1.15 %
EML.AX	EML Payments Limited	2,000.00	1.230000	2,460.00	2.63	5,266.50	(2,806.50)	(53.29) %	0.70 %
MQG.AX	Macquarie Group Limited	100.00	164.510000	16,451.00	98.36	9,835.50	6,615.50	67.26 %	4.68 %
NAN.AX	Nanosonics Limited	800.00	3.360000	2,688.00	6.41	5,126.50	(2,438.50)	(47.57) %	0.76 %
RIO.AX	RIO Tinto Limited	55.00	102.700000	5,648.50	91.17	5,014.35	634.15	12.65 %	1.61 %
SEK.AX	Seek Limited	300.00	21.000000	6,300.00	16.72	5,016.50	1,283.50	25.59 %	1.79 %
WEB.AX	Webjet Limited	3,100.00	5.340000	16,554.00	4.84	14,996.67	1,557.33	10.38 %	4.71 %
			90,221.35		80,247.42	9,973.93	12.43 %	25.67 %	
Shares in Listed Companies (Overseas)									
GOOG.NDQ	Alphabet Inc - Ordinary Shares - Class C	3.00	3,175.279400	9,525.84	1,960.02	5,880.07	3,645.77	62.00 %	2.71 %
AAPL.NDQ	Apple Inc	40.00	198.461300	7,938.45	109.02	4,360.79	3,577.66	82.04 %	2.26 %
MA.NYE	Mastercard Incorporated - Ordinary Shares - Class A	10.00	457.947500	4,579.48	485.87	4,858.70	(279.22)	(5.75) %	1.30 %
RATCH.BKK. BME	Ratch Group Pcl-Foreign	1,700.00	1.582000	2,689.40	3.01	5,109.04	(2,419.64)	(47.36) %	0.77 %
			24,733.17		20,208.60	4,524.57	22.39 %	7.04 %	

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			351,464.73		326,966.23	24,498.50	7.49 %	100.00 %

The Trustee for BEJS SELF MANAGED 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									
ANZ Bank #3243		66,510.210000	66,510.21	66,510.21	66,510.21				
			66,510.21		66,510.21				
Real Estate Properties (Australian - Non Residential)									
26isa	26 Isabella Street West, Atherton QLD, Australia	1.00	170,000.000000	170,000.00	160,000.00	160,000.00	10,000.00	71,000.00	0.00
			170,000.00		160,000.00	160,000.00	10,000.00	71,000.00	0.00
Shares in Listed Companies (Australian)									
ALL.AX	Aristocrat Leisure Limited	150.00	34.380000	5,157.00	33.73	5,060.00	97.00	97.00	0.00
ANZ.AX	Australia And New Zealand Banking Group Limited	930.00	22.030000	20,487.90	16.20	15,062.49	5,425.41	(5,691.60)	0.00
CSL.AX	CSL Limited	15.00	269.060000	4,035.90	325.53	4,883.00	(847.10)	(241.95)	0.00
CIN.AX	Carlton Investments Limited	193.00	28.350000	5,471.55	26.05	5,027.16	444.39	(320.38)	0.00
COH.AX	Cochlear Limited	25.00	198.700000	4,967.50	198.35	4,958.75	8.75	(1,324.25)	0.00
EML.AX	EML Payments Limited	2,000.00	1.230000	2,460.00	2.63	5,266.50	(2,806.50)	(4,500.00)	0.00
MQG.AX	Macquarie Group Limited	100.00	164.510000	16,451.00	98.36	9,835.50	6,615.50	808.00	0.00
NAN.AX	Nanosonics Limited	800.00	3.360000	2,688.00	6.41	5,126.50	(2,438.50)	(2,008.00)	0.00
RIO.AX	RIO Tinto Limited	55.00	102.700000	5,648.50	91.17	5,014.35	634.15	(1,316.70)	0.00
SEK.AX	Seek Limited	300.00	21.000000	6,300.00	16.72	5,016.50	1,283.50	(3,642.00)	0.00
WEB.AX	Webjet Limited	3,100.00	5.340000	16,554.00	4.84	14,996.67	1,557.33	1,333.00	0.00
			90,221.35		80,247.42	80,247.42	9,973.93	(16,806.88)	0.00
Shares in Listed Companies (Overseas)									
GOOG.NDQ	Alphabet Inc - Ordinary Shares - Class C	3.00	3,175.279400	9,525.84	1,960.02	5,880.07	3,645.77	(246.53)	0.00
AAPL.NDQ	Apple Inc	40.00	198.461300	7,938.45	109.02	4,360.79	3,577.66	630.01	0.00
MA.NYE	Mastercard Incorporated - Ordinary Shares - Class A	10.00	457.947500	4,579.48	485.87	4,858.70	(279.22)	(279.22)	0.00
RATCH.BKK. BME	Ratch Group Plc-Foreign	1,700.00	1.582000	2,689.40	3.01	5,109.04	(2,419.64)	(549.10)	0.00
			24,733.17		20,208.60	20,208.60	4,524.57	(444.84)	0.00
			351,464.73		326,966.23	326,966.23	24,498.50	53,748.28	0.00

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Unrealised Capital Gains - Detailed Report

As at 30 June 2022

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Real Estate Properties (Australian - Non Residential)										
26isa - 26 Isabella Street West, Atherton QLD, Australia										
	13/03/2014	1.00	160,000.00	0.00	160,000.00	170,000.0000	10,000.00	0.00	6,666.67	0.00
		1.00	160,000.00	0.00	160,000.00	170,000.0000	10,000.00	0.00	6,666.67	0.00
		1.00	160,000.00	0.00	160,000.00	170,000.0000	10,000.00	0.00	6,666.67	0.00
Shares in Listed Companies (Australian)										
ALL.AX - Aristocrat Leisure Limited										
	13/04/2022	150.00	5,060.00	0.00	5,060.00	5,157.0000	97.00	0.00	0.00	0.00
		150.00	5,060.00	0.00	5,060.00	5,157.0000	97.00	0.00	0.00	0.00
ANZ.AX - Australia And New Zealand Banking Group Limited										
	23/03/2020	930.00	15,062.49	0.00	15,062.49	20,487.9000	5,425.41	0.00	3,616.94	0.00
		930.00	15,062.49	0.00	15,062.49	20,487.9000	5,425.41	0.00	3,616.94	0.00
CIN.AX - Carlton Investments Limited										
	11/06/2020	193.00	5,027.16	0.00	5,027.16	5,471.5500	444.39	0.00	296.26	0.00
		193.00	5,027.16	0.00	5,027.16	5,471.5500	444.39	0.00	296.26	0.00
COH.AX - Cochlear Limited										
	10/06/2020	25.00	4,958.75	0.00	4,958.75	4,967.5000	8.75	0.00	5.83	0.00
		25.00	4,958.75	0.00	4,958.75	4,967.5000	8.75	0.00	5.83	0.00
CSL.AX - CSL Limited										
	09/04/2020	15.00	4,883.00	0.00	4,883.00	4,035.9000	(847.10)	0.00	0.00	0.00
		15.00	4,883.00	0.00	4,883.00	4,035.9000	(847.10)	0.00	0.00	0.00
EML.AX - EML Payments Limited										

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Unrealised Capital Gains - Detailed Report

As at 30 June 2022

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Australian)										
EML.AX - EML Payments Limited										
	09/04/2020	2,000.00	5,266.50	0.00	5,266.50	2,460.0000	(2,806.50)	0.00	0.00	0.00
		2,000.00	5,266.50	0.00	5,266.50	2,460.0000	(2,806.50)	0.00	0.00	0.00
MQG.AX - Macquarie Group Limited										
	09/04/2020	100.00	9,835.50	0.00	9,835.50	16,451.0000	6,615.50	0.00	4,410.33	0.00
		100.00	9,835.50	0.00	9,835.50	16,451.0000	6,615.50	0.00	4,410.33	0.00
NAN.AX - Nanosonics Limited										
	09/04/2020	800.00	5,126.50	0.00	5,126.50	2,688.0000	(2,438.50)	0.00	0.00	0.00
		800.00	5,126.50	0.00	5,126.50	2,688.0000	(2,438.50)	0.00	0.00	0.00
RIO.AX - RIO Tinto Limited										
	09/04/2020	55.00	5,014.35	0.00	5,014.35	5,648.5000	634.15	0.00	422.77	0.00
		55.00	5,014.35	0.00	5,014.35	5,648.5000	634.15	0.00	422.77	0.00
SEK.AX - Seek Limited										
	09/04/2020	300.00	5,016.50	0.00	5,016.50	6,300.0000	1,283.50	0.00	855.67	0.00
		300.00	5,016.50	0.00	5,016.50	6,300.0000	1,283.50	0.00	855.67	0.00
WEB.AX - Webjet Limited										
	10/06/2020	3,100.00	14,996.67	0.00	14,996.67	16,554.0000	1,557.33	0.00	1,038.22	0.00
		3,100.00	14,996.67	0.00	14,996.67	16,554.0000	1,557.33	0.00	1,038.22	0.00
		7,668.00	80,247.42	0.00	80,247.42	90,221.3500	9,973.93	0.00	10,646.02	0.00

Shares in Listed Companies (Overseas)

AAPL.NDQ - Apple Inc

The Trustee for BEJS SELF MANAGED SUPERANNUATION FUND
Unrealised Capital Gains - Detailed Report

As at 30 June 2022

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit //(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Overseas)										
AAPL.NDQ - Apple Inc										
	09/04/2020	40.00	4,360.79	0.00	4,360.79	7,938.4520	3,577.66	0.00	2,385.11	0.00
		40.00	4,360.79	0.00	4,360.79	7,938.4520	3,577.66	0.00	2,385.11	0.00
GOOG.NDQ - Alphabet Inc - Ordinary Shares - Class C										
	09/04/2020	3.00	5,880.07	0.00	5,880.07	9,525.8382	3,645.77	0.00	2,430.51	0.00
		3.00	5,880.07	0.00	5,880.07	9,525.8382	3,645.77	0.00	2,430.51	0.00
MA.NYE - Mastercard Incorporated - Ordinary Shares - Class A										
	19/05/2022	10.00	4,858.70	0.00	4,858.70	4,579.4750	(279.23)	0.00	0.00	0.00
		10.00	4,858.70	0.00	4,858.70	4,579.4750	(279.23)	0.00	0.00	0.00
RATCH.BKK - Ratch Group Pcl-Foreign										
	14/04/2020	1,700.00	5,109.04	0.00	5,109.04	2,689.4000	(2,419.64)	0.00	0.00	0.00
		1,700.00	5,109.04	0.00	5,109.04	2,689.4000	(2,419.64)	0.00	0.00	0.00
		1,753.00	20,208.60	0.00	20,208.60	24,733.1652	4,524.56	0.00	4,815.62	0.00
			260,456.02	0.00	260,456.02	284,954.5152	24,498.49	0.00	22,128.31	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 I T H S T

- Place 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)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

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

Tax File Number

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** / /

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.

Tax File Number

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** 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 **D1** \$ Net foreign income **D** \$ Loss

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

Transfers from foreign funds **F** \$ Number

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

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** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$

plus *Net non-arm's length trust distributions **U2** \$

plus *Net other non-arm's length income **U3** \$

*Other income **S** \$ Code

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$
(W less Y) 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 \$ <input style="width: 150px;" type="text"/>		A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>		B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>		D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text"/>		E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text"/>		F2 \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="660"/>		H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="2,802"/>		I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="3,490"/>		J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>		U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	Code <input style="width: 20px; height: 15px;" type="text"/>	L2 \$ <input style="width: 150px;" type="text" value="3,113"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>		Code <input style="width: 20px; height: 15px;" type="text"/>

TOTAL DEDUCTIONS

N \$

(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$

(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$

(TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

Loss

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** \$ 22,609*(an amount must be included even if it is zero)*#Tax on taxable income **T1** \$ 3,391.35*(an amount must be included even if it is zero)*#Tax on no-TFN-quoted contributions **J** \$ 0.00*(an amount must be included even if it is zero)*Gross tax **B** \$ 3,391.35*(T1 plus J)*

Foreign income tax offset

C1 \$

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ *(C1 plus C2)*

SUBTOTAL 1

T2 \$ 3,391.35*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset

D1 \$ 0.00

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$ 0.00

Early stage investor tax offset

D3 \$ 0.00

Early stage investor tax offset carried forward from previous year

D4 \$ 0.00

Non-refundable carry forward tax offsets

D \$ 0.00*(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

T3 \$ 3,391.35*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset

E1 \$ 1,128.73

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$ 0.00

Refundable tax offsets

E \$ 1,128.73*(E1 plus E2 plus E3 plus E4)*#TAX PAYABLE **T5** \$ 2,262.62*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

G \$

H1	Credit for interest on early payments – amount of interest	<input style="width: 90%;" type="text"/>		
H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>		
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text" value="94.00"/>		
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>		
H6	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>		
H8	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>		
			Eligible credits	
			H	<input style="width: 90%;" type="text" value="94.00"/>
			<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>	

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I	<input style="width: 90%;" type="text" value="0.00"/>
<small>(unused amount from label E – an amount must be included even if it is zero)</small>		

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 <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S	<input style="width: 90%;" type="text" value="-1,112.38"/>
<small>(T5 plus G less H less I less K plus L less M plus N)</small>		

#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 **Jue Sue**

First given name **Bronson Phillip** Other given names

Member's TFN **371738485** Date of birth **08/07/1982**

Contributions **OPENING ACCOUNT BALANCE \$ 117,718.31**

! Refer to instructions for completing these labels.

Employer contributions
A \$ 8,640.00

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$ 8,640.00
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$ 150,142.61

Retirement phase account balance - Non CDBIS
S2 \$ 0.00

Retirement phase account balance - CDBIS
S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 150,142.61
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses
O \$ 23,784.30 Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Tax File Number 954829500

MEMBER 2

Title: Mr [] Mrs [X] Miss [] Ms [] Other []

Family name Jue Sue

First given name Elise Maree Other given names []

Member's TFN See the Privacy note in the Declaration. 352273902

Date of birth 31/03/1982

Contributions

OPENING ACCOUNT BALANCE \$ 161,383.95

Refer to instructions for completing these labels.

A \$ 7,680.00 Employer contributions

A1 [] ABN of principal employer

B \$ [] Personal contributions

C \$ [] CGT small business retirement exemption

D \$ [] CGT small business 15-year exemption amount

E \$ [] Personal injury election

F \$ [] Spouse and child contributions

G \$ [] Other third party contributions

H \$ [] Proceeds from primary residence disposal

H1 Receipt date [] / [] / []

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

T \$ [] Contributions from non-complying funds and previously non-complying funds

M \$ [] Any other contributions (including Super Co-contributions and Low Income Super Amounts)

TOTAL CONTRIBUTIONS N \$ 7,680.00 (Sum of labels A to M)

Other transactions

S1 \$ 201,927.56 Accumulation phase account balance

S2 \$ 0.00 Retirement phase account balance - Non CDBIS

S3 \$ 0.00 Retirement phase account balance - CDBIS

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 201,927.56 (S1 plus S2 plus S3)

O \$ 32,863.61 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 []

X1 \$ [] Accumulation phase value

X2 \$ [] Retirement phase value

Y \$ [] Outstanding limited recourse borrowing arrangement amount

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

<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p> </div>	<p>Cash and term deposits E \$ <input type="text" value="66,510"/></p> <p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="90,221"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text" value="170,000"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text" value="605"/></p> </div>
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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 \$	<input style="width: 80%;" type="text"/>			
Permissible temporary borrowings				
V2 \$	<input style="width: 80%;" type="text"/>			
Other borrowings				
V3 \$	<input style="width: 80%;" type="text"/>	Borrowings	V \$	<input style="width: 80%;" type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				
		W \$		352,069
		Reserve accounts	X \$	<input style="width: 80%;" type="text"/>
		Other liabilities	Y \$	<input style="width: 80%;" type="text"/>
TOTAL LIABILITIES		Z \$		352,069

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

Bronson Jue Sue

Bronson Jue Sue (Apr 26, 2023 07:29 GMT+10)

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Jue Sue

First given name

Bronson Phillip

Other given names

Phone number

Email address

bronson.elise@bigpond.com

Non-individual trustee name (if applicable)

Bronson and Elise Jue Sue Pty Ltd

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 / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

FLOREANCIG

First given name

TANIA

Other given names

Tax agent's practice

Impact Accounting NQ

Tax agent's phone number

0742433400

Reference number

BEJSSMSF

Tax agent number

56089001

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare











2022yr Financials & ITR

Final Audit Report

2023-05-04

Created:	2023-04-25
By:	Admin Person (admin@impactnq.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6ReAaq_IdkswgMlyFhM_4qAxnjBdfU-i

"2022yr Financials & ITR" History

-  Document created by Admin Person (admin@impactnq.com)
2023-04-25 - 4:21:51 AM GMT
-  Document emailed to bronson.elise@bigpond.com for signature
2023-04-25 - 4:24:22 AM GMT
-  Email viewed by bronson.elise@bigpond.com
2023-04-25 - 9:19:07 PM GMT
-  Signer bronson.elise@bigpond.com entered name at signing as Bronson Jue Sue
2023-04-25 - 9:29:01 PM GMT
-  Document e-signed by Bronson Jue Sue (bronson.elise@bigpond.com)
Signature Date: 2023-04-25 - 9:29:03 PM GMT - Time Source: server
-  Document emailed to bronson.elise@bigpond.com for signature
2023-04-25 - 9:29:05 PM GMT
-  Email viewed by bronson.elise@bigpond.com
2023-05-04 - 3:53:36 AM GMT
-  Signer bronson.elise@bigpond.com entered name at signing as Elise Jue Sue
2023-05-04 - 3:54:22 AM GMT
-  Document e-signed by Elise Jue Sue (bronson.elise@bigpond.com)
Signature Date: 2023-05-04 - 3:54:24 AM GMT - Time Source: server
-  Agreement completed.
2023-05-04 - 3:54:24 AM GMT