



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Barkers Castle Superannuation Fund
 Client Code: BAXT20 Period Ended: 30 June 2019
 Partner/Manager: Stuart Arthur Accountant: Jay Rajapakse

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Engagement Ltr: on file? Hrly / FF / Revised with this job	2	HRLY / FF		
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	✓		

ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	Y / N	(please circle which)
Payment Slip?	✓	Email / Post	E / P	(please circle which)

Completed By: Rajapakse	Date: 26/05/2020
Reviewed By: Stuart Arthur	Date: 07/08/2020

REVIEWED

By Stuart Arthur at 6:24 pm, Aug 07, 2020

Financial statements and reports for the year ended
30 June 2019

Barkers Castle Superannuation Fund

Barkers Castle Superannuation Fund

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Barkers Castle Superannuation Fund
Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2	160,880.89	160,880.89
Total Investments		<u>160,880.89</u>	<u>160,880.89</u>
Other Assets			
BOQ Superannuation Savings Account		45,573.03	30,309.98
Distributions Receivable		5,810.97	0.00
Income Tax Refundable		554.17	0.00
Total Other Assets		<u>51,938.17</u>	<u>30,309.98</u>
Total Assets		<u>212,819.06</u>	<u>191,190.87</u>
Less:			
Liabilities			
Income Tax Payable		0.00	3,537.01
PAYG Payable		2,478.00	0.00
Total Liabilities		<u>2,478.00</u>	<u>3,537.01</u>
Net assets available to pay benefits		<u>210,341.06</u>	<u>187,653.86</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Baxter, Simon Robert - Accumulation		144,303.23	127,528.86
Parker, Megan Ann - Accumulation		66,037.83	60,125.00
Total Liability for accrued benefits allocated to members' accounts		<u>210,341.06</u>	<u>187,653.86</u>

Barkers Castle Superannuation Fund
Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2		
The Poor Old Tradie's Unit Trust		160,880.89	160,880.89
Total Investments		<u>160,880.89</u>	<u>160,880.89</u>
Other Assets			
Bank Accounts			
BOQ Superannuation Savings Account		45,573.03	30,309.98
Distributions Receivable			
The Poor Old Tradie's Unit Trust		5,810.97	0.00
Income Tax Refundable		554.17	0.00
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Total Assets		<u>212,819.06</u>	<u>191,190.87</u>
Less:			
Liabilities			
Income Tax Payable		0.00	3,537.01
PAYG Payable		2,478.00	0.00
Total Liabilities		<u>2,478.00</u>	<u>3,537.01</u>
Net assets available to pay benefits		<u>210,341.06</u>	<u>187,653.86</u>
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Baxter, Simon Robert - Accumulation		144,303.23	127,528.86
Parker, Megan Ann - Accumulation		66,037.83	60,125.00
Total Liability for accrued benefits allocated to members' accounts		<u>210,341.06</u>	<u>187,653.86</u>

Barkers Castle Superannuation Fund**Operating Statement**

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
Income			
Investment Income			
Trust Distributions		5,810.97	4,134.00
Interest Received		555.94	482.53
Contribution Income			
Employer Contributions		13,457.11	13,131.08
Personal Concessional		0.00	1,300.00
Personal Non Concessional		8,443.01	0.00
Transfers In		0.00	52,757.38
Total Income		<u>28,267.03</u>	<u>71,804.99</u>
Expenses			
Accountancy Fees		1,892.00	0.00
ATO Supervisory Levy		777.00	0.00
Auditor's Remuneration		385.00	0.00
ASIC Fees		53.00	0.00
Bank Charges		0.00	5.89
Total Expenses		<u>3,107.00</u>	<u>5.89</u>
Benefits accrued as a result of operations before income tax		<u>25,160.03</u>	<u>71,799.10</u>
Income Tax Expense	6	2,472.83	2,856.30
Benefits accrued as a result of operations		<u>22,687.20</u>	<u>68,942.80</u>

Barkers Castle Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Income		
Investment Income		
Trust Distributions		
The Poor Old Tradie's Unit Trust	5,810.97	4,134.00
	<u>5,810.97</u>	<u>4,134.00</u>
Interest Received		
BOQ Superannuation Savings Account	555.94	482.53
	<u>555.94</u>	<u>482.53</u>
Contribution Income		
Employer Contributions - Concessional		
Megan Ann Parker	4,416.91	4,090.88
Simon Robert Baxter	9,040.20	9,040.20
	<u>13,457.11</u>	<u>13,131.08</u>
Personal Contributions - Concessional		
Megan Ann Parker	0.00	1,300.00
	<u>0.00</u>	<u>1,300.00</u>
Personal Contributions - Non Concessional		
Megan Ann Parker	1,250.00	0.00
Simon Robert Baxter	7,193.01	0.00
	<u>8,443.01</u>	<u>0.00</u>
Transfers In		
Parker, Megan Ann - Accumulation (Accumulation)	0.00	52,757.38
	<u>0.00</u>	<u>52,757.38</u>
Changes in Market Values	<u>0.00</u>	<u>0.00</u>
Total Income	<u>28,267.03</u>	<u>71,804.99</u>
Expenses		
Accountancy Fees	1,892.00	0.00
ASIC Fees	53.00	0.00
ATO Supervisory Levy	777.00	0.00
Auditor's Remuneration	385.00	0.00
Bank Charges	0.00	5.89
	<u>3,107.00</u>	<u>5.89</u>
Total Expenses	<u>3,107.00</u>	<u>5.89</u>
Benefits accrued as a result of operations before income tax	<u>25,160.03</u>	<u>71,799.10</u>
Income Tax Expense		
Income Tax Expense	2,472.83	2,856.30
Total Income Tax	<u>2,472.83</u>	<u>2,856.30</u>
Benefits accrued as a result of operations	<u>22,687.20</u>	<u>68,942.80</u>

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

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: Units in Unlisted Unit Trusts (Australian)

	2019 \$	2018 \$
The Poor Old Tradie's Unit Trust	160,880.89	160,880.89
	<hr/> 160,880.89	<hr/> 160,880.89

Note 3: Liability for Accrued Benefits

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	187,653.86	118,711.06
Benefits accrued as a result of operations	22,687.20	68,942.80
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>210,341.06</u>	<u>187,653.86</u>

Note 4: Vested Benefits

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

	2019 \$	2018 \$
Vested Benefits	<u>210,341.06</u>	<u>187,653.86</u>

Note 5: Guaranteed Benefits

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

Note 6: Income Tax Expense

	2019 \$	2018 \$
The components of tax expense comprise		
Current Tax	2,472.83	2,856.30
Income Tax Expense	<u>2,472.83</u>	<u>2,856.30</u>

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%	3,774.00	10,769.85
Less:		
Tax effect of:		
Non Taxable Contributions	1,266.45	0.00
Non Taxable Transfer In	0.00	7,913.55
Accounting Trust Distributions	871.65	0.00
Add:		
Tax effect of:		
Taxable Trust Distributions	877.73	0.00

Barkers Castle Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Rounding	(0.23)	0.00
Income Tax on Taxable Income or Loss	2,513.40	2,856.30
Less credits:		
TFN Credits	40.57	0.00
Current Tax or Refund	<hr/> 2,472.83	<hr/> 2,856.30

Barkers Castle Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	25,160.03
Less	
Accounting Trust Distributions	5,810.97
Non Taxable Contributions	8,443.01
	<hr/> 14,253.98
Add	
Taxable Trust Distributions	5,851.54
	<hr/> 5,851.54
SMSF Annual Return Rounding	(1.59)
	<hr/> 16,756.00
Taxable Income or Loss	<hr/> 16,756.00
Income Tax on Taxable Income or Loss	2,513.40
	<hr/> 2,513.40
TAX PAYABLE	<hr/> 2,513.40
Less	
TFN Credits	40.57
	<hr/> 2,472.83
CURRENT TAX OR REFUND	<hr/> 2,472.83
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,027.00)
	<hr/> (295.17)
AMOUNT DUE OR REFUNDABLE	<hr/> (295.17)

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

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 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 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 2019.

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) Act 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 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
BOQ Superannuation Savings Account		45,573.030000	45,573.03	45,573.03	45,573.03			
			45,573.03		45,573.03			
Units in Unlisted Unit Trusts (Australian)								
POOROLDT The Poor Old Tradie's Unit Trust RA	160,880.89	1.000000	160,880.89	1.00	160,880.89	0.00	0.00	0.00
			160,880.89		160,880.89	0.00	0.00	0.00
			206,453.92		206,453.92	0.00	0.00	0.00

Self-managed superannuation fund annual return **2019**

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 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (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 and 9.

- ❗ 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 2019 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 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** 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 / / 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.

Tax File Number Provided

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 2019*.

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** \$ 555

Forestry managed investment scheme income **X** \$

D1 \$ Gross foreign income	D \$ Net foreign income	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number
0

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

Gross distribution from partnerships **I** \$ Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 13,457

plus Assessable personal contributions

R2 \$

plus ****No-TFN-quoted contributions**

R3 \$ 0
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ 5,851 Code
P

Assessable contributions
R \$ 13,457
(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** \$ 19,863 Loss
(Sum of labels A to U)


Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$ 19,863 Loss
(W less Y)

Tax File Number Provided

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"/>
Death benefit increase	G1 \$ <input style="width: 150px;" type="text"/>		
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text"/>		H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text"/>		I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px; text-align: right; value: 3,107;" type="text"/>		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: 20px;" type="text"/>	L2 \$ <input style="width: 150px; text-align: right; value: 2,845;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>		Code <input style="width: 20px; height: 20px;" type="text"/>
TOTAL DEDUCTIONS N \$ <input style="width: 150px; text-align: right; value: 3,107;" type="text"/> <small>(Total A1 to M1)</small>		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px; text-align: right; value: 2,845;" type="text"/> <small>(Total A2 to L2)</small>	
#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px; text-align: right; value: 16,756;" type="text"/> Loss <input style="width: 20px; height: 20px;" type="text"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		TOTAL SMSF EXPENSES Z \$ <input style="width: 150px; text-align: right; value: 5,952;" type="text"/> <small>(N plus Y)</small>	

#This is a mandatory label.

Tax File Number Provided

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 2019* on how to complete the calculation statement.

#Taxable income	A \$	<input style="width: 95%;" type="text" value="16,756"/>	
			<small>(an amount must be included even if it is zero)</small>
#Tax on taxable income	T1 \$	<input style="width: 95%;" type="text" value="2,513.40"/>	
			<small>(an amount must be included even if it is zero)</small>
#Tax on no-TFN-quoted contributions	J \$	<input style="width: 95%;" type="text" value="0.00"/>	
			<small>(an amount must be included even if it is zero)</small>
Gross tax B \$		<input style="width: 95%;" type="text" value="2,513.40"/>	
			<small>(T1 plus J)</small>

Foreign income tax offset	C1 \$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2 \$	<input style="width: 95%;" type="text"/>	
			Non-refundable non-carry forward tax offsets C \$
			<input style="width: 95%;" type="text"/>
			<small>(C1 plus C2)</small>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	D3 \$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input style="width: 95%;" type="text" value="0.00"/>	
			Non-refundable carry forward tax offsets D \$
			<input style="width: 95%;" type="text" value="0.00"/>
			<small>(D1 plus D2 plus D3 plus D4)</small>
			SUBTOTAL 2
			T3 \$ <input style="width: 95%;" type="text" value="2,513.40"/>
			<small>(T2 less D – cannot be less than zero)</small>

Complying fund's franking credits tax offset	E1 \$	<input style="width: 95%;" type="text"/>	
No-TFN tax offset	E2 \$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4 \$	<input style="width: 95%;" type="text" value="0.00"/>	
			Refundable tax offsets E \$
			<input style="width: 95%;" type="text"/>
			<small>(E1 plus E2 plus E3 plus E4)</small>

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge G \$

Tax File Number

H1	Credit for interest on early payments – amount of interest	<input type="text"/>
H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input type="text"/>
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input type="text" value="40.57"/>
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input type="text" value="0.00"/>
H6	Credit for interest on no-TFN tax offset	<input type="text"/>
H8	Credit for foreign resident capital gains withholding amounts	<input type="text" value="0.00"/>
Eligible credits		H <input type="text" value="40.57"/>
		<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I	<input type="text" value="0.00"/>
<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	<input type="text" value="-295.17"/>
<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 2019*.

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

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

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth / /

See the Privacy note in the Declaration.

Contributions OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

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 \$

Proceeds from primary residence disposal
H \$

Receipt date
H1 / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses **O** \$

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth / /

Contributions

I Refer to instructions for completing these labels.

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 \$

Proceeds from primary residence disposal
H \$

Receipt date
H1 / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number Provided

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$	<input style="width: 95%;" type="text"/>
Unlisted trusts	B	\$	<input style="width: 95%;" type="text" value="160,880"/>
Insurance policy	C	\$	<input style="width: 95%;" type="text"/>
Other managed investments	D	\$	<input style="width: 95%;" type="text"/>

15b Australian direct investments

Cash and term deposits	E	\$	<input style="width: 95%;" type="text" value="45,573"/>
Limited recourse borrowing arrangements			
Australian residential real property	J1	\$	<input style="width: 95%;" type="text"/>
Australian non-residential real property	J2	\$	<input style="width: 95%;" type="text"/>
Overseas real property	J3	\$	<input style="width: 95%;" type="text"/>
Australian shares	J4	\$	<input style="width: 95%;" type="text"/>
Overseas shares	J5	\$	<input style="width: 95%;" type="text"/>
Other	J6	\$	<input style="width: 95%;" type="text"/>
Debt securities	F	\$	<input style="width: 95%;" type="text"/>
Loans	G	\$	<input style="width: 95%;" type="text"/>
Listed shares	H	\$	<input style="width: 95%;" type="text"/>
Unlisted shares	I	\$	<input style="width: 95%;" type="text"/>
Limited recourse borrowing arrangements	J	\$	<input style="width: 95%;" type="text"/>
Non-residential real property	K	\$	<input style="width: 95%;" type="text"/>
Residential real property	L	\$	<input style="width: 95%;" type="text"/>
Collectables and personal use assets	M	\$	<input style="width: 95%;" type="text"/>
Other assets	O	\$	<input style="width: 95%;" type="text" value="6,365"/>

15c Other investments

Crypto-Currency	N	\$	<input style="width: 95%;" type="text"/>
-----------------	----------	----	--

15d Overseas direct investments

Overseas shares	P	\$	<input style="width: 95%;" type="text"/>
Overseas non-residential real property	Q	\$	<input style="width: 95%;" type="text"/>
Overseas residential real property	R	\$	<input style="width: 95%;" type="text"/>
Overseas managed investments	S	\$	<input style="width: 95%;" type="text"/>
Other overseas assets	T	\$	<input style="width: 95%;" type="text"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U	\$	<input style="width: 95%;" type="text" value="212,818"/>
(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

Tax File Number **16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements V1 \$ <input style="width: 150px;" type="text"/>	Borrowings V \$ <input style="width: 150px;" type="text"/>
Permissible temporary borrowings V2 \$ <input style="width: 150px;" type="text"/>	
Other borrowings V3 \$ <input style="width: 150px;" type="text"/>	
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$ <input style="width: 150px;" type="text" value="210,340"/>	
Reserve accounts X \$ <input style="width: 150px;" type="text"/>	
Other liabilities Y \$ <input style="width: 150px;" type="text" value="2,478"/>	
TOTAL LIABILITIES Z \$ <input style="width: 150px;" type="text" value="212,818"/>	

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 2018–19 income year, write **2019**). **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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Tax File Number **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 (If required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date / /

Preferred trustee or director contact details:

Title: 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 2019* 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

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

2019

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	/	T	#		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 2019* 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 \$ <input type="text"/>	K \$ <input type="text"/>
Other shares	B \$ <input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>	M \$ <input type="text"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/>	
Total current year capital gains	J \$ <input type="text"/>	

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

Tax File Number **2 Capital losses**Total 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 forward**Net 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 discount**Total CGT discount applied **A \$** **5 CGT concessions for small business**Small business active asset reduction **A \$** Small business retirement exemption **B \$** Small business rollover **C \$** Total small business concessions applied **D \$** **6 Net capital gain**Net 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.

Tax File Number

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** \$

Tax File Number

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

Contact name

Daytime contact number (include area code)

Losses schedule

2019

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 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 2019*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Barkers Castle Superannuation Fund

Australian business number

60872251392

Part A – Losses carried forward to the 2019–20 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2018–19	B <input type="text"/>
2017–18	C <input type="text"/>
2016–17	D <input type="text"/>
2015–16	E <input type="text"/>
2014–15	F <input type="text"/>
2013–14 and earlier income years	G <input type="text"/>
Total	U <input type="text"/>

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	
2018–19	H <input type="text"/>
2017–18	I <input type="text"/>
2016–17	J <input type="text"/>
2015–16	K <input type="text"/>
2014–15	L <input type="text"/>
2013–14 and earlier income years	M <input type="text"/>
Total	V <input type="text"/>

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

Tax File Number Provided**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 2018–19 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 2018–19 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		Yes	No
2018–19	A	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	B	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	C	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	D	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	E	<input type="checkbox"/>	<input type="checkbox"/>
2013–14 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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 lossesTax 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 lossesTax 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

Tax File Number **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**

Tax File Number

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 / /

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
Provided	Barkers Castle Superannuation Fund	2019

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

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.

Account Name	<input type="text"/>		
Account Number	<input type="text"/>	Client Reference	BAXT20

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

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

Tax Agent's Declaration

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

Tax Agent Number

2019 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 2019 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:

Members Statement

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

Checked with salary reported in 2019 ITR.

Your Details

Date of Birth : 27/12/1969
 Age: 49
 Tax File Number: Provided
 Date Joined Fund: 07/03/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: BAXSIM00001A
 Account Start Date 07/03/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 144,303.23
 Total Death Benefit 144,303.23
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

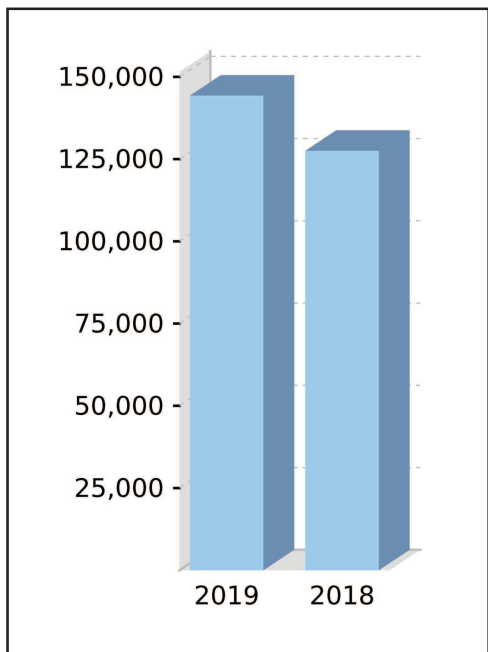
Total Benefits 144,303.23

Preservation Components
 Preserved 144,303.23
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 7,193.01
 Taxable 137,110.22

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	127,528.86	117,156.61
<u>Increases to Member account during the period</u>		
Employer Contributions	9,040.20	9,040.20
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	7,193.01	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,231.78	3,162.48
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,356.04	1,356.04
Income Tax	334.58	474.39
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 30/06/2019	144,303.23	127,528.86



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

Members Statement

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

Checked with salary reported in 2019 ITR.

Your Details

Date of Birth : 12/11/1969
 Age: 49
 Tax File Number: Provided
 Date Joined Fund: 07/03/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: PARMEG00001A
 Account Start Date 07/03/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

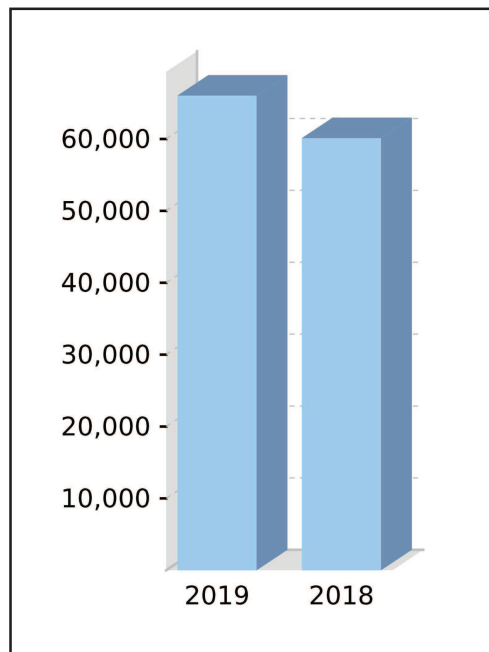
Nominated Beneficiaries N/A
 Vested Benefits 66,037.83
 Total Death Benefit 66,037.83
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 66,037.83

Preservation Components
 Preserved 66,037.83
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 2,785.00
 Taxable 63,252.83



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	60,125.00	1,554.45
<u>Increases to Member account during the period</u>		
Employer Contributions	4,416.91	4,090.88
Personal Contributions (Concessional)		1,300.00
Personal Contributions (Non Concessional)	1,250.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		2,7 7.38
Net Earnings	1,068.70	1,448.16
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	662. 6	808.64
Income Tax	160.22	217.23
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 30/06/2019	66,037.83	60,12 .00

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

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 trustee(s), the Superannuation Fund is a non-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 2019 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 2019, 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.

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 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

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

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.

CLOSURE:

Signed as a true record –

.....
Simon Robert Baxter
/ /

.....
Megan Ann Parker
/ /

Barkers Castle Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(4,134.00)	23800/POOROLDTRA	The Poor Old Tradie's Unit Trust			5,810.97
	24200	Contributions			
(9,040.20)	24200/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation			16,233.21
(5,390.88)	24200/PARMEG00001A	(Contributions) Parker, Megan Ann - Accumulation			5,666.91
	25000	Interest Received			
(482.53)	25000/OQ Superannuation S2	BOQ Superannuation Savings Account			555.94
	28500	Transfers In			
(52,757.38)	28500/PARMEG00001A	(Transfers In) Parker, Megan Ann - Accumulation			
	30100	Accountancy Fees		1,892.00	
	30400	ATO Supervisory Levy		777.00	
	30700	Auditor's Remuneration		385.00	
	30800	ASIC Fees		53.00	
5.89	31500	Bank Charges			
2,856.30	48500	Income Tax Expense		2,472.83	
68,942.80	49000	Profit/Loss Allocation Account		22,687.20	
	50010	Opening Balance			
(117,156.61)	50010/BAXSIM00001A	(Opening Balance) Baxter, Simon Robert - Accumulation			127,528.86
(1,554.45)	50010/PARMEG00001A	(Opening Balance) Parker, Megan Ann - Accumulation			60,125.00
	52420	Contributions			
(9,040.20)	52420/BAXSIM00001A	(Contributions) Baxter, Simon Robert - Accumulation			16,233.21
(5,390.88)	52420/PARMEG00001A	(Contributions) Parker, Megan Ann - Accumulation			5,666.91
	52850	Transfers In			
(52,757.38)	52850/PARMEG00001A	(Transfers In) Parker, Megan Ann - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(3,162.48)	53100/BAXSIM00001A	(Share of Profit/(Loss)) Baxter, Simon Robert - Accumulation			2,231.78
(1,448.16)	53100/PARMEG00001A	(Share of Profit/(Loss)) Parker, Megan Ann - Accumulation			1,068.70
	53330	Income Tax			

Barkers Castle Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
474.39	53330/BAXSIM00001A	(Income Tax) Baxter, Simon Robert - Accumulation		334.58	
217.23	53330/PARMEG00001A	(Income Tax) Parker, Megan Ann - Accumulation		160.22	
	53800	Contributions Tax			
1,356.04	53800/BAXSIM00001A	(Contributions Tax) Baxter, Simon Robert - Accumulation		1,356.04	
808.64	53800/PARMEG00001A	(Contributions Tax) Parker, Megan Ann - Accumulation		662.56	
	60400	Bank Accounts			
30,309.98	60400/OQ Superannuation S2	BOQ Superannuation Savings Account		45,573.03	
	61800	Distributions Receivable			
0.00	61800/POOROLDTRA	The Poor Old Tradie's Unit Trust		5,810.97	
	78400	Units in Unlisted Unit Trusts (Australian)			
160,880.89	78400/POOROLDTRA	The Poor Old Tradie's Unit Trust	160,880.8900	160,880.89	
(3,537.01)	85000	Income Tax Payable/Refundable		554.17	
	86000	PAYG Payable			2,478.00
				243,599.49	243,599.49

Current Year Profit/(Loss): 25,160.03

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Poor Old Tradie's Unit Trust (POOROLDTRA)</u>					
30/06/2019	Take up trust distribution from Poor Old Tradies Trust			5,810.97	5,810.97 CR
				5,810.97	5,810.97 CR
Contributions (24200)					
<u>(Contributions) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
24/08/2018	Bank of QLD Simon's super			695.40	695.40 CR
14/09/2018	Bank of QLD Simon's super			869.25	1,564.65 CR
12/10/2018	Bank of QLD Simon's super			695.40	2,260.05 CR
15/11/2018	Bank of QLD Simon's super			695.40	2,955.45 CR
02/01/2019	Bank of QLD Simon's super			1,564.65	4,520.10 CR
14/02/2019	Bank of QLD Simon's super			869.25	5,389.35 CR
19/03/2019	Bank of QLD Simon's super			695.40	6,084.75 CR
03/04/2019	Bank of QLD Simon's super			695.40	6,780.15 CR
08/05/2019	Bank of QLD Simon's super			695.40	7,475.55 CR
10/06/2019	Bank of QLD Simon's super			869.25	8,344.80 CR
24/06/2019	Bank of QLD Simon's super			695.40	9,040.20 CR
30/06/2019	Payment of ASIC Fees by Specs safe			53.00	9,093.20 CR
30/06/2019	Payment of Herron accountants fees by Specs safe			187.00	9,280.20 CR
30/06/2019	Accountancy fees paid by Specs safe			2,090.00	11,370.20 CR
30/06/2019	Payment of 2018 ITR bill by Specs safe			3,104.81	14,475.01 CR
30/06/2019	Payment of 2017 ITR bill by Specs safe			1,209.20	15,684.21 CR
30/06/2019	Payment of PAYGI for Sept 18, Dec 18 & March 19 (\$183 * 3)			549.00	16,233.21 CR
				16,233.21	16,233.21 CR
<u>(Contributions) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
05/07/2018	Tfr from 092380171 lb2-2802032B			50.00	50.00 CR
19/07/2018	Tfr from 092380171 lb2-27065387			50.00	100.00 CR
23/07/2018	Direct Credit Ato Ato007000009413389			308.00	408.00 CR
31/07/2018	Direct Credit Ato Ato0020000009901066			304.02	712.02 CR
02/08/2018	Trf from 092380171 lb1-66168450			50.00	762.02 CR
16/08/2018	Trf from 092380171 lb1-2765387			50.00	812.02 CR
30/08/2018	Trf From 092380171 lb2-21773286			50.00	862.02 CR
05/09/2018	Direct Credit Ato Ato007000009806048			300.04	1,162.06 CR
13/09/2018	Tfr from 092380171 lb2-69908324			50.00	1,212.06 CR
24/09/2018	Direct Credit Ato Ato006000010103528			459.44	1,671.50 CR
27/09/2018	Trf from 092380171 lb2-62129502			50.00	1,721.50 CR
11/10/2018	Tfr from 092380171 lb2-44460527			50.00	1,771.50 CR
25/10/2018	Tfr from 092380171 lb2-20917944			50.00	1,821.50 CR
30/10/2018	Direct Credit Ato Ato003000010291414			300.04	2,121.54 CR
08/11/2018	Tfr from 092380171 Lb2-08113189			50.00	2,171.54 CR
22/11/2018	Tfr from 0923880171 lb2-57924606			50.00	2,221.54 CR
29/11/2018	Direct Credit Ato			304.02	2,525.56 CR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Ato003000010398653				
06/12/2018	Tfr from 092380171 lb2-94754627			50.00	2,575.56 CR
20/12/2018	Tfr From 092380171 lb2-91126970			50.00	2,625.56 CR
03/01/2019	Tfr from 092380171 lb2-59224250			50.00	2,675.56 CR
08/01/2019	Direct Credit Ato Ato005000010295503			281.29	2,956.85 CR
17/01/2019	Tfr from 092380171 lb2-45605125			50.00	3,006.85 CR
22/01/2019	Direct Credit Ato Ato005000010295503			361.79	3,368.64 CR
31/01/2019	Tfr from 092380171 lb2-99466843			50.00	3,418.64 CR
08/02/2019	Direct Credit Ato Ato009000010416034			450.06	3,868.70 CR
14/02/2019	Tfr from 092380171 lb2-45605125			50.00	3,918.70 CR
28/02/2019	Tfr from 092380171 lb2-93026387			50.00	3,968.70 CR
14/03/2019	Tfr from 092380171 lb2-44857648			50.00	4,018.70 CR
28/03/2019	Tfr from 092380171 lb2-51174688			50.00	4,068.70 CR
02/04/2019	Direct Credit Ato Ato009000010486404			300.04	4,368.74 CR
11/04/2019	Tfr from 092380171 Lb2-31148327			50.00	4,418.74 CR
26/04/2019	Tfr from 092380171 lb2-65218254			50.00	4,468.74 CR
01/05/2019	Direct Credit Ato Ato004000010395891			300.04	4,768.78 CR
09/05/2019	Tfr from 092380171 lb2-73806183			50.00	4,818.78 CR
23/05/2019	Tfr from 092380171 lb2-26507345			50.00	4,868.78 CR
29/05/2019	Direct Credit Ato Ato003000010687233			300.04	5,168.82 CR
06/06/2019	Tfr from 092380171 lb2-85040162			50.00	5,218.82 CR
13/06/2019	Direct Credit Ato Ato003000010709859			148.05	5,366.87 CR
21/06/2019	Direct Credit Ato Ato001100010384592			300.04	5,666.91 CR
				5,666.91	5,666.91 CR
Interest Received (25000)					
<u>BOQ Superannuation Savings Account (OQ Superannuation S2)</u>					
31/07/2018	Interest			40.08	40.08 CR
31/08/2018	Interest			41.19	81.27 CR
30/09/2018	Interest			41.77	123.04 CR
31/10/2018	Interest			44.59	167.63 CR
30/11/2018	Interest			43.47	211.10 CR
31/12/2018	Interest			45.93	257.03 CR
31/01/2019	Interest			48.40	305.43 CR
28/02/2019	Interest			45.26	350.69 CR
31/03/2019	Interest			51.36	402.05 CR
30/04/2019	Interest			51.54	453.59 CR
31/05/2019	Interest			54.63	508.22 CR
30/06/2019	Interest			47.72	555.94 CR
				555.94	555.94 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2019	Payment of Herron accountants fees by Specsaf		187.00		187.00 DR
30/06/2019	Accountancy fees paid by Specsaf		2,090.00		2,277.00 DR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Take up audit fee			385.00	1,892.00 DR
			2,277.00	385.00	1,892.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
30/06/2019	Payment of 2018 ITR bill by Specs safe		259.00		259.00 DR
30/06/2019	Payment of 2017 ITR bill by Specs safe		518.00		777.00 DR
			777.00		777.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
30/06/2019	Take up audit fee		385.00		385.00 DR
			385.00		385.00 DR
ASIC Fees (30800)					
ASIC Fees (30800)					
30/06/2019	Payment of ASIC Fees by Specs safe		53.00		53.00 DR
			53.00		53.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2019	Create Entries - TFN Credits Adjustment - 30/06/2019			40.57	40.57 CR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		2,513.40		2,472.83 DR
			2,513.40	40.57	2,472.83 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
05/07/2018	System Member Journals		50.00		50.00 DR
19/07/2018	System Member Journals		50.00		100.00 DR
23/07/2018	System Member Journals		261.80		361.80 DR
31/07/2018	System Member Journals		258.42		620.22 DR
02/08/2018	System Member Journals		50.00		670.22 DR
16/08/2018	System Member Journals		50.00		720.22 DR
24/08/2018	System Member Journals		591.09		1,311.31 DR
30/08/2018	System Member Journals		50.00		1,361.31 DR
05/09/2018	System Member Journals		255.03		1,616.34 DR
13/09/2018	System Member Journals		50.00		1,666.34 DR
14/09/2018	System Member Journals		738.86		2,405.20 DR
24/09/2018	System Member Journals		390.52		2,795.72 DR
27/09/2018	System Member Journals		50.00		2,845.72 DR
11/10/2018	System Member Journals		50.00		2,895.72 DR
12/10/2018	System Member Journals		591.09		3,486.81 DR
25/10/2018	System Member Journals		50.00		3,536.81 DR
30/10/2018	System Member Journals		255.03		3,791.84 DR
08/11/2018	System Member Journals		50.00		3,841.84 DR
15/11/2018	System Member Journals		591.09		4,432.93 DR
22/11/2018	System Member Journals		50.00		4,482.93 DR
29/11/2018	System Member Journals		258.42		4,741.35 DR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/12/2018	System Member Journals		50.00		4,791.35 DR
20/12/2018	System Member Journals		50.00		4,841.35 DR
02/01/2019	System Member Journals		1,329.95		6,171.30 DR
03/01/2019	System Member Journals		50.00		6,221.30 DR
08/01/2019	System Member Journals		239.10		6,460.40 DR
17/01/2019	System Member Journals		50.00		6,510.40 DR
22/01/2019	System Member Journals		307.52		6,817.92 DR
31/01/2019	System Member Journals		50.00		6,867.92 DR
08/02/2019	System Member Journals		382.55		7,250.47 DR
14/02/2019	System Member Journals		738.86		7,989.33 DR
14/02/2019	System Member Journals		50.00		8,039.33 DR
28/02/2019	System Member Journals		50.00		8,089.33 DR
14/03/2019	System Member Journals		50.00		8,139.33 DR
19/03/2019	System Member Journals		591.09		8,730.42 DR
28/03/2019	System Member Journals		50.00		8,780.42 DR
02/04/2019	System Member Journals		255.03		9,035.45 DR
03/04/2019	System Member Journals		591.09		9,626.54 DR
11/04/2019	System Member Journals		50.00		9,676.54 DR
26/04/2019	System Member Journals		50.00		9,726.54 DR
01/05/2019	System Member Journals		255.03		9,981.57 DR
08/05/2019	System Member Journals		591.09		10,572.66 DR
09/05/2019	System Member Journals		50.00		10,622.66 DR
23/05/2019	System Member Journals		50.00		10,672.66 DR
29/05/2019	System Member Journals		255.03		10,927.69 DR
06/06/2019	System Member Journals		50.00		10,977.69 DR
10/06/2019	System Member Journals		738.86		11,716.55 DR
13/06/2019	System Member Journals		125.84		11,842.39 DR
21/06/2019	System Member Journals		255.03		12,097.42 DR
24/06/2019	System Member Journals		591.09		12,688.51 DR
30/06/2019	System Member Journals		53.00		12,741.51 DR
30/06/2019	System Member Journals		187.00		12,928.51 DR
30/06/2019	System Member Journals		2,090.00		15,018.51 DR
30/06/2019	System Member Journals		3,104.81		18,123.32 DR
30/06/2019	System Member Journals		1,209.20		19,332.52 DR
30/06/2019	System Member Journals		549.00		19,881.52 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		2,231.78		22,113.30 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		1,068.70		23,182.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			334.58	22,847.42 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			160.22	22,687.20 DR
			23,182.00	494.80	22,687.20 DR
Opening Balance (50010)					
<i>(Opening Balance) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</i>					
01/07/2018	Opening Balance				117,156.61 CR
01/07/2018	Fund ledger balance forward at 01/07/2018			10,372.25	127,528.86 CR
				10,372.25	127,528.86 CR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				1,554.45 CR
01/07/2018	Fund ledger balance forward at 01/07/2018			57,435.55	58,990.00 CR
01/07/2018	Fund ledger balance forward at 01/07/2018			1,135.00	60,125.00 CR
				58,570.55	60,125.00 CR
Contributions (52420)					
<u>(Contributions) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2018	Opening Balance				9,040.20 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		9,040.20		0.00 DR
24/08/2018	System Member Journals			695.40	695.40 CR
14/09/2018	System Member Journals			869.25	1,564.65 CR
12/10/2018	System Member Journals			695.40	2,260.05 CR
15/11/2018	System Member Journals			695.40	2,955.45 CR
02/01/2019	System Member Journals			1,564.65	4,520.10 CR
14/02/2019	System Member Journals			869.25	5,389.35 CR
19/03/2019	System Member Journals			695.40	6,084.75 CR
03/04/2019	System Member Journals			695.40	6,780.15 CR
08/05/2019	System Member Journals			695.40	7,475.55 CR
10/06/2019	System Member Journals			869.25	8,344.80 CR
24/06/2019	System Member Journals			695.40	9,040.20 CR
30/06/2019	System Member Journals			53.00	9,093.20 CR
30/06/2019	System Member Journals			187.00	9,280.20 CR
30/06/2019	System Member Journals			2,090.00	11,370.20 CR
30/06/2019	System Member Journals			3,104.81	14,475.01 CR
30/06/2019	System Member Journals			1,209.20	15,684.21 CR
30/06/2019	System Member Journals			549.00	16,233.21 CR
			9,040.20	16,233.21	16,233.21 CR
<u>(Contributions) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				5,390.88 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		4,090.88		1,300.00 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		1,300.00		0.00 DR
05/07/2018	System Member Journals			50.00	50.00 CR
19/07/2018	System Member Journals			50.00	100.00 CR
23/07/2018	System Member Journals			308.00	408.00 CR
31/07/2018	System Member Journals			304.02	712.02 CR
02/08/2018	System Member Journals			50.00	762.02 CR
16/08/2018	System Member Journals			50.00	812.02 CR
30/08/2018	System Member Journals			50.00	862.02 CR
05/09/2018	System Member Journals			300.04	1,162.06 CR
13/09/2018	System Member Journals			50.00	1,212.06 CR
24/09/2018	System Member Journals			459.44	1,671.50 CR
27/09/2018	System Member Journals			50.00	1,721.50 CR
11/10/2018	System Member Journals			50.00	1,771.50 CR
25/10/2018	System Member Journals			50.00	1,821.50 CR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/10/2018	System Member Journals			300.04	2,121.54 CR
08/11/2018	System Member Journals			50.00	2,171.54 CR
22/11/2018	System Member Journals			50.00	2,221.54 CR
29/11/2018	System Member Journals			304.02	2,525.56 CR
06/12/2018	System Member Journals			50.00	2,575.56 CR
20/12/2018	System Member Journals			50.00	2,625.56 CR
03/01/2019	System Member Journals			50.00	2,675.56 CR
08/01/2019	System Member Journals			281.29	2,956.85 CR
17/01/2019	System Member Journals			50.00	3,006.85 CR
22/01/2019	System Member Journals			361.79	3,368.64 CR
31/01/2019	System Member Journals			50.00	3,418.64 CR
08/02/2019	System Member Journals			450.06	3,868.70 CR
14/02/2019	System Member Journals			50.00	3,918.70 CR
28/02/2019	System Member Journals			50.00	3,968.70 CR
14/03/2019	System Member Journals			50.00	4,018.70 CR
28/03/2019	System Member Journals			50.00	4,068.70 CR
02/04/2019	System Member Journals			300.04	4,368.74 CR
11/04/2019	System Member Journals			50.00	4,418.74 CR
26/04/2019	System Member Journals			50.00	4,468.74 CR
01/05/2019	System Member Journals			300.04	4,768.78 CR
09/05/2019	System Member Journals			50.00	4,818.78 CR
23/05/2019	System Member Journals			50.00	4,868.78 CR
29/05/2019	System Member Journals			300.04	5,168.82 CR
06/06/2019	System Member Journals			50.00	5,218.82 CR
13/06/2019	System Member Journals			148.05	5,366.87 CR
21/06/2019	System Member Journals			300.04	5,666.91 CR
			5,390.88	5,666.91	5,666.91 CR
Transfers In (52850)					
<u>(Transfers In) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				52,757.38 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		51,622.38		1,135.00 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		1,135.00		0.00 DR
			52,757.38		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2018	Opening Balance				3,162.48 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		3,162.48		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			2,231.78	2,231.78 CR
			3,162.48	2,231.78	2,231.78 CR
<u>(Share of Profit/(Loss)) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				1,448.16 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		1,448.16		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			1,068.70	1,068.70 CR
			1,448.16	1,068.70	1,068.70 CR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax (53330)					
<u>(Income Tax) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2018	Opening Balance				474.39 DR
01/07/2018	Fund ledger balance forward at 01/07/2018			474.39	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		334.58		334.58 DR
			334.58	474.39	334.58 DR
<u>(Income Tax) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				217.23 DR
01/07/2018	Fund ledger balance forward at 01/07/2018			217.23	0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		160.22		160.22 DR
			160.22	217.23	160.22 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Baxter, Simon Robert - Accumulation (BAXSIM00001A)</u>					
01/07/2018	Opening Balance				1,356.04 DR
01/07/2018	Fund ledger balance forward at 01/07/2018			1,356.04	0.00 DR
24/08/2018	System Member Journals		104.31		104.31 DR
14/09/2018	System Member Journals		130.39		234.70 DR
12/10/2018	System Member Journals		104.31		339.01 DR
15/11/2018	System Member Journals		104.31		443.32 DR
02/01/2019	System Member Journals		234.70		678.02 DR
14/02/2019	System Member Journals		130.39		808.41 DR
19/03/2019	System Member Journals		104.31		912.72 DR
03/04/2019	System Member Journals		104.31		1,017.03 DR
08/05/2019	System Member Journals		104.31		1,121.34 DR
10/06/2019	System Member Journals		130.39		1,251.73 DR
24/06/2019	System Member Journals		104.31		1,356.04 DR
			1,356.04	1,356.04	1,356.04 DR
<u>(Contributions Tax) Parker, Megan Ann - Accumulation (PARMEG00001A)</u>					
01/07/2018	Opening Balance				808.64 DR
01/07/2018	Fund ledger balance forward at 01/07/2018			808.64	0.00 DR
23/07/2018	System Member Journals		46.20		46.20 DR
31/07/2018	System Member Journals		45.60		91.80 DR
05/09/2018	System Member Journals		45.01		136.81 DR
24/09/2018	System Member Journals		68.92		205.73 DR
30/10/2018	System Member Journals		45.01		250.74 DR
29/11/2018	System Member Journals		45.60		296.34 DR
08/01/2019	System Member Journals		42.19		338.53 DR
22/01/2019	System Member Journals		54.27		392.80 DR
08/02/2019	System Member Journals		67.51		460.31 DR
02/04/2019	System Member Journals		45.01		505.32 DR
01/05/2019	System Member Journals		45.01		550.33 DR
29/05/2019	System Member Journals		45.01		595.34 DR
13/06/2019	System Member Journals		22.21		617.55 DR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/06/2019	System Member Journals		45.01		662.56 DR
			662.56	808.64	662.56 DR
Bank Accounts (60400)					
<u>BOQ Superannuation Savings Account (OQ Superannuation S2)</u>					
01/07/2018	Opening Balance				30,309.98 DR
05/07/2018	Tfr from 092380171 lb2-2802032B		50.00		30,359.98 DR
19/07/2018	Tfr from 092380171 lb2-27065387		50.00		30,409.98 DR
23/07/2018	Direct Credit Ato Ato007000009413389		308.00		30,717.98 DR
31/07/2018	Direct Credit Ato Ato0020000009901066		304.02		31,022.00 DR
31/07/2018	Interest		40.08		31,062.08 DR
02/08/2018	Trf from 092380171 lb1-66168450		50.00		31,112.08 DR
16/08/2018	Trf from 092380171 lb1-2765387		50.00		31,162.08 DR
24/08/2018	Bank of QLD Simon's super		695.40		31,857.48 DR
30/08/2018	Trf From 092380171 lb2-21773286		50.00		31,907.48 DR
31/08/2018	Interest		41.19		31,948.67 DR
05/09/2018	Direct Credit Ato Ato007000009806048		300.04		32,248.71 DR
13/09/2018	Tfr from 092380171 lb2-69908324		50.00		32,298.71 DR
14/09/2018	Bank of QLD Simon's super		869.25		33,167.96 DR
24/09/2018	Direct Credit AtoAto006000010103528		459.44		33,627.40 DR
27/09/2018	Trf from 092380171 lb2-62129502		50.00		33,677.40 DR
30/09/2018	Interest		41.77		33,719.17 DR
11/10/2018	Tfr from 092380171 lb2-44460527		50.00		33,769.17 DR
12/10/2018	Bank of QLD Simon's super		695.40		34,464.57 DR
25/10/2018	Tfr from 092380171 lb2-20917944		50.00		34,514.57 DR
30/10/2018	Direct Credit Ato Ato003000010291414		300.04		34,814.61 DR
31/10/2018	Interest		44.59		34,859.20 DR
08/11/2018	Tfr from 092380171 Lb2-08113189		50.00		34,909.20 DR
15/11/2018	Bank of QLD Simon's super		695.40		35,604.60 DR
22/11/2018	Tfr from 0923880171 lb2-57924606		50.00		35,654.60 DR
29/11/2018	Direct Credit Ato Ato003000010398653		304.02		35,958.62 DR
30/11/2018	Interest		43.47		36,002.09 DR
06/12/2018	Tfr from 092380171 lb2-94754627		50.00		36,052.09 DR
20/12/2018	Tfr From 092380171 lb2-91126970		50.00		36,102.09 DR
31/12/2018	Interest		45.93		36,148.02 DR
02/01/2019	Bank of QLD Simon's super		1,564.65		37,712.67 DR
03/01/2019	Tfr from 092380171 lb2-59224250		50.00		37,762.67 DR
08/01/2019	Direct Credit Ato Ato005000010295503		281.29		38,043.96 DR
17/01/2019	Tfr from 092380171 lb2-45605125		50.00		38,093.96 DR
22/01/2019	Direct Credit Ato Ato005000010295503		361.79		38,455.75 DR
31/01/2019	Tfr from 092380171 lb2-99466843		50.00		38,505.75 DR
31/01/2019	Interest		48.40		38,554.15 DR
08/02/2019	Direct Credit Ato Ato009000010416034		450.06		39,004.21 DR
14/02/2019	Tfr from 092380171 lb2-45605125		50.00		39,054.21 DR

Barkers Castle Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/02/2019	Bank of QLD Simon's super		869.25		39,923.46 DR
28/02/2019	Tfr from 092380171 lb2-93026387		50.00		39,973.46 DR
28/02/2019	Interest		45.26		40,018.72 DR
14/03/2019	Tfr from 092380171 lb2-44857648		50.00		40,068.72 DR
19/03/2019	Bank of QLD Simon's super		695.40		40,764.12 DR
28/03/2019	Tfr from 092380171 lb2-51174688		50.00		40,814.12 DR
31/03/2019	Interest		51.36		40,865.48 DR
02/04/2019	Direct Credit Ato Ato009000010486404		300.04		41,165.52 DR
03/04/2019	Bank of QLD Simon's super		695.40		41,860.92 DR
11/04/2019	Tfr from 092380171 Lb2-31148327		50.00		41,910.92 DR
26/04/2019	Tfr from 0923807171 lb2-65218254		50.00		41,960.92 DR
30/04/2019	Interest		51.54		42,012.46 DR
01/05/2019	Direct Credit Ato Ato004000010395891		300.04		42,312.50 DR
08/05/2019	Bank of QLD Simon's super		695.40		43,007.90 DR
09/05/2019	Tfr from 092380171 lb2-73806183		50.00		43,057.90 DR
23/05/2019	Tfr from 092380171 lb2-26507345		50.00		43,107.90 DR
29/05/2019	Direct Credit Ato Ato003000010687233		300.04		43,407.94 DR
31/05/2019	Interest		54.63		43,462.57 DR
06/06/2019	Tfr from 092380171 lb2-85040162		50.00		43,512.57 DR
10/06/2019	Bank of QLD Simon's super		869.25		44,381.82 DR
13/06/2019	Direct Credit Ato Ato003000010709859		148.05		44,529.87 DR
21/06/2019	Direct Credit Ato Ato001100010384592		300.04		44,829.91 DR
24/06/2019	Bank of QLD Simon's super		695.40		45,525.31 DR
30/06/2019	Interest		47.72		45,573.03 DR
			15,263.05		45,573.03 DR
Distributions Receivable (61800)					
<u>The Poor Old Tradie's Unit Trust (POOROLDTRA)</u>					
30/06/2019	Take up trust distribution from Poor Old Tradies Trust		5,810.97		5,810.97 DR
			5,810.97		5,810.97 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>The Poor Old Tradie's Unit Trust (POOROLDTRA)</u>					
01/07/2018	Opening Balance	160,880.89			160,880.89 DR
		160,880.89			160,880.89 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				3,537.01 CR
01/07/2018	Fund ledger balance forward at 01/07/2018		10.49		3,526.52 CR
01/07/2018	Fund ledger balance forward at 01/07/2018			10.49	3,537.01 CR
30/06/2019	Payment of 2018 ITR bill by Specs safe		2,845.81		691.20 CR
30/06/2019	Payment of 2017 ITR bill by Specs safe		691.20		0.00 DR
30/06/2019	Payment of PAYGI for Sept 18, Dec 18 & March 19 (\$183 * 3)		549.00		549.00 DR

Barkers Castle Superannuation Fund
General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	June 2019 PAYG Instalment payable		2,478.00		3,027.00 DR
30/06/2019	Create Entries - TFN Credits Adjustment - 30/06/2019		40.57		3,067.57 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			2,513.40	554.17 DR
			6,615.07	2,523.89	554.17 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2019	June 2019 PAYG Instalment payable			2,478.00	2,478.00 CR
				2,478.00	2,478.00 CR

Total Debits: 131,188.99

Total Credits: 131,188.99

Barkers Castle Superannuation Fund

Create Entries Report

For the period 01 July 2018 to 30 June 2019

Create Entries Financial Year Summary 01 July 2018 - 30 June 2019

Total Profit	Amount
Income	28,267.03
Less Expense	3,107.00
Total Profit	25,160.03
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	25,160.03
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	8,443.01
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	5,810.97
Add Taxable Trust Distributions	5,851.54
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.59)
Taxable Income	16,756.00
Income Tax on Taxable Income or Loss	2,513.40
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	3,259.91
Franking Credits	0.00
TFN Credits	40.57
Foreign Credits	0.00
FRW Credits	0.00
Total	3,300.48
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,513.40
Member Specific Income Tax	(2,018.60)
Total Income Tax Expense Allocation	494.80

Final Segment 1 from 01 July 2018 to 30 June 2019

Pool Name Unsegregated Pool

Total Profit		Amount
Income		28,267.03
Less Expense		3,107.00
Total Profit		25,160.03
Create Entries Summary		Amount
Fund Tax Rate		15.00 %
Total Profit		25,160.03
Less Permanent Differences		0.00
Less Timing Differences		0.00
Less Exempt Pension Income		0.00
Less Other Non Taxable Income		8,443.01
Add SMSF Non Deductible Expenses		0.00
Add Other Non Deductible Expenses		0.00
Add Total Franking/Foreign/TFN/FRW Credits		40.57
Less Realised Accounting Capital Gains		0.00
Less Accounting Trust Distributions		5,810.97
Add Taxable Trust Distributions		5,851.54
Less Tax Losses Deducted		0.00
Add Taxable Income Adjustment		(42.16)
Taxable Income		16,756.00
Income Tax on Taxable Income or Loss		2,513.40
Member Weighted Balance Summary	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	67.62	130,819.82
Megan Ann Parker(PARMEG00001A)	32.38	62,639.90
Profit/(Loss) Available for Allocation		
Total Available Profit		3,259.91
Franking Credits		0.00
TFN Credits		40.57
FRW Credits		0.00
Total		3,300.48
Allocation to Members	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	67.62	2,231.78
Megan Ann Parker(PARMEG00001A)	32.38	1,068.70
Accumulation Weighted Balance Summary	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	67.62	130,819.82
Megan Ann Parker(PARMEG00001A)	32.38	62,639.90
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		2,513.40
Member Specific Income Tax		(2,018.60)
Total Income Tax Expense Allocation		494.80

Allocation to Members	Weighting%	Amount
Simon Robert Baxter(BAXSIM00001A)	67.62	334.58
Megan Ann Parker(PARMEG00001A)	32.38	160.22

Calculation of daily member weighted balances

Simon Robert Baxter (BAXSIM00001A)

Member Balance

01/07/2018	50010	Opening Balance	127,528.86	127,528.86
24/08/2018	52420	Contributions	695.40	592.52
24/08/2018	53800	Contributions Tax	(104.31)	(88.88)
14/09/2018	52420	Contributions	869.25	690.64
14/09/2018	53800	Contributions Tax	(130.39)	(103.60)
12/10/2018	52420	Contributions	695.40	499.16
12/10/2018	53800	Contributions Tax	(104.31)	(74.87)
15/11/2018	52420	Contributions	695.40	434.39
15/11/2018	53800	Contributions Tax	(104.31)	(65.16)
02/01/2019	52420	Contributions	1,564.65	771.61
02/01/2019	53800	Contributions Tax	(234.70)	(115.74)
14/02/2019	52420	Contributions	869.25	326.27
14/02/2019	53800	Contributions Tax	(130.39)	(48.94)
19/03/2019	52420	Contributions	695.40	198.14
19/03/2019	53800	Contributions Tax	(104.31)	(29.72)
03/04/2019	52420	Contributions	695.40	169.56
03/04/2019	53800	Contributions Tax	(104.31)	(25.43)
08/05/2019	52420	Contributions	695.40	102.88
08/05/2019	53800	Contributions Tax	(104.31)	(15.43)
10/06/2019	52420	Contributions	869.25	50.01
10/06/2019	53800	Contributions Tax	(130.39)	(7.50)
24/06/2019	52420	Contributions	695.40	13.34
24/06/2019	53800	Contributions Tax	(104.31)	(2.00)
30/06/2019	52420	Contributions	53.00	0.15
30/06/2019	52420	Contributions	187.00	0.51
30/06/2019	52420	Contributions	2,090.00	5.73
30/06/2019	52420	Contributions	3,104.81	8.51
30/06/2019	52420	Contributions	1,209.20	3.31
30/06/2019	52420	Contributions	549.00	1.50
Total Amount (Weighted)				130,819.82

Megan Ann Parker (PARMEG00001A)

Member Balance

01/07/2018	50010	Opening Balance	60,125.00	60,125.00
05/07/2018	52420	Contributions	50.00	49.45
19/07/2018	52420	Contributions	50.00	47.53
23/07/2018	52420	Contributions	308.00	289.44
23/07/2018	53800	Contributions Tax	(46.20)	(43.42)
31/07/2018	52420	Contributions	304.02	279.03

Calculation of daily member weighted balances

31/07/2018	53800	Contributions Tax	(45.60)	(41.85)
02/08/2018	52420	Contributions	50.00	45.62
16/08/2018	52420	Contributions	50.00	43.70
30/08/2018	52420	Contributions	50.00	41.78
05/09/2018	52420	Contributions	300.04	245.79
05/09/2018	53800	Contributions Tax	(45.01)	(36.87)
13/09/2018	52420	Contributions	50.00	39.86
24/09/2018	52420	Contributions	459.44	352.45
24/09/2018	53800	Contributions Tax	(68.92)	(52.87)
27/09/2018	52420	Contributions	50.00	37.95
11/10/2018	52420	Contributions	50.00	36.03
25/10/2018	52420	Contributions	50.00	34.11
30/10/2018	52420	Contributions	300.04	200.57
30/10/2018	53800	Contributions Tax	(45.01)	(30.09)
08/11/2018	52420	Contributions	50.00	32.19
22/11/2018	52420	Contributions	50.00	30.27
29/11/2018	52420	Contributions	304.02	178.25
29/11/2018	53800	Contributions Tax	(45.60)	(26.74)
06/12/2018	52420	Contributions	50.00	28.36
20/12/2018	52420	Contributions	50.00	26.44
03/01/2019	52420	Contributions	50.00	24.52
08/01/2019	52420	Contributions	281.29	134.09
08/01/2019	53800	Contributions Tax	(42.19)	(20.11)
17/01/2019	52420	Contributions	50.00	22.60
22/01/2019	52420	Contributions	361.79	158.59
22/01/2019	53800	Contributions Tax	(54.27)	(23.79)
31/01/2019	52420	Contributions	50.00	20.68
08/02/2019	52420	Contributions	450.06	176.32
08/02/2019	53800	Contributions Tax	(67.51)	(26.45)
14/02/2019	52420	Contributions	50.00	18.77
28/02/2019	52420	Contributions	50.00	16.85
14/03/2019	52420	Contributions	50.00	14.93
28/03/2019	52420	Contributions	50.00	13.01
02/04/2019	52420	Contributions	300.04	73.98
02/04/2019	53800	Contributions Tax	(45.01)	(11.10)
11/04/2019	52420	Contributions	50.00	11.10
26/04/2019	52420	Contributions	50.00	9.04
01/05/2019	52420	Contributions	300.04	50.14
01/05/2019	53800	Contributions Tax	(45.01)	(7.52)
09/05/2019	52420	Contributions	50.00	7.26
23/05/2019	52420	Contributions	50.00	5.34
29/05/2019	52420	Contributions	300.04	27.13
29/05/2019	53800	Contributions Tax	(45.01)	(4.07)
06/06/2019	52420	Contributions	50.00	3.42
13/06/2019	52420	Contributions	148.05	7.30
13/06/2019	53800	Contributions Tax	(22.21)	(1.10)

Calculation of daily member weighted balances

21/06/2019	52420	Contributions	300.04	8.22
21/06/2019	53800	Contributions Tax	(45.01)	(1.23)
		Total Amount (Weighted)		62,639.90

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 2018 to 30 June 2019**

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
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

TFN	998 524 125	Entity code	S	SMSF
Name of beneficiary	Barkers Castle Superannuation Fund			
Residential addr (ind) or Business addr (non-ind)	15 Stringybark Court			
	Murrumba Downs	QLD	4503	
Assessment calc. code	V 30	Distribution percentage		
Share of income of the trust estate	W 5851	Share of cr. for TFN amounts w'held from payments	O	
Share of credit for tax w'held - FRW (excl. CGT)	L	from closely held trusts		
Aust. franking credits from a NZ franking co.	N	Capital gains	F	
Primary production	A	Share of credit for for. res. CGT withholding	Z	
Non-primary production	B 5851	Attributed foreign inc.	G	
Credit for tax withheld where ABN not quoted	C	Other assessable foreign source income	H	
Franked distributions	U	For. inc. tax offset	I	
Franking credit	D	NRAS scheme tax offset	R	
TFN amounts withheld	E 40.57	Expl. credits distrib.	M	
		ESVCLP tax offset	T	
		ESIC tax offset	J	
Small business income tax offset information				
Net small business income	Y			
Non-resident beneficiary additional information				
s98(3) assessable amt	J	s98(4) assessable amt	K	
TB statement information				
Tax preferred amounts	P	Untaxed part of share of net income	Q	
Annual Trustee Payment report information				
Distrib. from ordinary or statutory income during income year	S	Total TFN amounts withheld from payments	T	

Sensitive (when completed)



Bank of Queensland Limited
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 Newstead Qld 4006
 GPO Box 898, Brisbane 4001
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 Facsimile (07) 3212 3399
 www.boq.com.au

STATEMENT

002127 036



Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund
 15 Stringybark Court
 MURRUMBA DOWNS QLD 4503

Account Number: 22574979
 BSB: 124185
 From 09-June-2018 to 08-Sep-2018

Superannuation Savings Account

Account Details

Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund

Details as at 08-Sep-2018

Statement Summary

Opening Balance	\$ 28,658.21 cr
Total Credits	\$ 3,590.50 cr
Total Debits	\$ 0.00 dr
Credit Interest FYTD	\$ 81.27 cr
Closing Balance	\$ 32,248.71 cr

Transactions

Posting Date	Transaction Details	Debit	Credit	Balance
2018				
09-June	Opening Balance			28,658.21 cr
13-June	Bank of QLD Simon's Super		695.40	29,353.61 cr
21-June	Tfr From 092380171 lb2-77350222		50.00	29,403.61 cr
27-June	Bank of QLD Simon's Super		869.25	30,272.86 cr
30-June	Interest		37.12	30,309.98 cr
05-Jul	Tfr From 092380171 lb2-28020328		50.00	30,359.98 cr
19-Jul	Tfr From 092380171 lb2-27065387		50.00	30,409.98 cr
23-Jul	Direct Credit Ato Ato007000009413389		308.00	30,717.98 cr
31-Jul	Direct Credit Ato Ato002000009901066		304.02	31,022.00 cr
31-Jul	Interest		40.08	31,062.08 cr
02-Aug	Tfr From 092380171 lb2-66168450		50.00	31,112.08 cr
16-Aug	Tfr From 092380171 lb2-57609987		50.00	31,162.08 cr
24-Aug	Bank of QLD Simon's Super		695.40	31,857.48 cr
30-Aug	Tfr From 092380171 lb2-21773286		50.00	31,907.48 cr
31-Aug	Interest		41.19	31,948.67 cr
05-Sep	Direct Credit Ato Ato007000009806048		300.04	32,248.71 cr
08-Sep	Closing Balance			32,248.71 cr
	Total Debits & Credits	0.00	3,590.50	

Overdrawn Rate is .00% p.a.

Credit Interest Rates

Effective Date: 04/05/2018

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.55%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.

Balances greater than \$5,000,000 are subject to approval.



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003191 000



Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund
 15 Stringybark Court
 MURRUMBA DOWNS QLD 4503

STATEMENT

Account Number: **22574979**
 BSB: 124185
 From 09-Sep-2018 to 08-Dec-2018

Superannuation Savings Account

Account Details	Statement Summary
Simon & Megs Pty Ltd	Opening Balance \$ 32,248.71 cr
ATF	Total Credits \$ 3,803.38 cr
Barkers Castle Superannuation Fund	Total Debits \$ 0.00 dr
Details as at 08-Dec-2018	Credit Interest FYTD \$ 211.10 cr
	Closing Balance \$ 36,052.09 cr

Posting Date	Transaction Details	Debit	Credit	Balance
2018				
09-Sep	Opening Balance			32,248.71 cr
13-Sep	Tfr From 092380171 lb2-69908324		50.00	32,298.71 cr
14-Sep	Bank of QLD Simon's Super		869.25	33,167.96 cr
24-Sep	Direct Credit Ato Ato006000010103528		459.44	33,627.40 cr
27-Sep	Tfr From 092380171 lb2-62129502		50.00	33,677.40 cr
30-Sep	Interest		41.77	33,719.17 cr
11-Oct	Tfr From 092380171 lb2-44460527		50.00	33,769.17 cr
12-Oct	Bank of QLD Simon's Super		695.40	34,464.57 cr
25-Oct	Tfr From 092380171 lb2-20917944		50.00	34,514.57 cr
30-Oct	Direct Credit Ato Ato003000010291414		300.04	34,814.61 cr
31-Oct	Interest		44.59	34,859.20 cr
08-Nov	Tfr From 092380171 lb2-08113189		50.00	34,909.20 cr
15-Nov	Bank of QLD Simon's Super		695.40	35,604.60 cr
22-Nov	Tfr From 092380171 lb2-57924606		50.00	35,654.60 cr
29-Nov	Direct Credit Ato Ato003000010398653		304.02	35,958.62 cr
30-Nov	Interest		43.47	36,002.09 cr
06-Dec	Tfr From 092380171 lb2-94754627		50.00	36,052.09 cr
08-Dec	Closing Balance			36,052.09 cr
	Total Debits & Credits	0.00	3,803.38	

Overdrawn Rate is .00% p.a.

Credit Interest Rates

Effective Date: 22/10/2018

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.50%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.



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004029 000



Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund
 15 Stringybark Court
 MURRUMBA DOWNS QLD 4503

STATEMENT

Account Number: **22574979**
 BSB: 124185
 From 09-Dec-2018 to 08-Mar-2019

Superannuation Savings Account

Account Details	Statement Summary
Simon & Megs Pty Ltd	Opening Balance \$ 36,052.09 cr
ATF	Total Credits \$ 3,966.63 cr
Barkers Castle Superannuation Fund	Total Debits \$ 0.00 dr
Details as at 08-Mar-2019	Credit Interest FYTD \$ 350.69 cr
	Closing Balance \$ 40,018.72 cr

Posting Date	Transaction Details	Debit	Credit	Balance
2018				
09-Dec	Opening Balance			36,052.09 cr
20-Dec	Tfr From 092380171 lb2-19405989		50.00	36,102.09 cr
31-Dec	Interest		45.93	36,148.02 cr
2019				
02-Jan	Bank of QLD Simon's Super		1,564.65	37,712.67 cr
03-Jan	Tfr From 092380171 lb2-59224250		50.00	37,762.67 cr
08-Jan	Direct Credit Ato Ato002000010632750		281.29	38,043.96 cr
17-Jan	Tfr From 092380171 lb2-91126970		50.00	38,093.96 cr
22-Jan	Direct Credit Ato Ato005000010295503		361.79	38,455.75 cr
31-Jan	Tfr From 092380171 lb2-99466843		50.00	38,505.75 cr
31-Jan	Interest		48.40	38,554.15 cr
08-Feb	Direct Credit Ato Ato009000010416034		450.06	39,004.21 cr
14-Feb	Tfr From 092380171 lb2-45605125		50.00	39,054.21 cr
14-Feb	Bank of QLD Simon's Super		869.25	39,923.46 cr
28-Feb	Tfr From 092380171 lb2-93026387		50.00	39,973.46 cr
28-Feb	Interest		45.26	40,018.72 cr
08-Mar	Closing Balance			40,018.72 cr
Total Debits & Credits		0.00	3,966.63	

Overdrawn Rate is .00% p.a.

Credit Interest Rates

Effective Date: 22/10/2018

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.50%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.

Balances greater than \$5,000,000 are subject to approval.



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Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund
 15 Stringybark Court
 MURRUMBA DOWNS QLD 4503

STATEMENT

Account Number: **22574979**
 BSB: 124185
 From 09-Mar-2019 to 08-June-2019

Superannuation Savings Account

Account Details	Statement Summary
Simon & Megs Pty Ltd	Opening Balance \$ 40,018.72 cr
ATF	Total Credits \$ 3,493.85 cr
Barkers Castle Superannuation Fund	Total Debits \$ 0.00 dr
Details as at 08-June-2019	Credit Interest FYTD \$ 508.22 cr
	Closing Balance \$ 43,512.57 cr

Posting Date	Transaction Details	Debit	Credit	Balance
2019				
09-Mar	Opening Balance			40,018.72 cr
14-Mar	Tfr From 092380171 lb2-44857648		50.00	40,068.72 cr
19-Mar	Bank of QLD Simon's Super Feb		695.40	40,764.12 cr
28-Mar	Tfr From 092380171 lb2-51174688		50.00	40,814.12 cr
31-Mar	Interest		51.36	40,865.48 cr
02-Apr	Direct Credit Ato Ato009000010486404		300.04	41,165.52 cr
03-Apr	Bank of QLD Simon's Super		695.40	41,860.92 cr
11-Apr	Tfr From 092380171 lb2-31148327		50.00	41,910.92 cr
26-Apr	Tfr From 092380171 lb2-65218254		50.00	41,960.92 cr
30-Apr	Interest		51.54	42,012.46 cr
01-May	Direct Credit Ato Ato004000010395891		300.04	42,312.50 cr
08-May	Bank of QLD Simon's Super		695.40	43,007.90 cr
09-May	Tfr From 092380171 lb2-73806183		50.00	43,057.90 cr
23-May	Tfr From 092380171 lb2-26507345		50.00	43,107.90 cr
29-May	Direct Credit Ato Ato003000010687233		300.04	43,407.94 cr
31-May	Interest		54.63	43,462.57 cr
06-June	Tfr From 092380171 lb2-85040162		50.00	43,512.57 cr
08-June	Closing Balance			43,512.57 cr
	Total Debits & Credits	0.00	3,493.85	

Overdrawn Rate is .00% p.a.

Credit Interest Rates

Effective Date: 22/10/2018

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	1.50%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.



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Simon & Megs Pty Ltd
 ATF
 Barkers Castle Superannuation Fund
 15 Stringybark Court
 MURRUMBA DOWNS QLD 4503

STATEMENT

Account Number: 22574979
 BSB: 124185
 From 09-June-2019 to 08-Sep-2019

Superannuation Savings Account

Account Details	Statement Summary
Simon & Megs Pty Ltd	Opening Balance \$ 43,512.57 cr
ATF	Total Credits \$ 3,484.00 cr
Barkers Castle Superannuation Fund	Total Debits \$ 0.00 dr
Details as at 08-Sep-2019	Credit Interest FYTD \$ 78.06 cr
	Closing Balance \$ 46,996.57 cr

Transactions		Debit	Credit	Balance
Posting Date	Transaction Details			
2019				
09-June	Opening Balance			43,512.57 cr
10-June	Bank of QLD Simon's Super		869.25	44,381.82 cr
13-June	Direct Credit Ato Ato003000010709859		148.05	44,529.87 cr
21-June	Direct Credit Ato Ato001100010384592		300.04	44,829.91 cr
24-June	Bank of QLD Super June 2019		695.40	45,525.31 cr
30-June	Interest		47.72	45,573.03 cr
18-Jul	Tfr From 092380171 lb2-57937820		50.00	45,623.03 cr
23-Jul	Direct Credit Ato Ato005000010727939		300.04	45,923.07 cr
25-Jul	Bank of QLD Simon's Super		695.40	46,618.47 cr
31-Jul	Interest		40.39	46,658.86 cr
27-Aug	Direct Credit Ato Ato001100010958251		300.04	46,958.90 cr
31-Aug	Interest		37.67	46,996.57 cr
08-Sep	Closing Balance			46,996.57 cr
Total Debits & Credits		0.00	3,484.00	

Overdrawn Rate is .00% p.a.

Credit Interest Rates

Effective Date: 11/07/2019

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	0.95%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.

Balances greater than \$5,000,000 are subject to approval.

The interest rates quoted above are current as at the Effective Date. If you require information about any interest rate changes that may have occurred in the period between your last statement and this statement, please contact your local BOQ branch or phone our Customer Contact Centre on 1300 55 72 72.



Barkers Castle Superannuation Fund
15 Stringybark Court
Murrumba Downs QLD 4503

Invoice Date
13 May 2019
ABN.
16 134 060 432

Invoice No.
21762

Client Code
AXT20

TAX INVOICE

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

Annual Administration

Input of 2018 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; and
- Allocation of rollover received

Preparation of investment strategy for the Barkers Castle Superannuation Fund for the year ended 30 June 2018.

Preparation of Financial Statements for the Barkers Castle Superannuation Fund for the year ended 30 June 2018.

Preparation of Member Benefit Statements for Simon Baxter and Megan Parker for the year ended 30 June 2018.

Preparation and Electronic lodgement of the Fund Income Tax Return for the year ended 30 June 2018.

Audit

Audit of the 2018 Financial Statements as performed by Super Audits

Our Price
Plus: GST
TOTAL DUE

1,900.00
190.00
\$2,090.00

Remittance Advice - Please return with your payment

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

Invoice Due Date - 27 May 2019

Please forward cheques to:

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

Credit Card: Mastercard/Visa (Please circle)

Card No: Expires: ___ / ___

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: BAXT20 Invoice No: 21762 Amount Due: \$2,090.00 Amount Paid: \$ _____

SUPER AUDITS

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: 11 May 2019

Recipient: Barkers Castle Super Fund

Address: C/- PO Box 504 NORTH LAKES Qld. 5409

Description of Services

Statutory audit of the Barkers Castle Super Fund for the financial year ending 30 June 2017.

Fee: \$350.00

GST: \$35.00

Total: \$385.00 ✓

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



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

Invoice Date
20 March 2019
ABN
16 134 060 432

Invoice No.
21428

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	170.00
Plus: GST	17.00
TOTAL DUE	\$ 187.00

Remittance Advice - Please return with your payment

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

Invoice Due Date - 03 April 2019

Please forward cheques to:

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

Credit Card: Mastercard/Visa (Please circle)

Card No: Expires: ____ / ____

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: BAXT19 Invoice No: 21428 Amount Due: \$ 187.00 Amount Paid: \$ _____



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 19

SIMON & MEGS PTY LTD

ACN 617 693 366

Account No. 22 617693366

Summary

Opening Balance	\$0.00
New items	\$53.00
Payments & credits	\$0.00
TOTAL DUE	\$53.00

- 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 19	\$53.00

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	\$53.00
Immediately	\$0.00
By 01 May 19	\$53.00

Payment options are listed on the back of this payment slip

	Bill Code: 17301
	Ref: 2296176933663



*814 129 0002296176933663 78



PAYG Instalments report 2019

Tax Agent 79549002
Last Updated 16/05/2020

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
998524125	THE TRUSTEE FOR BARKERS CASTLE SUPERANNUATION FUND	183.00	183.00	183.00	2,478.00	3,027.00

Total No of Clients: 1



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392
TFN 998 524 125

Activity statement 004

Date generated	25/05/2020
Overdue	\$1,498.00 DR
Not yet due	\$0.00
Balance	\$1,498.00 DR

Transactions

18 results found - from **01 July 2018** to **25 May 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
10 May 2020	28 Apr 2020	Original Activity Statement for the period ending 31 Mar 20 - PAYG Instalments	\$749.00		\$1,498.00 DR
1 May 2020	1 May 2020	General interest charge			\$749.00 DR
1 Apr 2020	1 Apr 2020	General interest charge			\$749.00 DR
1 Mar 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19 - PAYG Instalments	\$749.00		\$749.00 DR
3 Nov 2019	28 Oct 2019	Original Activity Statement for the period ending 30 Sep 19 - PAYG Instalments	\$749.00		\$0.00
14 Oct 2019	11 Oct 2019	Payment		\$749.00	\$749.00 CR
4 Aug 2019	29 Jul 2019	Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments	\$2,478.00		\$0.00
11 Jul 2019	10 Jul 2019	Payment		\$2,478.00	\$2,478.00 CR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$183.00		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
10 Apr 2019	9 Apr 2019	Payment		\$183.00	\$183.00 CR
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$183.00		\$0.00
4 Jan 2019	3 Jan 2019	Payment		\$183.00	\$183.00 CR
9 Dec 2018	29 Oct 2018	Original Activity Statement for the period ending 30 Sep 18 - PAYG Instalments	\$183.00		\$0.00
25 Oct 2018	24 Oct 2018	Payment		\$183.00	\$183.00 CR
9 Jul 2018	23 Apr 2018	Transfer out of payment	\$929.00		\$0.00
9 Jul 2018	22 Feb 2018	Transfer out of payment	\$929.00		\$929.00 CR
9 Jul 2018	23 Oct 2017	Transfer out of payment	\$929.00		\$1,858.00 CR
9 Jul 2018	8 Aug 2017	Transfer out of payment	\$500.00		\$2,787.00 CR



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR BARKERS
CASTLE SUPERANNUATION
FUND
ABN 60 872 251 392
TFN 998 524 125

Income tax 002

Date generated	25/05/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

6 results found - from **01 July 2018** to **25 May 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 May 2019	31 May 2019	General interest charge			\$0.00
31 May 2019	30 May 2019	Payment received		\$3,104.81	\$0.00
27 May 2019	15 May 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$3,104.81		\$3,104.81 DR
27 Aug 2018	27 Aug 2018	General interest charge			\$0.00
27 Aug 2018	24 Aug 2018	Payment received		\$1,209.20	\$0.00
9 Aug 2018	2 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$1,209.20		\$1,209.20 DR

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

**Financial statements
For the year ended 30 June 2019**

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Balance sheet

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Current assets			
Cash on Hand		10.00	10.00
BOQ 22574929		32,660.03	17,303.31
Total current assets		32,670.03	17,313.31
Non-current assets			
Property, plant and equipment	3	486,598.90	499,446.60
Total non-current assets		486,598.90	499,446.60
Total assets		519,268.93	516,759.91
Current liabilities			
Provision for GST		196.42	722.50
Loan - Specsafes Pty Ltd		1,860.46	-
Unpaid trust distributions	4	1,174.64	-
Total current liabilities		3,231.52	722.50
Total liabilities		3,231.52	722.50
Net assets		516,037.41	516,037.41
Equity			
Subscribed Units - Simon Baxter		10.00	10.00
Subscribed Units - Barkers Castle Super Fund		160,880.85	160,880.85
Subscribed Units - Margo Baxter Family Trust		355,146.56	355,146.56
Total equity		516,037.41	516,037.41

The accompanying notes form part of these financial statements.

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

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Rental statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Rent Received	37,180.00	37,180.00
Less: expenses		
Body Corporate	3,917.01	3,797.55
Depreciation	12,847.70	17,056.40
Rates	1,159.90	2,329.08
	<hr/> 17,924.61	<hr/> 23,183.03
Net profit from rental	<hr/> 19,255.39 <hr/>	<hr/> 13,996.97 <hr/>

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Income statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Income		
Interest Received	146.72	79.39
Net profit (loss) on rental operations	19,255.39	13,996.97
	<hr/> 19,402.11	<hr/> 14,076.36
Expenses		
Accountancy Fees	410.00	840.00
Fees & Permits	90.00	-
Filing Fees	263.00	-
	<hr/> 763.00	<hr/> 840.00
Net profit	<hr/> 18,639.11	<hr/> 13,236.36

The accompanying notes form part of these financial statements.

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

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Notes to the financial statements

For the year ended 30 June 2019

The financial statements cover The Poor Old Tradie's Unit Trust and have been prepared in accordance with the trust deed to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

The unit trust is non-reporting since there are unlikely to be any users who would rely on the general purpose financial statements.

The special purpose financial statements have been prepared in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of significant accounting policies

Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Notes to the financial statements

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
3 Property, plant and equipment			
Buildings			
5/1-3 Wills Street		519,578.00	519,578.00
Less Accumulated Depreciation		(32,979.10)	(20,131.40)
		<u>486,598.90</u>	<u>499,446.60</u>
		<u>486,598.90</u>	<u>499,446.60</u>
4 Unpaid trust distributions			
SIMON BAXTER			
Share of Profit		0.36	0.23
Drawings		(0.36)	(0.23)
		<u>-</u>	<u>-</u>
BARKERS CASTLE SUPERANNUATION FUND			
Share of Profit		5,810.97	4,133.96
Drawings		(5,810.97)	(4,123.47)
Drawings, Other		-	(10.49)
		<u>-</u>	<u>-</u>
MARGO BAXTER FAMILY TRUST			
Capital Introduced		14,034.86	16,609.15
Share of Profit		12,827.78	9,101.94
Drawings		(25,688.00)	(25,688.00)
Drawings, Other		-	(23.09)
		<u>1,174.64</u>	<u>-</u>
		<u>1,174.64</u>	<u>-</u>

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Trustee's declaration

The director of the trustee company has determined that the unit trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The director of the trustee company declares that:

1. The financial statements and notes present fairly the unit trust's financial position as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;
2. In the trustee's opinion there are reasonable grounds to believe that the unit trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the director.

Director

Simon Baxter

Dated

The Poor Old Tradie's Unit Trust

ABN: 56 477 886 965

Compilation report

I have compiled the accompanying special purpose financial statements of The Poor Old Tradie's Unit Trust which comprise the balance sheet as at 30 June 2019, and the income 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 to provide information relating to the performance and financial position of the trust that satisfies the information needs of the director of the trustee company and of the unit holders.

The responsibility of the trustee

The director of the trustee company is 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 basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

My responsibility

On the basis of information provided by the director of the trustee company, I have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

I have applied my expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes to the financial statements. I 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, I am not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, I do not express an audit opinion or a conclusion on these financial statements.

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

Firm	Herron Accountants
Address	Unit 1, 48 Flinders Pde NORTH LAKES, QLD, 4509
Date	24/07/2020
Signed Mark Herron