

Client Name: B & N Hewitt Super Fund

Year Ended: June 30, 2022

## Audit Checklist

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### Post Audit Action

### Yes/No

Signed Audit Engagment Letter returned to Auditor	<input type="checkbox"/>
Signed Trustee Representation Letter returned to Auditor	<input type="checkbox"/>
Signed Accounts placed on File	<input type="checkbox"/>
Copy of signed Engagment Letter on File	<input type="checkbox"/>
Copy of signed Trustee Representation Letter on File	<input type="checkbox"/>
Signed Minutes on File	<input type="checkbox"/>



**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number Year Name of partnership, trust, fund or entity 

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director Date **PART B Electronic funds transfer consent**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number Account Name 

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

Signature Date

# Self-managed superannuation fund annual return

1-2  
2022

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2022 (NAT 71287).

Return year

The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

### 2 Name of self-managed superannuation fund (SMSF)

B & N Hewitt Superannuation Fund

### 3 Australian business number (ABN) (if applicable)

42 616 943 890

### 4 Current postal address

AR Quayle & Co

PO Box 1300

DONCASTER HEIGHTS

VIC

3109

### 5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A  N

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

B  N

### 6 SMSF auditor

Auditor's name

Title

Mr

Family name

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100 014 140

Auditor's phone number

13 00823428

Use Agent  
address details?

Postal address

Box 3376

Rundle Mall

SA

5000

Date audit was completed

A

Was Part A of the audit report qualified?

B  N

Was Part B of the audit report qualified?

C  N

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

D

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 083894 Fund account number 867791538

Fund account name Hewitt Superannuation Fund

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

B Financial institution account details for tax refunds

Use Agent Trust Account? [ ]

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

BSB number [ ] Account number [ ]

Account name [ ]

C Electronic service address alias

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

[ ]

8 Status of SMSF

Australian superannuation fund

A Y C Y

Fund benefit structure

B A

Code

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

9 Was the fund wound up during the income year?

N Print Y for yes or N for no. If yes, provide the date on which the fund was wound up Day Month Year [ ] Have all tax lodgment and payment obligations been met? [ ]

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? N Print Y for yes or N for no.

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

If No, Go to Section B: Income

If Yes Exempt current pension income amount A [ ]

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

Segregated assets method B [ ]

Unsegregated assets method C [ ]

Was an actuarial certificate obtained? D [ ] Print Y for yes

Did the fund have any other income that was assessable? E [ ] Print Y for yes or N for no. If Yes, go to Section B: Income

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.

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**Section B: Income**

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

**11 Income**

Did you have a capital gains tax (CGT) event during the year?  **G**  **N** Print **Y** for yes or **N** for no.

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2022.

Net capital gain  **A**

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

Gross interest  **C**

Forestry managed investment scheme income  **X**

Gross foreign income  **D1**  Net foreign income  **D**  Loss

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

Transfers from foreign funds  **F**  Number

Gross payments where ABN not quoted  **H**

Gross distribution from partnerships  **I**  Loss

\* Unfranked dividend amount  **J**

\* Franked dividend amount  **K**

\* Dividend franking credit  **L**

\* Gross trust distributions  **M**  Code

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

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

**Calculation of non-arm's length income**  
\* Net non-arm's length private company dividends  
 **U1**   
plus \* Net non-arm's length trust distributions  
 **U2**   
plus \* Net other non-arm's length income  
 **U3**

\* Other income  **S**  Code

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

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

#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 (Sum of labels A to U)  **W**  Loss

Exempt current pension income  **Y**

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

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

**12 Deductions and non-deductible expenses**

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
SMSF auditor fee	<b>H1</b> <input type="text"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="1,699"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/> Code <input type="text"/>	<b>L2</b> <input type="text"/> Code <input type="text"/>	
Tax losses deducted	<b>M1</b> <input type="text"/>		

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

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

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

**TOTAL SMSF EXPENSES**  
**Z**   
 (N plus Y)

#This is a mandatory label.

**Section D: Income tax calculation statement**

**#Important:**

Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2022 on how to complete the calculation statement.

#Taxable income **A**   
 (an amount must be included even if it is zero)  
 #Tax on taxable income **T1**   
 (an amount must be included even if it is zero)  
 #Tax on no-TFN-quoted contributions **J**   
 (an amount must be included even if it is zero)  
 Gross tax **B**   
 (T1 plus J)

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

**SUBTOTAL 1**

**T2**

(B less C –cannot be less than zero)

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

**SUBTOTAL 2**

**T3**

(T2 less D –cannot be less than zero)

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

**#TAX PAYABLE T5**

(T3 less E - cannot be less than zero)

**Section 102AAM interest charge**

**G**



Fund's tax file number (TFN)

1-7

Credit for interest on early payments – amount of interest  
**H1**

Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2**

Credit for tax withheld – where ABN or TFN not quoted (non-individual)  
**H3**

Credit for TFN amounts withheld from payments from closely held trusts  
**H5**

Credit for interest on no-TFN tax offset  
**H6**

Credit for foreign resident capital gains withholding amounts  
**H8**

**Eligible credits**  
**H**   
 (H1 plus H2 plus H3 plus H5 plus H6 plus H8)

**#Tax offset refunds**  
 (Remainder of refundable tax offsets) **I**   
 (unused amount from label E- an amount must be included even if it is zero)

**PAYG instalments raised**  
**K**

**Supervisory levy**  
**L**

**Supervisory levy adjustment for wound up funds**  
**M**

**Supervisory levy adjustment for new funds**  
**N**

**Total amount of tax payable** **S**   
 (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

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

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

Net capital losses brought forward from prior years

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

Net capital losses carried forward to later income years

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

Section F / Section G: Member Information

See the Privacy note in the Declaration.

Title	<input type="text"/>	Member'sTFN	<input type="text"/>	Member	1
Family name	Hewitt			Account status	
First given name	Barry			<input type="text"/> Code	
Other given names	<input type="text"/>				
Date of birth	<input type="text" value="15/04/1948"/>	If deceased, date of death	<input type="text"/>		

**Contributions**

OPENING ACCOUNT BALANCE

<p>Refer to instructions for completing these labels.</p> <p>Employer contributions <input type="text" value="A"/></p> <p>ABN of principal employer <input type="text" value="A1"/></p> <p>Personal contributions <input type="text" value="B"/></p> <p>CGT small business retirement exemption <input type="text" value="C"/></p> <p>CGT small business 15-year exemption amount <input type="text" value="D"/></p> <p>Personal injury election <input type="text" value="E"/></p> <p>Spouse and child contributions <input type="text" value="F"/></p> <p>Other third party contributions <input type="text" value="G"/></p> <p style="text-align: right;"><b>TOTAL CONTRIBUTIONS</b> <input type="text" value="N"/> 0.00 (Sum of labels A to M)</p>	<p>Proceeds from primary residence disposal <input type="text" value="H"/></p> <p>Receipt date <input type="text" value="H1"/></p> <p>Assessable foreign superannuation fund amount <input type="text" value="I"/></p> <p>Non-assessable foreign superannuation fund amount <input type="text" value="J"/></p> <p>Transfer from reserve: assessable amount <input type="text" value="K"/></p> <p>Transfer from reserve: non-assessable amount <input type="text" value="L"/></p> <p>Contributions from non-complying funds and previously non-complying funds <input type="text" value="T"/></p> <p>Any other contributions (including Super Co-contributions and low Income Super Amounts) <input type="text" value="M"/></p>
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**Other transactions**

<p>Accumulation phase account balance <input type="text" value="S1"/> 296.00</p> <p>Retirement phase account balance - Non CDBIS <input type="text" value="S2"/> 0.00</p> <p>Retirement phase account balance - CDBIS <input type="text" value="S3"/> 0.00</p> <p><input type="text" value="0"/> TRIS Count</p>	<p>Allocated earnings or losses <input type="text" value="O"/> 1,536.00 <span style="float: right;">Loss <input type="text" value="L"/></span></p> <p>Inward rollovers and transfers <input type="text" value="P"/></p> <p>Outward rollovers and transfers <input type="text" value="Q"/></p> <p>Lump Sum payments <input type="text" value="R1"/> <span style="float: right;">Code <input type="text"/></span></p> <p>Income stream payments <input type="text" value="R2"/> 11,182.00 <span style="float: right;">Code <input type="text" value="M"/></span></p> <p style="text-align: right;"><b>CLOSING ACCOUNT BALANCE</b> <input type="text" value="S"/> 296.00 (S1 plus S2 plus S3)</p>
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Accumulation phase value	<input type="text" value="X1"/>	296.00
Retirement phase value	<input type="text" value="X2"/>	0.00
Outstanding limited recourse borrowing arrangement amount	<input type="text" value="Y"/>	0.00

Fund's tax file number (TFN)

See the Privacy note in the Declaration.

Title  Member's TFN  Member

Family name  Account status  Code

First given name

Other given names

Date of birth  If deceased, date of death

**Contributions**

OPENING ACCOUNT BALANCE

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**

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

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**

**Other transactions**

Accumulation phase account balance  
**S1**

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

Retirement phase account balance - CDBIS  
**S3**

TRIS Count

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

Allocated earnings or losses **O**  Loss

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payments **R1**  Code

Income stream payments **R2**  Code

Accumulation phase value **X1**

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

1-80

Section H: **Assets and liabilities**

15 **ASSETS**

15a Australian managed investments

Listed trusts **A**

Unlisted trusts **B**

Insurance policy **C**

Other managed investments **D**

15b Australian direct investments

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements **J**

**Limited recourse borrowing arrangements**

Australian residential real property **J1**

Australian non-residential real property **J2**

Overseas real property **J3**

Australian shares **J4**

Overseas shares **J5**

Other **J6**

Property count **J7**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

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

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A**  Print Y for yes or N for no.

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	<b>V1</b> <input type="text"/>		
Permissible temporary borrowings	<b>V2</b> <input type="text"/>		
Other borrowings	<b>V3</b> <input type="text"/>		
			Borrowings <b>V</b> <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			<b>W</b> <input type="text" value="1,706"/>
Reserve accounts			<b>X</b> <input type="text"/>
Other liabilities			<b>Y</b> <input type="text" value="812"/>
<b>TOTAL LIABILITIES</b>			<b>Z</b> <input type="text" value="2,518"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

Section J: Other information

Family trust election status

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

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2022. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2022 for each election. **C**

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

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**Section K: Declarations**

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

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

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

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

Date  Day Month Year

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number

Area code Number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

**TAX AGENT'S DECLARATION:**

I,

declare that the Self-managed superannuation fund annual return 2022 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature  Date  Day Month Year

**Tax agent's contact details**

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code Number

Tax agent number  Reference number

**Sensitive (when completed)**

## B & N Hewitt Superannuation Fund

Financial Statements  
For the year ended 30 June 2022



**AR Quayle & Co**  
Certified Practising Accountants  
Suite 8, 857 Doncaster Road  
Doncaster East Vic. 3109

Phone: (03) 9898 1633  
Email: [enquiries@arquayle.com](mailto:enquiries@arquayle.com)





# B & N Hewitt Superannuation Fund

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**B & N Hewitt Superannuation Fund**  
**Compilation Report to B & N Hewitt Superannuation Fund**

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We have compiled the accompanying special purpose financial statements of B & N Hewitt Superannuation Fund, which comprise the balance sheet as at 30 June 2022, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

*The Responsibility of the Trustees*

The trustees of B & N Hewitt Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

*Our Responsibility*

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

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

*Assurance Disclaimer*

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

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

---

AR Quayle & Co  
Suite 8, 857 Doncaster Road  
Doncaster East Vic.

28 April, 2023

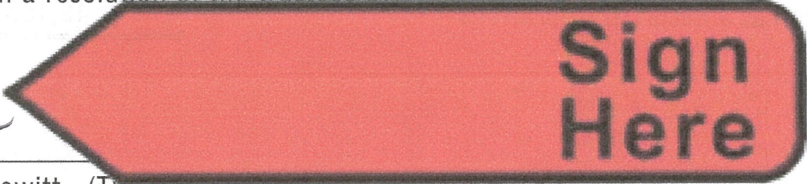
### B & N Hewitt Superannuation Fund Trustees' Declaration

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

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

Signed in accordance with a resolution of the trustees by:

X Barry Hewitt   
Barry Hewitt, (Trustee)

X Nancy Hewitt   
Nancy Hewitt, (Trustee)

Date 27/04/2023

**B & N Hewitt Superannuation Fund**  
**Operating Statement**  
**For the year ended 30 June 2022**

	Note	2022 \$	2021 \$
<b>Revenue</b>			
Employer Contributions - Barry		6,932	7,026
Employer Contributions - Nancy		9,065	6,541
Total revenue		<u>15,997</u>	<u>13,567</u>
<b>Expenses</b>			
General administration		1,699	2,735
Total expenses		<u>1,699</u>	<u>2,735</u>
Benefits Accrued as a Result of Operations Before Income Tax		14,298	10,832
Income tax expense		2,145	1,625
Benefits Accrued as a Result of Operations		<u><u>12,153</u></u>	<u><u>9,207</u></u>

**B & N Hewitt Superannuation Fund**  
**Statement of Financial Position as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Other Assets</b>			
NAB Chq Account		2,517	18,084
Total other assets		<u>2,517</u>	<u>18,084</u>
 Total assets		 <u>2,517</u>	 <u>18,084</u>
<b>Liabilities</b>			
Income tax payable		812	349
Total liabilities		<u>812</u>	<u>349</u>
 Net Assets Available to Pay Benefits		 <u>1,705</u>	 <u>17,735</u>
 Represented by:			
<b>Liability for Accrued Members' Benefits</b>			
Allocated to members'accounts		1,705	17,735
		<u>1,705</u>	<u>17,735</u>

**B & N Hewitt Superannuation Fund**  
**Member's Information Statement**  
**For the year ended 30 June 2022**

	2022 \$	2021 \$
<b>Barry Hewitt</b>		
Opening Balance - Members Fund	6,081	5,717
Allocated earnings	(583)	(1,142)
Employer Contributions - Barry	6,932	7,026
Income Tax Expense - Earnings - Barry	87	130
Income Tax Expense - Contrib'n - Barry	(1,040)	(1,054)
Benefits Paid - Barry	(11,182)	(4,596)
Balance as at 30 June 2022	<u>296</u>	<u>6,081</u>
Withdrawal benefits at the beginning of the year	6,081	5,717
Withdrawal benefits at 30 June 2022	296	6,081

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact Barry Hewitt or write to The Trustee, B & N Hewitt Superannuation Fund.

**B & N Hewitt Superannuation Fund**  
**Member's Information Statement**  
**For the year ended 30 June 2022**

	2022 \$	2021 \$
<hr/>		
Nancy Hewitt		
Opening Balance - Members Fund	11,654	7,406
Allocated earnings	(1,116)	(1,593)
Employer Contributions - Nancy	9,065	6,541
Income Tax Expense - Earnings - Nancy	167	281
Income Tax Expense - Contrib'n - Nancy	(1,360)	(981)
Benefits Paid - Nancy	(17,000)	0
Balance as at 30 June 2022	<u>1,410</u>	<u>11,654</u>
Withdrawal benefits at the beginning of the year	11,654	7,406
Withdrawal benefits at 30 June 2022	1,410	11,654

#### Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

#### Contact Details

If you require further information on your withdrawal benefit please contact Barry Hewitt or write to The Trustee, B & N Hewitt Superannuation Fund.

**B & N Hewitt Superannuation Fund**  
**Member's Information Statement**  
**For the year ended 30 June 2022**

	2022 \$	2021 \$
<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year	0	0
Benefits accrued as a result of operations as per the operating statement	12,153	9,207
Benefits Paid - Barry	(11,182)	(4,596)
Benefits Paid - Nancy	(17,000)	0
Amount allocatable to members	<u>(16,029)</u>	<u>4,611</u>
<b>Allocation to members</b>		
Barry Hewitt	(5,785)	363
Nancy Hewitt	(10,244)	4,248
Total allocation	(16,029)	4,611
Yet to be allocated	0	0
	<u>(16,029)</u>	<u>4,611</u>
<b>Members Balances</b>		
Barry Hewitt	296	6,081
Nancy Hewitt	1,410	11,654
Allocated to members accounts	1,705	17,735
Yet to be allocated	0	0
Liability for accrued members benefits	<u>1,705</u>	<u>17,735</u>



**B & N Hewitt Superannuation Fund**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2022**

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### **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 an accrual 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 on 27 April, 2023 by the trustees.

(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 are made:

- (i) that the buyer and the seller deal with each other at arm's length in relation to the sale;
- (ii) that the sale occurred after proper marketing of the asset; and
- (iii) 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; and
- (iv) investment properties at the trustees' assessment of their realisable value.

**B & N Hewitt Superannuation Fund**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2022**

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

(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.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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 trusts are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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.

**B & N Hewitt Superannuation Fund**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2022**

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(d) Liability for Accrued Benefits

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

(e) Income Tax

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

Current tax and deferred tax are recognised in profit or loss. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

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

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

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

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

(f) Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

(g) Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustee 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.

### PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

**Privacy**  
The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax file number  Year

Name of partnership, trust, fund or entity

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration: I declare that:**

- the information provided to the agent for the preparation of the tax return is true and correct in every detail.
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director



### PART B Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number   
Account Name  BSB: 083894 Acc: 867791538

I authorise the refund to be deposited directly to the

Signature



**B & N Hewitt Superannuation Fund**  
**Comparative Trial Balance as at 30 June 2022**

		2022		2022		2021		2021
		\$ Dr		\$ Cr		\$ Dr		\$ Cr
<b>Income</b>								
0716	Employers Contributions							
	Employer Contributions -							
0716.01	Barry			6,931.87				7,025.74
	Employer Contributions -							
0716.02	Nancy			9,064.77				6,540.83
				<u>15,996.64</u>				<u>13,566.57</u>
<b>Expenses</b>								
1510	Accountancy	1,320.00				1,320.00		
1545	Bank Fees And Charges	120.00				120.00		
1685	Filing Fees	259.00				1,295.00		
	Income Tax Expense -							
1998	Earnings							
	Income Tax Expense -							
1998.01	Earnings - Barry				87.37			129.63
	Income Tax Expense -							
1998.02	Earnings - Nancy				167.43			280.55
					<u>254.80</u>			<u>410.18</u>
	Income Tax Expense -							
1999	Contrib'n							
	Income Tax Expense -							
1999.01	Contrib'n - Barry	1,039.78				1,053.86		
	Income Tax Expense -							
1999.02	Contrib'n - Nancy	1,359.72				981.12		
		<u>2,399.50</u>				<u>2,034.98</u>		
<i>work paper ref:</i>								
<b>Current Assets</b>								
2001	NAB Chq Account	2,517.48		<i>7-8</i>		18,083.88		
<b>Current Liabilities</b>								
3325	Taxation			<i>5-1</i>	812.21			349.31

**B & N Hewitt Superannuation Fund**  
**Comparative Trial Balance as at 30 June 2022**

	2022 \$ Dr	2022 \$ Cr	2021 \$ Dr	2021 \$ Cr
<b>Equity</b>				
4000				
Opening Balance - Members Fund				
		<i>workpaper Rf</i>		
4000.01				
Opening Balance - Members Fund		<i>4-6</i>	6,080.88	5,717.46
4000.02				
Opening Balance - Members Fund		<i>4-6</i>	11,653.68	7,405.94
			<hr/>	<hr/>
			17,734.56	13,123.40
			<hr/>	<hr/>
4080				
Benefits paid				
4080.01				
Benefits Paid - Barry	11,182.24	<i>10-1</i>	4,595.61	
4080.02				
Benefits Paid - Nancy	17,000.00	<i>10-2</i>		
	<hr/>		<hr/>	
	28,182.24		4,595.61	
4199				
Yet To Be Allocated			0.01	0.01
	<hr/>		<hr/>	<hr/>
	34,798.22	34,798.22	27,449.47	27,449.47
			<hr/>	<hr/>
		<b>12,152.94</b>		<b>9,206.77</b>

**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
<b>Account number 0716.01 - Employer Contributions - Barry</b>							
20/07/2021	000000004	R	Empl Contrib			709.37	(709.37)
24/08/2021	000000010	R	Empl Contrib			497.80	(1,207.17)
10/09/2021	000000014	R	Empl Contrib			497.80	(1,704.97)
12/10/2021	000000019	R	Empl Contrib			497.80	(2,202.77)
02/11/2021	000000024	R	Empl Contrib			497.80	(2,700.57)
14/12/2021	000000033	R	Empl Contrib			497.80	(3,198.37)
10/01/2022	000000038	R	Empl Contrib			746.70	(3,945.07)
02/02/2022	000000044	R	Employer Contrib			497.80	(4,442.87)
29/03/2022	000000052	R	Empl Contrib			497.80	(4,940.67)
05/04/2022	000000055	R	Empl Contrib			497.80	(5,438.47)
28/04/2022	000000059	R	Employer Contrib			597.36	(6,035.83)
10/06/2022	000000071	R	Employer Contrib			398.24	(6,434.07)
21/06/2022	000000074	R	Employ Contribution			497.80	(6,931.87)
30/06/2022	000000081	J	Year end closing entry		6,931.87		0.00
<b>Total</b>					<b>6,931.87</b>	<b>6,931.87</b>	
<b>Account number 0716.02 - Employer Contributions - Nancy</b>							
16/07/2021	000000003	R	Empl Contrib			641.02	(641.02)
09/08/2021	000000008	R	Empl Contrib			336.95	(977.97)
09/09/2021	000000013	R	Empl Contrib			673.90	(1,651.87)
05/10/2021	000000018	R	Empl Contrib			1,010.85	(2,662.72)
01/11/2021	000000023	R	Empl Contrib			673.90	(3,336.62)
29/11/2021	000000029	R	Empl Contrib			673.90	(4,010.52)
11/01/2022	000000039	R	Empl Contrib			673.90	(4,684.42)
25/01/2022	000000041	R	Empl Contrib			673.90	(5,358.32)
21/02/2022	000000047	R	Employer Contrib			673.90	(6,032.22)
04/04/2022	000000054	R	Empl Contrib			1,010.85	(7,043.07)
02/05/2022	000000061	R	Empl Contrib			673.90	(7,716.97)
31/05/2022	000000067	R	Employer Contrib			673.90	(8,390.87)
28/06/2022	000000076	R	Empl Contrib			673.90	(9,064.77)
30/06/2022	000000081	J	Year end closing entry		9,064.77		0.00
<b>Total</b>					<b>9,064.77</b>	<b>9,064.77</b>	
<b>Account number 1510 - Accountancy</b>							
16/05/2022	000000064	P	Arq Fee		1,320.00		1,320.00
30/06/2022	000000081	J	Year end closing entry			1,320.00	0.00

### B & N Hewitt Superannuation Fund

#### Ledger Entries Report for the year ending 30 June, 2022

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
Total					1,320.00	1,320.00	
<b>Account number 1545 - Bank Fees And Charges</b>							
30/07/2021	000000007	P	Bank Fee		10.00		10.00
30/08/2021	000000012	P	Bank Fee		10.00		20.00
30/09/2021	000000016	P	Bank Fee		10.00		30.00
30/10/2021	000000022	P	Bank Fee		10.00		40.00
30/11/2021	000000031	P	Bank Fee		10.00		50.00
31/12/2021	000000037	P	Bank Fee		10.00		60.00
31/01/2022	000000042	P	Bank Fee		10.00		70.00
28/02/2022	000000050	P	Bank Fee		10.00		80.00
31/03/2022	000000053	P	Bank Fee		10.00		90.00
29/04/2022	000000060	P	Bank Fee		10.00		100.00
31/05/2022	000000068	P	Bank Fee		10.00		110.00
30/06/2022	000000077	P	Bank Fee	FOA	10.00		120.00
30/06/2022	000000081	J	Year end closing entry			120.00	0.00
Total					120.00	120.00	
<b>Account number 1685 - Filing Fees</b>							
30/06/2022	000000078	J	Re-alloc ATO Levy		259.00		259.00
30/06/2022	000000081	J	Year end closing entry			259.00	0.00
Total					259.00	259.00	
<b>Account number 1998.01 - Income Tax Expense - Earnings - Barry</b>							
30/06/2022	000000080	J	Current Yr Tax Expense			87.37	(87.37)
30/06/2022	000000081	J	Year end closing entry		87.37		0.00
Total					87.37	87.37	
<b>Account number 1998.02 - Income Tax Expense - Earnings - Nancy</b>							
30/06/2022	000000080	J	Current Yr Tax Expense			167.43	(167.43)
30/06/2022	000000081	J	Year end closing entry		167.43		0.00
Total					167.43	167.43	
<b>Account number 1999.01 - Income Tax Expense - Contrib'n - Barry</b>							
30/06/2022	000000080	J	Current Yr Tax Expense		1,039.78		1,039.78
30/06/2022	000000081	J	Year end closing entry			1,039.78	0.00
Total					1,039.78	1,039.78	



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**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
<b>Account number 1999.02 - Income Tax Expense - Contrib'n - Nancy</b>							
30/06/2022	000000080	J	Current Yr Tax Expense		1,359.72		1,359.72
30/06/2022	000000081	J	Year end closing entry			1,359.72	0.00
<b>Total</b>					<b>1,359.72</b>	<b>1,359.72</b>	

**Account number 2000 - ANZ Bus Cash Mngt Account**

12/07/2021	000000002	P	Benefit Payment			500.00	(500.00)
16/07/2021	000000003	R	Empl Contrib		641.02		141.02
20/07/2021	000000004	R	Empl Contrib		709.37		850.39
20/07/2021	000000005	P	Amp			98.79	751.60
26/07/2021	000000006	P	Ato Paymt			413.00	338.60
30/07/2021	000000007	P	Bank Fee			10.00	328.60
09/08/2021	000000008	R	Empl Contrib		336.95		665.55
20/08/2021	000000009	P	Amp			98.79	566.76
24/08/2021	000000010	R	Empl Contrib		497.80		1,064.56
30/08/2021	000000011	P	Amp			22.36	1,042.20
30/08/2021	000000012	P	Bank Fee			10.00	1,032.20
09/09/2021	000000013	R	Empl Contrib		673.90		1,706.10
10/09/2021	000000014	R	Empl Contrib		497.80		2,203.90
20/09/2021	000000015	P	Amp			98.79	2,105.11
30/09/2021	000000016	P	Bank Fee			10.00	2,095.11
30/09/2021	000000017	P	Benefit Payment			300.00	1,795.11
05/10/2021	000000018	R	Empl Contrib		1,010.85		2,805.96
12/10/2021	000000019	R	Empl Contrib		497.80		3,303.76
20/10/2021	000000020	P	Amp			98.79	3,204.97
26/10/2021	000000021	P	Benefit Payment			200.00	3,004.97
30/10/2021	000000022	P	Bank Fee			10.00	2,994.97
01/11/2021	000000023	R	Empl Contrib		673.90		3,668.87
02/11/2021	000000024	R	Empl Contrib		497.80		4,166.67
15/11/2021	000000025	P	Ato Paymt			356.00	3,810.67
15/11/2021	000000026	P	Benefit Payment			250.00	3,560.67
22/11/2021	000000027	P	Amp			98.79	3,461.88
22/11/2021	000000028	P	Benefit Payment			200.00	3,261.88
29/11/2021	000000029	R	Empl Contrib		673.90		3,935.78
29/11/2021	000000030	P	Benefit Payment			400.00	3,535.78
30/11/2021	000000031	P	Bank Fee			10.00	3,525.78
06/12/2021	000000032	P	Benefit Payment			200.00	3,325.78

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**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

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Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
14/12/2021	000000033	R	Empl Contrib		497.80		3,823.58
15/12/2021	000000034	P	Benefit Payment			150.00	3,673.58
20/12/2021	000000035	P	Amp			98.79	3,574.79
29/12/2021	000000036	P	Benefit Payment			200.00	3,374.79
31/12/2021	000000037	P	Bank Fee			10.00	3,364.79
10/01/2022	000000038	R	Empl Contrib		746.70		4,111.49
11/01/2022	000000039	R	Empl Contrib		673.90		4,785.39
20/01/2022	000000040	P	Amp			98.79	4,686.60
25/01/2022	000000041	R	Empl Contrib		673.90		5,360.50
31/01/2022	000000042	P	Bank Fee			10.00	5,350.50
31/01/2022	000000043	P	Benefit Payment			200.00	5,150.50
02/02/2022	000000044	R	Employer Contrib		497.80		5,648.30
08/02/2022	000000045	P	Benefit Payment			200.00	5,448.30
18/02/2022	000000046	P	Benefit Payment			500.00	4,948.30
21/02/2022	000000047	R	Employer Contrib		673.90		5,622.20
21/02/2022	000000048	P	Benefit Payment			98.79	5,523.41
21/02/2022	000000049	P	Ato Paymt			356.00	5,167.41
28/02/2022	000000050	P	Bank Fee			10.00	5,157.41
21/03/2022	000000051	P	Amp			98.79	5,058.62
29/03/2022	000000052	R	Empl Contrib		497.80		5,556.42
31/03/2022	000000053	P	Bank Fee			10.00	5,546.42
04/04/2022	000000054	R	Empl Contrib		1,010.85		6,557.27
05/04/2022	000000055	R	Empl Contrib		497.80		7,055.07
12/04/2022	000000056	P	Amp			250.91	6,804.16
20/04/2022	000000057	P	Amp			98.79	6,705.37
27/04/2022	000000058	P	Ato Paymt			356.00	6,349.37
28/04/2022	000000059	R	Employer Contrib		597.36		6,946.73
29/04/2022	000000060	P	Bank Fee			10.00	6,936.73
02/05/2022	000000061	R	Empl Contrib		673.90		7,610.63
02/05/2022	000000062	P	Benefit Payment			500.00	7,110.63
16/05/2022	000000063	P	Ato Paymt			459.80	6,650.83
16/05/2022	000000064	P	Arq Fee			1,320.00	5,330.83
17/05/2022	000000065	P	Benefit Payment			20,000.00	(14,669.17)
20/05/2022	000000066	P	Benefit Payment			98.79	(14,767.96)

**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
31/05/2022	000000067	R	Employer Contrib		673.90		(14,094.06)
31/05/2022	000000068	P	Bank Fee			10.00	(14,104.06)
01/06/2022	000000069	P	Benefit Payment			23.49	(14,127.55)
07/06/2022	000000070	P	Benefit Payment			200.00	(14,327.55)
10/06/2022	000000071	R	Employer Contrib		398.24		(13,929.31)
16/06/2022	000000072	P	Benefit Payment			2,500.00	(16,429.31)
20/06/2022	000000073	P	Benefit Payment			98.79	(16,528.10)
21/06/2022	000000074	R	Employ Contribution		497.80		(16,030.30)
27/06/2022	000000075	P	Benefit Payment			200.00	(16,230.30)
28/06/2022	000000076	R	Empl Contrib		673.90		(15,556.40)
30/06/2022	000000077	P	Bank Fee			10.00	(15,566.40)
30/06/2022	000000079	J	Re-alloc Account Balance		15,566.40		0.00
Total					<b>31,563.04</b>	<b>31,563.04</b>	
<b>Account number 2001 - NAB Chq Account</b>							
01/07/2021	000000001	J	Opening balance		18,083.88		18,083.88
30/06/2022	000000079	J	Re-alloc Account Balance			15,566.40	2,517.48
Total					<b>18,083.88</b>	<b>15,566.40</b>	
<b>Account number 3325 - Taxation</b>							
01/07/2021	000000001	J	Opening balance			349.31	(349.31)
26/07/2021	000000006	P	Ato Paymt		413.00		63.69
15/11/2021	000000025	P	Ato Paymt		356.00		419.69
21/02/2022	000000049	P	Ato Paymt		356.00		775.69
27/04/2022	000000058	P	Ato Paymt		356.00		1,131.69
16/05/2022	000000063	P	Ato Paymt		459.80		1,591.49
30/06/2022	000000078	J	Re-alloc ATO Levy			259.00	1,332.49
30/06/2022	000000080	J	Current Yr Tax Expense			2,144.70	(812.21)
Total					<b>1,940.80</b>	<b>2,753.01</b>	

**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
<b>Account number 4000.01 - Opening Balance - Members Fund</b>							
01/07/2021	000000001	J	Opening balance			6,080.88	(6,080.88)
30/06/2022	000000082	J	Year end closing entry		5,785.34		(295.54)
Total					<b>5,785.34</b>	<b>6,080.88</b>	
<b>Account number 4000.02 - Opening Balance - Members Fund</b>							
01/07/2021	000000001	J	Opening balance			11,653.68	(11,653.68)
30/06/2022	000000082	J	Year end closing entry		10,243.96		(1,409.72)
Total					<b>10,243.96</b>	<b>11,653.68</b>	
<b>Account number 4049.01 -</b>							
30/06/2022	000000082	J	Year end closing entry		5,785.34		5,785.34
30/06/2022	000000082	J	Year end closing entry			5,785.34	0.00
Total					<b>5,785.34</b>	<b>5,785.34</b>	
<b>Account number 4049.02 -</b>							
30/06/2022	000000082	J	Year end closing entry		10,243.96		10,243.96
30/06/2022	000000082	J	Year end closing entry			10,243.96	0.00
Total					<b>10,243.96</b>	<b>10,243.96</b>	
<b>Account number 4080.01 - Benefits Paid - Barry</b>							
12/07/2021	000000002	P	Benefit Payment		500.00		500.00
20/07/2021	000000005	P	Amp		98.79		598.79
20/08/2021	000000009	P	Amp		98.79		697.58
30/08/2021	000000011	P	Amp		22.36		719.94
20/09/2021	000000015	P	Amp		98.79		818.73
30/09/2021	000000017	P	Benefit Payment		300.00		1,118.73
20/10/2021	000000020	P	Amp		98.79		1,217.52
26/10/2021	000000021	P	Benefit Payment		200.00		1,417.52
15/11/2021	000000026	P	Benefit Payment		250.00		1,667.52
22/11/2021	000000027	P	Amp		98.79		1,766.31
22/11/2021	000000028	P	Benefit Payment		200.00		1,966.31
29/11/2021	000000030	P	Benefit Payment		400.00		2,366.31
06/12/2021	000000032	P	Benefit Payment		200.00		2,566.31

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**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
15/12/2021	000000034	P	Benefit Payment		150.00		2,716.31
20/12/2021	000000035	P	Amp		98.79		2,815.10
29/12/2021	000000036	P	Benefit Payment		200.00		3,015.10
20/01/2022	000000040	P	Amp		98.79		3,113.89
31/01/2022	000000043	P	Benefit Payment		200.00		3,313.89
08/02/2022	000000045	P	Benefit Payment		200.00		3,513.89
18/02/2022	000000046	P	Benefit Payment		500.00		4,013.89
21/02/2022	000000048	P	Benefit Payment		98.79		4,112.68
21/03/2022	000000051	P	Amp		98.79		4,211.47
12/04/2022	000000056	P	Amp		250.91		4,462.38
20/04/2022	000000057	P	Amp		98.79		4,561.17
02/05/2022	000000062	P	Benefit Payment		500.00		5,061.17
17/05/2022	000000065	P	Benefit Payment		3,000.00		8,061.17
20/05/2022	000000066	P	Benefit Payment		98.79		8,159.96
01/06/2022	000000069	P	Benefit Payment		23.49		8,183.45
07/06/2022	000000070	P	Benefit Payment		200.00		8,383.45
16/06/2022	000000072	P	Benefit Payment		2,500.00		10,883.45
20/06/2022	000000073	P	Benefit Payment		98.79		10,982.24
27/06/2022	000000075	P	Benefit Payment		200.00		11,182.24
30/06/2022	000000081	J	Year end closing entry			11,182.24	0.00
Total					<b>11,182.24</b>	<b>11,182.24</b>	
<b>Account number 4080.02 - Benefits Paid - Nancy</b>							
17/05/2022	000000065	P	Benefit Payment		17,000.00		17,000.00
30/06/2022	000000081	J	Year end closing entry			17,000.00	0.00
Total					<b>17,000.00</b>	<b>17,000.00</b>	

**B & N Hewitt Superannuation Fund**  
**Ledger Entries Report for the year ending 30 June, 2022**

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Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
<b>Account number 4199 - Funds yet to be allocated</b>							
01/07/2021	000000001	J	Opening balance			0.01	(0.01)
30/06/2022	000000081	J	Year end closing entry		16,029.30		16,029.29
30/06/2022	000000082	J	Year end closing entry			16,029.30	(0.01)
Total					<u>16,029.30</u>	<u>16,029.31</u>	

## AR Quayle & Co

### Tax Reconciliation Schedule

Client Name: The B & N Hewitt Superannuation Fund Date: \_\_\_\_\_  
 Balance Date: 30th June 2022 Prepared: \_\_\_\_\_

**Profit per Profit & Loss Statement** 14,298

<b>Permanent Differences</b>	
- Fines	-
- Member Contribution	-
- Co Contributions	-
- Taxable Gain -	-
- N/T Dist -	-
- Tax Loss Deducted	-

**Accounting Profit Adjusted for Permanent Differences** 14,298

<b>Timing Differences</b>	
Change in Market Value	-

**Taxable Income** 14,298

**Income Tax Liability** 2,144.70

Less Tax Credits	
Dividend Imputation Credits	-
TFN Withholding Credits	-
Other Tax Credits	-

Less PAYG Instalments Paid	
September Qtr	356.00
December Qtr	356.00
March Qtr	356.00
June Qtr	555.00
	1,623.00

**TOTAL TAX CREDITS / INSTALMENTS** 1,623.00

**Net Tax Payable** 521.70

<i>Journal</i>		
Dr	Income Tax Expense	2,144.70
Cr	Prov for Deferred Tax	-
Cr	Prov'n For Income Tax	2,144.70

### Provision for Income Tax Reconciliation

**Net Tax Payable** 521.70

<b>Tax payments not paid by 30 June</b>	
Jun 22 Qtr	555.00
Overpayment	- 270.45
	-
	-

**Provision for Income Tax in H/Ledger** 806.25

**Actual Provision for Income Tax in H/Ledger** 812.21

**Discrepancy (should be nil)** - 5.96





# AR Quayle & Co

The B & N Hewitt Superannuation Fund		Prepared	Reviewed	Index
30th June 2022	Date	Date	Date	of

## Tax Distribution

	Barry	Nancy	Total
Employer Contrib	6,931.87	9,064.77	15,996.64
Member/Co-Contrib	-	-	-
	6,931.87	9,064.77	15,996.64

Realised Losses @ %	-	-	-
Other Earnings @ %	-	-	-
Expenses @ % -	582.56	1,116.44	1,699.00
	-	1,116.44	1,699.00

**6,349.31      7,948.33      14,297.64**

Income Tax on Contr	1,039.78	1,359.72	2,399.50
Income Tax on Earnings -	87.37	167.43	254.80
Income Tax @ 15%	952.42	1,192.28	2,144.70
FITB Reversal	0	0	0
<b>\$</b>	<b>5,396.90</b>	<b>\$ 6,756.04</b>	<b>\$ 12,152.94</b>

34.288% Barry	6,080.88
65.712% Nancy	11,653.68
	<u>17,734.56</u>





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034/002236



THE B & N HEWITT SUPERANNUATION FUND  
 17 OSWALD ST  
 KYABRAM VIC 3620

**Account Balance Summary**

Opening balance	\$18,083.88	Cr
Total credits	\$3,356.84	
Total debits	\$1,561.73	
<b>Closing balance</b>	<b>\$19,878.99</b>	<b>Cr</b>

Statement starts 1 July 2021  
 Statement ends 30 September 2021

**Outlet Details**

Shepparton  
 381 Wyndham St, Shepparton VIC 3630

**Account Details**

BARRY ARTHUR HEWITT AS TRUSTEE FOR THE B & N  
 HEWITT SUPERANNUATION FUND  
 BUSINESS EVERYDAY AC  
 BSB number 083-894  
 Account number 86-779-1538

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Jul 2021	Brought forward			18,083.88 Cr
12 Jul 2021	Online B0630226750 Linked Acc Trns Hewitt Super.....	500.00		17,583.88 Cr
16 Jul 2021	p vu cc 9906198121 Clicksuper 450747.....	716.2	641.02	18,224.90 Cr
20 Jul 2021	ATO008000015058788 ATO 012721.....	716.1	709.37	
	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79		18,835.48 Cr
26 Jul 2021	Internet Bpay Tax Office Payments 426169438907360.....	413.00		18,422.48 Cr
30 Jul 2021	<b>TRANSACTION SUMMARY</b>			
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	3	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00		18,412.48 Cr
9 Aug 2021	p vu cc 9906219828 Clicksuper 450747.....	716.2	336.95	18,749.43 Cr
20 Aug 2021	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79		18,650.64 Cr
24 Aug 2021	ATO004000015121894 ATO 012721.....	716.1	497.80	19,148.44 Cr
30 Aug 2021	Internet Bpay AMP Life Ltd 2 900222503150935.....	22.36		19,126.08 Cr
31 Aug 2021	<b>TRANSACTION SUMMARY</b>			
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	2	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Carried forward			19,126.08 Cr

273/78/08/N002236/S003245/1006489

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance																								
	Brought forward			19,126.08 Cr																								
	Account Fees .....	10.00	1545	19,116.08 Cr																								
9 Sep 2021	p vu cc 9906247130 Clicksuper 450747.....	716.2	673.90	19,789.98 Cr																								
10 Sep 2021	ATO001100015034496 ATO 012721.....	716.1	497.80	20,287.78 Cr																								
20 Sep 2021	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79	4080.8	20,188.99 Cr																								
30 Sep 2021	<table border="1"> <thead> <tr> <th>TRANSACTION SUMMARY</th> <th>QUANTITY</th> <th>U/COST</th> <th>FEE</th> </tr> </thead> <tbody> <tr> <td>Electronic Deposit</td> <td>1</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Electronic Withdrawal</td> <td>1</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td><b>Transaction Fees</b></td> <td></td> <td></td> <td><b>\$0.00</b></td> </tr> <tr> <td><b>Flat Monthly Fee</b></td> <td></td> <td></td> <td><b>\$10.00</b></td> </tr> <tr> <td><b>Total Fees Charged</b></td> <td></td> <td></td> <td><b>\$10.00</b></td> </tr> </tbody> </table>				TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Electronic Deposit	1	\$0.00	\$0.00	Electronic Withdrawal	1	\$0.00	\$0.00	<b>Transaction Fees</b>			<b>\$0.00</b>	<b>Flat Monthly Fee</b>			<b>\$10.00</b>	<b>Total Fees Charged</b>			<b>\$10.00</b>
TRANSACTION SUMMARY	QUANTITY	U/COST	FEE																									
Electronic Deposit	1	\$0.00	\$0.00																									
Electronic Withdrawal	1	\$0.00	\$0.00																									
<b>Transaction Fees</b>			<b>\$0.00</b>																									
<b>Flat Monthly Fee</b>			<b>\$10.00</b>																									
<b>Total Fees Charged</b>			<b>\$10.00</b>																									
	Account Fees .....	10.00	1545																									
	Online H4976918967 Linked Acc Trns Hewitt Super.....	300.00	4080	19,878.99 Cr ✓																								

**Summary of Government Charges**

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

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

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

**Explanatory Notes**

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

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

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

27/78/08/N1002236/S003245/1006490



**NAB Business Everyday Account**

For further information call the  
Business Servicing Team on 13 10 12

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034/006886



THE B & N HEWITT SUPERANNUATION FUND  
17 OSWALD ST  
KYABRAM VIC 3620

**Account Balance Summary**

Opening balance	\$19,878.99	Cr
Total credits	\$3,852.05	
Total debits	\$2,282.37	
<b>Closing balance</b>	<b>\$21,448.67</b>	<b>Cr</b>

Statement starts 1 October 2021  
Statement ends 31 December 2021

**Outlet Details**

Shepparton  
381 Wyndham St, Shepparton VIC 3630

**Account Details**

BARRY ARTHUR HEWITT AS TRUSTEE FOR THE B & N  
HEWITT SUPERANNUATION FUND  
BUSINESS EVERYDAY AC  
BSB number 083-894  
Account number 86-779-1538

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Oct 2021	Brought forward			19,878.99 Cr
5 Oct 2021	p vu cc 9906267952 Clicksuper 450747.....		1,010.85	20,889.84 Cr
12 Oct 2021	ATO005000015461316 ATO 012721.....		497.80	21,387.64 Cr
20 Oct 2021	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79		21,288.85 Cr
26 Oct 2021	Online P4312505538 Linked Acc Trns Hewitt Super.....	200.00		21,088.85 Cr
29 Oct 2021	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	3	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00		21,078.85 Cr
1 Nov 2021	p vu cc 9906294752 Clicksuper 450747.....		673.90	21,752.75 Cr
2 Nov 2021	ATO001000016109352 ATO 012721.....		497.80	22,250.55 Cr
15 Nov 2021	Internet Bpay Tax Office Payments 426169438907360.....	356.00		
	Online T9280457033 Linked Acc Trns Hewitt Super.....	250.00		21,644.55 Cr
22 Nov 2021	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79		
	Online E0786695572 Linked Acc Trns Hewitt Super.....	200.00		21,345.76 Cr
29 Nov 2021	p vu cc 9906319754 Clicksuper 450747.....		673.90	
	Online L4883765093 Linked Acc Trns Hewitt Super.....	400.00		21,619.66 Cr
	Carried forward			21,619.66 Cr

365778/08/N006886/S011245/1022489

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**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			21,619.66 Cr
30 Nov 2021	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE
	Electronic Deposit	2	\$0.00	\$0.00
	Electronic Withdrawal	5	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00	1545	21,609.66 Cr
6 Dec 2021	Online R1108218709 Linked Acc Trns			
	Hewitt Super.....	200.00	4080	21,409.66 Cr
14 Dec 2021	ATO001100015470244 ATO			
	012721.....		716.1	497.80
15 Dec 2021	Online C2972705851 Linked Acc Trns			
	Hewitt Super.....	150.00	4080	21,757.46 Cr
20 Dec 2021	Internet Bpay AMP Life Ltd 2			
	900222503150935.....	98.79	4080.1	21,658.67 Cr
29 Dec 2021	Online E9267675105 Linked Acc Trns			
	Hewitt Super.....	200.00	4080	21,458.67 Cr
31 Dec 2021	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE
	Electronic Withdrawal	4	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00	1545	21,448.67 Cr

**Summary of Government Charges**

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

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365178/08/M006886/S011245/1022490



034/010218



THE B & N HEWITT SUPERANNUATION FUND  
17 OSWALD ST  
KYABRAM VIC 3620

**Account Balance Summary**

Opening balance	\$21,448.67	Cr
Total credits	\$3,764.00	
Total debits	\$1,582.37	
<b>Closing balance</b>	<b>\$23,630.30</b>	<b>Cr</b>

**Statement starts 1 January 2022**  
**Statement ends 31 March 2022**

**Outlet Details**

Shepparton  
381 Wyndham St, Shepparton VIC 3630

**Account Details**

BARRY ARTHUR HEWITT AS TRUSTEE FOR THE B & N  
HEWITT SUPERANNUATION FUND  
BUSINESS EVERYDAY AC  
BSB number 083-894  
Account number 86-779-1538

**For Your Information**

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

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Jan 2022	Brought forward			21,448.67 Cr
10 Jan 2022	ATO001100015516581 ATO 012721.....	716.1	746.70	22,195.37 Cr
11 Jan 2022	p vu cc 9906353802 Clicksuper 450747.....	716.2	673.90	22,869.27 Cr
20 Jan 2022	Internet Bpay AMP Life Ltd 2 900222503150935.....	98.79	4080.1	22,770.48 Cr
25 Jan 2022	p vu cc 9906369525 Clicksuper 450747.....	716.2	673.90	23,444.38 Cr
31 Jan 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	2	\$0.00	\$0.00
	Electronic Withdrawal	1	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees.....	10.00	1545	
	Online R8605988087 Linked Acc Trns Hewitt Super.....	200.00	4080	23,234.38 Cr
2 Feb 2022	ATO003000016060156 ATO 012721.....	716.1	497.80	23,732.18 Cr
8 Feb 2022	Online L9396284031 Linked Acc Trns Hewitt Super.....	200.00	4080	23,532.18 Cr
18 Feb 2022	Online P1938204605 Linked Acc Trns Carried forward			23,532.18 Cr

09078/07/M010218/S015913/1031825

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			23,532.18 Cr
21 Feb 2022	Hewitt Super.....	500.00	4080	23,032.18 Cr
	p vu cc 9906393639 Clicksuper		716.2	
	450747.....		673.90	
	Internet Bpay AMP Life Ltd 2			
	900222503150935.....	98.79	4080.1	
	Internet Bpay Tax Office Payments			
	426169438907360.....	356.00	3325	23,251.29 Cr
28 Feb 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	5	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00	1545	23,241.29 Cr
21 Mar 2022	Internet Bpay AMP Life Ltd 2			
	900222503150935.....	98.79	4080.1	23,142.50 Cr
29 Mar 2022	ATO001100015685790 ATO			
	012721.....		716.1	497.80
31 Mar 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Withdrawal	1	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00	1545	23,630.30 Cr ✓

**Summary of Government Charges**

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
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090178/07/M010218/SD15913/1031826





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034/008050



THE B & N HEWITT SUPERANNUATION FUND  
 17 OSWALD ST  
 KYABRAM VIC 3620

**Account Balance Summary**

Opening balance	\$23,630.30	Cr
Total credits	\$5,023.75	
Total debits	\$26,136.57	
<b>Closing balance</b>	<b>\$2,517.48</b>	<b>Cr</b>

Statement starts 1 April 2022  
 Statement ends 30 June 2022

**Outlet Details**

Shepparton  
 381 Wyndham St, Shepparton VIC 3630

**Account Details**

BARRY ARTHUR HEWITT AS TRUSTEE FOR THE B & N  
 HEWITT SUPERANNUATION FUND  
 BUSINESS EVERYDAY AC  
 BSB number 083-894  
 Account number 86-779-1538

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Apr 2022	Brought forward			23,630.30 Cr
4 Apr 2022	p vu cc 9906429382 Clicksuper 450747.....	716.2	1,010.85	24,641.15 Cr
5 Apr 2022	ATO005000015950410 ATO 012721.....	716.1	497.80	25,138.95 Cr
12 Apr 2022	Internet Bpay AMP Life Ltd 2 900222503150935.....	4080.1	250.91	24,888.04 Cr
20 Apr 2022	Internet Bpay AMP Life Ltd 2 900222503150935.....	4080.1	98.79	24,789.25 Cr
27 Apr 2022	Internet Bpay Tax Office Payments 426169438907360.....	3325	356.00	24,433.25 Cr
28 Apr 2022	ATO001100015750713 ATO 012721.....	716.1	597.36	25,030.61 Cr
29 Apr 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	3	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees.....	1545	10.00	25,020.61 Cr
2 May 2022	p vu cc 9906455962 Clicksuper 450747.....	716.2	673.90	
	Online C4502457055 Linked Acc Trns Hewitt Super.....	4080	500.00	25,194.51 Cr
13 May 2022	Please Note From Today Your Dr Interest Rate Is	6.720%		25,194.51 Cr
16 May 2022	Internet Bpay Tax Office Payments 551007925003463721.....	3325	459.80	
	Internet Transfer Inv1150superhewitt.....	1510	1,320.00	23,414.71 Cr
17 May 2022	Online W1916571798 Super to houseloan Hewitt Super.....	4080.1	20,000.00	3,414.71 Cr
20 May 2022	Internet Bpay AMP Life Ltd 2 900222503150935.....	4080.1	98.79	3,315.92 Cr
	Carried forward			3,315.92 Cr

181/78/08/M008050/S013206/1026411

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			3,315.92 Cr
31 May 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	5	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	p vu cc 9906481831 Clicksuper		716.2	
	450747.....		673.90	
	Account Fees .....	154.5	10.00	3,979.82 Cr
1 Jun 2022	Internet Bpay AMP Life Ltd 2	4080.1		
	900222503150935.....		23.49	3,956.33 Cr
7 Jun 2022	Online A4913531207 Linked Acc Trns	4080		
	Hewitt Super.....		200.00	3,756.33 Cr
10 Jun 2022	ATO001000016702800 ATO		716.1	
	012721.....		398.24	4,154.57 Cr
16 Jun 2022	Internet Bpay ANZ Cards	4080		
	4564627122254113.....		2,500.00	1,654.57 Cr
17 Jun 2022	Please Note From Today Your Dr Interest Rate Is	7.220%		1,654.57 Cr
20 Jun 2022	Internet Bpay Resolution Life No 2	4080.1		
	900222503150935.....		98.79	1,555.78 Cr
21 Jun 2022	ATO006000016285414 ATO		716.1	
	012721.....		497.80	2,053.58 Cr
27 Jun 2022	Online X0246135326 Linked Acc Trns	4080		
	Hewitt Super.....		200.00	1,853.58 Cr
28 Jun 2022	p vu cc 9906509010 Clicksuper		716.2	
	450747.....		673.90	2,527.48 Cr
30 Jun 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	2	\$0.00	\$0.00
	Electronic Withdrawal	5	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	154.5	10.00	2,517.48 Cr

**Summary of Government Charges**

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

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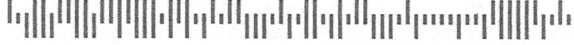


**NAB Business Everyday Account**

For further information call the  
Business Servicing Team on 13 10 12

7-9



034/011707  
  
 THE B & N HEWITT SUPERANNUATION FUND  
 17 OSWALD ST  
 KYABRAM VIC 3620

**Account Balance Summary**

Opening balance	\$2,517.48	Cr
Total credits	\$3,704.49	
Total debits	\$2,419.28	
<b>Closing balance</b>	<b>\$3,802.69</b>	<b>Cr</b>

**Statement starts 1 July 2022**  
**Statement ends 30 September 2022**

**Outlet Details**

Shepparton  
 381 Wyndham St, Shepparton VIC 3630

**Account Details**

BARRY ARTHUR HEWITT AS TRUSTEE FOR THE B & N  
 HEWITT SUPERANNUATION FUND  
 BUSINESS EVERYDAY AC  
 BSB number 083-894  
 Account number 86-779-1538

**Transaction Details**

Date	Particulars	Debits	Credits	Balance																												
1 Jul 2022	Brought forward			2,517.48 Cr																												
5 Jul 2022	ATO002000016550292 ATO 012721.....		248.90	2,766.38 Cr																												
14 Jul 2022	Online S9848160610 Sav to super Hewitt*n.....		200.00	2,966.38 Cr																												
15 Jul 2022	Please Note From Today Your Dr Interest Rate Is 7.720%			2,966.38 Cr																												
20 Jul 2022	Internet Bpay Resolution Life No 2 900222503150935.....	98.79		2,867.59 Cr																												
25 Jul 2022	p vu cc 9906533506 Clicksuper 450747.....		611.04																													
	Online J5953941047 Linked Acc Trns Hewitt Super.....	500.00		2,978.63 Cr																												
28 Jul 2022	Internet Bpay Tax Office Payments 426169438907360.....	555.00		2,423.63 Cr																												
29 Jul 2022	<table border="1" style="display: inline-table; vertical-align: top;"> <thead> <tr> <th>TRANSACTION SUMMARY</th> <th>QUANTITY</th> <th>U/COST</th> <th>FEE</th> </tr> </thead> <tbody> <tr> <td>Electronic Deposit</td> <td>2</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td>Electronic Withdrawal</td> <td>3</td> <td>\$0.00</td> <td>\$0.00</td> </tr> <tr> <td><b>Transaction Fees</b></td> <td></td> <td></td> <td><b>\$0.00</b></td> </tr> <tr> <td><b>Flat Monthly Fee</b></td> <td></td> <td></td> <td><b>\$10.00</b></td> </tr> <tr> <td><b>Less Free Eligible Trans.(max 30)</b></td> <td></td> <td></td> <td><b>\$0.00</b></td> </tr> <tr> <td><b>Total Fees Charged</b></td> <td></td> <td></td> <td><b>\$10.00</b></td> </tr> </tbody> </table>	TRANSACTION SUMMARY	QUANTITY	U/COST	FEE	Electronic Deposit	2	\$0.00	\$0.00	Electronic Withdrawal	3	\$0.00	\$0.00	<b>Transaction Fees</b>			<b>\$0.00</b>	<b>Flat Monthly Fee</b>			<b>\$10.00</b>	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>	<b>Total Fees Charged</b>			<b>\$10.00</b>			
TRANSACTION SUMMARY	QUANTITY	U/COST	FEE																													
Electronic Deposit	2	\$0.00	\$0.00																													
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<b>Flat Monthly Fee</b>			<b>\$10.00</b>																													
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<b>Total Fees Charged</b>			<b>\$10.00</b>																													
	Account Fees .....	10.00		2,413.63 Cr																												
1 Aug 2022	Online J3509057936 Linked Acc Trns Hewitt Super.....	200.00		2,213.63 Cr																												
8 Aug 2022	ATO008000016881156 ATO 012721.....		522.69																													
	Online Y1639100443 Linked Acc Trns Hewitt Super.....	200.00		2,536.32 Cr																												
11 Aug 2022	Online B3139564445 Sav to super Hewitt*n.....		200.00	2,736.32 Cr																												
12 Aug 2022	Please Note From Today Your Dr Interest Rate Is 8.220%			2,736.32 Cr																												
22 Aug 2022	Internet Bpay Resolution Life No 2 900222503150935.....	98.79		2,637.53 Cr																												
	Carried forward			2,637.53 Cr																												

27378/07/M011707/ISO18739/1037477

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			2,637.53 Cr
29 Aug 2022	Internet Bpay ANZ Cards 4564627122254113.....	43.95		
	Internet Bpay Resolution Life No 2 900222503150935.....	93.96		2,499.62 Cr
31 Aug 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	5	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00		2,489.62 Cr
5 Sep 2022	p vu cc 9906574983 Clicksuper 450747.....		876.48	3,366.10 Cr
6 Sep 2022	ATO009000016964458 ATO 012721.....		522.69	3,888.79 Cr
16 Sep 2022	Please Note From Today Your Dr Interest Rate Is 8.720%			3,888.79 Cr
19 Sep 2022	Online B8939120029 Linked Acc Trns Hewitt Super.....	500.00		3,388.79 Cr
20 Sep 2022	Internet Bpay Resolution Life No 2 900222503150935.....	98.79		3,290.00 Cr
29 Sep 2022	ATO006000017109739 ATO 012721.....		522.69	3,812.69 Cr
30 Sep 2022	<b>TRANSACTION SUMMARY</b>	<b>QUANTITY</b>	<b>U/COST</b>	<b>FEE</b>
	Electronic Deposit	1	\$0.00	\$0.00
	Electronic Withdrawal	2	\$0.00	\$0.00
	<b>Transaction Fees</b>			<b>\$0.00</b>
	<b>Flat Monthly Fee</b>			<b>\$10.00</b>
	<b>Less Free Eligible Trans.(max 30)</b>			<b>\$0.00</b>
	<b>Total Fees Charged</b>			<b>\$10.00</b>
	Account Fees .....	10.00		3,802.69 Cr

**Summary of Government Charges**

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

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

**Name** CASALARE PTY LTD  
**ABN** 42 155 996 704

## Employee statement

**Period**

01/07/2021 - 30/06/2022

BARRY HEWITT

### THE B & N HEWITT SUPERANNUATION FUND

Payment made	Super guarantee	Additional employer	Salary sacrifice	Employee voluntary	Total
29/06/2022	\$248.90	\$0.00	\$0.00	\$0.00	\$248.90
15/06/2022	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
06/06/2022	\$398.24	\$0.00	\$0.00	\$0.00	\$398.24
21/04/2022	\$597.36	\$0.00	\$0.00	\$0.00	\$597.36
30/03/2022	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
23/03/2022	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
27/01/2022	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
04/01/2022	\$746.70	\$0.00	\$0.00	\$0.00	\$746.70
08/12/2021	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
27/10/2021	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
06/10/2021	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
06/09/2021	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
18/08/2021	\$497.80	\$0.00	\$0.00	\$0.00	\$497.80
14/07/2021	\$709.37	\$0.00	\$0.00	\$0.00	\$709.37
<b>Subtotal</b>	<b>\$7,180.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,180.77</b>
<b>Total</b>	<b>\$7,180.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,180.77</b>



Date: 27/04/2023  
Time: 12:29 PM

## Employee YTD (2021-2022)

Western District Employment Access Inc.

Employee : 002165 Nancy Hewitt

Taxable Income	\$70,602.75	Non Taxable	\$0.00
Gross Pay	\$70,602.75	Tax Withheld	\$17,770.00
Deductions	\$0.00	Net Pay	\$52,832.75

Payments	Hrs/Units	U.O.M	Amount
Normal Hours	1719.5000	Hours	\$76,160.36
<b>Deductions</b>	<b>Hrs/Units</b>	<b>U.O.M</b>	<b>Amount</b>
Salary Packaging - Pre Tax	26.0000	Each	\$18,034.82
<b>Leave</b>	<b>Hrs/Units</b>	<b>U.O.M</b>	<b>Amount</b>
Annual Leave	143.5000	Hours	\$6,362.11
Annual Leave Loading - Taxed	6.0000	Each	\$1,113.37
Bonus Christmas Leave	22.5000	Hours	\$997.54
ME DAY - Personal Leave	7.5000	Hours	\$332.51
ME DAY - WDEA Provided	15.0000	Hours	\$656.91
Z - Personal/Carer - With Cert	15.0000	Hours	\$665.03
Z - Personal/Carer Without Cert	53.0000	Hours	\$2,349.74
<b>Employer Paid</b>	<b>Hrs/Units</b>	<b>U.O.M</b>	<b>Amount</b>
The B & N Hewitt Super (Employer) %		Percent	\$8,752.48







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

**Agent** AR QUAYLE & CO  
**Client** THE B & N HEWITT  
 SUPERANNUATION FUND  
**ABN** 42 616 943 890  
**TFN**

## Income tax 551

<b>Date generated</b>	27 April 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

8 results found - from **27 April 2021** to **27 April 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 May 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$459.80		\$0.00
17 May 2022	16 May 2022	Payment received		\$459.80	\$459.80 CR
1 Nov 2021	31 May 2021	Credit transferred to Integrated Client Account	\$270.45		\$0.00
1 Jun 2021	31 May 2021	Payment received		\$270.45	\$270.45 CR
31 May 2021	3 Jun 2021	EFT refund for Income Tax for the period from 01 Jul 12 to 30 Jun 13	\$579.55		\$0.00
31 May 2021	1 Aug 2014	General interest charge			\$579.55 CR
31 May 2021	14 Jul 2014	Remission of penalty for failure to lodge Self Managed fund income tax and regulatory return on time for the period from 01 Jul 12 to 30 Jun 13		\$850.00	\$579.55 CR
17 May 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$270.45		\$270.45 DR





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

**Agent** AR QUAYLE & CO  
**Client** THE B & N HEWITT  
SUPERANNUATION FUND  
**ABN** 42 616 943 890  
**TFN**

## Activity statement 001

<b>Date generated</b>	27 April 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$270.45 CR

## Transactions

25 results found - from **01 July 2021** to **27 April 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
6 Mar 2023	5 Mar 2023	General interest charge			\$270.45 CR
6 Mar 2023	3 Mar 2023	Payment received		\$414.00	\$270.45 CR
5 Mar 2023	5 Mar 2023	General interest charge			\$143.55 DR
5 Mar 2023	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22 - PAYG Instalments	\$414.00		\$143.55 DR
3 Nov 2022	3 Nov 2022	General interest charge			\$270.45 CR
3 Nov 2022	2 Nov 2022	Payment received		\$414.00	\$270.45 CR
30 Oct 2022	30 Oct 2022	General interest charge			\$143.55 DR
30 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$414.00		\$143.55 DR
2 Aug 2022	2 Aug 2022	General interest charge			\$270.45 CR
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$555.00		\$270.45 CR
29 Jul 2022	28 Jul 2022	Payment received		\$555.00	\$825.45 CR
2 May 2022	2 May 2022	General interest charge			\$270.45 CR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$356.00		\$270.45 CR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
28 Apr 2022	27 Apr 2022	Payment received		\$356.00	\$626.45 CR
7 Mar 2022	7 Mar 2022	General interest charge			\$270.45 CR
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$356.00		\$270.45 CR
22 Feb 2022	21 Feb 2022	Payment received		\$356.00	\$626.45 CR
16 Nov 2021	16 Nov 2021	General interest charge			\$270.45 CR
16 Nov 2021	15 Nov 2021	Payment received		\$356.00	\$270.45 CR
1 Nov 2021	1 Nov 2021	General interest charge			\$85.55 DR
1 Nov 2021	31 May 2021	Credit transfer received from Income Tax Account		\$270.45	\$85.55 DR
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$356.00		\$356.00 DR
2 Aug 2021	2 Aug 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$413.00		\$0.00
27 Jul 2021	26 Jul 2021	Payment received		\$413.00	\$413.00 CR

## ENGAGEMENT LETTER

To: The Trustees, The B & N Hewitt Superannuation Fund

### Scope

You have requested that we audit the financial report of the B & N Hewitt Superannuation Fund, which comprises the balance sheet as at 30 June 2022, and the income statement for the year then ended a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:



- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
  - selecting and applying appropriate accounting policies; and
  - making accounting estimates that are reasonable in the circumstances.
- As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

### **Other Matters under the *Corporations Act 2001***

#### *Independence*

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

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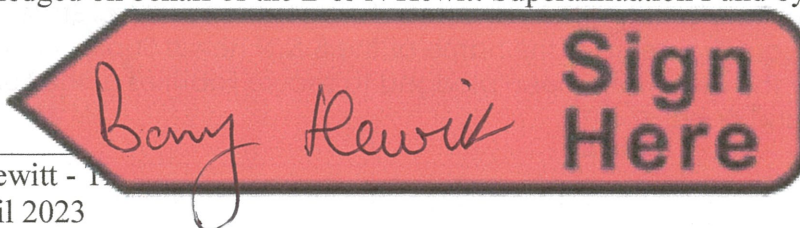
A.W. Boys  
SAN: 100014140  
Registered Company Auditor 67793

Acknowledged on behalf of the B & N Hewitt Superannuation Fund by

X

---

Barry Hewitt - 1  
27<sup>th</sup> April 2023

 Sign Here  
Barry Hewitt

**Audit Representation Letter from Trustee(s)****The B & N Hewitt Superannuation Fund****Year ended 30 June 2022**

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

**Preparation of the ATO Income Tax & Regulatory Return**

The information disclosed in the annual return is complete and accurate.

**Sole Purpose of the Fund**

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

**Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

**Fund Books/Records/Minutes**

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

**Asset Form**

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

**Ownership and Pledging of Assets**

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of the B & N Hewitt Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

**Investments**



1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

### **Trust Deed Amendments**

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

### **Governing Rules**

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

### **Legislative Requirements**

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act. Including minimum pension payments to members entitled to receive a pension.

### **Contributions**

The Trustees confirm the contributions, if any, received by the fund are within the limits imposed by the legislation, taking into account contributions paid by the members to other superannuation funds. Correspondence from the member(s) has been received and recorded by the trustees for all contributions from the member(s).

### **Use of Assets**

All assets of the Fund have been acquired and used for the sole purpose of generating retirement benefits in accordance with the *Superannuation Industry (Supervision) Act 1993*, the Trust Deed of the Fund and the Investment Strategy of the Fund.

### **Pension Payments and Withdrawal of Funds**

All pension payments (if any) and all withdrawal of funds from the accounts of the Fund have been made in accordance with statutory limitations imposed by legislation governing the Fund and all withdrawals of funds have been in accordance with the *Superannuation (Supervision) Act 1993*.

### **Trustee Responsibilities**

The Trustees are aware of their responsibilities and obligations to the Members and the various regulatory bodies that govern, administer and enforce respective applicable legislation.

### **Trustee Covenants**

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.

**Legal Matters**

The Trustees confirm you have been advised of all significant legal matters, and that the probability of any material revenue or expenses arising from such legal matters has been adequately accounted for, and been appropriately disclosed in the financial report.

**Related Parties**

All related party transactions have been brought to your attention.

**Disqualified person not to act as a Trustee**

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

**Information to Members**

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

**Meetings**

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

**Subsequent Events**

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

X

Yours faithfully

*Barry Hewitt*

Sign Here

X

Barry Hewitt

*[Signature]*

Sign Here

Nancy Hewitt

17 July 2022

Mr Barry Hewitt  
17 Oswald Street  
Kyabram Vic. 3620

Dear Barry

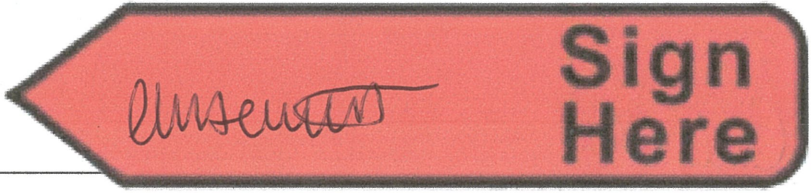
We write to confirm that we have paid a total of \$11,182.24 in Pension payments to you for the 2022 financial year.

This amount will appear on your end of year Member Benefit Statement

Should you wish to discuss this matter, please do not hesitate to contact me.

Yours sincerely

X

A red arrow-shaped sign pointing to the left. Inside the sign, there is a handwritten signature in black ink that appears to read 'Nancy Hewitt'. To the right of the signature, the words 'Sign Here' are printed in a bold, black, sans-serif font.

Nancy Hewitt

17 July 2022

Mrs Nancy Hewitt  
17 Oswald Street  
Kyabram Vic. 3620

Dear Nancy

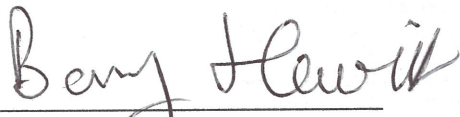
We write to confirm that we have paid a total of \$17,000.00 in Pension payments to you for the 2022 financial year.

This amount will appear on your end of year Member Benefit Statement

Should you wish to discuss this matter, please do not hesitate to contact me.

Yours sincerely

X

  
\_\_\_\_\_  
Barry Hewitt

## The B & N Hewitt Superannuation Fund

12 July, 2022

Mrs Nancy Hewitt  
37 Crichton Rd  
Kyabram Vic. 3620

Dear Nancy

Re: Employer Contributions

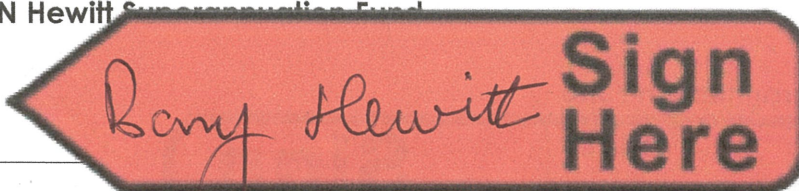
We write to confirm that we have received the amount of \$9,064.77 as Employer Contributions for the financial period July 1, 2021 to June 30, 2022.

Should you believe this to be anything different then please contact us immediately.

Yours faithfully

The B & N Hewitt Superannuation Fund

X

A red arrow-shaped sign pointing to the left. Inside the sign, the name 'Barry Hewitt' is written in cursive. To the right of the signature, the words 'Sign Here' are printed in a bold, sans-serif font.

Barry Hewitt – Trustee

## The B & N Hewitt Superannuation Fund

12 July, 2022

Mr Barry Hewitt  
37 Crichton Rd  
Kyabram Vic. 3620

Dear Barry

Re: Employer Contributions

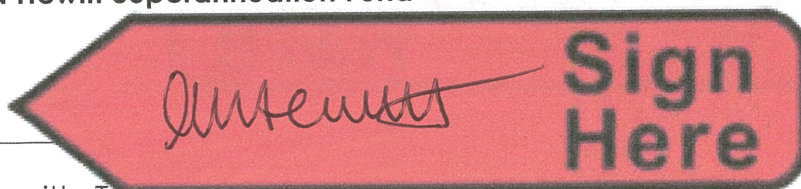
We write to confirm that we have received the amount of \$6,931.87 as Employer Contributions for the financial period July 1, 2021 to June 30, 2022.

Should you believe this to be anything different then please contact us immediately.

Yours faithfully

**The B & N Hewitt Superannuation Fund**

X



*Nancy Hewitt*  
**Sign  
Here**

Nancy Hewitt - Trustee

**MINUTES OF A MEETING OF TRUSTEES OF THE HEWITT SUPERANNUATION FUND HELD AT 17 OSWALD STREET KYABRAM, VIC. 3620 ON THE 27<sup>TH</sup> APRIL 2023.**

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**PRESENT:** Barry Hewitt (Chairperson)  
Nancy Hewitt

**MINUTES:** The minutes of the previous trustee meeting were read and confirmed as being a true and accurate record of that meeting.

**ANNUAL ACCOUNTS:** The following were tabled:

- (a) The Special Purpose Operating Statement for the year ended 30<sup>th</sup> June 2021,
- (b) Statement of Financial Position as at 30 June 2022, and
- (c) Members Information Statements as at 30<sup>th</sup> June 2022.

After full consideration, the Trustees formed the opinion that the requirements of the Superannuation Industry (Supervision) Act 1993, hereafter referred to as SIS, regarding the preparation of accounts of the fund, the Trustees Statement and reporting of members funds had been complied with.

It was resolved that the Trustees Declaration submitted to the meeting be approved and signed by the Trustees.

**INVESTMENT STRATEGY:** The investment strategy as previously formulated was reviewed and the Trustees agreed that it still suited the Fund's position and investment requirements. It was therefore agreed that no change was necessary to the Investment Strategy.

**ANNUAL AUDIT:** It was resolved to appoint Super Audits Pty Ltd as the auditors of the fund for the 2022 financial year.

**CLOSURE:** There being no further business, the Meeting then closed.

Confirmed as a co

X

Barry Hewitt  
(Chairperson)

*Barry Hewitt* Sign Here





**MINUTES OF A MEETING OF TRUSTEES OF THE HEWITT SUPERANNUATION FUND HELD AT 17 OSWALD STREET KYABRAM, VIC. 3620 ON THE 2<sup>ND</sup> MAY 2023.**

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**PRESENT:** Barry Hewitt (Chairperson)  
Nancy Hewitt

**MINUTES:** The minutes of the previous trustee meeting were read and confirmed as being a true and accurate record of that meeting.

**ANNUAL ACCOUNTS:** The following were tabled:  
  
(a) Audit Certificate from Super Audits Pty Ltd for the year ended 30<sup>th</sup> June 2022, and

After full consideration, the Trustees formed the opinion that the requirements of the Superannuation Industry (Supervision) Act 1993, hereafter referred to as SIS, regarding the audit of financial accounts and operations of the fund had been complied with.

**CLOSURE:** There being no further business, the Meeting then closed.

Confirmed as a copy

X

\_\_\_\_\_  
Barry Hewitt  
(Chairperson)

*Barry Hewitt*  
**Sign Here**



# The B & N Hewitt Superannuation Fund

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## Investment Strategy

### Objectives

The objectives of the fund are to:

- Provide superannuation benefits to members and their dependants to meet their retirement needs.
- Ensure that appropriate mixes of investments are held by the fund to support these needs.
- Ensure the fund has sufficient liquidity at all times to meet all commitments.
- Maximise the tax effectiveness of fund investments thereby delivering the best long term after tax return for members.

The Investment objective of the trustees is to aim to achieve real medium to longer-term growth. In recognition of the short term investment time frame of members the fund will have a low proportion of growth assets in the portfolio.

### Investment Choice

The Trustees have determined the fund's investments may include but not be limited to all or one of the following:

- Direct equities, stocks and derivatives including participation in dividend reinvestment programs and right issues, including the use of geared instalment warrants:
- Property trusts and associated investments:
- Managed investments and associated products:
- Direct residential, industrial and commercial property investment
- Deposits and investments with banks and other financial institution securities including Term Deposits, Debentures, Secured and Unsecured Notes and Bonds:
- Any other investment that the trustees may feel prudent to achieve the objective of the fund.

The Trustee may from time to time decide to seek professional advice from Accountants, Solicitors or Financial Planners in the formulation or implementation of this or any future investment strategy.

In formulating this strategy the trustees have taken into consideration relevant features of the various investments in accordance with both the fund's objectives and appropriate legislation.

In drafting this investment strategy, the trustees have taken into account all of the circumstances of the fund, including:

## The B & N Hewitt Superannuation Fund

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- the risks and likely return associated with each investment;
- the range and diversity of investments held by the fund;
- any risks coming from limited diversification;
- the liquidity of the fund's investments;
- the ages and preferences of its members;
- expected cash flow requirements; and
- the ability of the fund to meet its existing and prospective liabilities such as paying benefits to its members.

### **Policies**

The policies adopted by the Trustees in order to achieve these objectives are:

- Regular monitoring of the performance of the fund's investments, the overall investment mix and the expected cash flow requirements of the fund.
- Re-balancing the fund's investment portfolio due to changes in market conditions through asset sales and new investments as appropriate.

The Trustees will aim to follow the investment strategy, however, they will at all times reserve the right to change the investment mix depending on the market situation and opportunities available to better meet the objectives of the fund.

A copy of the Investment Strategy of the fund will be available to members of the fund on request.

### **Risk profile and risk tolerance**

The Fund has a short time horizon. Further, the members wish to have a conservative asset allocation thereby limiting volatility of returns.

### **Insurance**

The Trustees have considered whether the Fund should hold a contract of insurance for its members and concluded that additional insurance is not appropriate as the members are at an age such that insurance is not available on a cost effective basis

### **Liquidity**

The Members of the Fund are at an age where they can access their Superannuation benefits, and as such available cash will be held in liquid form in order to meet any expected benefit payment to a member.

## The B & N Hewitt Superannuation Fund

### Asset Allocation

The targeted asset allocation will recognise the need to have a diversified asset mix, however, given the short term investment horizon of the members and the lack of assets outside of superannuation, the allocation will have a strong capital preservation asset bias and be focused on preserving capital.

The final targeted asset allocation will be in the following ranges:

Growth Assets	Long term range	Current target
• Australian listed equities	0%-20%	0%
• International listed equities	0%-0%	0%
• Australian listed property	0%-0%	0%
<b>Defensive assets</b>		
• Cash and term deposits	0%-100%	100%
		<b>100%</b>

X

Barry Hewitt  
15<sup>th</sup> July, 2021

X

Nancy Hewitt  
15<sup>th</sup> July, 2021

