
BUCKLAND FAMILY SUPERANNUATION FUND**Contribution Caps****For the Period From 1 July 2020 to 30 June 2021***Elizabeth Meiklejohn***Mr Cameron Buckland****Date of Birth:** 27 Dec 1982**Age:** 38 (at 30/06/2021)**Status:** Member may be eligible for the bring forward rule, certain conditions apply**Contributions Summary****Non-Concessional****Prior Year Contributions**

The 'Bring Forward Rule' was NOT triggered in the previous 2 years

3-year cap in effect from previous years

N/A

Total non-concessional contributions in previous 2 years

N/A

Current Year Contributions**Note****Concessional****Non-Concessional**

Caps	1,2	25,000.00	100,000.00
Cumulative Available Unused Cap	3	33,379.81	0.00
Contributions made (to this fund)	4	6,121.68	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		6,121.68	0.00
Amount above caps	5	0.00	0.00
Available		52,258.13	100,000.00

Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	6,121.68
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	6,121.68
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
07/09/2020	Employer Mandated	319.84			manual
13/10/2020	Employer Mandated	1,921.17			smsfdataflow
12/01/2021	Employer Mandated	1,989.24			manual
14/04/2021	Employer Mandated	1,891.43			manual
	Totals:	6,121.68			

BUCKLAND FAMILY SUPERANNUATION FUND
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mr Cameron Buckland

SMSF DataFlow Transactions

Payment Date	Contribution Type	Amount	Payment Reference	Status
CATEREX				
13/10/2020	Employer Mandated	1,921.17	PC06C001-5918512	Automated Feed
	Subtotal:	1,921.17		

Disclaimer: SMSF Dataflow contributions received via SuperStream will only display where smsfdataflow was the elected electronic services address (ESA), and the member and fund details provided to their employer or Super Clearing House matched the records on Class.

BUCKLAND FAMILY SUPERANNUATION FUND
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mr Graham Buckland

Date of Birth: 20 Jul 1957
Age: 63 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Non-Concessional

Prior Year Contributions

The 'Bring Forward Rule' was NOT triggered in the previous 2 years
 3-year cap in effect from previous years N/A
 Total non-concessional contributions in previous 2 years N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	25,000.00	100,000.00
Cumulative Available Unused Cap	3	46,783.40	0.00
Contributions made (to this fund)	4	40,433.20	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		40,433.20	0.00
Amount above caps	5	0.00	0.00
Available		31,350.20	100,000.00

Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	433.20
	Personal	40,000.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	40,433.20
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
07/09/2020	Employer Mandated	433.20			manual
29/06/2021	Personal	40,000.00			manual
	Totals:	40,433.20			

BUCKLAND FAMILY SUPERANNUATION FUND
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mrs Fleur Buckland

Date of Birth: 20 Apr 1985
Age: 36 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Non-Concessional

Prior Year Contributions

The 'Bring Forward Rule' was NOT triggered in the previous 2 years
3-year cap in effect from previous years
Total non-concessional contributions in previous 2 years

N/A
N/A

Current Year Contributions

Note

Concessional

Non-Concessional

Caps	1,2	25,000.00	100,000.00
Cumulative Available Unused Cap	3	50,000.00	0.00
Contributions made (to this fund)	4	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	5	0.00	0.00
Available		75,000.00	100,000.00

Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

BUCKLAND FAMILY SUPERANNUATION FUND
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mrs Suzanne Buckland

Date of Birth: 11 May 1955
Age: 66 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Non-Concessional

Prior Year Contributions

The 'Bring Forward Rule' was NOT triggered in the previous 2 years
 3-year cap in effect from previous years N/A
 Total non-concessional contributions in previous 2 years N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	25,000.00	100,000.00
Cumulative Available Unused Cap	3	46,300.00	0.00
Contributions made (to this fund)	4	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	5	0.00	0.00
Available		71,300.00	100,000.00

Notes

- 1 . 'Bring Forward Rule' MAY be triggered this year
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

BUCKLAND FAMILY SUPERANNUATION FUND

General Ledger Account Movement

For the period from 1 July 2020 to 30 June 2021

Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Employer					
Mr Cameron Buckland					
01/07/2020	Opening Balance				0.00
07/09/2020	Total Lift Stor Cameron Super			319.84	319.84 CR
13/10/2020	Employer Contribution: CATEREX			1,921.17	2,241.01 CR
12/01/2021	SuperChoice P/L PC060121-184252786			1,989.24	4,230.25 CR
14/04/2021	SuperChoice P/L PC070421-193095541			1,891.43	6,121.68 CR
30/06/2021	Closing Balance				6,121.68 CR
Mr Graham Buckland					
01/07/2020	Opening Balance				0.00
07/09/2020	TFR Business Ov super payment			433.20	433.20 CR
30/06/2021	Closing Balance				433.20 CR
Contributions - Member - Personal Concessional					
Mr Graham Buckland					
01/07/2020	Opening Balance				0.00
29/06/2021	TFR Westpac Cho from 507077			40,000.00	40,000.00 CR
30/06/2021	Closing Balance				40,000.00 CR
Investment Income					
Interest - Cash At Bank					
Westpac Self Super Online 034-226 22-2322					
01/07/2020	Opening Balance				0.00
31/07/2020	INTEREST PAID			4.63	4.63 CR
31/08/2020	INTEREST PAID			4.45	9.08 CR
30/09/2020	INTEREST PAID			4.33	13.41 CR
30/10/2020	INTEREST PAID			3.97	17.38 CR
30/11/2020	INTEREST PAID			4.01	21.39 CR
31/12/2020	INTEREST PAID			4.01	25.40 CR
29/01/2021	INTEREST PAID			3.80	29.20 CR
26/02/2021	INTEREST PAID			3.70	32.90 CR
31/03/2021	INTEREST PAID			4.64	37.54 CR
30/04/2021	INTEREST PAID			4.44	41.98 CR
31/05/2021	INTEREST PAID			4.61	46.59 CR
30/06/2021	INTEREST PAID			4.37	50.96 CR
30/06/2021	Closing Balance				50.96 CR
Expenses					
Member Payments					
Lump Sums Paid - Mr Cameron Buckland					
Accumulation					
01/07/2020	Opening Balance				0.00
13/07/2020	covid lumpsum		10,000.00		10,000.00 DR
07/10/2020	covid lumpsum		10,000.00		20,000.00 DR
30/06/2021	Closing Balance				20,000.00 DR
Lump Sums Paid - Mrs Suzanne Buckland					
Accumulation					
01/07/2020	Opening Balance				0.00
29/06/2021	lumpsum withdrawal		29,803.50		29,803.50 DR
30/06/2021	Closing Balance				29,803.50 DR

Elizabeth Meiklejohn

From: Edward Glasson <EdwardG@mtaccountants.com.au>
Sent: Monday, 28 June 2021 4:41 PM
To: Elizabeth Meiklejohn
Cc: Suzy Le
Subject: RE: Super Contributions (and withdrawal) prior to 30 June 2021

Hi Liz

Just spoke with Graham. He will withdraw \$39k for Sue today or tomorrow and then make a contribution of \$40k.

Thanks

Ed

PS – We are always open for new business so please pass on our details to any friends, family or colleagues whom would benefit from our services.



Edward Glasson | Director

☎ 07 3422 8000

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From: Elizabeth Meiklejohn <ElizabethM@virtusuper.com.au>
Sent: Monday, 28 June 2021 4:31 PM
To: Edward Glasson <EdwardG@mtaccountants.com.au>
Subject: RE: Super Contributions (and withdrawal) prior to 30 June 2021

Hi Ed

No transactions.

We do have a 1 day delay.

Thanks

Liz

Elizabeth Meiklejohn SSA CA
Senior Associate



T 07 3349 1452
F 07 3422 8080
A 1454 Logan Road
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P PO Box 83 Mount Gravatt Q 4122
W www.virtusuper.com.au

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From: Edward Glasson <EdwardG@mtaccountants.com.au>
Sent: Friday, 25 June 2021 8:14 AM
To: 'Graham Buckland' <graham@downsforklifts.com.au>
Cc: Elizabeth Meiklejohn <ElizabethM@virtusuper.com.au>; Suzy Le <SuzyL@mtaccountants.com.au>
Subject: Super Contributions (and withdrawal) prior to 30 June 2021

Hi Graham

We have estimated the taxable income for the trust will be approximately \$130k for the year.

To assist in reducing tax payable on this income, you have the ability to make tax deductible super contributions.

Based upon the estimated income we expect there would be a benefit in contributing up to \$40k to super.

By making the contribution you will save approximately \$8k in tax for the 2021 year.

The superfund currently has available cash which Sue is able to withdraw from the fund as she is over 65.

Can you please call me to discuss prior to making the contribution and we'll then prepare the trust resolution accordingly.

I look forward to hearing from you.

Regards

Ed

Reference Number: 1672935_1

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Edward Glasson | Director

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Brenda Wishey

From: Elizabeth Meiklejohn
Sent: Tuesday, 4 January 2022 12:15 PM
To: Brenda Wishey
Subject: FW: BUC05 - 2021 Personal super contributions for Graham & Sue

Hi Brenda

See below.

Can you please change to \$40k Graham and send s290-170 notice to Suzy?

Save this email as a workpaper.

Thank you!

Liz



Elizabeth Meiklejohn SSA CA
Senior Associate

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We are closed from 5pm on Tuesday 21st December and reopening Tuesday 4th January.

We wish you a very Merry Christmas and a Happy New Year!

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From: Edward Glasson <EdwardG@mtaccountants.com.au>
Sent: Tuesday, 4 January 2022 11:44 AM
To: Suzy Le <SuzyL@mtaccountants.com.au>

Hello Liz

The deposit on 7/9/20 is Super pay for me Graham for wages in April 2020.

The withdrawal on 14/4/21 is for rates on super block.

Regards

Graham Buckland

DOWNNS FORKLIFT SERVICE

11 PROJECT STREET
WARWICK QLD 4370
P 07 4661 7444
F 07 4661 5653
M 0407 574 272

From: Elizabeth Meiklejohn [<mailto:ElizabethM@virtusuper.com.au>]
Sent: Wednesday, 29 December 2021 2:18 PM
To: Graham Buckland
Subject: Buckland Family Superannuation Fund - 2021 information request

Hi Graham

I hope you are well.

We would like to make a start on your Super Fund in the new year. Would you be able to please email through the following:

- Bank statement that shows the 30 June 2021 closing balance for Westpac account 22-2322
- Details of the following transactions:
 - 07/09/2020 \$433.20 deposit Ov super payment
 - 14/04/2021 \$189.02 withdrawal

Kind regards

Liz



Elizabeth Meiklejohn SSA CA
Senior Associate

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From: Graham Buckland <dfs@telcomail.com.au>

Sent: Thursday, 18 March 2021 3:29 PM

To: Elizabeth Meiklejohn <ElizabethM@virtusuper.com.au>

Subject: RE: Buckland Family Superannuation Fund - 2020 information request

Hello

Enclosed Bank statements

See below.

Regards

Graham Buckland

DOWN'S FORKLIFT SERVICE

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WARWICK QLD 4370

P 07 4661 7444

F 07 4661 5653

M 0407 574 272

Brenda Wishey

From: Suzy Le <SuzyL@mtaccountants.com.au>
Sent: Wednesday, 16 February 2022 11:28 AM
To: Brenda Wishey
Subject: RE: BUCKLAND FAMILY SF (BUC05S) - 2021 Contribution Confirmation
Attachments: 1571129_1-WP20 L4. Super Payable_R_1.pdf

Hi Brenda,

Thanks for your patience – I was away from the office a few days this month so only managed to get to this now.

To answer your queries:

- Cameron:
 - We don't do tax work for Cameron so we don't really know re member concessional.
 - The business Buckland Family Trust that we take care of doesn't have any pay-run records re Cameron for a few years now. Also we don't have access to his ATO portal to check.
- Graham:
 - The business Buckland Family Trust that we take care of doesn't pay Graham any wages & super for 2021 FY. The amount \$433.20 payment is for June 2020 quarter, it was paid late – please see attached.
 - The \$40k is correct but does he actually need to meet the work test for 2021 FY? He is younger than 67 years old in 2021 FY <https://www.ato.gov.au/individuals/super/in-detail/growing-your-super/super-contributions---too-much-can-mean-extra-tax/?page=17>

Let me know if I misunderstand anything / you need further details.

Thanks

Suzy

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Suzy Le | Senior Accountant

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From: Brenda Wishey <BrendaW@virtusuper.com.au>

Sent: Tuesday, 1 February 2022 8:24 AM

To: Suzy Le <SuzyL@mtaccountants.com.au>

Subject: BUCKLAND FAMILY SF (BUC05S) - 2021 Contribution Confirmation

Hi Suzy

We are currently working on the above fund for the 2021 financial year. Can you please confirm the below contributions to the SMSF?

	Employer Compulsory	Member Concessional
Cameron	\$6,121.68	\$-
Graham	\$433.20	\$40,000

Please find attached the Draft s290-170 forms for your records.

Can you please advise if Graham Buckland met the work test for the 2020-2021 year?

Kind regards
Brenda



Brenda Wishey
Senior Accountant

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