Financial statements and reports for the year ended 30 June 2015

BGL Training Fund

Prepared for: John Jones and Mary Jones

BGL Training Fund

Statement of Financial Position

As at 30 June 2015

	Note	2015	2014
		$	$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised	2	372,600.00	360,000.00
Shares in Listed Companies (Australian)	3	232,824.90	186,291.20
Units in Listed Unit Trusts (Australian)	4	54,356.00	48,768.00
Total Investments		659,780.90	595,059.20
Other Assets			
Cash at Bank		381,907.51	381,483.01
Total Other Assets		381,907.51	381,483.01
Total Assets		1,041,688.41	976,542.21
Less:			
Liabilities			
Income Tax Payable		2,282.14	8,380.38
Deferred Tax Liability		10,264.09	7,909.96
Total Liabilities		12,546.23	16,290.34
Net assets available to pay benefits		1,029,142.18	960,251.87
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Jones, John - Accumulation		566,928.42	525,677.52
Jones, Mary - Accumulation		462,213.76	434,574.35
Total Liability for accrued benefits allocated to members' accounts		1,029,142.18	960,251.87

Click Here to go to Statement of Taxable Income

Click here to go to Annual Tax Return

BGL Training Fund

Operating Statement

For the year ended 30 June 2015

	Note	2015	2014
		$	$
Income			
Investment Income			
Trust Distributions	10	1,627.38	0.00
Dividends Received	9	10,813.50	2,188.57
Interest Received		13,365.00	256.37
Investment Gains			
Changes in Market Values	11	31,159.70	29,099.64
Contribution Income			
Employer Contributions		25,600.00	1,875.22
Total Income		82,565.58	33,419.80
Expenses			
Accountancy Fees		2,750.00	1,106.88
ATO Supervisory Levy		388.00	0.00
ASIC Fees		46.00	0.00
Bank Charges		30.00	0.00
Member Payments			
Life Insurance Premiums		5,825.00	0.00
Total Expenses		9,039.00	1,106.88
Benefits accrued as a result of operations before income tax		73,526.58	32,312.92
Income Tax Expense	12	4,636.27	3,391.91
Benefits accrued as a result of operations		68,890.31	28,921.01

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

(ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

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

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

Market value has been determined as follows:

(i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;

(ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;

(iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;

(iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and

(v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

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

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

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

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

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

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Fixed Interest Securities (Australian) - Unitised

	2015 $	2014 $
Westpac Term Deposit	372,600.00	360,000.00
	372,600.00	360,000.00

Note 3: Shares in Listed Companies (Australian)

	2015 $	2014 $
BHP Group Limited	134,925.40	153,939.20
Commonwealth Bank of Australia Limited	97,899.50	32,352.00
	232,824.90	186,291.20

Note 4: Units in Listed Unit Trusts (Australian)

	2015 $	2014 $
General Property Trust	54,356.00	48,768.00
	54,356.00	48,768.00

Note 5: Banks and Term Deposits

	2015 $	2014 $
Banks		
Cash at Bank	381,907.51	381,483.01
	381,907.51	381,483.01

Note 6: Liability for Accrued Benefits

	2015 $	2014 $
Liability for accrued benefits at beginning of year	960,251.87	931,330.86
Benefits accrued as a result of operations	68,890.31	28,921.01
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,029,142.18	960,251.87

Notes to the Financial Statements

For the year ended 30 June 2015

Note 7: Vested Benefits

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

	2015 $	2014 $
Vested Benefits	1,029,142.18	960,251.87

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2015 $	2014 $
BHP Group Limited	7,664.50	0.00
Commonwealth Bank of Australia Limited	3,149.00	2,188.57
	10,813.50	2,188.57

Note 10: Trust Distributions

	2015 $	2014 $
General Property Trust	1,627.38	0.00
	1,627.38	0.00

Note 11:Unrealised Movements in Market Value

	2015 $	2014 $
Shares in Listed Companies (Australian)		
BHP Group Limited	(5,585.80)	18,704.64
Commonwealth Bank of Australia Limited	49,062.50	4,680.00
	43,476.70	23,384.64
Units in Listed Unit Trusts (Australian)		
General Property Trust	5,588.00	5,715.00
	5,588.00	5,715.00
Total Unrealised Movement	49,064.70	29,099.64

Realised Movements in Market Value

	2015 $	2014 $
Shares in Listed Companies (Australian)		
BHP Group Limited	(17,905.00)	0.00
	(17,905.00)	0.00
Total Realised Movement	(17,905.00)	0.00
Changes in Market Values	31,159.70	29,099.64

Note 12: Income Tax Expense

The components of tax expense comprise	2015 $	2014 $
Current Tax	2,282.14	3,391.91
Deferred Tax Liability/Asset	2,354.13	0.00
Income Tax Expense	4,636.27	3,391.91

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

Prima facie tax payable on benefits accrued before income tax at 15%	11,028.99	4,846.95
Less:		
Tax effect of:		
Increase in MV of Investments	7,359.71	4,365.00
Realised Accounting Capital Gains	(2,685.75)	0.00
Accounting Trust Distributions	244.11	0.00
Add:		
Tax effect of:		
Franking Credits	695.15	0.00
Taxable Trust Distributions	110.70	0.00
Rounding	(0.27)	0.00
Income Tax on Taxable Income or Loss	6,916.50	481.95
Less credits:		

Franking Credits	4,634.36	656.57
Current Tax or Refund	2,282.14	3,391.91

Trustees Declaration

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

The trustees declare that:

(i) the financial statements and notes to the financial statements for the year ended 30 June 2015 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2015 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;

(ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and

(iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2015.

Specifically, the trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....
John Jones

Trustee

.....
Mary Jones

Trustee

23 April 2020

BGL Training Fund

Self-Managed Superannuation Fund

Independent Auditor's Report

Approved Self-managed superannuation fund (SMSF) auditor details

Name	
Business name	
Business Postal address	
SMSF auditor number (SAN)	

SMSF details

Fund name	BGL Training Fund
Australian business number (ABN) or tax file number (TFN)	11111117111
Fund address	Suite 99, 101 Jones Street, Smiths Gully, Victoria, 3760
Year of income being audited	2015

To the SMSF trustees

of the	BGL Training Fund

BGL Training Fund

Self-Managed Superannuation Fund

Independent Auditor's Report

PART A - FINANCIAL AUDIT

Opinion

I have audited the special purpose financial report of the BGL Training Fund comprising the Statement of Financial Position as at 30 June 2015, and the Operating Statement, a summary of significant accounting policies and other explanatory notes.

In my opinion, the financial report presents fairly in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2015 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence standards)* (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of accounting

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist BGL Training Fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

BGL Training Fund

Self-Managed Superannuation Fund

Independent Auditor’s Report

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit 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 fund’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor’s report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor’s report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

BGL Training Fund

Self-Managed Superannuation Fund

Independent Auditor’s Report

PART B - COMPLIANCE ENGAGEMENT

Opinion

I have undertaken a reasonable assurance engagement on BGL Training Fund’s compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below for the year ended 30 June 2015.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of BGL Training Fund has complied, in all material respects, with the listed provisions, for the year ended 30 June 2015.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

SMSF trustees’ responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees’ compliance, in all material respects, with the listed provisions, for the year ended 30 June 2015. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustees have complied, in all material respects, with the listed provisions for the year ended 30 June 2015.

An assurance engagement to report on the trustees’ compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with the requirements of the listed provisions for the year ended 30 June 2015.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Independent Auditor's Report

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2015 does not provide assurance on whether compliance with the listed provisions will continue in the future.

Signature of approved SMSF auditor: .....

Date: 19 September 2020

Independent Auditor's Report

Appendix 1 – Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above.

Section or Regulation	Explanation
S17A	The fund must meet the definition of a self-managed super fund (SMSF)
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: • fund members upon their retirement • fund members upon reaching a prescribed age • the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration

Independent Auditor's Report

S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length – that is, purchase, sale price and income from an asset reflects a true market value and or rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

BGL Training Fund

Statement of Taxable Income

For the year ended 30 June 2015

		2015
		$
Benefits accrued as a result of operations		73,526.58
Less		
Increase in MV of investments		49,064.70
Realised Accounting Capital Gains		(17,905.00)
Accounting Trust Distributions		1,627.38
		32,787.08
Add		
Franking Credits		4,634.36
Taxable Trust Distributions		737.97
		5,372.33
SMSF Annual Return Rounding		(1.83)
Taxable Income or Loss		46,110.00
Income Tax on Taxable Income or Loss		6,916.50
Less		
Franking Credits		4,634.36
CURRENT TAX OR REFUND	$ 2,354.13 (Change in Detail) $ 2,282.14 ---------- $ 4,636.27	2,282.14
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		2,541.14

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

BGL Training Fund

Investment Summary Report

As at 30 June 2015

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
Cash/Bank Accounts									
	Cash at Bank		381,907.510000	381,907.51	381,907.51	381,907.51			36.66 %
				381,907.51		**381,907.51**		**0.00 %**	**36.66 %**
Fixed Interest Securities (Australian) - Unitised									
BGLTRAIN_WESTPACTERM	Westpac Term Deposit	1.00	372,600.000000	372,600.00	372,600.00	372,600.00	0.00	0.00 %	35.77 %
				372,600.00		**372,600.00**	**0.00**	**0.00 %**	**35.77 %**
Shares in Listed Companies (Australian)									
BHP.AX	BHP Group Limited	4,988.00	27.050000	134,925.40	19.64	97,951.00	36,974.40	37.75 %	12.95 %
CBA.AX	Commonwealth Bank of Australia Limited	1,150.00	85.130000	97,899.50	31.71	36,461.00	61,438.50	168.50 %	9.40 %
				232,824.90		**134,412.00**	**98,412.90**	**73.22 %**	**22.35 %**
Units in Listed Unit Trusts (Australian)									
GPT.AX	General Property Trust	12,700.00	4.280000	54,356.00	1.97	25,000.00	29,356.00	117.42 %	5.22 %
				54,356.00		**25,000.00**	**29,356.00**	**117.42 %**	**5.22 %**
				1,041,688.41		**913,919.51**	**127,768.90**	**13.98 %**	**100.00 %**

BGL Training Fund

Investment Movement Report

As at 30 June 2015

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank account										
Cash at Bank										
		381,483.01		40,880.88		(40,456.38)			381,907.51	381,907.51
		381,483.01		**40,880.88**		**(40,456.38)**			**381,907.51**	**381,907.51**
Fixed Interest Securities (Australian) - Unitised										
Westpac Term Deposit										
	1.00	360,000.00		12,600.00				1.00	372,600.00	372,600.00
		360,000.00		**12,600.00**					**372,600.00**	**372,600.00**
Shares in Listed Companies (Australian)										
BHP Group Limited										
	4,288.00	111,379.00	1,200.00	6,552.00	(500.00)	(19,980.00)	(17,905.00)	4,988.00	97,951.00	134,925.40
Commonwealth Bank of Australia Limited										
	400.00	19,976.00	750.00	16,485.00				1,150.00	36,461.00	97,899.50
		131,355.00		**23,037.00**		**(19,980.00)**	**(17,905.00)**		**134,412.00**	**232,824.90**
Units in Listed Unit Trusts (Australian)										
General Property Trust										
	12,700.00	25,000.00						12,700.00	25,000.00	54,356.00
		25,000.00							**25,000.00**	**54,356.00**
		897,838.01		**76,517.88**		**(60,436.38)**	**(17,905.00)**		**913,919.51**	**1,041,688.41**

BGL Training Fund

Detailed Schedule of Fund Assets

As at 30 June 2015

Transaction Date	Description	Units	Amount $
Fixed Interest Securities (Australian) - Unitised (72450)			
Westpac Term Deposit (BGLTRAIN_WESTPACTERM)			
30/06/2013	SF Transaction	1.00	360,000.00
30/06/2015	TD interest reinvested	0.00	12,600.00
		1.00	372,600.00
Shares in Listed Companies (Australian) (77600)			
BHP Group Limited (BHP.AX)			
02/06/2000	Opening Balance	2,388.00	43,325.00
10/12/2009	Opening Balance Second Purchase	900.00	35,964.00
30/06/2013	Revaluation		23,855.56
06/07/2013	Purchase 1000 BHP	1,000.00	32,090.00
30/06/2014	Market valuation adjustment at 30/06/2014		18,704.64
19/08/2014	Purchase - BHP 1200 UNITS @ 5.46	1,200.00	6,552.00
21/10/2014	Sale - BHP 500 Units @ 4.15	(500.00)	(19,980.00)
21/10/2014	Unrealised Gain writeback as at 21/10/2014		(3,877.57)
30/06/2015	Revaluation - 30/06/2015 @ $27.050000 (System Price) - 4,988.000000 Units on hand		(1,708.23)
		4,988.00	134,925.40
Commonwealth Bank of Australia Limited (CBA.AX)			
21/10/2010	Opening Balance	400.00	19,976.00
30/06/2013	Revaluation		7,696.00
30/06/2014	Market valuation adjustment at 30/06/2014		4,680.00
30/11/2014	Purchase - CBA 750 UNITS @ 5.85	750.00	16,485.00
30/06/2015	Revaluation - 30/06/2015 @ $85.130000 (System Price) - 1,150.000000 Units on hand		49,062.50
		1,150.00	97,899.50
Units in Listed Unit Trusts (Australian) (78200)			
General Property Trust (GPT.AX)			
01/10/1995	Opening Balance	12,700.00	25,000.00
30/06/2013	Revaluation		18,053.00
30/06/2014	Market valuation adjustment at 30/06/2014		5,715.00
30/06/2015	Revaluation - 30/06/2015 @ $4.280000 (System Price) - 12,700.000000 Units on hand		5,588.00
		12,700.00	54,356.00

BGL Training Fund

Investment Income Report

As at 30 June 2015

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank account													
	Cash at Bank	765.00			765.00	0.00	0.00	0.00	765.00			0.00	0.00
		765.00			**765.00**	**0.00**	**0.00**	**0.00**	**765.00**			**0.00**	**0.00**
Fixed Interest Securities (Australian) - Unitised													
BGLTRAIN_WESTPACTERM	Westpac Term Deposit	12,600.00			12,600.00	0.00	0.00	0.00	12,600.00			0.00	0.00
		12,600.00			**12,600.00**	**0.00**	**0.00**	**0.00**	**12,600.00**			**0.00**	**0.00**
Shares in Listed Companies (Australian)													
BHP.AX	BHP Group Limited	7,664.50	7,664.50	0.00		3,284.79			10,949.29		0.00		
CBA.AX	Commonwealth Bank of Australia Limited	3,149.00	3,149.00	0.00		1,349.57			4,498.57		0.00		
		10,813.50	**10,813.50**	**0.00**		**4,634.36**			**15,447.86**		**0.00**		
Units in Listed Unit Trusts (Australian)													
GPT.AX	General Property Trust	1,627.38			737.97	0.00	0.00	0.00	737.97		0.00	0.00	889.41
		1,627.38			**737.97**	**0.00**	**0.00**	**0.00**	**737.97**		**0.00**	**0.00**	**889.41**
		25,805.88	**10,813.50**	**0.00**	**14,102.97**	**4,634.36**	**0.00**	**0.00**	**29,550.83**		**0.00**	**0.00**	**889.41**

Assessable Income (Excl. Capital Gains)	**29,550.83**
Net Capital Gain	**0.00**
Total Assessable Income	**29,550.83**

Total Investments	- $ 25,805.88
Less:- Interest(Bank & TD)	- $ 13,365.00
Less:- Dividend	- $ 10,813.50

Distribution	- $ 1,627.38

*1 Includes foreign credits from foreign capital gains.

*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

BGL Training Fund

Investment Income Comparison

As at 30 June 2015

		Ledger Data			ASX & UUT Data						
Investment		**Transaction Date**	**Income Amount**	**Franking Credit**	**Date Payable**	**Ex Div/Dist Date**	**Units On Hand**	**45 Day Qualified**	**Amount per share/unit**	**Estimated Income**	**Estimated Franking***
Reconciled											
Shares in Listed Companies (Australian)											
BHP.AX	BHP Group Limited	23/09/2014	3,633.00	1,557.00	23/09/2014	03/09/2014	5,488.00	5,488.00	0.6620	3,633.02	1,557.01
BHP.AX	BHP Group Limited	31/03/2015	4,031.50	1,727.79	31/03/2015	11/03/2015	4,988.00	4,988.00	0.8082	4,031.50	1,727.78
CBA.AX	Commonwealth Bank of Australia Limited	02/10/2014	872.00	373.71	02/10/2014	19/08/2014	400.00	400.00	2.1800	872.00	373.71
CBA.AX	Commonwealth Bank of Australia Limited	02/04/2015	2,277.00	975.86	02/04/2015	17/02/2015	1,150.00	1,150.00	1.9800	2,277.00	975.86
			10,813.50	**4,634.36**					**5.6302**	**10,813.52**	**4,634.36**
Unreconciled											
Units in Listed Unit Trusts (Australian)											
GPT.AX	General Property Trust				12/09/2014	26/06/2014	12,700.00	12,700.00	0.1050	1,333.50	0.00
GPT.AX	General Property Trust	02/10/2014	975.27								
GPT.AX	General Property Trust				27/03/2015	29/12/2014	12,700.00	12,700.00	0.1070	1,358.90	0.00
GPT.AX	General Property Trust	16/04/2015	652.11								
			1,627.38						**0.2120**	**2,692.40**	**0.00**
			12,440.88	**4,634.36**					**5.8422**	**13,505.92**	**4,634.36**

*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

BGL Training Fund

Distribution Reconciliation Report

For The Period 01 July 2014 - 30 June 2015

		Non Primary Production Income (A) *1				Distributed Capital Gains (B) *2					Foreign Income *3		Non-Assessable			
Date	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate *5	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred	Taxable Income
Units in Listed Unit Trusts (Australian)																
GPT.AX General Property Trust																
02/10/2014	975.27						S									
16/04/2015	652.11			737.97			S								889.41	737.97
	1,627.38			737.97											889.41	737.97
Net Cash Distribution:		*1,627.38*														
	1,627.38			**737.97**											**889.41**	**737.97**

BGL Training Fund

Distribution Reconciliation Report

For The Period 01 July 2014 - 30 June 2015

		Non Primary Production Income (A) *1				Distributed Capital Gains (B) *2					Foreign Income *3		Non-Assessable			
Date	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate *5	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred	Taxable Income
TOTAL	**1,627.38**			**737.97**											**889.41**	**737.97**

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
Total	**0.00**	**0.00**

***1 Summary of Non Primary Production Income (A)**

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits *7	Franking Credits	Total Including Credits
11M Gross trust distributions			737.97		737.97		**737.97**

*2 Forms part of the Net Capital Gains calculation for Tax Label 11A.

*3 Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

*4 Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

*5 This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

BGL Training Fund

Realised Capital Gains Report

For the period:1 July 2014 to 30 June 2015

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
BHP Group Limited												
10/12/2009	21/10/2014	500.00	19,980.00	2,075.00	(17,905.00)	19,980.00	19,980.00	0.00	0.00	0.00	0.00	(17,905.00)
		500.00	**19,980.00**	**2,075.00**	**(17,905.00)**	**19,980.00**	**19,980.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(17,905.00)**
		500.00	**19,980.00**	**2,075.00**	**(17,905.00)**	**19,980.00**	**19,980.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(17,905.00)**
		500.00	**19,980.00**	**2,075.00**	**(17,905.00)**	**19,980.00**	**19,980.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(17,905.00)**

BGL Training Fund

Unrealised Capital Gains - Detailed Report

As at 30 June 2015

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted
Fixed Interest Securities (Australian) - Unitised									
Westpac Term Deposit									
	30/06/2013	1.00	372,600.00	0.00	372,600.00	372,600.0000	0.00	0.00	0.00
		1.00	**372,600.00**	**0.00**	**372,600.00**	**372,600.0000**	**0.00**	**0.00**	**0.00**
		1.00	**372,600.00**	**0.00**	**372,600.00**	**372,600.0000**	**0.00**	**0.00**	**0.00**
Shares in Listed Companies (Australian)									
BHP Group Limited									
	02/06/2000	2,388.00	43,325.00	0.00	43,325.00	64,595.4000	21,270.40	0.00	14,180.27
	10/12/2009	400.00	15,984.00	0.00	15,984.00	10,820.0000	(5,164.00)	0.00	0.00
	06/07/2013	1,000.00	32,090.00	0.00	32,090.00	27,050.0000	(5,040.00)	0.00	0.00
	19/08/2014	1,200.00	6,552.00	0.00	6,552.00	32,460.0000	25,908.00	0.00	0.00
		4,988.00	**97,951.00**	**0.00**	**97,951.00**	**134,925.4000**	**36,974.40**	**0.00**	**14,180.27**
Commonwealth Bank of Australia Limited									
	21/10/2010	400.00	19,976.00	0.00	19,976.00	34,052.0000	14,076.00	0.00	9,384.00
	30/11/2014	750.00	16,485.00	0.00	16,485.00	63,847.5000	47,362.50	0.00	0.00
		1,150.00	**36,461.00**	**0.00**	**36,461.00**	**97,899.5000**	**61,438.50**	**0.00**	**9,384.00**
		6,138.00	**134,412.00**	**0.00**	**134,412.00**	**232,824.9000**	**98,412.90**	**0.00**	**23,564.27**
Units in Listed Unit Trusts (Australian)									
General Property Trust									
	01/10/1995	12,700.00	25,000.00	889.41	24,110.59	54,356.0000	30,245.41	0.00	20,163.61
		12,700.00	**25,000.00**	**889.41**	**24,110.59**	**54,356.0000**	**30,245.41**	**0.00**	**20,163.61**
		12,700.00	**25,000.00**	**889.41**	**24,110.59**	**54,356.0000**	**30,245.41**	**0.00**	**20,163.61**

	532,012.00	**889.41**	**531,122.59**	**659,780.9000**	**128,658.31**	**0.00**	**43,727.87**

BGL Training Fund

Deferred Tax Reconciliation

For The Period 01 July 2014 - 30 June 2015

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
BHP.AX	BHP Group Limited	(5,585.80)	(1,861.93)	(3,723.87)	(3,723.87)
CBA.AX	Commonwealth Bank of Australia Limited	49,062.50	16,354.17	32,708.33	32,708.33
GPT.AX	General Property Trust	5,588.00	1,862.67	3,725.33	3,725.33
		49,064.70	16,354.91	32,709.79	32,709.79
Tax Deferred Distributions					
GPT.AX	General Property Trust	889.41	0.00	889.41	889.41
		889.41	0.00	889.41	889.41
Total		49,954.11	16,354.91	33,599.20	33,599.20

Deferred Tax Liability (Asset) Summary

Opening Balance	7,909.96
Current Year Transactions	5,039.88
Total Capital Losses	(2,685.75)
Total Tax Losses	0.00
Deferred Tax WriteBacks/Adjustment	0.00
Capital Loss carried forward recouped	0.00
Tax Loss carried forward recouped	0.00
Closing Balance	10,264.09

BGL Training Fund

Members Statement

John Jones
Suite 2 606 Hawthorn Road
Brighton East, Victoria, 3187, Australia

Your Details

Date of Birth :	09/11/1947
Age:	67
Tax File Number:	Provided
Date Joined Fund:	14/06/1994
Service Period Start Date:	
Date Left Fund:	
Member Code:	JONJOH00001A
Account Start Date	14/06/1994
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	566,928
Total Death Benefit	566,928
Current Salary	0
Previous Salary	0

Your Balance

Total Benefits	566,928
Preservation Components	
Preserved	509,129
Unrestricted Non Preserved	57,799
Restricted Non Preserved	
Tax Components	
Tax Free	58,939
Taxable	507,989

Your Detailed Account Summary

		This Year	Last Year
Opening balance at	01/07/2014	525,678	509,129
Increases to Member account during the period			
Employer Contributions		14,800	
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		32,141	
Internal Transfer In			
Decreases to Member account during the period			
Pensions Paid			
Contributions Tax		2,220	
Income Tax		3,471	
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2015	566,928	509,129

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

John Jones
Trustee

Mary Jones
Trustee

BGL Training Fund

Members Statement

Mary Jones
Suite 2 606 Hawthorn Road
Brighton East, Victoria, 3187, Australia

Your Details

Date of Birth :	06/03/1954
Age:	61
Tax File Number:	Provided
Date Joined Fund:	14/06/1994
Service Period Start Date:	
Date Left Fund:	
Member Code:	JONMAR00007A
Account Start Date	14/06/1994
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	462,214
Total Death Benefit	1,619,839
Current Salary	0
Previous Salary	0
Disability Benefit	1,157,625

Your Balance

Total Benefits	462,214
Preservation Components	
Preserved	462,214
Unrestricted Non Preserved	
Restricted Non Preserved	
Tax Components	
Tax Free	
Taxable	462,214

Your Detailed Account Summary

		This Year	Last Year
Opening balance at	01/07/2014	434,574	422,202
Increases to Member account during the period			
Employer Contributions		10,800	
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		26,245	
Internal Transfer In			
Decreases to Member account during the period			
Pensions Paid			
Contributions Tax		1,620	
Income Tax		1,960	
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid		5,825	
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2015	462,214	422,202

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

John Jones
Trustee

Mary Jones
Trustee

BGL Training Fund

Members Summary Report

As at 30 June 2015

	Increases				Decreases						
Opening Balance	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	Closing Balance
John Jones (Age: 67)											
JONJOH00001A - Accumulation											
525,678	14,800		32,141			2,220	3,471				566,928
525,678	**14,800**		**32,141**			**2,220**	**3,471**				**566,928**
Mary Jones (Age: 61)											
JONMAR00007A - Accumulation											
434,574	10,800		26,245			1,620	1,960		5,825		462,214
434,574	**10,800**		**26,245**			**1,620**	**1,960**		**5,825**		**462,214**
960,252	**25,600**		**58,386**			**3,840**	**5,431**		**5,825**		**1,029,142**

BGL Training Fund

Contributions Breakdown Report

For The Period 01 July 2014 - 30 June 2015

Summary

Member	D.O.B	Age (at 30/06/2014)		Concessional	Non-Concessional	Other	Reserves	Total
Jones, John	09/11/1947	66	*4	14,800.00	0.00	0.00	0.00	14,800.00
Jones, Mary	06/03/1954	60		10,800.00	0.00	0.00	0.00	10,800.00
All Members				**25,600.00**	**0.00**	**0.00**	**0.00**	**25,600.00**

*4 Members aged 65 to 74 must satisfy work test for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position	
Jones, John	Concessional	14,800.00	35,000.00	20,200.00	Below Cap
	Non-Concessional	0.00	180,000.00	180,000.00	Below Cap
Jones, Mary	Concessional	10,800.00	35,000.00	24,200.00	Below Cap
	Non-Concessional	0.00	180,000.00	180,000.00	Below Cap

NCC Bring Forward Caps

Member	Bring Forward Cap	2012	2013	2014	2015	Total	Current Position
Jones, John	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Jones, Mary	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

Jones, John

		Ledger Data					SuperStream Data				
Date	**Transaction Description**	**Contribution Type**	**Concessional**	**Non-Concession**	**Other**	**Reserves**	**Contribution**	**Employer**	**Concessional**	**Non-Concess**	**Other**
13/07/2014	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896	Employer	7,400.00								
13/01/2015	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896	Employer	7,400.00								
Total - Jones, John			**14,800.00**	**0.00**	**0.00**	**0.00**			**0.00**	**0.00**	**0.00**

Jones, Mary

		Ledger Data					SuperStream Data				
Date	**Transaction Description**	**Contribution Type**	**Concessional**	**Non-Concession**	**Other**	**Reserves**	**Contribution**	**Employer**	**Concessional**	**Non-Concess**	**Other**
02/11/2014	Superchoice	Employer	5,300.00								
04/04/2015	Superchoice	Employer	5,500.00								
Total - Jones, Mary			**10,800.00**	**0.00**	**0.00**	**0.00**			**0.00**	**0.00**	**0.00**
Total for all members			25,600.00	0.00	0.00	0.00					

BGL Training Fund

Contributions Summary Report

For The Period 01 July 2014 - 30 June 2015

John Jones

Date of Birth:	09/11/1947
Age:	67 (at year end)
Member Code:	JONJOH00001A

Contributions Summary	**2015**	**2014**
Concessional Contribution		
Employer	14,800.00	1,875.22
	14,800.00	1,875.22
Total Contributions	14,800.00	1,875.22

I, JOHN JONES, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2014 to 30/06/2015.

JOHN JONES

BGL Training Fund

Contributions Summary Report

For The Period 01 July 2014 - 30 June 2015

Mary Jones

Date of Birth:	06/03/1954
Age:	61 (at year end)
Member Code:	JONMAR00007A

Contributions Summary	**2015**	**2014**
Concessional Contribution		
Employer	10,800.00	0.00
	10,800.00	0.00
Total Contributions	10,800.00	0.00

I, MARY JONES, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2014 to 30/06/2015.

MARY JONES

Signature as prescribed in tax return

Self-managed superannuation fund annual return 2015

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 2015* (NAT 71287).

The *Self-managed superannuation fund annual return instructions 2015* (NAT 71606) (the instructions) can assist you to complete this annual return.

TO COMPLETE THIS ANNUAL RETURN
- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS.
- Place X in ALL applicable boxes.

Section A: **Fund information**

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

1 Tax file number (TFN) Provided

The Tax Office 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)

BGL Training Fund

3 Australian business number (ABN) (if applicable) 11111117111

4 Current postal address

Suite 99

101 Jones Street

Suburb/town: Smiths Gully
State/territory: VIC
Postcode: 3760

5 Annual return status

Is this an amendment to the SMSF's 2015 return? **A** No [X] Yes [ ]

Is this the first required return for a newly registered SMSF? **B** No [X] Yes [ ]

6 SMSF auditor

Auditor's name

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

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

Was Part B of the audit report qualified? **B** No [X] Yes [ ]

If the audit report was qualified, have the reported compliance issues been rectified? **C** No [ ] Yes [ ]

Signature as prescribed in tax return [ ] **Tax File Number** Provided

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 Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits) [ ] Fund account number [ ]

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

[ ]

B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits) [ ] Account number [ ]

Account name (for example, J&Q Citizen ATF J&Q Family SF)

[ ]

C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

[ ]

8 Status of SMSF

Australian superannuation fund **A** No [ ] Yes [X]

Fund benefit structure **B** [A] Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No [ ] Yes [X]

9 Was the fund wound up during the income year?

No [X] Yes [ ] If yes, provide the date on which the fund was wound up Day [ ] / Month [ ] / Year [ ] Have all tax lodgment and payment obligations been met? No [ ] Yes [ ]

10 Exempt current pension income

Did the fund pay an income stream to one or more members in the income year?

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

No [X] Go to Section B: Income.

Yes [ ] Exempt current pension income amount **A** $ [ ]

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

Segregated assets method **B** [ ]

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

Did the fund have any other income that was assessable?

E Yes [ ] Go to Section B: Income.

No [ ] Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

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

Signature as prescribed in tax return

Fund's tax file number (TFN) Provided

Section B: **Income**

Do not complete this section if your fund was in **full** pension phase for the **entire year** and there was **no** other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No ☐ Yes ☒ If the total capital loss or total capital gain is greater than $10,000 complete and attach a *Capital gains tax (CGT) schedule 2015.*

Have you applied an exemption or rollover? **M** No ☒ Yes ☐ Code

Net capital gain	**A** $	
Gross rent and other leasing and hiring income	**B** $	
Gross interest	**C** $	13,365
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 0
Gross payments where ABN not quoted	**H** $	
Gross distribution from partnerships	**I** $	Loss ☐
*Unfranked dividend amount	**J** $	
*Franked dividend amount	**K** $	10,813
*Dividend franking credit	**L** $	4,634
*Gross trust distributions	**M** $	737 Code P

Calculation of assessable contributions

Assessable employer contributions **R1** $ 25,600

plus Assessable personal contributions **R2** $ ____

plus #*No-TFN-quoted contributions **R3** $ 0 *(an amount must be included even if it is zero)*

less Transfer of liability to life insurance company or PST **R6** $ ____

Assessable contributions (**R1** *plus* **R2** *plus* **R3** *less* **R6**) **R** $ 25,600

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 47% 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** $	55,149	Loss ☐
Exempt current pension income	**Y** $		
TOTAL ASSESSABLE INCOME (**W** *less* **Y**)	**V** $	55,149	Loss ☐

Signature as prescribed in tax return | **Tax File Number** Provided

Place your attachments here.

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

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	**A1** $	**A2** $
Interest expenses overseas	**B1** $	**B2** $
Capital works expenditure	**D1** $	**D2** $
Decline in value of depreciating assets	**E1** $	**E2** $
Insurance premiums – members	**F1** $ 5,825	**F2** $
Death benefit increase	**G1** $	
SMSF auditor fee	**H1** $	**H2** $
Investment expenses	**I1** $	**I2** $
Management and administration expenses	**J1** $ 3,214	**J2** $
Forestry managed investment scheme expense	**U1** $	**U2** $
Other amounts	**L1** $ Code	**L2** $ 8,380 Code O
Tax losses deducted	**M1** $	

TOTAL DEDUCTIONS	TOTAL NON-DEDUCTIBLE EXPENSES
N $ 9,039 (Total **A1** to **M1**)	**Y** $ 8,380 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS	TOTAL SMSF EXPENSES
O $ 46,110 Loss (**TOTAL ASSESSABLE INCOME** *less* **TOTAL DEDUCTIONS**)	**Z** $ 17,419 (**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 2015* on how to complete the calculation statement.

#Taxable income	**A** $	46,110 *(an amount must be included even if it is zero)*
#Tax on taxable income	**T1** $	6,916.50 *(an amount must be included even if it is zero)*
#Tax on no-TFN-quoted contributions	**J** $	0.00 *(an amount must be included even if it is zero)*
Gross tax	**B** $	6,916.50 (**T1** *plus* **J**)

Signature as prescribed in tax return

Fund's tax file number (TFN) Provided

Foreign income tax offset
C1 $

Rebates and tax offsets
C2 $

Non-refundable non-carry forward tax offsets
C $
(**C1** *plus* **C2**)

Complying fund's franking credits tax offset
E1 $ 4,634.36

No-TFN tax offset
E2 $

National rental affordability scheme tax offset
E3 $

SUBTOTAL
T2 $ 6,916.50
(**B** *less* **C** *– cannot be less than zero*)

Refundable tax offsets
E $ 4,634.36
(**E1** *plus* **E2** *plus* **E3**)

#TAX PAYABLE **T5** $ 2,282.14
(**T2** *less* **E** *– cannot be less than zero*)

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

Credit for tax withheld – foreign resident withholding
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 $ 0.00

Credit for interest on no-TFN tax offset
H6 $

Section 102AAM interest charge
G $

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

#**Tax offset refunds**
(Remainder of refundable tax offsets)
I $ 0.00
(*unused amount from label* **E** *– an amount must be included even if it is zero*)

PAYG instalments raised
K $

Supervisory levy
L $ 259.00

Supervisory levy adjustment for wound up funds
M $

Supervisory levy adjustment for new funds
N $

AMOUNT DUE OR REFUNDABLE **S** $ 2,541.14
A positive amount at **S** is what you owe, while a negative amount is refundable to you.
(**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 2015*.

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

Net capital losses carried forward to later income years **V** $ 17,905

Signature as prescribed in tax return | **Tax File Number** Provided

Section F: **Member information**

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 1

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name: Jones

First given name: John

Other given names:

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

Date of birth Day 09 / Month 11 / Year 1947

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		$ 525,677.52
Employer contributions	**A**	$ 14,800.00
ABN of principal employer	**A1**	
Personal contributions	**B**	$
CGT small business retirement exemption	**C**	$
CGT small business 15-year exemption amount	**D**	$
Personal injury election	**E**	$
Spouse and child contributions	**F**	$
Other third party contributions	**G**	$
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 Contributions)	**M**	$
TOTAL CONTRIBUTIONS	**N**	$ 14,800.00

Other transactions

Allocated earnings or losses	**O**	$ 26,450.90	Loss ☐
Inward rollovers and transfers	**P**	$	
Outward rollovers and transfers	**Q**	$	
Lump Sum payment	**R1**	$	Code ☐
Income stream payment	**R2**	$	Code ☐
CLOSING ACCOUNT BALANCE	**S**	$ 566,928.42	

Sensitive (when completed)

Signature as prescribed in tax return

Fund's tax file number (TFN) Provided

In Section F report all current members in the fund at 30 June.
Use Section G to report any former members or deceased members who held an interest in the fund at any time during the income year.

MEMBER 2

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name: Jones

First given name: Mary

Other given names:

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

Date of birth Day 06 / Month 03 / Year 1954

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		$ 434,574.35
Employer contributions	A	$ 10,800.00
ABN of principal employer	A1	
Personal contributions	B	$
CGT small business retirement exemption	C	$
CGT small business 15-year exemption amount	D	$
Personal injury election	E	$
Spouse and child contributions	F	$
Other third party contributions	G	$
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 Contributions)	M	$
TOTAL CONTRIBUTIONS	N	$ 10,800.00

Other transactions

Allocated earnings or losses	O	$ 16,839.41	Loss ☐
Inward rollovers and transfers	P	$	
Outward rollovers and transfers	Q	$	
Lump Sum payment	R1	$	Code ☐
Income stream payment	R2	$	Code ☐
CLOSING ACCOUNT BALANCE	S	$ 462,213.76	

Signature as prescribed in tax return | **Tax File Number** Provided

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts	**A** $	54,356
Unlisted trusts	**B** $	
Insurance policy	**C** $	
Other managed investments	**D** $	

15b Australian direct investments

Cash and term deposits	**E** $	754,507
Debt securities	**F** $	
Loans	**G** $	
Listed shares	**H** $	232,824
Unlisted shares	**I** $	
Limited recourse borrowing arrangements	**J** $	
Non-residential real property	**K** $	
Residential real property	**L** $	
Collectables and personal use assets	**M** $	
Other assets	**O** $	

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** $	

15c 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 (Sum of labels **A** to **T**)	**U** $	1,041,687

15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No [X] Yes [ ] $

Sensitive (when completed)

Signature as prescribed in tax return | **Tax File Number** Provided

16 LIABILITIES

Borrowings	**V**	$
Total member closing account balances (total of all **CLOSING ACCOUNT BALANCE**s from Sections F and G)	**W**	$ 1,029,141
Reserve accounts	**X**	$
Other liabilities	**Y**	$ 12,546
TOTAL LIABILITIES	**Z**	$ 1,041,687

Section I: **Taxation of financial arrangements**

17 Taxation of financial arrangements (TOFA)

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules? **G** No [X] Yes [ ]

Total TOFA gains	**H**	$	
Total TOFA losses	**I**	$	
TOFA transitional balancing adjustment	**J**	$	Loss [ ]

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 2014–15 income year, write **2015**). **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 2015*. **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 2015* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2015*. **D**

Tax File Number Provided

Section K: **Declarations**

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

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

Privacy
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.
Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to **ato.gov.au/privacy**

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name
Jones

First given name
John

Other given names

Phone number 03123456789

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 2015* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number
BGLTRAIN

Tax agent number

Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

Capital gains tax (CGT) schedule 2015

WHEN COMPLETING THIS FORM

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS.
- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).
- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2015* available on our website at **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN) Provided

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

Australian business number (ABN) 11111117111

Taxpayer's name

BGL Training Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	**A** $	**K** $ 17,905
Other shares	**B** $	**L** $
Units in unit trusts listed on an Australian securities exchange	**C** $	**M** $
Other units	**D** $	**N** $
Real estate situated in Australia	**E** $	**O** $
Other real estate	**F** $	**P** $
Amount of capital gains from a trust (including a managed fund)	**G** $	
Collectables	**H** $	**Q** $
Other CGT assets and any other CGT events	**I** $	**R** $
Total current year capital gains	**J** $	

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

Signature as prescribed in tax return | **Tax File Number** Provided

2 Capital losses

Total current year capital losses	**A $**	17,905
Total current year capital losses applied	**B $**	
Total prior year net capital losses applied	**C $**	
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	**D $**	
Total capital losses applied	**E $**	

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years	**A $**	
Other net capital losses carried forward to later income years	**B $**	17,905

Add amounts at **A** and **B** and transfer the total to label **V – Net capital losses carried forward to later income years** on your tax return.

4 CGT discount

Total CGT discount applied	**A $**	

5 CGT concessions for small business

Small business active asset reduction	**A $**	
Small business retirement exemption	**B $**	
Small business rollover	**C $**	
Total small business concessions applied	**D $**	

6 Net capital gain

Net capital gain	**A $**	

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

Sensitive (when completed)

Signature as prescribed in tax return **Tax File Number** Provided

7 Earnout arrangements

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

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

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

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

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

Amount of any capital gain or loss you made under your earnout arrangement in the income year. **E $** / LOSS

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A $** / CODE

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

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

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

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

Taxpayer's declaration

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy
Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

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

Signature

Date
Day / Month / Year

Contact name
John Jones

Daytime contact number (include area code)
03123456789

Losses schedule

2015

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2015 tax return.

Superannuation funds should complete and attach this schedule to their 2015 tax return.

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

Refer to *Losses schedule instructions 2015*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

BGL Training Fund

Australian business number (ABN)

11111117111

Part A Losses carried forward to the 2015–16 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2014–15	B	
2013–14	C	
2012–13	D	
2011–12	E	
2010–11	F	
2009–10 and earlier income years	G	
Total	U	

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

2 Net capital losses carried forward to later income years

Year of loss		
2014–15	H	17,905
2013–14	I	
2012–13	J	
2011–12	K	
2010–11	L	
2009–10 and earlier income years	M	
Total	V	17,905

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

Signature as prescribed in tax return | **Tax File Number** Provided

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

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the same business test has to be satisfied in relation to that loss.
Do not complete items **1**, **2** or **4** of **Part B** if, in the 2014–15 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2014–15 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss				
2014–15	A	Yes ☐	No ☐	Print **X** in the appropriate box.
2013–14	B	Yes ☐	No ☐	Print **X** in the appropriate box.
2012–13	C	Yes ☐	No ☐	Print **X** in the appropriate box.
2011–12	D	Yes ☐	No ☐	Print **X** in the appropriate box.
2010–11	E	Yes ☐	No ☐	Print **X** in the appropriate box.
2009–10 and earlier income years	F	Yes ☐	No ☐	Print **X** in the appropriate box.

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

Tax losses	G	
Net capital losses	H	

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

Tax losses	I	
Net capital losses	J	

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

K Yes ☐ No ☐ Print **X** in the appropriate box.

Part C Unrealised losses – company only

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

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

L Yes ☐ No ☐ Print **X** in the appropriate box.

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

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

M Yes ☐ No ☐ Print **X** in the appropriate box.

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

N Yes ☐ No ☐ Print **X** in the appropriate box.

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

O

Part D Life insurance companies

Complying superannuation/FHSA class tax losses carried forward to later income years	P	
Complying superannuation/FHSA net capital losses carried forward to later income years	Q	

Signature as prescribed in tax return | **Tax File Number** Provided

Part E Controlled foreign company losses

Current year CFC losses	M	
CFC losses deducted	N	
CFC losses carried forward	O	

Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	
ADD Uplift of tax losses of designated infrastructure project entities	B	
SUBTRACT Net forgiven amount of debt	C	
ADD Tax loss incurred (if any) during current year	D	
ADD Tax loss amount from conversion of excess franking offsets	E	
SUBTRACT Net exempt income	F	
SUBTRACT Tax losses forgone	G	
SUBTRACT Tax losses deducted	H	
SUBTRACT Tax losses transferred out under Subdivision 170-A *(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)*	I	
Total tax losses carried forward to later income years	J	

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

Tax File Number Provided

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important
Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy
Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to **ato.gov.au/privacy**

TAXPAYER'S DECLARATION

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

Signature

Date Day / Month / Year

Contact person
John Jones

Daytime contact number (include area code)
03123456789

BGL Training Fund

Create Entries Report

For the period 01 July 2014 to 30 June 2015

Create Entries Financial Year Summary 01 July 2014 - 30 June 2015

Total Profit	Amount
Income	82,565.58
Less Expense	9,039.00
Total Profit	**73,526.58**

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	73,526.58
Less Permanent Differences	16,354.90
Less Timing Differences	32,709.80
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	4,634.36
Less Realised Accounting Capital Gains	(17,905.00)
Less Accounting Trust Distributions	1,627.38
Add Taxable Trust Distributions	737.97
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.83)
Taxable Income	**46,110.00**
Income Tax on Taxable Income or Loss	**6,916.50**

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	53,751.58
Franking Credits	4,634.36
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	**58,385.94**

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	6,916.50
Deferred Tax	2,354.13
Member Specific Income Tax	(2,966.25)
Total Income Tax Expense Allocation	**6,304.38**

Final Segment 1 from 01 July 2014 to 30 June 2015

Pool Name **Unsegregated Pool**

Total Profit		**Amount**
Income		82,565.58
Less Expense		9,039.00
Total Profit		**73,526.58**

Create Entries Summary		**Amount**
Fund Tax Rate		15.00 %
Total Profit		73,526.58
Less Permanent Differences		16,354.90
Less Timing Differences		32,709.80
Less Exempt Pension Income		0.00
Less Other Non Taxable Income		0.00
Add SMSF Non Deductible Expenses		0.00
Add Other Non Deductible Expenses		0.00
Add Total Franking/Foreign/TFN/FRW Credits		4,634.36
Less Realised Accounting Capital Gains		(17,905.00)
Less Accounting Trust Distributions		1,627.38
Add Taxable Trust Distributions		737.97
Less Tax Losses Deducted		0.00
Add Taxable Income Adjustment		(1.83)
Taxable Income		**46,110.00**
Income Tax on Taxable Income or Loss		**6,916.50**
Member Weighted Balance Summary	**Weighting%**	**Amount**
John Jones(JONJOH00001A)	55.05	534,673.07
Mary Jones(JONMAR00007A)	44.95	436,633.27
Profit/(Loss) Available for Allocation		
Total Available Profit		53,751.58
Franking Credits		4,634.36
TFN Credits		0.00
FRW Credits		0.00
Total		**58,385.94**
Allocation to Members	**Weighting%**	**Amount**
John Jones(JONJOH00001A)	55.05	32,141.46
Mary Jones(JONMAR00007A)	44.95	26,244.48
Accumulation Weighted Balance Summary	**Weighting%**	**Amount**
John Jones(JONJOH00001A)	55.05	534,673.07
Mary Jones(JONMAR00007A)	44.95	436,633.27
Income Tax Expense Available for Allocation		**Amount**
Income Tax on Taxable Income or Loss		6,916.50
Deferred Tax		2,354.13
Total Income Tax Expense Allocation		**6,304.38**

Income Tax Expense Available for Allocation	Amount
Member Specific Income Tax	(2,966.25)
Total Income Tax Expense Allocation	**6,304.38**

Allocation to Members	Weighting%	Amount
John Jones(JONJOH00001A)	55.05	3,470.56
Mary Jones(JONMAR00007A)	44.95	2,833.82

Calculation of daily member weighted balances

John Jones (JONJOH00001A)

Member Balance

01/07/2014	50010	Opening Balance	525,677.52	525,677.52
13/07/2014	52420	Contributions	7,400.00	7,156.71
13/07/2014	53800	Contributions Tax	(1,110.00)	(1,073.51)
13/01/2015	52420	Contributions	7,400.00	3,426.30
13/01/2015	53800	Contributions Tax	(1,110.00)	(513.95)
		Total Amount (Weighted)		**534,673.07**

Mary Jones (JONMAR00007A)

Member Balance

01/07/2014	50010	Opening Balance	434,574.35	434,574.35
02/11/2014	52420	Contributions	5,300.00	3,499.45
02/11/2014	53800	Contributions Tax	(795.00)	(524.92)
23/02/2015	53920	Life Insurance Premiums	(5,825.00)	(2,042.74)
04/04/2015	52420	Contributions	5,500.00	1,326.03
04/04/2015	53800	Contributions Tax	(825.00)	(198.90)
		Total Amount (Weighted)		**436,633.27**

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	17,905.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	**0.00**
CGT allocated in prior segments	**0.00**
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2014 to 30 June 2015

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	**0.00**

Total Claimable Foreign Credits for the Year	**0.00**
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00
Allocations of Foreign Tax Offset to Members	
John Jones(JONJOH00001A) - 100.00 %	0.00
Mary Jones(JONMAR00007A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Distributions Received (23800)					
General Property Trust (GPT.AX)					
02/10/2014	GPT Distribution			975.27	975.27 CR
16/04/2015	GPT Distribution			652.11	1,627.38 CR
				1,627.38	**1,627.38 CR**
Dividends Received (23900)					
BHP Group Limited (BHP.AX)					
23/09/2014	BHP Dividend			3,633.00	3,633.00 CR
31/03/2015	BHP Dividend			4,031.50	7,664.50 CR
				7,664.50	**7,664.50 CR**
Commonwealth Bank of Australia Limited (CBA.AX)					
02/10/2014	CBA Dividend			872.00	872.00 CR
02/04/2015	CBA Dividend			2,277.00	3,149.00 CR
				3,149.00	**3,149.00 CR**
Contributions (24200)					
(Contributions) Jones, John - Accumulation (JONJOH00001A)					
13/07/2014	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896			7,400.00	7,400.00 CR
13/01/2015	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896			7,400.00	14,800.00 CR
				14,800.00	**14,800.00 CR**
(Contributions) Jones, Mary - Accumulation (JONMAR00007A)					
02/11/2014	Superchoice			5,300.00	5,300.00 CR
04/04/2015	Superchoice			5,500.00	10,800.00 CR
				10,800.00	**10,800.00 CR**
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
21/10/2014	Sale - BHP 500 Units @ 4.15 (BHP.AX)		17,905.00		17,905.00 DR
21/10/2014	Unrealised Gain writeback as at 21/10/2014 (BHP.AX)		3,877.57		21,782.57 DR
30/06/2015	Revaluation - 30/06/2015 @ $27.050000 (System Price) - 4,988.000000 Units on hand (BHP.AX)		1,708.23		23,490.80 DR
30/06/2015	Revaluation - 30/06/2015 @ $85.130000 (System Price) - 1,150.000000 Units on hand (CBA.AX)			49,062.50	25,571.70 CR
30/06/2015	Revaluation - 30/06/2015 @ $4.280000 (System Price) - 12,700.000000 Units on hand (GPT.AX)			5,588.00	31,159.70 CR
			23,490.80	**54,650.50**	**31,159.70 CR**
Interest Received (25000)					
Cash at Bank (ANZ111111111)					
30/09/2014	CREDIT INTEREST PAID			155.00	155.00 CR
31/12/2014	CREDIT INTEREST PAID			175.00	330.00 CR
31/03/2015	CREDIT INTEREST PAID			205.00	535.00 CR
30/06/2015	CREDIT INTEREST PAID			230.00	765.00 CR
				765.00	**765.00 CR**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Westpac Term Deposit (BGLTRAIN_WESTPACTERM)					
30/06/2015	TD interest reinvested			12,600.00	12,600.00 CR
				12,600.00	**12,600.00 CR**
Accountancy Fees (30100)					
Accountancy Fees (30100)					
11/02/2015	Accountancy Fees		2,750.00		2,750.00 DR
			2,750.00		**2,750.00 DR**
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
28/12/2014	ATO		388.00		388.00 DR
			388.00		**388.00 DR**
ASIC Fees (30800)					
ASIC Fees (30800)					
04/08/2014	ASIC		46.00		46.00 DR
			46.00		**46.00 DR**
Bank Charges (31500)					
Bank Charges (31500)					
30/09/2014	Bank Fee		15.00		15.00 DR
30/06/2015	Bank Fee		15.00		30.00 DR
			30.00		**30.00 DR**
Life Insurance Premiums (39000)					
(Life Insurance Premiums) Jones, Mary - Accumulation (JONMAR00007A)					
23/02/2015	Onepath Life Insurance		5,825.00		5,825.00 DR
			5,825.00		**5,825.00 DR**
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2015	Create Entries - Franking Credits Adjustment - 30/06/2015			4,634.36	4,634.36 CR
30/06/2015	Create Entries - PDIT Entry - 30/06/2015		2,354.13		2,280.23 CR
30/06/2015	Create Entries - Income Tax Expense - 30/06/2015		6,916.50		4,636.27 DR
			9,270.63	**4,634.36**	**4,636.27 DR**
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
13/07/2014	System Member Journals		6,290.00		6,290.00 DR
02/11/2014	System Member Journals		4,505.00		10,795.00 DR
13/01/2015	System Member Journals		6,290.00		17,085.00 DR
23/02/2015	System Member Journals			4,951.25	12,133.75 DR
04/04/2015	System Member Journals		4,675.00		16,808.75 DR
30/06/2015	Create Entries - Profit/Loss Allocation - 30/06/2015		32,141.46		48,950.21 DR
30/06/2015	Create Entries - Profit/Loss Allocation - 30/06/2015		26,244.48		75,194.69 DR
30/06/2015	Create Entries - Income Tax Expense Allocation - 30/06/2015			3,470.56	71,724.13 DR
30/06/2015	Create Entries - Income Tax Expense Allocation - 30/06/2015			2,833.82	68,890.31 DR

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
			80,145.94	**11,255.63**	**68,890.31 DR**
Opening Balance (50010)					
(Opening Balance) Jones, John - Accumulation (JONJOH00001A)					
01/07/2014	Opening Balance				509,129.30 CR
01/07/2014	Fund ledger balance forward at 01/07/2014			16,548.22	525,677.52 CR
				16,548.22	**525,677.52 CR**
(Opening Balance) Jones, Mary - Accumulation (JONMAR00007A)					
01/07/2014	Opening Balance				422,201.56 CR
01/07/2014	Fund ledger balance forward at 01/07/2014			12,372.79	434,574.35 CR
				12,372.79	**434,574.35 CR**
Contributions (52420)					
(Contributions) Jones, John - Accumulation (JONJOH00001A)					
01/07/2014	Opening Balance				1,875.22 CR
01/07/2014	Fund ledger balance forward at 01/07/2014		1,875.22		0.00 DR
13/07/2014	System Member Journals			7,400.00	7,400.00 CR
13/01/2015	System Member Journals			7,400.00	14,800.00 CR
			1,875.22	**14,800.00**	**14,800.00 CR**
(Contributions) Jones, Mary - Accumulation (JONMAR00007A)					
02/11/2014	System Member Journals			5,300.00	5,300.00 CR
04/04/2015	System Member Journals			5,500.00	10,800.00 CR
				10,800.00	**10,800.00 CR**
Share of Profit/(Loss) (53100)					
(Share of Profit/(Loss)) Jones, John - Accumulation (JONJOH00001A)					
01/07/2014	Opening Balance				16,656.52 CR
01/07/2014	Fund ledger balance forward at 01/07/2014		16,656.52		0.00 DR
30/06/2015	Create Entries - Profit/Loss Allocation - 30/06/2015			32,141.46	32,141.46 CR
			16,656.52	**32,141.46**	**32,141.46 CR**
(Share of Profit/(Loss)) Jones, Mary - Accumulation (JONMAR00007A)					
01/07/2014	Opening Balance				13,781.18 CR
01/07/2014	Fund ledger balance forward at 01/07/2014		13,781.18		0.00 DR
30/06/2015	Create Entries - Profit/Loss Allocation - 30/06/2015			26,244.48	26,244.48 CR
			13,781.18	**26,244.48**	**26,244.48 CR**
Income Tax (53330)					
(Income Tax) Jones, John - Accumulation (JONJOH00001A)					
01/07/2014	Opening Balance				1,702.24 DR
01/07/2014	Fund ledger balance forward at 01/07/2014			1,702.24	0.00 DR
30/06/2015	Create Entries - Income Tax Expense Allocation - 30/06/2015		3,470.56		3,470.56 DR
			3,470.56	**1,702.24**	**3,470.56 DR**
(Income Tax) Jones, Mary - Accumulation (JONMAR00007A)					
01/07/2014	Opening Balance				1,408.39 DR
01/07/2014	Fund ledger balance forward at			1,408.39	0.00 DR

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
	01/07/2014				
23/02/2015	System Member Journals			873.75	873.75 CR
30/06/2015	Create Entries - Income Tax Expense Allocation - 30/06/2015		2,833.82		1,960.07 DR
			2,833.82	**2,282.14**	**1,960.07 DR**
Contributions Tax (53800)					
(Contributions Tax) Jones, John - Accumulation (JONJOH00001A)					
01/07/2014	Opening Balance				281.28 DR
01/07/2014	Fund ledger balance forward at 01/07/2014			281.28	0.00 DR
13/07/2014	System Member Journals		1,110.00		1,110.00 DR
13/01/2015	System Member Journals		1,110.00		2,220.00 DR
			2,220.00	**281.28**	**2,220.00 DR**
(Contributions Tax) Jones, Mary - Accumulation (JONMAR00007A)					
02/11/2014	System Member Journals		795.00		795.00 DR
04/04/2015	System Member Journals		825.00		1,620.00 DR
			1,620.00		**1,620.00 DR**
Life Insurance Premiums (53920)					
(Life Insurance Premiums) Jones, Mary - Accumulation (JONMAR00007A)					
23/02/2015	System Member Journals		5,825.00		5,825.00 DR
			5,825.00		**5,825.00 DR**
Bank account (60400)					
Cash at Bank (ANZ111111111)					
01/07/2014	Opening Balance				381,483.01 DR
13/07/2014	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896		7,400.00		388,883.01 DR
04/08/2014	ASIC			46.00	388,837.01 DR
19/08/2014	Purchase - BHP 1200 UNITS @ 5.46			6,552.00	382,285.01 DR
23/09/2014	BHP Dividend		3,633.00		385,918.01 DR
30/09/2014	CREDIT INTEREST PAID		155.00		386,073.01 DR
30/09/2014	Bank Fee			15.00	386,058.01 DR
02/10/2014	GPT Distribution		975.27		387,033.28 DR
02/10/2014	CBA Dividend		872.00		387,905.28 DR
21/10/2014	Sale - BHP 500 Units @ 4.15		2,075.00		389,980.28 DR
02/11/2014	Superchoice		5,300.00		395,280.28 DR
30/11/2014	Purchase - CBA 750 UNITS @ 5.85			16,485.00	378,795.28 DR
28/12/2014	ATO			8,768.38	370,026.90 DR
31/12/2014	CREDIT INTEREST PAID		175.00		370,201.90 DR
13/01/2015	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896		7,400.00		377,601.90 DR
11/02/2015	Accountancy Fees			2,750.00	374,851.90 DR
23/02/2015	Onepath Life Insurance			5,825.00	369,026.90 DR
31/03/2015	BHP Dividend		4,031.50		373,058.40 DR
31/03/2015	CREDIT INTEREST PAID		205.00		373,263.40 DR
02/04/2015	CBA Dividend		2,277.00		375,540.40 DR
04/04/2015	Superchoice		5,500.00		381,040.40 DR
16/04/2015	GPT Distribution		652.11		381,692.51 DR
30/06/2015	CREDIT INTEREST PAID		230.00		381,922.51 DR

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
30/06/2015	Bank Fee			15.00	381,907.51 DR
			40,880.88	**40,456.38**	**381,907.51 DR**
Fixed Interest Securities (Australian) - Unitised (72450)					
Westpac Term Deposit (BGLTRAIN_WESTPACTERM)					
01/07/2014	Opening Balance	1.00			360,000.00 DR
30/06/2015	TD interest reinvested	0.00	12,600.00		372,600.00 DR
		1.00	**12,600.00**		**372,600.00 DR**
Shares in Listed Companies (Australian) (77600)					
BHP Group Limited (BHP.AX)					
01/07/2014	Opening Balance	4,288.00			153,939.20 DR
19/08/2014	Purchase - BHP 1200 UNITS @ 5.46	1,200.00	6,552.00		160,491.20 DR
21/10/2014	Sale - BHP 500 Units @ 4.15	(500.00)		19,980.00	140,511.20 DR
21/10/2014	Unrealised Gain writeback as at 21/10/2014			3,877.57	136,633.63 DR
30/06/2015	Revaluation - 30/06/2015 @ $27.050000 (System Price) - 4,988.000000 Units on hand			1,708.23	134,925.40 DR
		4,988.00	**6,552.00**	**25,565.80**	**134,925.40 DR**
Commonwealth Bank of Australia Limited (CBA.AX)					
01/07/2014	Opening Balance	400.00			32,352.00 DR
30/11/2014	Purchase - CBA 750 UNITS @ 5.85	750.00	16,485.00		48,837.00 DR
30/06/2015	Revaluation - 30/06/2015 @ $85.130000 (System Price) - 1,150.000000 Units on hand		49,062.50		97,899.50 DR
		1,150.00	**65,547.50**		**97,899.50 DR**
Units in Listed Unit Trusts (Australian) (78200)					
General Property Trust (GPT.AX)					
01/07/2014	Opening Balance	12,700.00			48,768.00 DR
30/06/2015	Revaluation - 30/06/2015 @ $4.280000 (System Price) - 12,700.000000 Units on hand		5,588.00		54,356.00 DR
		12,700.00	**5,588.00**		**54,356.00 DR**
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2014	Opening Balance				8,380.38 CR
01/07/2014	Fund ledger balance forward at 01/07/2014		656.57		7,723.81 CR
01/07/2014	Fund ledger balance forward at 01/07/2014			656.57	8,380.38 CR
28/12/2014	ATO		8,380.38		0.00 DR
30/06/2015	Create Entries - Franking Credits Adjustment - 30/06/2015		4,634.36		4,634.36 DR
30/06/2015	Create Entries - Income Tax Expense - 30/06/2015			6,916.50	2,282.14 CR
			13,671.31	**7,573.07**	**2,282.14 CR**
Deferred Tax Liability/Asset (89000)					
Deferred Tax Liability/Asset (89000)					
01/07/2014	Opening Balance				7,909.96 CR
30/06/2015	Create Entries - PDIT Entry - 30/06/2015			2,354.13	10,264.09 CR
				2,354.13	**10,264.09 CR**

Total Debits:	**315,068.36**
Total Credits:	**315,068.36**

BGL Training Fund

Trial Balance

As at 30 June 2015

Last Year	Code	Account Name	Units	Debits	Credits
				$	$
	23800	**Distributions Received**			
	23800/GPT.AX	General Property Trust			1,627.38
	23900	**Dividends Received**			
	23900/BHP.AX	BHP Group Limited			7,664.50
(2,188.57)	23900/CBA.AX	Commonwealth Bank of Australia Limited			3,149.00
	24200	**Contributions**			
(1,875.22)	24200/JONJOH00001A	(Contributions) Jones, John - Accumulation			14,800.00
	24200/JONMAR00007A	(Contributions) Jones, Mary - Accumulation			10,800.00
(29,099.64)	24700	Changes in Market Values of Investments			31,159.70
	25000	**Interest Received**			
(256.12)	25000/ANZ111111111	Cash at Bank			765.00
(0.25)	25000/BGLTRAIN_WESTPACTERM	Westpac Term Deposit			12,600.00
1,106.88	30100	Accountancy Fees		2,750.00	
	30400	ATO Supervisory Levy		388.00	
	30800	ASIC Fees		46.00	
	31500	Bank Charges		30.00	
	39000	**Life Insurance Premiums**			
	39000/JONMAR00007A	(Life Insurance Premiums) Jones, Mary - Accumulation		5,825.00	
3,391.91	48500	Income Tax Expense		4,636.27	
28,921.01	49000	Profit/Loss Allocation Account		68,890.31	
	50010	**Opening Balance**			
(509,129.30)	50010/JONJOH00001A	(Opening Balance) Jones, John - Accumulation			525,677.52
(422,201.56)	50010/JONMAR00007A	(Opening Balance) Jones, Mary - Accumulation			434,574.35
	52420	**Contributions**			
(1,875.22)	52420/JONJOH00001A	(Contributions) Jones, John - Accumulation			14,800.00
	52420/JONMAR00007A	(Contributions) Jones, Mary - Accumulation			10,800.00
	53100	**Share of Profit/(Loss)**			
(16,656.52)	53100/JONJOH00001A	(Share of Profit/(Loss)) Jones, John - Accumulation			32,141.46

BGL Training Fund

Trial Balance

As at 30 June 2015

Last Year	Code	Account Name	Units	Debits	Credits
				$	$
(13,781.18)	53100/JONMAR00007A	(Share of Profit/(Loss)) Jones, Mary - Accumulation			26,244.48
	53330	**Income Tax**			
1,702.24	53330/JONJOH00001A	(Income Tax) Jones, John - Accumulation		3,470.56	
1,408.39	53330/JONMAR00007A	(Income Tax) Jones, Mary - Accumulation		1,960.07	
	53800	**Contributions Tax**			
281.28	53800/JONJOH00001A	(Contributions Tax) Jones, John - Accumulation		2,220.00	
	53800/JONMAR00007A	(Contributions Tax) Jones, Mary - Accumulation		1,620.00	
	53920	**Life Insurance Premiums**			
	53920/JONMAR00007A	(Life Insurance Premiums) Jones, Mary - Accumulation		5,825.00	
	60400	**Bank account**			
381,483.01	60400/ANZ111111111	Cash at Bank		381,907.51	
	72450	**Fixed Interest Securities (Australian) - Unitised**			
360,000.00	72450/BGLTRAIN_WESTPACTERM	Westpac Term Deposit	1.0000	372,600.00	
	77600	**Shares in Listed Companies (Australian)**			
153,939.20	77600/BHP.AX	BHP Group Limited	4,988.0000	134,925.40	
32,352.00	77600/CBA.AX	Commonwealth Bank of Australia Limited	1,150.0000	97,899.50	
	78200	**Units in Listed Unit Trusts (Australian)**			
48,768.00	78200/GPT.AX	General Property Trust	12,700.0000	54,356.00	
(8,380.38)	85000	Income Tax Payable/Refundable			2,282.14
(7,909.96)	89000	Deferred Tax Liability/Asset			10,264.09
				1,139,349.62	**1,139,349.62**

Current Year Profit/(Loss): 73,526.58

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Contributions (24200)					
(Contributions) Jones, John - Accumulation (JONJOH00001A)					
13/07/2014	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896			7,400.00	7,400.00 CR
13/01/2015	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896			7,400.00	14,800.00 CR
				14,800.00	**14,800.00 CR**
(Contributions) Jones, Mary - Accumulation (JONMAR00007A)					
02/11/2014	Superchoice			5,300.00	5,300.00 CR
04/04/2015	Superchoice			5,500.00	10,800.00 CR
				10,800.00	**10,800.00 CR**

Total Debits: **0.00**

Total Credits: **25,600.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Interest Received (25000)					
Cash at Bank (ANZ111111111)					
30/09/2014	CREDIT INTEREST PAID			155.00	155.00 CR
31/12/2014	CREDIT INTEREST PAID			175.00	330.00 CR
31/03/2015	CREDIT INTEREST PAID			205.00	535.00 CR
30/06/2015	CREDIT INTEREST PAID			230.00	765.00 CR
				765.00	**765.00 CR**
Westpac Term Deposit (BGLTRAIN_WESTPACTERM)					
30/06/2015	TD interest reinvested			12,600.00	12,600.00 CR
				12,600.00	**12,600.00 CR**

Total Debits: **0.00**

Total Credits: **13,365.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Accountancy Fees (30100)					
Accountancy Fees (30100)					
11/02/2015	Accountancy Fees		2,750.00		2,750.00 DR
			2,750.00		**2,750.00 DR**

Total Debits: **2,750.00**

Total Credits: **0.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
28/12/2014	ATO		388.00		388.00 DR
			388.00		**388.00 DR**

Total Debits: **388.00**

Total Credits: **0.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
ASIC Fees (30800)					
ASIC Fees (30800)					
04/08/2014	ASIC		46.00		46.00 DR
			46.00		**46.00 DR**

Total Debits: **46.00**

Total Credits: **0.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Bank Charges (31500)					
Bank Charges (31500)					
30/09/2014	Bank Fee		15.00		15.00 DR
30/06/2015	Bank Fee		15.00		30.00 DR
			30.00		**30.00 DR**

Total Debits: **30.00**

Total Credits: **0.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Life Insurance Premiums (39000)					
(Life Insurance Premiums) Jones, Mary - Accumulation (JONMAR00007A)					
23/02/2015	Onepath Life Insurance		5,825.00		5,825.00 DR
			5,825.00		**5,825.00 DR**

Total Debits: **5,825.00**

Total Credits: **0.00**

BGL Training Fund

General Ledger

For The Period 01 July 2014 - 30 June 2015

Transaction Date	Description	Units	Debit	Credit	Balance $
Deferred Tax Liability/Asset (89000)					
Deferred Tax Liability/Asset (89000)					
01/07/2014	Opening Balance				7,909.96 CR
30/06/2015	Create Entries - PDIT Entry - 30/06/2015			2,354.13	10,264.09 CR
				2,354.13	**10,264.09 CR**

Total Debits: **0.00**

Total Credits: **2,354.13**

ANZ

BUSINESS PREMIUM SAVER STATEMENT

THE MANAGER
TRAINING SUPER FUND
YYYYYYYYY

Statement Summary

Opening balance	$	381,483.01	CR
Total Deposits	$	40,880.88	
Total Withdrawals	$	40,456.38	
Closing Balance	$	381,907.51	CR
Statement Starts		01/07/14	
Statement ends		30/06/15	

Branch Details
XXXXX

Account Details
TRAINING SUPER PTY LTD
ATF 000 000 000
TRAINING SUPER FUND
Branch No.(BSB) 000 - 000
Account No 000-00000

Please retain this statement for taxation purposes.

Date	Transaction	Debit	Credit	Balance
01-Jul-14	**OPENING BALANCE**			**381,483.01**
13-Jul-14	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896		$ 7,400.00	388,883.01
04-Aug-14	ASIC	$ 46.00		388,837.01
19-Aug-14	Purchase - BHP 1200 UNITS @ 5.46	$ 6,552.00		382,285.01
23-Sep-14	BHP Dividend		$ 3,633.00	385,918.01
30-Sep-14	CREDIT INTEREST PAID		$ 155.00	386,073.01
30-Sep-14	Bank Fee	$15.00		386,058.01
02-Oct-14	GPT Distribution		$ 975.27	387,033.28
21-Oct-14	Sale - BHP 500 Units @ 4.15		$ 2,075.00	389,108.28
02-Nov-14	Superchoice		$ 5,300.00	394,408.28
30-Nov-14	Purchase - CBA 750 UNITS @ 5.85	$ 16,485.00		377,923.28
02-Oct-14	CBA Dividend		$ 872.00	378,795.28
28-Dec-14	ATO	$ 8,768.38		370,026.90
31-Dec-14	CREDIT INTEREST PAID		$ 175.00	370,201.90
13-Jan-15	Direct Credit 361578 QUICKSUPER QUICKSPR1 977805896		$ 7,400.00	377,601.90
11-Feb-15	Accountancy Fees	$ 2,750.00		374,851.90
23-Feb-15	Onepath Life Insurance	$ 5,825.00		369,026.90
15-Mar-15	BHP Dividend		$ 4,031.50	373,058.40
31-Mar-15	CREDIT INTEREST PAID		$ 205.00	373,263.40
04-Apr-15	Superchoice		$ 5,500.00	378,763.40
16-Apr-15	GPT Distribution		$ 652.11	379,415.51
14-Jun-15	CBA Dividend		$ 2,277.00	381,692.51
30-Jun-15	CREDIT INTEREST PAID		$ 230.00	381,922.51
30-Jun-15	Bank Fee	$15.00		381,907.51
30-Jun-15	**CLOSING BALANCE**			381,907.51
		$ 40,456.38	$ 40,880.88	

Westpac Bank

Account Details

THE DIRECTOR
TRANING SUPERANNUATION PTY LTD
xxxxx

Date printed	29 September 2015
Term Deposit Number	111111
Current Balance	$372,600.00
Invested on	01.07.2014
Invested term	1 Year
AT an interest rate of	3.50%p.a.
To Mature on	01.07.2015
Interest Option	Yearly

Term Deposit Renewal Notice

Your Term Deposit is due to mature on 01 July 2015 and will be automatically renewed for the same term of 1 Year unless you provide alternative instructions before the maturity date 01 July 2015.
Based on the current term and balance, the interest rate that would apply if you don't give us alternative instructions is 3.50% p.a. This rate is indicative as at the date of printing this notice and may change before your maturity date.

Account name	TRAINING SUPERANNUATION PTY LTD I TRAINING SUPERANNUATION FUND
Interest already paid on your Term Deposit this financial year	$0.00
Interest payable on or before maturity date if your funds remain invested until maturity	$12,600.00

What options are available and what do you need to do?
Refer to the table below and information provided on this notice. Alternatively, if you have already provided us with maturity instructions before the print date of this notice, you don't need to do anything.

Option 1 Renew automatically	On the maturity date, your Term Deposit will be renewed for the same term of 1 year, at the interest rate applicable on 01 July 2015 to that term. We will send you a Reinvestment Notice confirming your new deposit details.
Option 2 Provide alternative Instructions	To renew with a different term or investment amount, you can choose to: • Log on to NetBank, visit any of our branches or your Relationship Manager before the maturity date of 01 July 2015 • Log on to NetBank (term change only, no additional deposits), call XXXX, visit any of our branches or your Relationship Manager between 01 July 2015 and 08 July 2015.

Your renewal interest rate
Your Term Deposit interest rate depends on the amount you invest and your investment term. As a consequence of market rate movements and because we change the terms of our best rates from time to time, the interest rate on your renewed Term Deposit may be significantly different. higher or lower. to the interest rate that you received in the previous term.
We recommend that you check our current rates on the maturity date to ensure that the rate that applies to your renewed Term Deposit meets your needs.

Terms and Conditions
If you renew, or if your funds are transferred to the holding facility, your account will be subject to the Standard Term Deposit Terms and Conditions, current at the date of renewal or transfer.

Contribution Advice Form

Please complete the details below in respect of all contributions made to the fund so we can correctly allocate them

Fund Name	TRAINING SUPERANNUATION FUND			
Year	2014-2015			
Member Name	John Jones	Mary Jones		

Contribution Type	Contribution Amount (Gross)			
Employer	$14,800.00	$10,800.00		
Personal				
Concessional (Taxable)				
Non-Concessional (undeducted)	$			
Spouse				
Child				
Government Co-Cont and LISC	$			
Directed Termination Payment				
Taxable				
Tax-Free				
Small Business CGT				
15 Year Exemption				
Retirement Exemption				
Foreign Super Fund Amount				
Assessable				
Non-Assessable				
Member Total	$ 14,800.00	$ 10,800.00	$ -	$25,600.00 -
TOTAL				$25,600.00
Estimated Tax	$ 2,220.00	$ 1,620.00	$ -	$ -
				$ 3,840.00

Date: 16/09/2015

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2015

BHP GROUP LIMITED

BHP ORDINARY FULLY PAID SHARES

Name	Share Type	Register	Quantity
MR JOHN JONES+ MS MARY JONES <TRAINING SUPER FUND> X******8537	CHESS Sponsored	NSW	4988
		Total	**4988**

4,988 Units * 27.05 Price = $ 134,925.40

Sincerely,

Computershare

Only Computershare managed holdings are listed.

BHP Billiton Limited
ABN 1111111 Registered in India
Registered office: The BHP Billiton Centre
India A member of the BHP Billiton
Group which is headquartered in
India. www.bhpbilliton.com

Update Your Details:
HolderIdentification Number(HIN)

HIN WITHHELD

ASX Code	BHP
TFN/ABN Status	Quoted
Record Date	05/09/2014
Payment Date	23/09/2014
Direct Credit Reference No.	123456

T 246628 049 BHP

TRANING SUPERANNUATION PTY LTD
< THE TRAINING FUND A/C>
XXXXX
yyyyy

373rd Dividend Payment - Dividend Statement & Direct Credit Advice

Dear Shareholder

The statement below represents your final dividend for the year ended 30 June 2015. This dividend is paid at the rate of 14 US cents (equivalent to 18.520968 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date 24 August 2014. All amounts are in Australian dollars, except where indicated. This dividend is fully franked (100%) at the tax rate of 30%.

XXX GROUP COMPANY SECRETARY

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
Ordinary Shares	A66.199 cents	5,488	A$3,633.00	A$0.00	A$3,633.00
			Net Payment		A$3,633.00
			Australian Franking Credit		A$1,557.00

Note: You should retain this statement to assist you in preparing your tax return.

Your Payment Instruction

ANZ BANK LTD
Account Number: XXXXXXX00

Amount Deposited
A$3,633.00

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.

IB

213279_01V6

BHP Billiton Limited
ABN 1111 Registered in India
A member of the BHP Billiton Group which is headquartered in India

Update Your Details:
HolderIdentification Number(HIN)

HIN WITHHELD

ASX Code	BHP
TFN/ABN Status	Quoted
Record Date	13/03/2015
Payment Date	31/03/2015
Direct Credit Reference No.	123456

T 246628 049 BHP

TRANING SUPERANNUATION PTY LTD
< THE TRAINING FUND A/C>
XXXXX
YYYYY

374th Dividend Payment - Dividend Statement & Direct Credit Advice

Dear Shareholder

The statement below represents your final dividend for the year ended 30 June 2015. This dividend is paid at the rate of 14 US cents (equivalent to 18.520968 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date 24 February 2015. All amounts are in Australian dollars, except where indicated. This dividend is fully franked (100%) at the tax rate of 30%.

XXX GROUP COMPANY SECRETARY

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
Ordinary Shares	A8.824 cents	4,988	A$4,031.50	A$0.00	A$4,031.50
			Net Payment		A$4,031.50
			Australian Franking Credit		A$1,727.79

Note: You should retain this statement to assist you in preparing your tax return.

Your Payment Instruction

ANZ BANK LTD
Account Number: XXXXXXX00

Amount Deposited
A$4,031.50

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.

IB

213279_01V6

Commsec

Sell

TAX INVOICE

CONFIRMATION

Please retain for taxatin purposes

TRANING SUPERANNUATION PTY LTD
< THE TRAINING FUND A/C>
XXXXX
yyyyy

WE HAVE BOUGHT THE FOLLOWING SECURITIES
COMPANY : BHP GROUP LIMITED
SECURITY : TRADING MANAGED FUND UNITS FULLY PAID

BHP

DATE	15/10/2014	
AS AT DATE	15/10/2014	**UNITS AT PRICE**
CONFIRMATION NO	15677824	500 4.150000
ORDER NO	S98010559	**AVERAGE PRICE : 4.150000**
ACCONT NO	2328064	
TOTAL UNITS	$ 500.00	**PIID XXXX HIN 11111111**
CONSIDERATION	$ 2,075.00	**ORDER COMPLETED**
BROLERAGE & COST INCL GST:		
(may include printed confirmation postal fee)		
TOTAL COST:	$ 2,075.00	
TOTAL GST:		
SETTLEMENT DATE:	21/10/2014	
PAYMENT METHOD -DIRECT DEBIT OF CLEARED FUNDS		
FUNDS FROM NOMINATED BANK A/C ON		
SETTLEMENT DATE		

LINK Market Services

Investor Centre

Balance History

Currency Australian Dollar

View:

CBA, X*******8537 (MR JOHN JONES + MS MARY JONES <TRAINING SUPER FUND A/C>)

Balance as at date (dd/mm/yyyy) 30/06/2015

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*******8537	CBA	85.13	1,150	1,150	97,899.50

Viewing 1 - 1 of 1

Total Value: $ 97,899.50

Ask us now

Payment Advice

CommonwealthBank

All Registry communications to:
Commonwealth Bank of Australia
ASX Code: **CBA**

COMMONWEALTH BANK OF AUSTRALIA
ABN: 111 1111 11

TRAINING SUPER PTY LTD <TRAINING SUPER FUND A/C>
PO BOX 111

DIVIDEND STATEMENT

Reference No: X********7361
Payment Date: 02 Oct 2014
Record Date : 21 Aug 2014

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	$2.18	400	$0.00	$872.00	$872.00	$373.72

Less Withholding Tax	$0.00
Net Amount	AUD 872.00
Represented By:	
Direct Credit amount	AUD 872.00

BANKING INSTRUCTIONS

The amount of AUD 872.00 was deposited to the bank account detailed below:

AUSTRALIAN BANK LIMITED

TRAINING SUPER PTY LTD <TRAINING SUPER FUND >
BSB: 111-111 **ACC:** *****4495

FRANKING INFORMATION

Franked Rate per Share	$2.18
Franking Percentage	100%
Company Tax Rate	30%

New Zealand Imputed Credit in NZD $24.00

Attached to this dividend is a New Zealand Imputation Credit of NZ$0.06 per share. The only Commonwealth Bank shareholders who may obtain benefits from the New Zealand Imputation Credits are New Zealand resident taxpayers who meet certain other requirements. If you require further information, we recommend you talk to your tax advisor or the New Zealand Inland Revenue Department.

For the avoidance of doubt, the offer of the Dividend Reinvestment Plan (DRP) to the public in New Zealand is made in compliance with Australian law and any code, rules or other requirements relating to the offer of the DRP in Australia.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

Payment Advice

CommonwealthBank

All Registry communications to:
Commonwealth Bank of Australia
ASX Code: **CBA**

COMMONWEALTH BANK OF AUSTRALIA
ABN: 111 1111 11

TRAINING SUPER PTY LTD <TRAINING SUPER FUND A/C>
PO BOX 111

DIVIDEND STATEMENT

Reference No.: X********7361
Payment Date: 02 Apr 2015
Record Date: 19 Feb 2015

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
CBA - ORDINARY SHARES	$1.98	1,150	$0.00	$2,277.00	$2,277.00	$975.86

Less Withholding Tax	$0.00
Net Amount	AUD 2,277.00
Represented By:	
Direct Credit amount	AUD 2,277.00

BANKING INSTRUCTIONS

The amount of AUD 2,277.00 was deposited to the bank account detailed below:

AUSTRALIAN BANK LIMITED

TRAINING SUPER PTY LTD <TRAINING SUPER FUND >
BSB: 111-111 **ACC:** *****4495

FRANKING INFORMATION

Franked Rate per Share	$1.98
Franking Percentage	100%
Company Tax Rate	30%

New Zealand Imputed Credit in NZD $69.00

Attached to this dividend is a New Zealand Imputation Credit of NZ$0.06 per share. The only Commonwealth Bank shareholders who may obtain benefits from the New Zealand Imputation Credits are New Zealand resident taxpayers who meet certain other requirements. If you require further information, we recommend you talk to your tax advisor or the New Zealand Inland Revenue Department.

For the avoidance of doubt, the offer of the Dividend Reinvestment Plan (DRP) to the public in New Zealand is made in compliance with Australian law and any code, rules or other requirements relating to the offer of the DRP in Australia.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

Annual Tax Statement

GPT

THE GPT GROUP

GPT GROUP
ABN: 00 000 000 000

MR AAAAA
<TRAINING S/F *AJC*>
XXXXXXX
YYYYY - 0000

All Registry communications to:

GPT GROUP

locked Bag A14, Sydney Souti1, NSVV, 1235 Telephone: +61 18

ASX Code: GPT

Email: registrars@linkmarketservices.com.au

Annual Tax Statement
for the year ended 30 June 2015
Reference No.: X1111111
Statement date 14-Jul-15

1. GENERAL PROPERTY TRUST DISTRIBUTION COMPONENTS

Distribtuion Components	**Distribution amounts**	**2015 Tax Return Label**	**Tax Return Components**
Australian Sourced Income (non-primary production income)	$ 737.97	13U	$737.97
Tax Deferred Income	$ 889.41		
Withholding Tax Withheld from Distribution	$ -		
No TFN Withholding Tax	$ -	13R	$ -
No ABN Withholding Tax	$ -	13P	$ -
Interest Withholding Tax	$ -	13A	$ -
Non - Resident Withholding Tax			
Net Trust Distribution	$ 1,627.38		

2. **GPT MANAGEMENT HOLDINGS LIMITED** did not pay a dividend for the year ended 30 June 2015

This statement constitutes a payment summary for the purposes of the Taxation Administration Act. please retain this Statement for your tax records A fee will be charged for replacement statement. however replacement copies of the 2017 Annual Tax Statement are available online via www.linkmarketservices.com.au tree of charge.

Notes:

(a) This amount represents Non-resident Withholding Tax under the Managed Investment Trust regime and Interest Withholding Tax withheld from distributions

LINK Market Services

Investor Centre

Balance History

Currency Australian Dollar

View:

GPT, X*******8537 (MR JOHN JONES + MS MARY JONES <TRAINING SUPER FUND A/C>)

Balance as at date (dd/mm/yyyy) 30/06/2015

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*******8537	GPT	4.28	12,700	12,700	54,356.00

Viewing 1 - 1 of 1 Total

Value: $ 54,356.00

Ask us now

Payment Advice

GPT

THE GPT GROUP

GPT GROUP
ABN: 00 000 000 000

MR AAAAA
<TRAINING S/F *AJC*>
XXXXXXX
YYYYY - 0000

All Registry communications to:

GPT GROUP

locked Bag A14, Sydney Souti1, NSVV, 1235 Telephone: +61 1800 025 095

ASX Code: GPT

Email: registrars@linkmarketservices.com.au

DISTRIBUTION STATEMENT

Reference No.: X1111111
Payment Date: 2-Oct-14
Record Date: 19-Sep-14

Security Description	Rate per Unit	Participating Units	Distribution Amount	Unfranked Amount	Franked Amount	Tota! Payment	Franking Credit
GPT - STAPLED SECURITIES FULLY PA!D	0.08	12,700.00	975.27	-	-	975.27	-

Less Withholding Tax	0
Net Amount Represented By:	975.27
Direct Credit amount	975.27

BANKING INSTRUCTIONS

The amount of AUD 975.27 was deposited to the bank account detailed below:

CCC BANK

MR AAAAA
BSB: 000 000 ACC: 000

DIRECT CREDIT REFERENCE NO.. 0000000

Payment Advice

GPT

THE GPT GROUP

GPT GROUP
ABN: 00 000 000 000

MR AAAAA
<TRAINING S/F *AJC*>
XXXXXXX
YYYYY - 0000

All Registry communications to:

GPT GROUP

locked Bag A14, Sydney Souti1, NSVV, 1235 Telephone: +61 1800 025 095

ASX Code: GPT

Email: registrars@linkmarketservices.com.au

DISTRIBUTION STATEMENT

Reference No.: X1111111
Payment Date: 16-Apr-15
Record Date: 31-Mar-15

Security Description	Rate per Unit	Participating Units	Distribution Amount	Unfranked Amount	Franked Amount	Tota! Payment	Franking Credit
GPT - STAPLED SECURITIES FULLY PA!D	0.05	12,700.00	652.11	-	-	652.11	-

Less Withholding Tax	0
Net Amount Represented By:	652.11
Direct Credit amount	652.11

BANKING INSTRUCTIONS

The amount of AUD 652.11 was deposited to the bank account detailed below:

CCC BANK

MR AAAAA
BSB: 000 000 ACC: 000

DIRECT CREDIT REFERENCE NO.. 0000000

Money Safe

Public Accountant & Tax Agent

A.B.N.: 00000000000
P.O. Box 000 XXXX YYY Qld 000 Phone (

Tax Invoice

00006327

Date: 26/01/2015

Bill To:

Training Superfund
XXXXX
YYYYY

Description	Amount
Reimbursement of Administration and Audit fees as per SMSF Slab	$2,050.00
lAttending to preparation and lodgement of superannuation fund Income Tax Return	$450.00

GST:	$250.00
Total Inc GST:	$2,750.00
Amount Applied:	$2,750.00
Balance Due:	$0.00
Terms:	C.O.D.

Please find following bank details if paying via direct debit:
BSB: 00000 Acc.No.:000000000

Eftpos facilities also available - please contact the office to arrange payment

ASIC
Australian Securities & Investments Commission

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

ABN 00 000 000 000

TRAINING SUPER PTY LIMITED
XXXXX
YYYYYY 0000

INVOICE STATEMENT
Issue date 26 07 2014
TRAINING PTY LIMITED

ACN 000 000 000
Account No. 00 0000000

Summary

Balance outstanding	$0.00
New items	$46.00
Payments & credits	$0.00
TOTAL DUE	**$46.00**

• Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).

• Payment of your annual review fee will maintain your registration as an Australian company. Transaction details are listed on the back of this page

Please pay

Immediately	**$0.00**
By 09Aug 14	**$46.00**

If you have already paid please ignore this invoice statement. ·

• Late fees will apply if you do NOT ·
- tell us about a change during the period that the law allows
- bring your company or scheme details up to date within 28·days of the date of issue of the annual statement, or
- pay your review fee within 2 months of the annual review date.

• Information on late fee amounts can be found on the ASIC website.

ASIC
Australian Securities & Investments Commission

TOTAL DUE	**$46.00**
Immediately	**$0.00**
By 09Aug 14	**$46.00**

PAYMENT SLIP
TRAINING SUPER PTY LIMITED

ACN 000 000 000 000 Account No: 00 0000000

OneView Life The data displayed was last refreshed on 23/02/2015 at 12:51:40 AEST

POLICY NUMBER	PRODUCT	STATUS	ADVISER(S)	ANNUALISED PREMIUM
0000000000	ONECARE EXTERNAL SUPER	IN FORCE	SSSSSSSSSSSSSS	$5,825.00

POLICY OWNER INFORMATION

Policy Owner(s) TRAINING SUPER FUND

Mailing Address XX XXXX XXXX YYY YYYY
Email Address xxxxx@xxxxx.xxxx
Name of Super Fund Training Super Fund

Home Number 00 0000 0000
Work Number Not Available
Mobile Number 000000000

ADDITIONAL DETAILS

Policy Start Date 24/06/2013
Valid TFN Provided NA
Group Number 0000000

Loyalty Program Name Qantas Frequent Flyer
Loyalty Number 00000000
Premium Status Paid up to date

BENEFICIARY DETAILS

No beneficiaries were nominated for this policy.

POLICY COVER SUMMARY

Life Insured Name : Mary Jones
DOB : 06/03/1954

Cover	Benefit Effective	Monthly Premium	Amount Insured	Loading/ Exclusion	Indexation	Premium Type	Benefit Payment	Cover Expiry Date	Cover Status
Life*	24/06/2014	$2,912.50	$1,157,625	N/N	Y	Stepped	Lump Sum	23/06/2105	In force
TPD SuperLink Any*	24/06/2014	$2,912.50	$1,157,625	N/Y	Y	Stepped	Lump Sum	23/06/2050	In force

PAYMENT INFORMATION

Annualised Premium Before Discount $5,825.00
Total Premium Discount $0
Discount Types Multi Cover,Package
Annualised Premium After Discount $5,825.00
Payment Frequency Annual
Current Premium After Discount $5,825.00

Premium Status Paid up to date
Paid to Date 23/02/2015
Payment Method Direct debit
Account Number *****0000

Important information: Whilst care has been taken in preparing this material, we cannot warrant its accuracy, completeness or suitability for your intended use. You should refer to the applicable policy documents, including the policy schedule, policy terms and/or any endorsements which prevails over the information presented on OneView Life.

Tax Agent Portal

User ID XXXXXX 21 Mar 2016 15:45:43 (EDST)

Current client	**TFN**	**ABN**
THE TRUSTEE FOR TRAINING SUPERANNUATION FUND	00000	00000

Represented by
TRAINING PTY LTD

Account Name	**Description**
THE TRUSTEE FOR TRAINING SUPERANNUATION FUND	Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From **1 July 2014** **To** **21 March 2016**

Process Date	Effective Date	Transaction Description	Debit Amount	Credit Amount	Balance
01-Jul-14	01-Jul-14	OPENING BALANCE	$0.00		$0.00
31-Oct-14	28-Oct-14	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 13 to 30 Jun 14	$ 8,768.38		$ 8768.38 DR
25-Dec-14	28-Dec-14	Payment received		$ 8,768.38	$0.00
21-Mar-16		CLOSING BALANCE			$0.00