

B. FINANCIAL STATEMENTS

JARRA SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2019 TO 30 JUNE 2020

The Matador Group
Po Box 3249
South Brisbane Bc QLD 4101

JARRA SUPERANNUATION FUND FINANCIAL STATEMENTS INDEX

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JARRA SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	2020		2019
	\$		\$
Investments			
Fixtures and Fittings (at written down value)	8,278.56		864.00
Real Estate Properties (Australian)	620,000.00	↑ B25 ↓	535,350.00
	628,278.56		536,214.00
Other Assets			
NAB Business Management Account 1147	142,022.13	F12	162,896.05
Sundry Debtors	-		5,693.36
Income Tax Refundable (Note 7)	983.90	B14	1,339.90
	143,006.03		169,929.31
Total Assets	771,284.59		706,143.31
Less:			
Liabilities			
GST Payable/Refundable	602.34	F106	3,852.68
PAYG Payable	1,346.00	F29	2,731.00
Deferred Tax Liability	-		9,842.35
	1,948.34		16,426.03
Net Assets Available to Pay Benefits	769,336.25		689,717.28
Represented by:			
Liability for Accrued Benefits (Notes 2, 3, 4)			
Arvanitakis, Marina (Accumulation)	232,757.34	B17	204,572.86
Efstathis, Terry (Accumulation)	270,793.70	B19	228,059.76
Efstathis, Stathis (Account Based Pension)	151,140.27	B21	163,408.08
Efstathis, Constantine (Accumulation)	114,644.94	B23	93,676.58
	769,336.25		689,717.28

JARRA SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

B4

	2020		2019
	\$		\$
Income			
Employer Contributions - Concessional	3,800.00	B30/A4#1	4,750.00
Increase in Market Value of Investments (Note 5)	84,650.00	E21	-
Interest Received	732.76	E1	2,227.63
Other Contributions - Non Taxable	-		943.30
Rent Received	47,305.94	E11/A5#3/F13	47,305.44
	<u>136,488.70</u>		<u>55,226.37</u>
Expenses			
Accountancy Fees	2,500.00		2,750.00
ATO Supervisory Levy	259.00		259.00
Actuarial Fee	120.00	E2	132.00
Auditor's Remuneration	850.00		935.00
Benefits Paid - Preserved/Taxable	9,930.72		-
Benefits Paid - Preserved/Tax Free	69.28	E4	-
Depreciation	1,176.35	E7	345.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	23,512.00		34,680.20
Pensions Paid - Unrestricted Non Preserved - Taxable	16,488.00	E8	24,319.80
Rental Property Expenses	10,697.31	E9	14,207.10
	<u>65,602.66</u>		<u>77,628.10</u>
Benefits Accrued as a Result of Operations before Income Tax	<u>70,886.04</u>		<u>(22,401.73)</u>
Income Tax (Note 7)			
Income Tax Expense	4,400.10	B14	4,094.10
Prior Years Under/Over Provision for Income Tax	(13,133.03)	F106	-
Writeback of Deferred Tax	-		1,434.24
	<u>(8,732.93)</u>		<u>5,528.34</u>
Benefits Accrued as a Result of Operations	<u>79,618.97</u>		<u>(27,930.07)</u>

JARRA SUPERANNUATION FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
Cash Flows from Operating Activities		
Contributions		
Member	-	943.30
Employer	3,800.00	4,750.00
	<u>3,800.00</u>	<u>5,693.30</u>
Operating Income		
Interest Received	732.76	2,227.63
Rent Received	47,305.94	47,305.44
	<u>48,038.70</u>	<u>49,533.07</u>
Operating Expenses		
Accountancy Fees	(2,500.00)	(2,750.00)
ATO Supervisory Levy	(259.00)	(259.00)
Actuarial Fee	(120.00)	(132.00)
Auditor's Remuneration	(850.00)	(935.00)
Benefits Paid - Preserved/Taxable	(9,930.72)	-
Benefits Paid - Preserved/Tax Free	(69.28)	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	(23,512.00)	(34,680.20)
Pensions Paid - Unrestricted Non Preserved - Taxable	(16,488.00)	(24,319.80)
Rental Property Expenses	(10,697.31)	(14,207.10)
Tax Paid	(5,388.76)	(5,835.79)
	<u>(69,815.07)</u>	<u>(83,118.89)</u>
Net cash provided by (used in) operating activities (Note 8)	<u>(17,976.37)</u>	<u>(27,892.52)</u>
Cash Flows from Investing Activities		
Sundry Debtors	5,693.36	(5,693.36)
Fixtures and Fittings (at written down value)	(8,590.91)	-
Net cash provided by (used in) investing activities	<u>(2,897.55)</u>	<u>(5,693.36)</u>
Net Increase/(Decrease) in Cash Held	<u>(20,873.92)</u>	<u>(33,585.88)</u>
Cash at beginning of reporting period	162,896.05	196,481.93
Cash at end of reporting period (Note 9)	<u>F12 142,022.13</u>	<u>162,896.05</u>

JARRA SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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 unless stated otherwise 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 trustees/ directors of the trustee company.

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 values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

- 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 value 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.

JARRA SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

c. Revenue

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

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

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. Goods and Services Tax (GST)

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

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

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

JARRA SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

the period in which the estimate is revised and in any future period affected.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2020	2019
	\$	\$
Liability for Accrued Benefits at beginning of period	689,717.28	717,647.35
Add:		
Benefits Accrued as a Result of Operations	79,618.97	(26,495.83)
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	(1,434.24)
	<u>769,336.25</u>	<u>689,717.28</u>
Liability for Accrued Benefits at end of period	<u>769,336.25</u>	<u>689,717.28</u>

3. Vested Benefits

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

	2020	2019
	\$	\$
Vested Benefits	<u>769,336.25</u>	<u>689,717.28</u>

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2020	2019
	\$	\$
Real Estate Properties (Australian)	<u>84,650.00</u>	<u>-</u>
	<u>84,650.00</u>	<u>-</u>

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

JARRA SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2020	2019
	\$	\$
Benefits accrued as a result of operations before income tax	70,886.04	(22,401.73)
Prima facie income tax on accrued benefits	10,632.91	(3,360.26)
Add/(Less) Tax Effect of:		
Increase in Market Value of Investments	(12,697.50)	-
Other Contributions - Non Taxable	-	(141.50)
Accountancy Fees	72.80	98.01
Actuarial Fee	3.49	4.70
Auditor's Remuneration	24.75	33.32
Benefits Paid - Preserved/Taxable	1,489.61	-
Benefits Paid - Preserved/Tax Free	10.39	-
Depreciation	36.97	13.71
Pensions Paid - Unrestricted Non Preserved - Tax Free	3,526.80	5,202.03
Pensions Paid - Unrestricted Non Preserved - Taxable	2,473.20	3,647.97
Rental Property Expenses	336.16	564.52
Exempt Pension Income	(1,509.60)	(1,968.15)
Movement in Deferred Tax Liability/Deferred Tax Asset	(9,842.35)	1,434.24
Writeback of Tax Deferred	-	(1,434.24)
Other	9,842.47	(.25)
	(6,232.81)	7,454.36
Income Tax Expense	4,400.10	4,094.10

Income tax expense comprises:

Income Tax Payable/(Refundable)	8,858.45	(1,339.90)
Movement in Deferred Tax Liability/Deferred Tax Asset	(9,842.35)	1,434.24
Writeback of Tax Deferred	-	(1,434.24)
Tax Instalments Paid	5,384.00	5,434.00

JARRA SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

	4,400.10	4,094.10
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**8. Reconciliation of Net Cash provided by
Operating Activities to Benefits Accrued from Operations
after Income Tax**

	2020	2019
	\$	\$
Benefits accrued from operations after income tax	79,618.97	(26,495.83)
Add/(Less) non cash amounts included in benefits accrued from operations		
Increase in Market Value of Investments	(84,650.00)	-
Depreciation	1,176.35	345.00
Income Tax Expense	4,400.10	4,094.10
Prior Years Under/Over Provision for Income Tax	(13,133.03)	-
Writeback of Deferred Tax	-	1,434.24
Other non cash items	(5,388.76)	(7,270.03)
	(97,595.34)	(1,396.69)
Net cash provided by operating activities	(17,976.37)	(27,892.52)

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2020	2019
	\$	\$
Cash	142,022.13	162,896.05

JARRA SUPERANNUATION FUND
TRUSTEE: JARRA INVESTMENTS PTY LTD
ACN: 009 998 734
TRUSTEES DECLARATION

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

The directors of the trustee company declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 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 2020.

Specifically, the trustees declare that

- in accordance with s 120 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 s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 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 directors of the trustee company by:

Stathis Efstathis
Jarra Investments Pty Ltd
Director

Terry Efstathis
Jarra Investments Pty Ltd
Director

Marina Arvanitakis
Jarra Investments Pty Ltd
Director

Constantine Efstathis
Jarra Investments Pty Ltd
Director

JARRA SUPERANNUATION FUND
TRUSTEE: JARRA INVESTMENTS PTY LTD
ACN: 009 998 734
TRUSTEES DECLARATION

DATED: / /

JARRA SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF JARRA SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of JARRA SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2020, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

of

Dated: / /

**JARRA SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2020**

	2020
	\$
Benefits Accrued as a Result of Operations before Income Tax	B4 70,886.00
Less:	
Increase in Market Value of Investments	E21 (84,650.00)
Exempt Pension Income	E15 (10,064.00)
Other Non Taxable Items	1.00
	(94,713.00)
	(23,827.00)
Add:	
Benefits Paid - Preserved/Taxable	E4 ↑ 9,931.00
Benefits Paid - Preserved/Tax Free	↓ 69.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	E8 ↑ 23,512.00
Pensions Paid - Unrestricted Non Preserved - Taxable	↓ 16,488.00
Pension Member Non Deductible Expenses	E16 3,161.00
	53,161.00
Taxable Income	29,334.00
Tax Payable on Taxable Income	4,400.10
Less:	
Instalments Paid	F29 5,384.00
	5,384.00
Income Tax Payable/(Refund)	(983.90)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(724.90)

JARRA INVESTMENTS PTY LTD

ACN: 009 998 734

ATF JARRA SUPERANNUATION FUND

MINUTES OF A MEETING OF THE DIRECTOR(S) HELD ON / /

AT SUITE 1 LEVEL 1 & 2, 67 LYTTON ROAD, EAST BRISBANE QLD 4169

PRESENT:

Stathis Efstathis
Terry Efstathis
Marina Arvanitakis
Constantine Efstathis

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.

AUDITORS

It was resolved that

Anthony Boys

of

Po Box 3376
Rundle Mall
Adelaide South SA 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS

It was resolved that

The Matador Group

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

PAYMENT OF BENEFITS

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....
Stathis Efstathis
Chairperson

Member's Statement
JARRA SUPERANNUATION FUND

MRS MARINA ARVANITAGIS
17 WEAL AVENUE
TARRAGINDI QLD 4121

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	28 November 1973	Total Benefits	\$232,757.34
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	\$227,912.34
Service Period Start Date	1 July 1992	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$4,845.00
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$1,380.72
Current Salary		- Taxable Component	\$231,376.62
Vested Amount	\$232,757.34		
Insured Death Benefit			
Total Death Benefit	\$232,757.34		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019	199,727.86		4,845.00	204,572.86
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	34,583.84			34,583.84
Transfers in and transfers from reserves				
	34,583.84			34,583.84
	234,311.70		4,845.00	239,156.70
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid	E4 10,000.00			10,000.00
Contributions Tax				
Income Tax	(3,600.64)			(3,600.64)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	6,399.36			6,399.36
Member's Account Balance at 30/06/2020	227,912.34		4,845.00	232,757.34

Reference: JARR0003 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR TERRY EFSTATHIS
41 RITCHARD AVENUE
COOGEE NSW 2034

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	16 July 1960	Total Benefits	\$270,793.70
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	\$260,462.84
Service Period Start Date	1 July 1983	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$10,330.86
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$25,293.30
Current Salary		- Taxable Component	\$245,500.40
Vested Amount	\$270,793.70		
Insured Death Benefit			
Total Death Benefit	\$270,793.70		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019	217,728.90		10,330.86	228,059.76
<u>Add: Increases to Member's Account</u>				
During the Period				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	38,704.30			38,704.30
Transfers in and transfers from reserves				
	38,704.30			38,704.30
	256,433.20		10,330.86	266,764.06
<u>Less: Decreases to Member's Account</u>				
During the Period				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(4,029.64)			(4,029.64)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	(4,029.64)			(4,029.64)
Member's Account Balance at 30/06/2020	260,462.84		10,330.86	270,793.70

Reference: JARR0003 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR STATHIS EFSTATHIS
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	25 December 1941	Total Benefits	\$151,140.27
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	
Service Period Start Date	15 December 1966	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$151,140.27
Member Mode	Pension	Including:	
Account Description	Account Based Pension	- Tax Free Component	\$88,845.15
Current Salary		- Taxable Component	\$62,295.12
Vested Amount	\$151,140.27		
Insured Death Benefit			
Total Death Benefit	\$151,140.27	Tax Free Proportion	58.78%
Disability Benefit		Taxable Proportion	41.22%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			163,408.08	163,408.08
<u>Add: Increases to Member's Account</u>				
During the Period				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			27,732.19	27,732.19
Transfers in and transfers from reserves				
			27,732.19	27,732.19
			191,140.27	191,140.27
<u>Less: Decreases to Member's Account</u>				
During the Period				
Benefits/Pensions Paid			E8 40,000.00	40,000.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			40,000.00	40,000.00
Member's Account Balance at 30/06/2020			151,140.27	151,140.27

Reference: JARR0003 / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR CONSTANTINE EFSTATHIS
88 BUNDAH STREET
CAMP HILL QLD 4152

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	2 February 1977	Total Benefits	\$114,644.94
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 2014	- Preserved	\$114,644.94
Service Period Start Date	1 October 1995	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$114,644.94
Vested Amount	\$114,644.94		
Insured Death Benefit			
Total Death Benefit	\$114,644.94		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019	93,676.58			93,676.58
<u>Add: Increases to Member's Account</u>				
During the Period				
Concessional Contributions	B30 3,800.00			3,800.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	16,065.71			16,065.71
Transfers in and transfers from reserves				
	19,865.71			19,865.71
	113,542.29			113,542.29
<u>Less: Decreases to Member's Account</u>				
During the Period				
Benefits/Pensions Paid				
Contributions Tax	570.00			570.00
Income Tax	(1,672.65)			(1,672.65)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	(1,102.65)			(1,102.65)
Member's Account Balance at 30/06/2020	114,644.94			114,644.94

Reference: JARR0003 / 504

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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Signed by all the trustees of the fund

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

JARRA SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2020

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
NAB Business Management Account 1147		142,022.13	142,022.1300	142,022.13	142,022.13	F12		18.44%
Fixtures and Fittings (at written down value)								
Airconditioning Plant	1.0000	15,000.00	617.1600	15,000.00	617.16	(14,382.84)	(95.89%)	0.08%
New Air conditioner - Mitsubishi	1.0000	8,590.91	7,661.4000	8,590.91	7,661.40	(929.51)	(10.82%)	0.99%
Real Estate Properties (Australian)								
10/149 Colburn Avenue	1.0000	401,458.65	620,000.0000	401,458.65	F89/A21 620,000.00	218,541.35	54.44%	80.49%
				401,458.65	620,000.00		54.44%	80.49%
		567,071.69	770,300.69		770,300.69	203,229.00	35.84%	100.00%

JARRA SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2020

Investment	Opening Balance		Additions		Disposals		Prof/(Loss)		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost		Units	Cost	Market
Cash/Bank Accounts										
NAB Business Management Account 1147		162,896.05		63,343.53		(84,217.45)			142,022.13	142,022.13
		<u>162,896.05</u>		<u>63,343.53</u>		<u>(84,217.45)</u>			<u>142,022.13</u>	<u>142,022.13</u>
Fixtures and Fittings (at written down value)										
Airconditioning Plant	1.0000	15,000.00						1.0000	15,000.00	617.16
New Air conditioner - Mitsubishi			1.0000	8,590.91	F24			1.0000	8,590.91	7,661.40
		<u>15,000.00</u>		<u>8,590.91</u>					<u>23,590.91</u>	<u>8,278.56</u>
Real Estate Properties (Australian)										
10/149 Colburn Avenue	1.0000	401,458.65						1.0000	401,458.65	620,000.00
		<u>401,458.65</u>							<u>401,458.65</u>	<u>620,000.00</u>
		<u>579,354.70</u>		<u>71,934.44</u>		<u>(84,217.45)</u>			<u>567,071.69</u>	<u>770,300.69</u>

JARRA SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2020

Investment	Add				Less				Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST	
Cash/Bank Accounts													
NAB Business Management Account 1147	732.76												732.76
	732.76												732.76
Real Estate Properties (Australian)													
10/149 Colburn Avenue	52,036.51											4,730.57	47,305.94
	52,036.51											4,730.57	47,305.94
	52,769.27											4,730.57	48,038.70

* Includes Foreign Capital Gains

JARRA SUPERANNUATION FUND
Member Contribution Caps Report
MARINA ARVANITAGIS at 30/06/2020

	2020	2019	2018	2017	2016	2015
Age	46	45	44	43	42	41
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	204,572.86	196,638.79	187,465.69	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00
Unused Concessional contribution brought forward	25,000.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	50,000.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00
YTD Concessional Contributions	0.00	0.00	3,000.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	25,000.00	25,000.00	22,000.00	30,000.00	30,000.00	30,000.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	50,000.00	25,000.00	22,000.00	30,000.00	30,000.00	30,000.00
<u>Carry-forward Unused Concessional Contributions</u>						
<i>Unused amount expired after 5 years</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Cumulative Carry-forward amount at end of FY</i>	50,000.00	25,000.00	0.00	0.00	0.00	0.00
Unused 'Carry-forward' available to be brought forward	50,000.00					

Total Super Balance as at 30/06/201X Based
on previous financial year balance*

N/A

N/A

187,465.69

196,638.79

204,572.86

General Transfer Cap Limit

N/A

N/A

1,600,000.00

1,600,000.00

1,600,000.00

Non-Concessional Cap

180,000.00**180,000.00****100,000.00****100,000.00****100,000.00**

YTD Non-Concessional Contributions including
Excess Concessional Contributions

0.00

0.00

0.00

0.00

0.00

Excess Non-Concessional Contributions

0.00

0.00

0.00

0.00

0.00

Amount of Non-Concessional Cap remaining

180,000.00

180,000.00

100,000.00

100,000.00

100,000.00

JARRA SUPERANNUATION FUND
Member Contribution Caps Report
CONSTANTINE EFSTATHIS at 30/06/2020

	2020	2019	2018	2017	2016	2015
Age	43	42	41	40	39	38
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	93,676.58	86,286.26	80,163.44	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00
Unused Concessional contribution brought forward	20,250.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	45,250.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00
YTD Concessional Contributions	3,800.00	4,750.00	3,800.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	21,200.00	20,250.00	21,200.00	30,000.00	30,000.00	30,000.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	41,450.00	20,250.00	21,200.00	30,000.00	30,000.00	30,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>Cumulative Carry-forward amount at end of FY</i>	41,450.00	20,250.00	0.00	0.00	0.00	0.00
Unused 'Carry-forward' available to be brought forward	41,450.00					

	2020	2019	2018	2017	2016
B31					
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>					
General Transfer Cap Limit	93,676.58	86,286.26	80,163.44	N/A	N/A
	1,600,000.00	1,600,000.00	1,600,000.00	N/A	N/A
Non-Concessional Cap	100,000.00	100,000.00	100,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	180,000.00	180,000.00

JARRA SUPERANNUATION FUND
Member Contribution Caps Report
STATHIS EFSTATHIS at 30/06/2020

	2020	2019	2018	2017	2016	2015
Age	78	77	76	75	74	73
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	163,408.08	215,499.45	436,471.10	N/A	N/A	N/A
Concessional Cap	0.00	0.00	0.00	0.00	35,000.00	35,000.00
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	0.00	0.00	0.00	0.00	35,000.00	35,000.00
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	0.00	0.00	0.00	0.00	35,000.00	35,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	0.00					

	2020	2019	2018	2017	2016
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>					
	163,408.08	215,499.45	436,471.10	N/A	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	1,600,000.00	N/A	N/A
Non-Concessional Cap	0.00	0.00	0.00	0.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	0.00	0.00	0.00	0.00	180,000.00

JARRA SUPERANNUATION FUND
Member Contribution Caps Report
TERRY EFSTATIS at 30/06/2020

	2020	2019	2018	2017	2016	2015
Age	59	58	57	56	55	54
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	228,059.76	219,222.85	208,998.37	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
Unused Concessional contribution brought forward	25,000.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	50,000.00	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
YTD Concessional Contributions	0.00	0.00	3,288.42	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>21,711.58</i>	<i>35,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	50,000.00	25,000.00	21,711.58	35,000.00	35,000.00	35,000.00
<u>Carry-forward Unused Concessional Contributions</u>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>50,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	50,000.00					

	2020	2019	2018	2017	2016
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>					
General Transfer Cap Limit	228,059.76	219,222.85	208,998.37	N/A	N/A
	1,600,000.00	1,600,000.00	1,600,000.00	N/A	N/A
Non-Concessional Cap	100,000.00	100,000.00	100,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	100,000.00	100,000.00	100,000.00	180,000.00	180,000.00

JARRA SUPERANNUATION FUND

Trial Balance at 30/06/2020

Printed: Wednesday 24 February, 2021 @ 16:06:00

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	242	Employer Contributions - Concessional			
(4,750.00)	242/004	Efstathis, Constantine			3,800.00
	247	Increase in Market Value of Investments			84,650.00
	250	Interest Received			
(2,227.63)	250/001	NAB Business Management Account 1147			732.76
	263	Other Contributions - Non Taxable			
(450.00)	263/001	Arvanitagis, Marina			
(493.30)	263/002	Efstathis, Terry			
	280	Rent Received			
(47,305.44)	280/001	10/149 Colburn Avenue			47,305.94
2,750.00	301	Accountancy Fees		2,500.00	
259.00	304	ATO Supervisory Levy		259.00	
132.00	306	Actuarial Fee		120.00	
935.00	307	Auditor's Remuneration		850.00	
	320	Benefits Paid - Preserved/Taxable			
	320/001	Arvanitagis, Marina		9,930.72	
	321	Benefits Paid - Preserved/Tax Free			
	321/001	Arvanitagis, Marina		69.28	
	334	Depreciation			
345.00	334/001	Airconditioning Plant		246.84	
	334/003	New Air conditioner - Mitsubishi		929.51	
	413	Pensions Paid - Unrestricted Non Preserved - Tax Free			
34,680.20	413/003	Efstathis, Stathis		23,512.00	
	416	Pensions Paid - Unrestricted Non Preserved - Taxable			
24,319.80	416/003	Efstathis, Stathis		16,488.00	
	425	Rental Property Expenses			
5,144.95	425/001	Body Corporate Fees		6,021.25	
3,760.93	425/002	Rates		3,996.01	
1,449.22	425/003	Legal Fees			
3,852.00	425/004	Repairs & Maintenance		680.05	
4,094.10	485	Income Tax Expense		4,400.10	
	486	Prior Years Under/Over Provision for Income Tax			13,133.03
(27,930.07)	490	Profit/Loss Allocation Account		79,618.97	
	493	Writeback of Deferred Tax			
1,434.24	493/999	Writeback of FITB/PDIT (Unallocated)			
	501	Arvanitagis, Marina (Accumulation)			
(190,819.63)	501/001	Opening Balance - Preserved/Taxable			198,303.70
(974.16)	501/002	Opening Balance - Preserved/Tax Free			1,424.16
(4,819.16)	501/003	Opening Balance - Unrestricted Non Preserved/Taxable			4,819.16
(25.84)	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free			25.84
(450.00)	501/019	Other Contributions - Non Taxable			
(9,364.34)	501/031	Share of Profit/(Loss) - Preserved/Taxable			34,583.84
1,880.27	501/053	Income Tax - Preserved/Taxable			3,600.64
	501/081	Benefits Paid - Preserved/Taxable		9,930.72	

JARRA SUPERANNUATION FUND

Trial Balance at 30/06/2020

Printed: Wednesday 24 February, 2021 @ 16:06:00

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	501/082 502	Benefits Paid - Preserved/Tax Free Efstathis, Terry (Accumulation)		69.28	
(185,317.86)	502/001	Opening Balance - Preserved/Taxable			193,661.47
(23,574.13)	502/002	Opening Balance - Preserved/Tax Free			24,067.43
(9,104.99)	502/003	Opening Balance - Unrestricted Non Preserved/Taxable			9,104.99
(1,225.87)	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free			1,225.87
(493.30)	502/019	Other Contributions - Non Taxable			
(10,439.83)	502/031	Share of Profit/(Loss) - Preserved/Taxable			38,704.30
2,096.22	502/053 503	Income Tax - Preserved/Taxable Efstathis, Stathis (Account Based Pension)			4,029.64
(88,828.87)	503/003	Opening Balance - Unrestricted Non Preserved/Taxable			67,351.91
(126,670.58)	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free			96,056.17
(2,455.09)	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free			16,300.98
(4,453.54)	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable			11,431.21
25,930.50	503/065	Pensions Paid - Unrestricted Non Preserved - Taxable		16,488.00	
33,069.50	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free		23,512.00	
	504	Efstathis, Constantine (Accumulation)			
(86,286.26)	504/001	Opening Balance - Preserved/Taxable			93,676.58
(4,750.00)	504/011	Employer Contributions - Concessional			3,800.00
(4,192.47)	504/031	Share of Profit/(Loss) - Preserved/Taxable			16,065.71
712.50	504/051	Contributions Tax - Preserved		570.00	
839.65	504/053	Income Tax - Preserved/Taxable			1,672.65
162,896.05	604	NAB Business Management Account 1147		142,022.13	
5,693.36	680 726	Sundry Debtors Fixtures and Fittings (at written down value)			
864.00	726/001	Airconditioning Plant	1.0000	617.16	
	726/003 772	New Air conditioner - Mitsubishi Real Estate Properties (Australian)	1.0000	7,661.40	
535,350.00	772/001	10/149 Colburn Avenue	1.0000	620,000.00	
(3,852.68)	840 850	GST Payable/Refundable Income Tax Payable			602.34
(4,094.10)	850/001	Income Tax Payable			4,400.10
5,434.00	850/004	Tax Instalments Paid		5,384.00	
(2,731.00)	860	PAYG Payable			1,346.00
(9,842.35)	870	Deferred Tax Liability			
0.00				975,876.42	975,876.42

Current Year Profit/(Loss): \$70,886.04

C. TAX RETURN

Self-managed superannuation fund annual return

2020

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 2020 (NAT 71287)

Return year 2020

The Self-managed superannuation fund annual return instructions 2020 (NAT 71606) (the instructions) can assist you to complete this annual return.

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

Section A: Fund information

1 Tax file number (TFN)

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)

Jarra Superannuation Fund

3 Australian business number (ABN) 14 269 270 915

4 Current postal address

95 Masthead Drive

Cleveland

QLD

4163

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A N

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

B N

6 SMSF auditor

Auditor's name

Title

Mr

Familyname

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100 014 140

Auditor's phone number

04 10712708

Use Agent address details?

Postal address

PO Box 3376

Rundle mall

Adelaide South

SA

5000

Date audit was completed A 24/02/2021

Was Part A of the audit report qualified?

B N

Was Part B of the audit report qualified?

C N

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

D

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number
(must be six digits)

Fund account number

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

I would like my tax refunds made to this account.

☐ Y

Print Y for yes
or N for no.

If Yes, Go to C.

B Financial institution account details for tax refunds

Use Agent Trust Account?

☐ N

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

BSB number

Account number

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

C Electronic service address alias

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

8 Status of SMSF

Australian superannuation fund

☐ A

☐ Y

Fund benefit structure

☐ B

☐ A

Code

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

☐ C

☐ Y

9 Was the fund wound up during the income year?

☐ N

Print Y for yes
or N for no.

If yes, provide the date on
which fund was wound up

Day Month Year

Have all tax lodgment
and payment
obligations been met?

☐

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

☐ Y

Print Y for yes
or N for no.

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

If No, Go to Section B: Income

If Yes

Exempt current pension income amount

☐ A

E15

10,064

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

Segregated assets method

☐ B

Unsegregated assets method

☒ C

X

Was an actuarial certificate obtained?

☐ D

☐ Y

Print Y for yes

Did the fund have any other income that was assessable?

☐ E

☐ Y

Print Y for yes
or N for no.

If Yes, go to Section B: Income

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** ☐ **N** ☐

Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M** ☐

Print **Y** for yes or **N** for no.

Code

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2020

Net capital gain

A

Gross rent and other leasing and hiring income

B

47,306

Gross interest

C

733

Forestry managed investment scheme income

X

Gross foreign income

D1

Net foreign income

D

Loss

Australian franking credits from a New Zealand company

E

Transfers from foreign funds

F

Number

Gross payments where ABN not quoted

H

Gross distribution from partnerships

I

Loss

* Unfranked dividend amount

J

* Franked dividend amount

K

* Dividend franking credit

L

* Gross trust distributions

M

Code

B4

Calculation of assessable contributions

Assessable employer contributions

R1

3,800

plus Assessable personal contributions

R2

0

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

0

Assessable contributions (R1 plus R2 plus R3 less R6)

R

3,800

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

* Other income

S

Code

* Assessable income due to changed tax status of fund

T

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

U

0

#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

51,839

Loss

Exempt current pension income

Y

E15 10,064

ATO Formula = \$10,064 / \$51,839 = 19.41 %

TOTAL ASSESSABLE INCOME (W less Y)

V

41,775

Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

%General Expense = 19.41% (C3)

%Investment Expense = 20.95% (A15)

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	930	E2	246
Insurance premiums – members	F1		F2	
SMSF auditor fee	H1	685	H2	165
Investment expenses	I1	8,456	I2	2,241
Management and administration expenses	J1	2,370	J2	509
Forestry managed investment scheme expense	U1		U2	
Other amounts	L1		L2	4,094
Tax losses deducted	M1			
TOTAL DEDUCTIONS N 12,441 (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y 7,255 (Total A2 to L2)		
#TAXABLE INCOME OR LOSS O 29,334 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z 19,696 (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 2020 on how to complete the calculation statement.

#Taxable income	A	29,334	B14
(an amount must be included even if it is zero)			
#Tax on taxable income	T1	4,400.10	
(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	4,400.10	
(T1 plus J)			

Foreign income tax offset

C1

Rebates and tax offsets

C2Non-refundable non-carry
forward tax offsets**C**

0.00

(C1 plus C2)

SUBTOTAL 1

T2

4,400.10

(B less C –cannot be less than zero)

Early stage venture capital
limited partnership tax offset**D1**Early stage venture capital limited partnership
tax offset carried forward from previous year**D2**

Early stage investor tax offset

D3Early stage investor tax offset
carried forward from previous year**D4**Non-refundable carry
forward tax offsets**D**

0.00

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3

4,400.10

(T2 less D –cannot be less than zero)

B14

Complying fund's franking credits tax offset

E1

No-TFN tax offset

E2

National rental affordability scheme tax offset

E3

Exploration credit tax offset

E4

Refundable tax offsets

E

0.00

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5**

4,400.10

(T3 less E - cannot be less than zero)

Section 102AAM interest charge

G

Fund's tax file number (TFN)

Credit for interest on early payments –
amount of interest**H1**Credit for tax withheld – foreign
resident withholding (excluding capital gains)**H2**Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3**Credit for TFN amounts withheld from
payments from closely held trusts**H5**

Credit for interest on no-TFN tax offset

H6Credit for foreign resident capital gains
withholding amounts**H8**

Eligible credits

H

0.00

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#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

5,384.00

Supervisory levy

L

259.00

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

Total amount of tax refundable

S

724.90

(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 2020.Tax losses carried forward
to later income years**U**Net capital losses carried
forward to later income years**V**Net capital losses brought forward
from prior years

Non-Collectables

Collectables

Net capital losses carried forward
to later income years

Sensitive (when completed)

B14

Section F / Section G: Member Information

In Section F / G report all current members in the fund at 30 June.

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

Title	Mrs	See the Privacy note in the Declaration.	Member Number	1
Family name	ARVANITAGIS	Member's TFN		
First given name	MARINA		Account status	<input type="radio"/> Code
Other given names				
Date of birth	28/11/1973	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 204,572.86

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H

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 0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

232,757.34

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

0 TRIS Count

Allocated earnings or losses O 38,184.48

Loss

Inward rollovers and transfers P

Outward rollovers and transfers Q

Lump Sum payment R1 10,000.00

Code B

Income stream payment R2

Code

CLOSING ACCOUNT BALANCE S 232,757.34

S1 plus S2 plus S3

Accumulation phase value X1

Retirement phase value X2

Outstanding limited recourse borrowing arrangement amount Y

B17

Fund's tax file number (TFN)

Title	Mr	See the Privacy note in the Declaration.	Member's TFN		Member Number	2
Family name	EFSTATHIS				Account status	
First given name	CONSTANTINE				<input type="checkbox"/> Code	
Other given names						
Date of birth	02/02/1977	If deceased, date of death				

Contributions

OPENING ACCOUNT BALANCE 93,676.58

Refer to instructions for completing these labels

Employer contributions

A 3,800.00

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

Proceeds from primary residence disposal

H

Receipt date

H

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)

MTOTAL CONTRIBUTIONS **N** 3,800.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 114,644.94

Retirement phase account balance - Non CDBIS

S2 0.00

Retirement phase account balance - CDBIS

S3 0.00☐ TRIS Count

Allocated earnings or losses

O 17,168.36

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** 114,644.94

S1 plus S2 plus S3

Accumulation phase value

X1

Retirement phase value

X2

Outstanding limited recourse borrowing arrangement amount

Y

B23

See the Privacy note in the Declaration.		Member Number
Title	Mr	3
Family name	EFSTATHIS	Account status
First given name	STATHIS	<input type="radio"/> Code
Other given names		
Date of birth	25/12/1941	If deceased, date of death

Contributions

OPENING ACCOUNT BALANCE 163,408.08

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H

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)

MTOTAL CONTRIBUTIONS **N** 0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 0.00

Retirement phase account balance - Non CDBIS

S2 151,140.27

Retirement phase account balance - CDBIS

S3 0.00 0 TRISCountAllocated earnings or losses **O** 27,732.19

Loss

Inward rollovers and transfers **P**Outward rollovers and transfers **Q**Lump Sum payment **R1**

Code

Income stream payment **R2** 40,000.00

Code

M

CLOSING ACCOUNT BALANCE **S** 151,140.27

S1 plus S2 plus S3

Accumulation phase value **X1**Retirement phase value **X2**Outstanding limited recourse borrowing arrangement amount **Y**

See the Privacy note in the Declaration.

Title Member's TFN Member Number

Family name Account status Code

First given name

Other given names

Date of birth If deceased, date of death

Contributions

OPENING ACCOUNT BALANCE

228,059.76

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H

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

0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

270,793.70

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

 TRIS Count

Allocated earnings or losses

O

42,733.94

Loss

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payment

R1

Income stream payment

R2

Code

Code

CLOSING ACCOUNT BALANCE

S

270,793.70

S1 plus S2 plus S3

Accumulation phase value

X1

Retirement phase value

X2

Outstanding limited recourse borrowing arrangement amount

Y

B19

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** Unlisted trusts **B** Insurance policy **C** Other managed investments **D**

15b Australian direct investments

Cash and term deposits **E** 142,022Debt securities **F** Loans **G** Listed shares **H** Unlisted shares **I**

Limited recourse borrowing arrangements

Australian residential real property

J1

Australian non-residential real property

J2

Overseas real property

J3

Australian shares

J4

Overseas shares

J5

Other

J6

Property count

J7 Limited recourse borrowing arrangements **J** 0Non-residential real property **K** 620,000Residential real property **L** Collectables and personal use assets **M** Other assets **O** 8,279

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares **P** Overseas non-residential real property **Q** Overseas residential real property **R** Overseas managed investments **S** Other overseas assets **T** **TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** 770,301
(Sum of labels A to T)

15e In-house assets

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

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA
borrowings from a licensed
financial institution?**A** Print **Y** for yes
or **N** for no.Did the members or related parties of the
fund use personal guarantees or other
security for the LRBA?**B** Print **Y** for yes
or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1	
Permissible temporary borrowings	V2	
Other borrowings	V3	
Borrowings		V 0
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W 769,336
Reserve accounts		X
Other liabilities		Y 964
TOTAL LIABILITIES		Z 770,300

B3

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains	H	
Total TOFA losses	I	

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2019–20 income year, write 2020).

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 2020.

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 2020 for each election.

C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2020.

D

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day Month Year
24/02/2021

Preferred trustee or director contact details:

Title Mr

Familyname STATHIS

First given name EFSTATHIS

Other given names

Area code Number
Phone number 07 38917444

Email address

Non-individual trustee name (if applicable) JARRA INVESTMENTS PTY LTD

ABN of non-individual trustee 54 009 998 734

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 2020 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
24/02/2021

Tax agent's contact details

Title Mr

Familyname VALASSAKIS

First given name NICHOLAS

Other given names

Tax agent's practice THE MATADOR GROUP

Area code Number
Tax agent's phone number 07 32189888

Tax agent number 77165002

Reference number JARR0003

Sensitive (when completed)

D. PRIOR YEAR INFORMATION

JARRA SUPERANNUATION FUND

D1

Trial Balance at 30/06/2019

Printed: Monday 7 December, 2020 @ 10:51:09

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	242	Employer Contributions - Concessional			
(3,000.00)	242/001	Arvanitakis, Marina			
(3,288.42)	242/002	Efstathis, Terry			
(3,800.00)	242/004	Efstathis, Constantine			4,750.00
	250	Interest Received			
(1,984.21)	250/001	NAB Business Management Account 1147			2,227.63
(4,268.55)	250/002	NAB Term Deposit			
	263	Other Contributions - Non Taxable			
	263/001	Arvanitakis, Marina			450.00
	263/002	Efstathis, Terry			493.30
	280	Rent Received			
(47,305.44)	280/001	Shop 10, Pelicans Nest			47,305.44
3,740.00	301	Accountancy Fees		2,750.00	
259.00	304	ATO Supervisory Levy		259.00	
123.00	306	Actuarial Fee		132.00	
935.00	307	Auditor's Remuneration		935.00	
	413	Pensions Paid - Unrestricted Non Preserved - Tax Free			
	413/003	Efstathis, Stathis		34,680.20	
	416	Pensions Paid - Unrestricted Non Preserved - Taxable			
	416/003	Efstathis, Stathis		24,319.80	
	425	Rental Property Expenses			
5,145.22	425/001	Body Corporate Fees		5,144.95	
3,873.97	425/002	Rates		3,760.93	
	425/003	Legal Fees		1,449.22	
	425/004	Repairs & Maintenance		3,852.00	
484.00	425/005	Depreciation		345.00	
5,129.70	485	Income Tax Expense		4,094.10	
35,548.75	490	Profit/Loss Allocation Account			27,930.07
	493	Writeback of Deferred Tax			
8,407.98	493/999	Writeback of FITB/PDIT (Unallocated)		1,434.24	
	501	Arvanitakis, Marina (Accumulation)			
(181,646.53)	501/001	Opening Balance - Preserved/Taxable			190,819.63
(974.16)	501/002	Opening Balance - Preserved/Tax Free			974.16
(4,819.16)	501/003	Opening Balance - Unrestricted Non Preserved/Taxable			4,819.16
(25.84)	501/004	Opening Balance - Unrestricted Non Preserved/Tax Free			25.84
(3,000.00)	501/011	Employer Contributions - Concessional			
	501/019	Other Contributions - Non Taxable			450.00
(6,623.10)	501/031	Share of Profit/(Loss) - Preserved/Taxable			9,364.34
450.00	501/051	Contributions Tax - Preserved			
	501/053	Income Tax - Preserved/Taxable		1,880.27	
	502	Efstathis, Terry (Accumulation)			
(175,093.38)	502/001	Opening Balance - Preserved/Taxable			185,317.86
(23,574.13)	502/002	Opening Balance - Preserved/Tax Free			23,574.13
(9,104.99)	502/003	Opening Balance - Unrestricted Non Preserved/Taxable			9,104.99

JARRA SUPERANNUATION FUND

Trial Balance at 30/06/2019

Printed: Monday 7 December, 2020 @ 10:51:09

Last Year	Account	Account Name	Units	Debits \$	Credits \$
(1,225.87)	502/004	Opening Balance - Unrestricted Non Preserved/Tax Free			1,225.87
(3,288.42)	502/011	Employer Contributions - Concessional			
	502/019	Other Contributions - Non Taxable			493.30
(7,429.32)	502/031	Share of Profit/(Loss) - Preserved/Taxable			10,439.83
493.26	502/051	Contributions Tax - Preserved			
	502/053	Income Tax - Preserved/Taxable		2,096.22	
	503	Efstathis, Stathis (Account Based Pension)			
(174,011.79)	503/003	Opening Balance - Unrestricted Non Preserved/Taxable			88,828.87
(262,459.31)	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free			126,670.58
	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free			2,455.09
(10,028.35)	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable			4,453.54
95,211.27	503/065	Pensions Paid - Unrestricted Non Preserved/Taxable		25,930.50	
135,788.73	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free		33,069.50	
	504	Efstathis, Constantine (Accumulation)			
(80,163.44)	504/001	Opening Balance - Preserved/Taxable			86,286.26
(3,800.00)	504/011	Employer Contributions - Concessional			4,750.00
(2,892.82)	504/031	Share of Profit/(Loss) - Preserved/Taxable			4,192.47
570.00	504/051	Contributions Tax - Preserved		712.50	
	504/053	Income Tax - Preserved/Taxable		839.65	
196,481.93	604	NAB Business Management Account 1147		162,896.05	
	680	Sundry Debtors		5,693.36	
	726	Fixtures and Fittings (at written down value)			
1,209.00	726/001	Airconditioning Plant	1.0000	864.00	
	772	Real Estate Properties (Australian)			
535,350.00	772/001	Shop 10, Pelicans Nest	1.0000	535,350.00	
(4,509.77)	840	GST Payable/Refundable			3,852.68
	850	Income Tax Payable			
(1,591.70)	850/001	Income Tax Payable			4,094.10
	850/004	Tax Instalments Paid		5,434.00	
(884.00)	860	PAYG Payable			2,731.00
(8,408.11)	870	Deferred Tax Liability			9,842.35
0.00				857,922.49	857,922.49

Current Year Profit/(Loss): \$(22,401.73)

Member's Statement
JARRA SUPERANNUATION FUND

MRS MARINA ARVANITAGIS
17 WEAL AVENUE
TARRAGINDI QLD 4121

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	28 November 1973	Total Benefits	\$204,572.86
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	\$199,727.86
Service Period Start Date	1 July 1992	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$4,845.00
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$1,450.00
Current Salary		- Taxable Component	\$203,122.86
Vested Amount	\$204,572.86		
Insured Death Benefit			
Total Death Benefit	\$204,572.86		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	191,793.79		4,845.00	196,638.79
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions	450.00			450.00
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	9,364.34			9,364.34
Transfers in and transfers from reserves				
	9,814.34			9,814.34
	201,608.13		4,845.00	206,453.13
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	1,880.27			1,880.27
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	1,880.27			1,880.27
Member's Account Balance at 30/06/2019	199,727.86		4,845.00	204,572.86

Reference: JARR0003 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR TERRY EFSTATHIS
41 RITCHARD AVENUE
COOGEE NSW 2034

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	16 July 1960	Total Benefits	\$228,059.76
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	\$217,728.90
Service Period Start Date	1 July 1983	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$10,330.86
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$25,293.30
Current Salary		- Taxable Component	\$202,766.46
Vested Amount	\$228,059.76		
Insured Death Benefit			
Total Death Benefit	\$228,059.76		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	208,891.99		10,330.86	219,222.85
<u>Add: Increases to Member's Account</u>				
During the Period				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions	493.30			493.30
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	10,439.83			10,439.83
Transfers in and transfers from reserves				
	10,933.13			10,933.13
	219,825.12		10,330.86	230,155.98
<u>Less: Decreases to Member's Account</u>				
During the Period				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	2,096.22			2,096.22
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	2,096.22			2,096.22
Member's Account Balance at 30/06/2019	217,728.90		10,330.86	228,059.76

Reference: JARR0003 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR STATHIS EFSTATHIS
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	25 December 1941	Total Benefits	\$163,408.08
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 1995	- Preserved	
Service Period Start Date	15 December 1966	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$163,408.08
Member Mode	Pension	Including:	
Account Description	Account Based Pension	- Tax Free Component	\$96,056.17
Current Salary		- Taxable Component	\$67,351.91
Vested Amount	\$163,408.08		
Insured Death Benefit			
Total Death Benefit	\$163,408.08	Tax Free Proportion	58.78%
Disability Benefit		Taxable Proportion	41.22%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018			215,499.45	215,499.45
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			6,908.63	6,908.63
Transfers in and transfers from reserves				
			6,908.63	6,908.63
			222,408.08	222,408.08
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			59,000.00	59,000.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			59,000.00	59,000.00
Member's Account Balance at 30/06/2019			163,408.08	163,408.08

Reference: JARR0003 / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Member's Statement
JARRA SUPERANNUATION FUND

MR CONSTANTINE EFSTATHIS
88 BUNDAH STREET
CAMP HILL QLD 4152

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	2 February 1977	Total Benefits	\$93,676.58
Tax File Number	Provided	Comprising:	
Date Joined Fund	26 June 2014	- Preserved	\$93,676.58
Service Period Start Date	1 October 1995	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	\$93,676.58
Vested Amount	\$93,676.58		
Insured Death Benefit			
Total Death Benefit	\$93,676.58		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	86,286.26			86,286.26
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	4,750.00			4,750.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	4,192.47			4,192.47
Transfers in and transfers from reserves				
	8,942.47			8,942.47
	95,228.73			95,228.73
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	712.50			712.50
Income Tax	839.65			839.65
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	1,552.15			1,552.15
Member's Account Balance at 30/06/2019	93,676.58			93,676.58

Reference: JARR0003 / 504

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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

Stathis Efstathis
Director

Terry Efstathis
Director

Marina Arvanitakis
Director

Constantine Efstathis
Director

Statement Date: / /

Jarra Superannuation Fund

14 269 270 915

Financial Statements &
Income Tax Return

For the year ended 30th June 2019

Jarra Superannuation Fund

Contents

For the year ended 30 June 2019



GCY ACCOUNTANTS

1. Tax Summary
2. Financial Statements
3. Income Tax Return
4. Supporting Documentation (where applicable)

AUDITING PTY LTD

1. Independent Audit Report
2. Representation Letter
3. Engagement Letter

Jarra Superannuation Fund

Tax Summary

For the year ended 30 June 2019



ITEM	AMOUNT	LODGEMENT DUE DATE
2019 Income Tax	1,080.90	18/05/2020
Income tax due a refund of	<u>1,080.90</u> ¹	

¹ May not include all tax instalment payments made in respect of the year

Jarra Superannuation Fund

Tax Reconciliation

For the year ended 30 June 2019



INCOME		
Gross Interest Income		2,227.00
Gross Dividend Income		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	
Gross Rental Income		47,305.00
Gross Foreign Income		-
Gross Trust Distributions		-
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	4,750.00	
Member Contributions	-	4,750.00
Gross Capital Gain		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	
Non-arm's length income		-
Net Other Income		-
Gross Income		54,282.00
Less Exempt Current Pension Income (using a Pension Exempt Factor of 0.26491000)	13,121.00	
Total Income		41,161.00
LESS DEDUCTIONS		
Other Deduction	13,867.00	
Total Deductions		13,867.00
TAXABLE INCOME		27,294.00
Gross Income Tax Expense (15% of Standard Component) (45% of Non-arm's length income)	4,094.10	
Less Foreign Tax Offset	-	
Less Other Tax Credit	-	
Tax Assessed		4,094.10
Less Imputed Tax Credit	-	
Less Amount Already paid (for the year)	5,434.00	5,434.00
TAX DUE OR REFUNDABLE		(1,339.90)
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		(1,080.90)

Jarra Superannuation Fund

Operating Statement

For the year ended 30 June 2019



	Note	2019 \$	2018 \$
REVENUE			
Investment Revenue			
Property - Commercial	3	47,305	47,305
		47,305	47,305
Contribution Revenue			
Employer Concessional Contributions		475	6,288
Salary Sacrifice Concessional Contributions		4,275	3,800
Low Income Super Contribution		943	-
		5,693	10,088
Other Revenue			
Term Deposits	2	-	4,269
Cash at Bank	4	2,228	1,984
		2,228	6,253
Total Revenue		55,226	63,646
EXPENSES			
General Expense			
Fund Administration Expenses	5	3,817	4,798
Property / Real Estate Expenses - Commercial	6	14,552	9,503
Fund Lodgement Expenses	7	259	259
		18,628	14,560
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		36,598	49,086
Tax Expense			
Fund Tax Expenses	8	5,528	13,538
		5,528	13,538
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		31,070	35,548

This Statement is to be read in conjunction with the notes to the Financial Statements

Jarra Superannuation Fund

Statement of Financial Position

As at 30 June 2019



	Note	2019 \$	2018 \$
INVESTMENTS			
Property - Commercial	9	535,350	535,350
		535,350	535,350
OTHER ASSETS			
Fixtures & Fittings	10	15,000	15,000
Accumulated Depreciation	11	(14,136)	(13,791)
Cash at Bank	12	162,896	196,482
Sundry Debtors - Fund Level	13	5,693	-
		169,453	197,691
TOTAL ASSETS		704,803	733,041
LIABILITIES			
Provisions for Tax - Fund	14	15,086	15,394
		15,086	15,394
TOTAL LIABILITIES		15,086	15,394
NET ASSETS AVAILABLE TO PAY BENEFITS		689,717	717,647
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	15	689,717	717,647
		689,717	717,647

This Statement is to be read in conjunction with the notes to the Financial Statements

Note 1: Statement 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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:

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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Jarra Superannuation Fund
Notes to the Financial Statements
 For the year ended 30 June 2019



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

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded 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.

Except for business combinations, 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.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

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

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

i. Critical Accounting Estimates and judgments

The preparation of financial statements requires the trustees to make judgments, 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.

Jarra Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2019



	2019 \$	2018 \$
Note 2: Term Deposits		
NAB Term Deposits	-	4,269
	-	4,269
Note 3: Property - Commercial		
Shop 10, Pelicans Nest	47,305	47,305
	47,305	47,305
Note 4: Cash at Bank		
NAB Business Management Account	2,228	1,984
	2,228	1,984
Note 5: Fund Administration Expenses		
Accountancy Fees	2,750	3,740
Actuarial Fees	132	123
Audit Fees	935	935
	3,817	4,798
Note 6: Property / Real Estate Expenses - Commercial 1		
Property - Commercial 1 - Body Corporate Fees	5,145	5,145
Property - Commercial 1 - Depreciation	345	484
Property - Commercial 1 - Legal Expenses	1,449	-
Property - Commercial 1 - Rates	3,761	3,874
Property - Commercial 1 - Repairs & Maintenance	3,852	-
	14,552	9,503
Note 7: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	259	259
	259	259
Note 8: Fund Tax Expenses		
Income Tax Expense	4,094	5,130
Tax Accrued During Period (Deferred Tax)	1,434	8,408
	5,528	13,538
Note 9: Property - Commercial		
Shop 10, Pelicans Nest	535,350	535,350
	535,350	535,350
Note 10: Fixtures & Fittings		
Depreciable Asset - Plant & Equipment	15,000	15,000
	15,000	15,000

Jarra Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2019



	2019 \$	2018 \$
Note 11: Accumulated Depreciation		
Depreciable Asset - Plant & Equipment	(14,136)	(13,791)
	(14,136)	(13,791)
Note 12: Cash at Bank		
NAB Business Management Account	162,896	196,482
	162,896	196,482
Note 13: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	5,693	-
	5,693	-
Note 14: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	9,842	8,408
Provision for GST (Fund)	3,853	4,510
Provision for Income Tax (Fund)	1,391	2,476
	15,086	15,394
Note 15A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	717,647	913,099
Add: Increase (Decrease) in Members' Benefits	31,070	35,549
Less: Benefit Paid	59,000	231,000
Liability for Members' Benefits End	689,717	717,647
Note 15B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	511,133	486,972
Total Vested Benefits	689,717	717,647

Jarra Superannuation Fund

Trustee Declaration

For the year ended 30 June 2019



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

In the opinion of the directors of the trustee company:

- i. The financial statements and notes to the financial statements for the 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- iii. The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the *Superannuation Industry (Supervision) Act 1993* and associated Regulations during the year ended 30 June 2019.

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

Marina Arvanitakis

Terry Efstathis

Stathis Efstathis

Constantine Efstathis

Date: ____/____/____

Jarra Superannuation Fund

Compilation Report

For the year ended 30 June 2019



We have compiled the accompanying special purpose financial statements of Jarra Superannuation Fund, which comprise the statement of financial position as at 30 June 2019, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Directors of the Trustee Company

The Directors of the Trustee Company of Jarra Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

Firm: GCY Accountants
Address: GCY Accountants PO Box 7499
EAST BRISBANE QLD 4169
Australia

Signature: _____

Date: _____

Member Account Balances

For the year ended 30 June 2019

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Arvanitakis, Marina (45)									
Accumulation									
Accum (00002)	196,638.79	450.00	-	-	-	-	-	7,484.07	204,572.86
Efstathis, Constantine (42)									
Accumulation									
Accum (00005)	86,286.26	-	4,750.00	-	712.50	-	-	3,352.82	93,676.58
Efstathis, Stathis (77)									
Accumulation									
Accum (00004)	215,499.45	-	-	-	-	-	-	59,000.00	163,408.08
Pension									
Account Based Pension	215,499.45	-	-	-	-	-	-	6,908.63	163,408.08
Efstathis, Terry (58)									
Accumulation									
Accum (00003)	219,222.85	493.30	-	-	-	-	-	8,343.61	228,059.76
Reserve									
TOTALS	717,647.35	943.30	4,750.00	-	712.50	-	59,000.00	26,089.13	689,717.28

CALCULATED FUND EARNING RATE: APPLIED FUND EARNING RATE:

3.8059 % 3.8059 %

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019

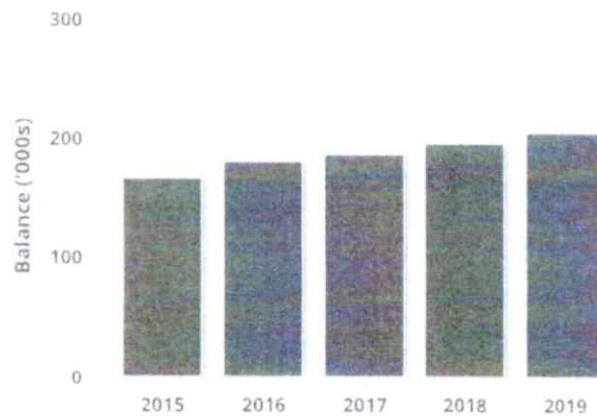


Member details

Mrs Marina Arvanitakis
17 Weal Avenue
TARRAGINDI QLD 4121
Australia

Valid TFN Supplied: Yes
 Date of Birth: 28/11/1973
 Date Joined Fund: 26/06/1995
 Date Employed:
 Eligible Service Date: 01/07/1992

Your recent balance history



YOUR OPENING BALANCE

\$196,638.79

\$7,934.07

Balance Increase

YOUR CLOSING BALANCE

\$204,572.86

Your Net Fund Return

3.8059%

Your account at a glance

Opening Balance as at 01/07/2018	\$196,638.79
What has been added to your account	
Low Income Super Contribution	\$450.00
New Earnings	\$7,484.07
Closing Balance at 30/06/2019	\$204,572.86

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Consolidated - Mrs Marina Arvanitakis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$4,845.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$199,727.86

YOUR TAX COMPONENTS

Tax Free Component	\$1,450.00
Taxable Component	\$203,122.86

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$204,572.86
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	3.81 %
--	--------

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Accumulation Account - Mrs Marina Arvanitakis

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$196,638.79
What has been added to your account	
Low Income Super Contribution	\$450.00
New Earnings	\$7,484.07
Closing Balance at 30/06/2019	\$204,572.86

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$4,845.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$199,727.86

YOUR TAX COMPONENTS

Tax Free Component	\$1,450.00
Taxable Component	\$203,122.86

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



YOUR BENEFICIARY(s) - Mrs Marina Arvanitakis

No beneficiaries have been recorded

FUND CONTACT DETAILS

George Constantine Yanardasis

(07) 3891 7444

GCY Accountants PO Box 7499

EAST BRISBANE QLD 4169

Australia

ADMINISTRATOR CONTACT DETAILS

George Constantine Yanardasis

GCY Accountants PO Box 7499

EAST BRISBANE QLD 4169

Australia

(07) 3891 7444

Member Statement

For the year ended 30 June 2019

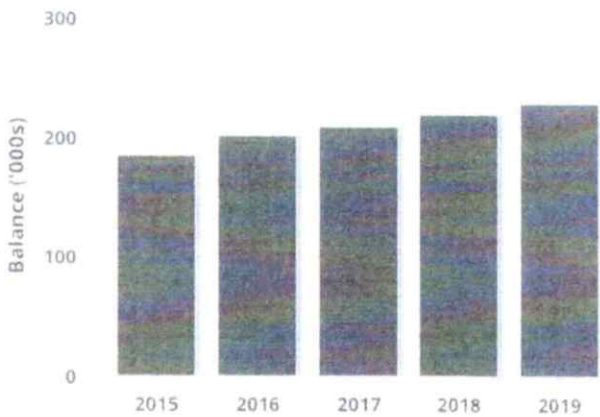


Member details

Mr Terry Efstathis
41 Ritchard Avenue
COOGEE NSW 2034
Australia

Valid TFN Supplied: Yes
Date of Birth: 16/07/1960
Date Joined Fund: 26/06/1995
Date Employed:
Eligible Service Date: 01/07/1983

Your recent balance history



YOUR OPENING BALANCE

\$219,222.85

\$8,836.91
Balance Increase

YOUR CLOSING BALANCE

\$228,059.76

Your Net Fund Return

3.8059%

Your account at a glance

Opening Balance as at 01/07/2018	\$219,222.85
What has been added to your account	
Low Income Super Contribution	\$493.30
New Earnings	\$8,343.61
Closing Balance at 30/06/2019	\$228,059.76

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Consolidated - Mr Terry Efstathis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$10,330.86
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$217,728.90

YOUR TAX COMPONENTS

Tax Free Component	\$25,293.30
Taxable Component	\$202,766.46

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$228,059.76
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	3.81 %
--	--------

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Accumulation Account - Mr Terry Efstathis

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$219,222.85
What has been added to your account	
Low Income Super Contribution	\$493.30
New Earnings	\$8,343.61
Closing Balance at 30/06/2019	\$228,059.76

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$10,330.86
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$217,728.90

YOUR TAX COMPONENTS

Tax Free Component	\$25,293.30
Taxable Component	\$202,766.46

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



YOUR BENEFICIARY(s) - Mr Terry Efstathis

No beneficiaries have been recorded

FUND CONTACT DETAILS

George Constantine Yanardasis

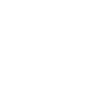
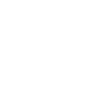
(07) 3891 7444
GCY Accountants PO Box 7499
EAST BRISBANE QLD 4169
Australia

ADMINISTRATOR CONTACT DETAILS

George Constantine Yanardasis

GCY Accountants PO Box 7499
EAST BRISBANE QLD 4169
Australia

(07) 3891 7444



Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019

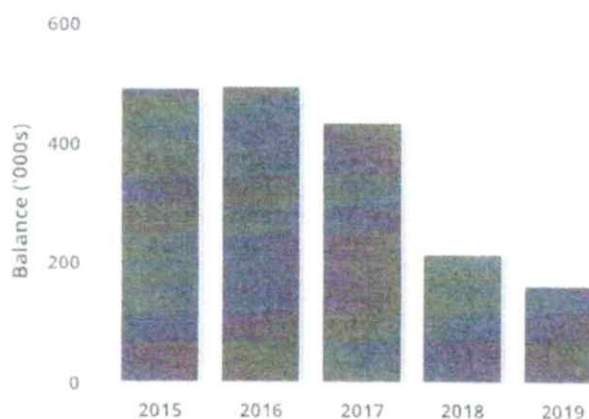


Member details

Mr Stathis Efstathis
95 Masthead Drive
CLEVELAND QLD 4163
Australia

Valid TFN Supplied: Yes
 Date of Birth: 25/12/1941
 Date Joined Fund: 26/06/1995
 Date Employed:
 Eligible Service Date: 15/12/1966

Your recent balance history



YOUR OPENING BALANCE

\$215,499.45

(\$52,091.37)

Balance Decrease

YOUR CLOSING BALANCE

\$163,408.08

Your Net Fund Return

3.8059%

Your account at a glance

Opening Balance as at 01/07/2018	\$215,499.45
What has been deducted from your account	
Pension Payments During Period	\$59,000.00
New Earnings	\$6,908.63
Closing Balance at 30/06/2019	\$163,408.08

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Consolidated - Mr Stathis Efsthathis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$163,408.08
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$96,056.17
Taxable Component	\$67,351.91

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$163,408.08
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	3.81 %
--	--------

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Account Based Pension - Mr Stathis Efstathis

PENSION ACCOUNT DETAILS

Member ID	00019
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2013
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$215,499.45
What has been deducted from your account	
Pension Payments During Period	\$59,000.00
New Earnings	\$6,908.63
Closing Balance at 30/06/2019	\$163,408.08

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$163,408.08
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$96,056.17
Tax Free Proportion %	58.78%
Taxable Component	\$67,351.91

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



YOUR BENEFICIARY(s) - Mr Stathis Efstathis

No beneficiaries have been recorded.

FUND CONTACT DETAILS

George Constantine Yanardasis
(07) 3891 7444
GCY Accountants PO Box 7499
EAST BRISBANE QLD 4169
Australia

ADMINISTRATOR CONTACT DETAILS

George Constantine Yanardasis
GCY Accountants PO Box 7499
EAST BRISBANE QLD 4169
Australia

(07) 3891 7444

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Member details

Mr Constantine Efstathis

88 Bundah Street

CAMP HILL QLD 4152

Australia

Valid TFN Supplied: Yes

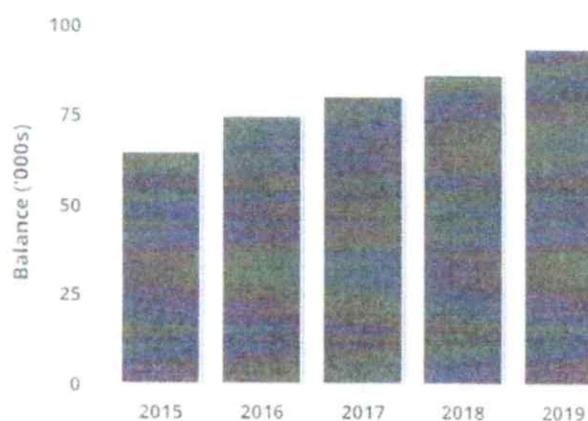
Date of Birth: 02/02/1977

Date Joined Fund: 26/06/2014

Date Employed:

Eligible Service Date: 01/10/1995

Your recent balance history



YOUR OPENING BALANCE

\$86,286.26

\$7,390.32

Balance Increase

YOUR CLOSING BALANCE

\$93,676.58

Your Net Fund Return

3.8059%

Your account at a glance

Opening Balance as at 01/07/2018

\$86,286.26

What has been added to your account

Employer Concessional Contributions

\$475.00

Salary Sacrifice Concessional Contributions

\$4,275.00

What has been deducted from your account

Contribution Tax

\$712.50

New Earnings

\$3,352.82

Closing Balance at 30/06/2019

\$93,676.58

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Consolidated - Mr Constantine Efsthatis

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$93,676.58

YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$93,676.58

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$93,676.58
-----------------------------------	-------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	3.81 %
--	--------

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



Accumulation Account - Mr Constantine Efstathis

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$86,286.26
What has been added to your account	
Employer Concessional Contributions	\$475.00
Salary Sacrifice Concessional Contributions	\$4,275.00
What has been deducted from your account	
Contribution Tax	\$712.50
New Earnings	\$3,352.82
Closing Balance at 30/06/2019	\$93,676.58

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$93,676.58

YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$93,676.58

Jarra Superannuation Fund

Member Statement

For the year ended 30 June 2019



YOUR BENEFICIARY(s) - Mr Constantine Efstathis

No beneficiaries have been recorded

FUND CONTACT DETAILS**George Constantine Yanardasis**

(07) 3891 7444

GCY Accountants PO Box 7499

EAST BRISBANE QLD 4169

Australia

ADMINISTRATOR CONTACT DETAILS

George Constantine Yanardasis

GCY Accountants PO Box 7499

EAST BRISBANE QLD 4169

Australia

(07) 3891 7444

Investment Summary

As at 30 June 2019

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
NAB Business Management Account	6055-				162,896.05	162,896.05	-	-	23.33
					162,896.05	162,896.05	-	-	23.33
Property									
Shear 10, Pelicans Nest	PROP COM10839				401,458.65	535,350.00	133,891.35	33.35	76.67
					401,458.65	535,350.00	133,891.35	33.35	76.67
Total Investments					564,354.70	698,246.05	133,891.35	23.72	100.00

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.

Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$.

Gain / Loss % is equal to Gain / Loss \$ divided by Actual Cost \$, expressed as a percentage.

Minutes of a Meeting of the Trustees for
Jarra Superannuation Fund
ABN 14 269 270 915

Held at:	95 Masthead Drive CLEVELAND QLD 4163 Australia
Held on:	06/04/2020
Present:	Mrs Marina Arvanitakis
Present:	Mr Terry Efstathis
Present:	Mr Stathis Efstathis
Present:	Mr Constantine Efstathis
Minutes:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
Financial Statements:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the trustee company, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
Trustee Declaration:	It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.
Income Tax Return:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2019, it was resolved that the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by GCY Accountants.
Investment Strategy:	The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.
Allocation of Income:	It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.
Investment Acquisitions/Disposals	It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2019.
Auditors and Tax Agents:	It was resolved that Auditing Pty Ltd will continue acting as auditor and GCY Accountants will continue as tax agent of the fund for the year ending 30th June 2020.
Director's Status:	Each of the directors confirmed that they are qualified to act as a director of the trustee company and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:

Taxation Estimate
For the year ended 30 June 2019

Return Code: 990354
Description: JARRA SUPERANNUATION FUND

Tax File Number:
Date prepared: 29/05/2020

	\$	\$
Summary of Taxable Income		
Business and Investment Income:	-	
No-TFN contributions	-	
Other Business income	54,282.00	
	<hr/>	54,282.00
Less Deductions		26,988.00
		<hr/>
Taxable Income		27,294.00
		<hr/>
Tax on Taxable Income		
Additional Tax on No-TFN contributions		
\$0.00 @ 32% (includes 2% Medicare Levy)	-	
Other Business Income \$27294.00 @ 15.00%	4,094.10	
	<hr/>	
Gross Tax		4,094.10
		<hr/>
SUBTOTAL T2		4,094.10
		<hr/>
SUBTOTAL T3		4,094.10
		<hr/>
TAX PAYABLE T5		4,094.10
		<hr/>
Less Eligible Credits		
PAYG Instalments raised	5,434.00	
	<hr/>	5,434.00
		<hr/>
		-1,339.90
Add:		
Supervisory levy	259.00	
	<hr/>	259.00
		<hr/>
TOTAL AMOUNT REFUNDABLE		1,080.90
		<hr/>
2020 PAYG INSTALMENTS		
Commissioner's Instalment Rate		9.95%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

GCY ACCOUNTANTS

Taxation Estimate
For the year ended 30 June 2019

Return Code: 990354
Description: JARRA SUPERANNUATION FUND

Tax File Number:
Date prepared: 29/05/2020

PAYG INSTALMENT CALCULATION DETAILS

CALCULATION OF ADJUSTED TAXABLE INCOME for the year ending 30 June 2020

	\$	\$
Taxable income as per return	27,294	
Adjusted Taxable Income	<u>27,294</u>	27,294
Tax payable on 2019 adj. taxable income @ 15.00%		<u>4,094.10</u>
Less:		
Foreign income tax offset	<u>-</u>	<u>-</u>
Adj. tax payable on adj. taxable income after rebates/offsets		4,094.10

CALCULATION OF NOTIONAL TAX

Adj. tax payable on adj. taxable income	4,094.10
Adj. tax payable on adj. withholding taxable income	<u>-</u>
Notional Tax (NT)	<u>4,094.10</u>

CALCULATION OF BASE ASSESSMENT INSTALMENT INCOME 2020

Total assessable income	41,161
Base Assessment Instalment Inc. (BAII)	<u>41,161</u>
Commissioner's Instalment Rate (NT/BAII)	9.95%

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

GCY ACCOUNTANTS

Taxation Estimate
For the year ended 30 June 2019

Return Code: 990354
Description: JARRA SUPERANNUATION FUND

Tax File Number:
Date prepared: 29/05/2020

CALCULATION OF GDP ADJUSTED NOTIONAL TAX for the year ending 30 June 2020

	\$	\$
Taxable income per 2019 Return:	27,294	
Adjusted Taxable Income		27,294
Add: GDP uplift (ATI x 1.05)		1,365
GDP adjusted Taxable Income		28,659
Tax payable on GDP adj. taxable income @ 15.00%		4,298.85
Less Refundable Credits:		
Foreign income tax offset x 1.05 GDP adj.	-	
		-
Adj. tax payable on GDP adj. TI after rebates/offsets		4,298.85
CALCULATION OF GDP ADJUSTED NOTIONAL TAX		
Adj. tax on GDP adj. taxable income		4,298.85
Adj. tax payable on adj. withholding taxable income		-
GDP Adjusted Notional Tax (NT)		4,298.85

ESTIMATE OF 2019-2020 PAYG INSTALMENTS

Instalments are calculated based on GDP-adjusted Notional tax payable of \$4,298.
Subject to variation in income, amounts payable should be as follows:

	\$
28 October, 2019	1,074.00
28 February, 2020	1,075.00
28 April, 2020	1,075.00
28 July, 2020	1,074.00
	4,298.00

Please note that this is our estimate of your PAYG liability. Actual amounts payable will be determined by the Australian Taxation Office and may differ from this estimate.

GCY ACCOUNTANTS

Self-managed superannuation fund annual return 2019

Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address

Street

Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

9 Was the fund wound up during the income year?

Sensitive (when completed)

ABN 14 269 270 915

10 Exempt current pension income

Did the fund pay an income stream (or super pension) that was in the retirement phase to one or more members?

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.

Exempt current pension amount	<table border="1"><tr><td>A</td><td>13121</td></tr></table>	A	13121
A	13121		
Unsegregated assets method	<table border="1"><tr><td>C</td><td>Y</td></tr></table>	C	Y
C	Y		
Was an actuarial certificate obtained?	<table border="1"><tr><td>D</td><td>Y</td></tr></table>	D	Y
D	Y		
Did the fund have any other income that was assessable?	<table border="1"><tr><td>E</td><td>Y</td></tr></table>	E	Y
E	Y		

ABN 14 269 270 915

Section B: Income

11 Income

Gross rent and other leasing and hiring income

Gross interest

Gross trust distributions

Calculation of assessable contributions

Assessable employer contributions

plus No-TFN-quoted contributions

GROSS INCOME

Exempt current pension income

TOTAL ASSESSABLE INCOME

B	47305	
C	2227	
M		
R	4750	

R1	4750
R3	0

W	54282	
Y	13121	
V	41161	

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

SMSF auditor fee

Investment expenses

Management and administration expenses

Other amounts

Deductions

H1	712
I1	10698
J1	2457
L1	

Non-deductible expenses

H2	222	
I2	3855	
J2	684	
L2	7911	O

TOTAL DEDUCTIONS (A1 to M1)

N	13867
----------	-------

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y	12672
----------	-------

TOTAL SMSF EXPENSES (N + Y)

Z	26539
----------	-------

TOTAL INCOME OR LOSS

(Total assessable income less deductions)

O	27294	
----------	-------	--

ABN 14 269 270 915

Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	27294.00
		Tax on taxable income	T1	4094.10
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1	0.00	B	4094.10
Rebates and tax offsets	C2		C	0.00
		Gross tax		
		Non-refundable non-c/f tax offsets (C1 + C2)		
		SUBTOTAL 1	T2	4094.10
ESVCLP tax offset	D1		D	
ESVCLP tax offset c/f from previous year	D2			
ESIC tax offset	D3			
ESIC tax offset c/f from previous year	D4		T3	4094.10
		SUBTOTAL 2		
Complying fund's franking credits tax offset	E1			
No-TFN tax offset	E2			
NRAS tax offset	E3			
Exploration cr. tax offset	E4			
		Refundable tax offsets (E1 + E2 + E3 + E4)	E	
<i>Credit:</i>		TAX PAYABLE	T5	4094.10
Int. on early payments	H1	Section 102AAM int. charge	G	
Foreign res. w/holding (excl. capital gains)	H2			
ABN/TFN not quoted	H3	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
TFN w/held from closely held trusts	H5	Tax offset refunds	I	0.00
Int. on no-TFN tax offset	H6			
Credit for foreign res. capital gains w/holding	H8			
		PAYG installments raised	K	5434.00
		Supervisory levy	L	259.00
		Supervisory levy adj. for wound up funds	M	
		Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	1080.90

Sensitive (when completed)

ABN 14 269 270 915

Section F: Member information

MEMBER NUMBER: 1

Title	MR	Account status	O
First name	STATHIS		
Other names	E		
Surname	EFSTATHIS		
Suffix			

OPENING ACCOUNT BALANCE

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

	215499.45
N	0.00

Other transactions

Allocated earnings or losses

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

O	6908.63	/	
R2	59000.00		M
S1	0.00		
S2	163408.08		
S3	0.00		
	0		
S	163408.08		

MEMBER NUMBER: 2

Title	MRS	Account status	O
First name	MARINA		
Other names			
Surname	ARVANITAGIS		
Suffix			

OPENING ACCOUNT BALANCE

Contributions

Any other contributions

(incl. Super Co-contributions)

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

	196638.79
M	450.00
N	450.00

Other transactions

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

O	7484.07	/	
S1	204572.86		
S2	0.00		
S3	0.00		
	0		
S	204572.86		

Sensitive (when completed)

ABN 14 269 270 915

MEMBER NUMBER: 3

Title Account status

First name

Other names

Surname

Suffix

OPENING ACCOUNT BALANCE**Contributions**

Any other contributions
(incl. Super Co-contributions)

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE **MEMBER NUMBER: 4**

Title Account status

First name

Other names

Surname

Suffix

OPENING ACCOUNT BALANCE**Contributions**

Employer contributions

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

Sensitive (when completed)

ABN 14 269 270 915

Section H: Assets and liabilities

15 ASSETS

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	162896
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
			Non-residential real property	K	535350
			Residential real property	L	
			Collectables and personal use assets	M	
			Other assets	O	6557

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(sum of labels A to T)

U 704803

15e In-house assets

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

A N

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	689718
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	15085
			TOTAL LIABILITIES	Z	704803

Sensitive (when completed)

ABN 14 269 270 915

Section K: Declarations**Important**

Before making this declaration check to ensure 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 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 more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION

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

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

Date

Preferred trustee, director or public officer's contact details:

Title	MR
Family name and suffix	STATHIS
Given and other names	EFSTATHIS
Phone number	07 38917444
Non-individual trustee name	JARRA INVESTMENTS PTY LTD
ABN	54 009 998 734

Time taken to prepare and complete this tax return (hours)

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2019 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

Title	
Family name and suffix	YANARDASIS
Given and other names	GEORGE CON
Tax agent's practice	GCY ACCOUNTANTS
Tax agent's phone	07 38917444
Reference number	990354
Tax agent number	57471001

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

ABN 14 269 270 915

Distributions from Partnerships**Subtotals**

Share of Income		Tax credit - no ABN	
Franking credit		Tax credit - no TFN	
Tax credit - FRW		NRAS tax offset	
Closely held trust cr.		Exploration cr.	
ESVCLP tax offset		ESIC tax offset	
FRWCG			

Distributions from Trusts**Including Cash Management or Listed Property Trusts****Subtotals****Other Income**

Code	Description	Amount
O	Other income received not listed	
Total		

Other deductions

Code	Description	Deduct. Amt	Code	Non-dedn. Am
O	Other deductions not listed		O	7911
Total				7911

Sensitive (when completed)

E. PREPARATION DOCUMENTS

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 250/000 TO 250/999 - ENTRIES: ALL

Printed: Monday 14 December, 2020 @ 11:50:51

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>250</u> <u>Interest Received</u>						
<u>250/001</u> <u>NAB Business Management Account 1147</u>						
31/07/2019	310719	Bank Statement			128.66 F1	(128.66)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/08/2019	300819	Bank Statement			101.94 F2	(230.60)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/09/2019	300919	Bank Statement			103.88 F3	(334.48)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/10/2019	311019	Bank Statement			82.32 F4	(416.80)
		Narration: INTEREST CA INTEREST JARRA SUPER				
29/11/2019	291119	Bank Statement			64.55 F5	(481.35)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/12/2019	311219	Bank Statement			68.69 F6	(550.04)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/01/2020	310120	Bank Statement			64.01 F7	(614.05)
		Narration: INTEREST CA INTEREST JARRA SUPER				
28/02/2020	280220	Bank Statement			57.04 F8	(671.09)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/03/2020	310320	Bank Statement			47.39 F9	(718.48)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/04/2020	300420	Bank Statement			14.28 F10	(732.76)
		Narration: INTEREST CA INTEREST JARRA SUPER				
Total Debits:						
Total Credits:				\$732.76		
Current Year Profit/(Loss):				N/A		

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 301 TO 307 - ENTRIES: ALL

Printed: Tuesday 15 December, 2020 @ 11:28:12

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
301 <u>Accountancy Fees</u>						
28/05/2020	280520	Bank Statement		2,750.00		2,750.00
Narration: ONLINE X1617484035 Pd Inv 25464 Jarra Super Fund						
28/05/2020	300620	Closing Journal - Cash			250.00	2,500.00
Narration: GST adjustment at 30/06/2020						
304 <u>ATO Supervisory Levy</u>						
19/06/2020	999999	Bank Statement		259.00		259.00
Narration: ATO REFUND JARRA S GCY ACCNTS						
306 <u>Actuarial Fee</u>						
28/05/2020	280520	Bank Statement		132.00		132.00
Narration: INTERNET BPAY Accurium Pty Ltd 122131733						
28/05/2020	300620	Closing Journal - Cash			12.00	120.00
Narration: GST adjustment at 30/06/2020						
307 <u>Auditor's Remuneration</u>						
28/05/2020	280520	Bank Statement		935.00		935.00
Narration: ONLINE G3239918213 Pd Inv 900 Jarra Super Fund						
28/05/2020	300620	Closing Journal - Cash			85.00	850.00
Narration: GST adjustment at 30/06/2020						
Total Debits:				\$4,076.00		
Total Credits:				\$347.00		
Current Year Profit/(Loss):				N/A		

Superannuation lump sum pre-payment statement

Warning: This form has been designed to assist you to prepare the Australian Tax Office's Superannuation lump sum pre-payment statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.

Part 1 - SUPERANNUATION PROVIDER TO COMPLETE

Section A: Superannuation provider details

1 Superannuation fund, ADF, RSA or annuity provider name

JARRA SUPERANNUATION FUND

2 Postal address

SUITE 1 LEVEL 1 & 2
67 LYTTON ROAD
EAST BRISBANE QLD 4169

3 Australian business number (ABN) or withholder payer number

14269270915

4 Authorised contact person

STATHIS EFSTATHIS

5 Daytime phone number

Section B: Member's details

6 Full name

Title MRS

Family Name

ARVANITAGIS

First given name

Other given names

MARINA

7 Postal address

17 WEAL AVENUE
TARRAGINDI QLD 4121

8 Date of birth

28/11/1973

Section E: Cash amount**1 Pay me a gross cash amount of:**

\$ 10,000.00

I understand that this amount
may be subject to tax

! You may wish to speak with a tax professional or your
superannuation fund, ADF, RSA or annuity provider to make
sure you are aware of your tax obligations and superannuation
roll over options.

Section F: Rollover payment**2 Roll over my payment to: (provide the full name of fund, RSA or annuity provider)****3 Fund ABN****4 Superannuation fund, ADF, RSA or annuity provider postal address:****5 Member account number****6 Roll over an amount of:**\$

Section G: Member's declaration

I authorise my superannuation lump sum to be paid as instructed on this statement.

MARINA
ARVANITAGIS

Signature

Date

 / /

Give this completed statement to your super fund. You should keep a copy for your records for a period of five years.

PAYG Payment Summary - Superannuation Lump Sum**Payment summary for year ending 30 June 2020**

Warning: This form has been designed to assist you to prepare the Australian Tax Office's PAYG Payment Summary Statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.

Payee Details

Payee's surname or family name

ARVANITAGIS

Payee's given name(s)

MARINA

Payee's address

17 WEAL AVENUE

TARRAGINDI QLD 4121

Date of birth

28/11/1973

NOTICE TO PAYEE If this payment summary shows an amount in the total tax withheld box, you must lodge a tax return. If no tax was withheld, you may still have to lodge a tax return. If you have already lodged your tax return, you may need to lodge an amendment request. For more information about this payment summary, lodging your tax return or an amendment request, you can : - visit www.ato.gov.au - refer to TaxPack - phone 13 28 61

Date of payment

01/06/2020

Payee's Tax File Number

486398895

Total Tax withheld

\$

Taxable component

Taxed element

9,930

Untaxed element

Tax free component

69

KiwiSaver tax-free component

Death benefit

Type of death benefit

Payer Details

Payer's ABN or Withholder Payer Number

14269270915

Branch Number

Payer's Name

JARRA SUPERANNUATION FUND

Signature of authorised person

Date

/ /

JARRA SUPERANNUATION FUND
DEPRECIATION SCHEDULE FOR THE REPORTING PERIOD 1 JULY 2019 TO 30 JUNE 2020

Account	Description	Cost	Opening Written Down Value	Disposals	Additions	Total Value for Depreciation	Rate	Depreciation Prime Cost	Depreciation Diminishing Balance	Closing Written Down Value
726/001	Fixtures and Fittings (at written down value) Airconditioning Plant	15,000.00	D55 864.00			864.00	28.57		246.84	617.16
726/003	New Air conditioner - Mitsubishi				F24 8,590.91	8,590.91	20.00		929.51	7,661.40
		15,000.00	864.00		8,590.91	9,454.91			1,176.35	8,278.56

JARRA SUPERANNUATION FUND

PENSIONS CALCULATION SUMMARY REPORT AT 15/12/2020

Member Name	Efstathis, Stathis
Member Account	503
Member DOB	25/12/1941
Pension Start Date	01/07/2019
Age at Start Date	77

Balance Details at 01/07/2019

Taxable	67,351.91
Tax Free	96,056.17
Total Benefit	163,408.08
Tax-Free Proportion	58.78%

Pension Calculation Year	2020
---------------------------------	-------------

Age at 01/07/2019	77
--------------------------	-----------

Below Calculations are based on Account Balance at 01/07/2019 of 163,408.08

Pension Type	Minimum Account-Based
Minimum Payment Factor	3.00% (includes 50% reduction)
Maximum Payment Factor	N/A
Minimum Payment	4,900.00
Maximum Payment	163,408.08

Pension Payable	Year 1	Annual	
Pension Amount	40,000.00	40,000.00	F59/ Confirmed A4#2
Tax Free Component	23,512.00	23,512.00	
Taxable Component	16,488.00	16,488.00	

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 425/001 TO 425/005 - ENTRIES: ALL

Printed: Tuesday 15 December, 2020 @ 11:25:28

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
425 <u>Rental Property Expenses</u>						
425/001 <u>Body Corporate Fees</u>						
30/07/2019	300719	Bank Statement		1,414.86		1,414.86
		Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898				
30/07/2019	300620	Closing Journal - Cash			128.62	1,286.24
		Narration: GST adjustment at 30/06/2020				
11/11/2019	111119	Bank Statement		1,800.44		3,086.68
		Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898				
11/11/2019	300620	Closing Journal - Cash			163.68	2,923.00
		Narration: GST adjustment at 30/06/2020				
31/01/2020	300620	Closing Journal - Cash			163.68	2,759.32
		Narration: GST adjustment at 30/06/2020				
31/01/2020	310120	Bank Statement		1,800.44		4,559.76
		Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898				
13/05/2020	300620	Closing Journal - Cash			146.15	4,413.61
		Narration: GST adjustment at 30/06/2020				
13/05/2020	130520	Bank Statement		1,607.64		6,021.25
		Narration: INTERNET TRANSFER Levy Notice				
425/002 <u>Rates</u>						
06/08/2019	060819	Bank Statement		973.46		973.46
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
08/11/2019	081119	Bank Statement		998.01		1,971.47
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
11/02/2020	110220	Bank Statement		1,008.35		2,979.82
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
11/06/2020	110620	Bank Statement		1,016.19		3,996.01
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
425/004 <u>Repairs & Maintenance</u>						
02/12/2019	300620	Closing Journal - Cash			60.35	(60.35)
		Narration: GST adjustment at 30/06/2020				
02/12/2019	021219	Bank Statement		663.85		603.50
		Narration: INTERNET TRANSFER PD INV 3593				
18/12/2019	181219	Bank Statement		84.21		687.71
		Narration: INTERNET BPAY MM ELECTRICAL 1201878756				
18/12/2019	300620	Closing Journal - Cash			7.66	680.05
		Narration: GST adjustment at 30/06/2020				
Total Debits:				\$11,367.45		
Total Credits:				\$670.14		
Current Year Profit/(Loss):				N/A		

Jarra Superannuation Fund



BAS 2020 Reconciliation

Year end: 30/06/2020

	Q1 7 to 9	Q2 10 to 12	Q3 1 to 3	Q4 4 to 6	Total
GST on Sale	1,182.63	1,182.63	1,182.63	1,182.68	4,730.57
Rent Income	1,182.63	1,182.63	1,182.63	1,182.68	
GST on Purchase	128.62	1,090.78	163.68	493.15	1,876.23
Fund Expenses					
Accountancy Fee				347.00	347.00
Rental Expenses					
Rental Expenses	128.62	1,090.78	163.68	146.15	1,529.23
NET GST	1,054.01	91.85	1,018.95	689.53	2,854.34
BAS Statement	1,143.00	91.00	1,018.00	689.00	2,941.00
\$1,182 - \$39 (F29 - amended GST)					
Difference	(88.99)	0.85	0.95	0.53	(86.66)

E11/ Confirmed A5#3

E11

F29

GST Account

+ Opening Balance 01/07/2019	3,852.68	Payable
+ Adjustment for last year	F30 (562.00)	Pay from bank (-), deposit to bank (+)
+ BAS 2020 Reconciliation	(86.66)	Refundable
+ Closing Balance 30/06/2020	3,204.02	Payable

JARRA SUPERANNUATION FUND

GST TRANSACTION LIST FOR THE PERIOD 01/07/2019 TO 30/06/2020

Printed: Tuesday 15 December, 2020 @ 11:08:41

Date	Ref	Type	GST Rate	Supplies				Purchases					
				Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted
280/001	10/149 Colburn Avenue												
16/07/2019	160719	B	100%	4,336.33			394.21						
05/08/2019	050819	B	100%	4,336.33			394.21						
25/09/2019	250919	B	100%	4,336.33			394.21						
09/10/2019	091019	B	100%	4,336.33			394.21						
06/11/2019	061119	B	100%	4,336.33			394.21						
16/12/2019	161219	B	100%	4,336.33			394.21						
13/01/2020	130120	B	100%	4,336.33			394.21						
10/02/2020	100220	B	100%	4,336.33			394.21						
09/03/2020	090320	B	100%	4,336.33			394.21						
06/04/2020	060420	B	100%	4,336.33			394.21						
12/05/2020	120520	B	100%	4,336.33			394.21						
29/06/2020	290620	B	100%	723.27			65.75						
29/06/2020	290620	B	100%	3,613.61			328.51						
				52,036.51			4,730.57						
301	Accountancy Fees												
28/05/2020	280520	B	100%					2,750.00	F25			250.00	
								2,750.00				250.00	
306	Actuarial Fee												
28/05/2020	280520	B	100%					132.00	F26			12.00	
								132.00				12.00	
307	Auditor's Remuneration												
28/05/2020	280520	B	100%					935.00	F27			85.00	
								935.00				85.00	
425/001	Body Corporate Fees												
30/07/2019	300719	B	100%					1,414.86	F14			128.62	
11/11/2019	111119	B	100%					1,800.44	F15			163.68	
31/01/2020	310120	B	100%					1,800.44	F16			163.68	
13/05/2020	130520	B	100%					1,607.64	F17			146.15	
								6,623.38				602.13	
425/004	Repairs & Maintenance												
02/12/2019	021219	B	100%					663.85	F22			60.35	
18/12/2019	181219	B	100%					84.21	F23			7.66	
								748.06				68.01	
726/003	New Air conditioner - Mitsubishi												
16/12/2019	161219	B	100%					9,450.00	F24			859.09	
								9,450.00				859.09	

JARRA SUPERANNUATION FUND

GST TRANSACTION LIST FOR THE PERIOD 01/07/2019 TO 30/06/2020

Printed: Tuesday 15 December, 2020 @ 11:08:41

Date	Ref	Type GST Rate	Supplies				Purchases					
			Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted
			52,036.51			4,730.57	9,450.00	11,188.44			1,876.23	

Business Activity Statement Summary					
Label G1	\$52,037	Label 1A	\$4,731	Amount Payable / (Refundable) \$2,854	
Label G2		Label 4			
Label G3		Label 2A	\$4,731		
		Label 2B	\$1,876		
Label G10	\$9,450	Label IB	\$1,876	GST Payable/(Refundable) \$2,854	
Label G11	\$11,188				
Label W4					

* includes rounding adjustment to taxable supplies and purchases

**JARRA SUPERANNUATION FUND
DETAILED SCHEDULE OF FUND ASSETS
FOR THE YEAR ENDED 30 JUNE 2020**

Date	Details	Units	Amount	Held for 45 Days at report date ?
Fixtures and Fittings (at written down value)				
<u>Airconditioning Plant</u>				
23/12/2010	Fixture & Fitting	1.0000	15,000.00	Yes
30/06/2017	Depreciation		(13,307.00)	
30/06/2018	Depreciation		(484.00)	
30/06/2019	Depreciation		(345.00)	
30/06/2020	Depreciation for the period 01/07/2019 to 30/06/2020		(246.84)	
		1.0000	617.16	
<u>New Air conditioner - Mitsubishi</u>				
16/12/2019	INTERNET TRANSFER PD INV 3930	1.0000	9,450.00	Yes
16/12/2019	GST adjustment at 30/06/2020		(859.09)	
30/06/2020	Depreciation for the period 01/07/2019 to 30/06/2020		(929.51)	
		1.0000	7,661.40	
Real Estate Properties (Australian)				
<u>10/149 Colburn Avenue</u>				
19/11/2004	Property	1.0000	401,458.65	Yes
30/06/2018	Movement		133,891.35	
30/06/2020	Market valuation adjustment at 30/06/2020		84,650.00	
		1.0000	620,000.00	
			628,278.56	

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
GST Amounts				
16/07/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
05/08/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
25/09/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
09/10/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
06/11/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
16/12/2019	280/001	10/149 Colburn Avenue (1)		(394.21)
13/01/2020	280/001	10/149 Colburn Avenue (1)		(394.21)
10/02/2020	280/001	10/149 Colburn Avenue (1)		(394.21)
09/03/2020	280/001	10/149 Colburn Avenue (1)		(394.21)
06/04/2020	280/001	10/149 Colburn Avenue (1)		(394.21)
12/05/2020	280/001	10/149 Colburn Avenue (1)		(394.21)
29/06/2020	280/001	10/149 Colburn Avenue (1)		(65.75)
29/06/2020	280/001	10/149 Colburn Avenue (1)		(328.51)
28/05/2020	301	Accountancy Fees (1)		250.00
28/05/2020	306	Actuarial Fee (1)		12.00
28/05/2020	307	Auditor's Remuneration (1)		85.00
30/07/2019	425/001	Body Corporate Fees (1)		128.62
11/11/2019	425/001	Body Corporate Fees (1)		163.68
31/01/2020	425/001	Body Corporate Fees (1)		163.68
13/05/2020	425/001	Body Corporate Fees (1)		146.15
02/12/2019	425/004	Repairs & Maintenance (1)		60.35
18/12/2019	425/004	Repairs & Maintenance (1)		7.66
16/12/2019	726/003	New Air conditioner - Mitsubishi (1)		859.09
Total Amount				(2,854.34)

Calculation of tax entries

Calculation of permanent differences

28/05/2020	301	Accountancy Fees (Gen Exp Percent: 19.414%)	(533.89)
28/05/2020	301	Accountancy Fees (Gen Exp Percent: 19.414%)	48.54
28/05/2020	306	Actuarial Fee (Gen Exp Percent: 19.414%)	(25.63)
28/05/2020	306	Actuarial Fee (Gen Exp Percent: 19.414%)	2.33
28/05/2020	307	Auditor's Remuneration (Gen Exp Percent: 19.414%)	(181.52)
28/05/2020	307	Auditor's Remuneration (Gen Exp Percent: 19.414%)	16.50
01/06/2020	320/001	Arvanitagis, Marina	(9,930.72)
01/06/2020	321/001	Arvanitagis, Marina	(69.28)
30/06/2020	334/001	Airconditioning Plant (Inv Exp Percent: 20.950%)	(51.71)
30/06/2020	334/003	New Air conditioner - Mitsubishi (Inv Exp Percent: 20.950%)	(194.73)
30/06/2020	413/003	Efstathis, Stathis	(23,512.00)
30/06/2020	416/003	Efstathis, Stathis	(16,488.00)
30/07/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(296.41)
11/11/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(377.19)
31/01/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(377.19)
13/05/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(336.80)
13/05/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	30.62
31/01/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	34.29

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
11/11/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)		34.29
30/07/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)		26.95
06/08/2019	425/002	Rates (Inv Exp Percent: 20.950%)		(203.94)
08/11/2019	425/002	Rates (Inv Exp Percent: 20.950%)		(209.08)
11/02/2020	425/002	Rates (Inv Exp Percent: 20.950%)		(211.25)
11/06/2020	425/002	Rates (Inv Exp Percent: 20.950%)		(212.89)
02/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		(139.08)
18/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		(17.64)
18/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		1.60
02/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		12.64
30/06/2020		Exempt Pension Income		10,064.00
Total Amount				(43,097.19)

Calculation of Exempt Pension Income

Segregated Assets MethodUnsegregated Assets Method

30/06/2020	250/001	NAB Business Management Account 1147	20.950	153.51
30/06/2020	280/001	10/149 Colburn Avenue	20.950	9,910.59
Total Unsegregated Amount				10,064.10

Total Exempt Pension Income	10,064.00
------------------------------------	------------------

Pension Member Non Deductible Expenses

28/05/2020	301	Accountancy Fees (Gen Exp Percent: 19.414%)	(533.89)
28/05/2020	301	Accountancy Fees (Gen Exp Percent: 19.414%)	48.54
28/05/2020	306	Actuarial Fee (Gen Exp Percent: 19.414%)	(25.63)
28/05/2020	306	Actuarial Fee (Gen Exp Percent: 19.414%)	2.33
28/05/2020	307	Auditor's Remuneration (Gen Exp Percent: 19.414%)	(181.52)
28/05/2020	307	Auditor's Remuneration (Gen Exp Percent: 19.414%)	16.50
30/06/2020	334/001	Airconditioning Plant (Inv Exp Percent: 20.950%)	(51.71)
30/06/2020	334/003	New Air conditioner - Mitsubishi (Inv Exp Percent: 20.950%)	(194.73)
30/07/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(296.41)
11/11/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(377.19)
31/01/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(377.19)
13/05/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	(336.80)
13/05/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	30.62
31/01/2020	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	34.29
11/11/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	34.29
30/07/2019	425/001	Body Corporate Fees (Inv Exp Percent: 20.950%)	26.95
06/08/2019	425/002	Rates (Inv Exp Percent: 20.950%)	(203.94)
08/11/2019	425/002	Rates (Inv Exp Percent: 20.950%)	(209.08)
11/02/2020	425/002	Rates (Inv Exp Percent: 20.950%)	(211.25)

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
11/06/2020	425/002	Rates (Inv Exp Percent: 20.950%)		(212.89)
02/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		(139.08)
18/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		(17.64)
18/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		1.60
02/12/2019	425/004	Repairs & Maintenance (Inv Exp Percent: 20.950%)		12.64
Total Amount				(3,161.00)

Calculation of Non Deductible Expense Percentage(s)

General Expense Calculation

Total Member Contributions	3,800.00
Gross Rent	47,306.00
Gross Interest	733.00
Less Exempt Pension Income	10,064.00
Total Assessable Income (A)	41,775.00
Total Assessable Income	41,775.00
Exempt Pension Income	10,064.00
Total Income (B)	51,839.00
Non Deductible Gen Exp% = 1-(A/B)	
Non-Deductible General Expense Percentage	19.414%

Investment Expense Calculation

Gross Rent	47,306.00
Gross Interest	733.00
Total Investment Income (B)	48,039.00
Less Non-Assessable Investment Income	10,064.00
Total Investment Assessable Income (A)	37,975.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	20.950%

Entry Summary

Fund Tax Rate (Percentage)	15.00
Total profit for period	(13,763.96)
Less Permanent Differences	(43,097.19)
Taxable income for period	29,334.00
Income Tax Expense (Profit less Permanent Differences @ taxrate)	4,400.10
Total Income Tax Payable (Taxable Income @ taxrate)	4,400.10

JARRA SUPERANNUATION FUND**CREATE ENTRIES REPORT AT 30/06/2020**

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
		Total Income Tax Payable		4,400.10
		Less Total Instalments paid		5,384.00
		Income Tax Payable		(983.90)
		Add Supervisory levy		259.00
		Total Amount Due or Refundable		(724.90)

Profit/(Loss) and Tax Allocations to Members

The first amount column shows the actual value of the transaction

and the second amount column shows the weighted value of the transaction

Members Weighted Amounts

30/06/2020	501	Arvanitakis, Marina (Accumulation) - Preserved	198,935.51
30/06/2020	501	Arvanitakis, Marina (Accumulation) - Unres Non Pres	4,845.00
30/06/2020	502	Efstathis, Terry (Accumulation) - Preserved	217,728.90
30/06/2020	502	Efstathis, Terry (Accumulation) - Unres Non Pres	10,330.86
30/06/2020	503	Efstathis, Stathis (Account Based Pension) - Unres Non Pres	163,408.08
30/06/2020	504	Efstathis, Constantine (Accumulation) - Preserved	94,664.99
		Total Amount	689,913.34

Profit/(Loss) Available for Allocation to Members

30/06/2020	Profit/(Loss) for period before allocations	(13,763.96)
30/06/2020	Contributions	(3,800.00)
30/06/2020	Pensions paid	40,000.00
30/06/2020	Benefits paid	10,000.00
	Total Amount	32,436.04

Income Tax Expense Available for Allocation to Members

30/06/2020	Income Tax Expense for period before allocations	4,400.10
30/06/2020	Contributions tax	(570.00)
	Total Amount	3,830.10

Fund Rate or Return Calculation

Total profit for period (excluding Super Surcharge)	(13,763.96)
Less amounts excluded from fund rate calculation:	
Total exclusion	
Profit after exclusion	(13,763.96)
Total member opening balance	689,717.28

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Fund Rate (Profit after exclusion/Total member opening balance)				(2.00)
Arvanitakis, Marina (Accumulation)				
Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	199,727.86	199,727.86
01/07/2019	501/001	Opening Balance - Preserved/Taxable	7,484.07	7,484.07
01/07/2019	501/002	Opening Balance - Preserved/Tax Free	450.00	450.00
01/07/2019	501/019	Other Contributions - Non Taxable	(450.00)	(450.00)
01/07/2019	501/031	Share of Profit/(Loss) - Preserved/Taxable	(9,364.34)	(9,364.34)
01/07/2019	501/053	Income Tax - Preserved/Taxable	1,880.27	1,880.27
01/06/2020	501/081	Benefits Paid - Preserved/Taxable	(9,930.72)	(786.86)
01/06/2020	501/082	Benefits Paid - Preserved/Tax Free	(69.28)	(5.49)
Total Amount - Preserved (Weighted)				198,935.51
<u>Member Allocations</u>				
30/06/2020	501/031	Members share of profit/(loss) - Preserved/Taxable	9,352.89	
30/06/2020	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,447.17)	
30/06/2020	501/031	Members share of profit/(loss) - Preserved/Taxable	227.79	
30/06/2020	501/053	Members share of tax on profit/(loss) - Preserved/Taxable	(35.25)	
Closing Balance - Preserved				197,826.12
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	4,845.00	4,845.00
Total Amount - Unres Non Pres (Weighted)				4,845.00
Closing Balance - Unrestricted Non Pres				4,845.00
Efstathis, Terry (Accumulation)				
Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	217,728.90	217,728.90
01/07/2019	502/001	Opening Balance - Preserved/Taxable	8,343.61	8,343.61
01/07/2019	502/002	Opening Balance - Preserved/Tax Free	493.30	493.30
01/07/2019	502/019	Other Contributions - Non Taxable	(493.30)	(493.30)
01/07/2019	502/031	Share of Profit/(Loss) - Preserved/Taxable	(10,439.83)	(10,439.83)
01/07/2019	502/053	Income Tax - Preserved/Taxable	2,096.22	2,096.22
Total Amount - Preserved (Weighted)				217,728.90

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Member Allocations				
30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	10,236.45	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(1,583.88)	
30/06/2020	502/031	Members share of profit/(loss) - Preserved/Taxable	485.70	
30/06/2020	502/053	Members share of tax on profit/(loss) - Preserved/Taxable	(75.15)	
		Closing Balance - Preserved	226,792.02	
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	10,330.86	10,330.86
		Total Amount - Unres Non Pres (Weighted)		10,330.86
		Closing Balance - Unrestricted Non Pres	10,330.86	
Efstathis, Stathis (Account Based Pension)				
Unrestricted Non Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Unres Non Pres	163,408.08	163,408.08
01/07/2019	503/003	Opening Balance - Unrestricted Non Preserved/Taxable	(21,476.96)	(21,476.96)
01/07/2019	503/004	Opening Balance - Unrestricted Non Preserved/Tax Free	(30,614.41)	(30,614.41)
01/07/2019	503/034	Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free	(2,455.09)	(2,455.09)
01/07/2019	503/035	Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable	(4,453.54)	(4,453.54)
01/07/2019	503/065	Pensions Paid - Unrestricted Non Preserved - Taxable	25,930.50	25,930.50
30/06/2020	503/065	Pensions Paid - Unrestricted Non Preserved - Taxable	(16,488.00)	
01/07/2019	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	33,069.50	33,069.50
30/06/2020	503/068	Pensions Paid - Unrestricted Non Preserved/Tax Free	(23,512.00)	
		Total Amount - Unres Non Pres (Weighted)		163,408.08
30/06/2020	503/035	Members share of profit/(loss) - Unres Non Pres/Taxable	3,166.76	
30/06/2020	503/034	Members share of profit/(loss) - Unres Non Pres/Tax Free	4,515.82	
		Closing Balance - Unrestricted Non Pres	131,090.66	

JARRA SUPERANNUATION FUND

CREATE ENTRIES REPORT AT 30/06/2020

Created by THUONGLE on Wednesday 16 December, 2020 @ 14:32:48

Date	Code	Description	Market Value, Ledger Amount or Percentage	Create Entries Amount
Efstathis, Constantine (Accumulation)				
Preserved				
<u>Members Balance</u>				
01/07/2019		Opening balance - Preserved	93,676.58	93,676.58
01/07/2019	504/001	Opening Balance - Preserved/Taxable	7,390.32	7,390.32
01/07/2019	504/011	Employer Contributions - Concessional	(4,750.00)	(4,750.00)
15/06/2020	504/011	Employer Contributions - Concessional	950.00	38.93
18/05/2020	504/011	Employer Contributions - Concessional	950.00	111.61
11/02/2020	504/011	Employer Contributions - Concessional	950.00	363.39
24/10/2019	504/011	Employer Contributions - Concessional	950.00	648.91
01/07/2019	504/031	Share of Profit/(Loss) - Preserved/Taxable	(4,192.47)	(4,192.47)
01/07/2019	504/051	Contributions Tax - Preserved	712.50	712.50
15/06/2020	504/051	Contributions Tax - Preserved	(142.50)	(5.84)
18/05/2020	504/051	Contributions Tax - Preserved	(142.50)	(16.74)
11/02/2020	504/051	Contributions Tax - Preserved	(142.50)	(54.51)
24/10/2019	504/051	Contributions Tax - Preserved	(142.50)	(97.34)
01/07/2019	504/053	Income Tax - Preserved/Taxable	839.65	839.65
Total Amount - Preserved (Weighted)				94,664.99
<u>Member Allocations</u>				
30/06/2020	504/031	Members share of profit/(loss) - Preserved/Taxable	4,450.64	
30/06/2020	504/053	Members share of tax on profit/(loss) - Preserved/Taxable	(688.65)	
Closing Balance - Preserved			100,668.57	
BAS Instalment Income Reconciliation (Label T1)				
30/06/2020		Gross Rent		47,306.00
30/06/2020		Gross Interest		733.00
30/06/2020		Employer Contributions		3,800.00
Total Amount				51,839.00
MCS Reconciliation				
Efstathis, Constantine (Accumulation)				
<u>Employer Contributed amount</u>				
15/06/2020	504/011	Employer Contributions - Concessional		950.00
18/05/2020	504/011	Employer Contributions - Concessional		950.00
11/02/2020	504/011	Employer Contributions - Concessional		950.00
24/10/2019	504/011	Employer Contributions - Concessional		950.00
Total Amount				3,800.00
All Contributions received for the current year				3,800.00
Closing Account Balance				(100,669.00)

JARRA SUPERANNUATION FUND
INVESTMENT CHANGE REPORT AT 30 JUNE 2020

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
Cash/Bank Accounts								
NAB Business Management Account 1147		142,022.13	142,022.13		162,896.05	162,896.05	(20,873.92)	(12.81%)
		142,022.13	142,022.13		162,896.05	162,896.05	(20,873.92)	(12.81%)
Fixtures and Fittings (at written down value)								
Airconditioning Plant	1.0000	15,000.00	617.16	1.0000	15,000.00	864.00	(246.84)	(28.57%)
New Air conditioner - Mitsubishi	1.0000	8,590.91	7,661.40				7,661.40	100.00%
		23,590.91	8,278.56		15,000.00	864.00	7,414.56	858.17%
Real Estate Properties (Australian)								
10/149 Colburn Avenue	1.0000	401,458.65	620,000.00	1.0000	401,458.65	535,350.00	84,650.00	15.81%
		401,458.65	620,000.00	F89/A21	401,458.65	535,350.00	84,650.00	15.81%
		567,071.69	770,300.69		579,354.70	699,110.05	71,190.64	10.18%

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
Printed: Wednesday 24 February, 2021 @ 17:04:28

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
242	<u>Employer Contributions - Concessional</u>					
242/004	<u>Efstathis, Constantine</u>					
24/10/2019	241019	Bank Statement			950.00	(950.00)
		Narration: TICKA INVEST CE Qtr Super NA				
11/02/2020	110220	Bank Statement			950.00	(1,900.00)
		Narration: TICKA INVEST CE SUPER NA				
18/05/2020	180520	Bank Statement			950.00	(2,850.00)
		Narration: TICKA INVEST CE Super Jarra super				
15/06/2020	150620	Bank Statement			950.00	(3,800.00)
		Narration: TICKA INVESTMENTS PTCE super CE June20 Super				
247	<u>Increase in Market Value of Investments</u>					
30/06/2020	300620	Closing Journal - Non			84,650.00	(84,650.00)
		Narration: 10/149 Colburn Avenue (772/001)				
250	<u>Interest Received</u>					
250/001	<u>NAB Business Management Account 1147</u>					
31/07/2019	310719	Bank Statement			128.66	(128.66)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/08/2019	300819	Bank Statement			101.94	(230.60)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/09/2019	300919	Bank Statement			103.88	(334.48)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/10/2019	311019	Bank Statement			82.32	(416.80)
		Narration: INTEREST CA INTEREST JARRA SUPER				
29/11/2019	291119	Bank Statement			64.55	(481.35)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/12/2019	311219	Bank Statement			68.69	(550.04)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/01/2020	310120	Bank Statement			64.01	(614.05)
		Narration: INTEREST CA INTEREST JARRA SUPER				
28/02/2020	280220	Bank Statement			57.04	(671.09)
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/03/2020	310320	Bank Statement			47.39	(718.48)
		Narration: INTEREST CA INTEREST JARRA SUPER				
30/04/2020	300420	Bank Statement			14.28	(732.76)
		Narration: INTEREST CA INTEREST JARRA SUPER				
280	<u>Rent Received</u>					
280/001	<u>10/149 Colburn Avenue</u>					
16/07/2019	160719	Bank Statement			4,336.33	(4,336.33)
		Narration: INTERNET TRANSFER Rent Jul VPP E				
16/07/2019	300620	Closing Journal - Cash		394.21		(3,942.12)
		Narration: GST adjustment at 30/06/2020				
05/08/2019	050819	Bank Statement			4,336.33	(8,278.45)
		Narration: INTERNET TRANSFER August Rent VPP EFS				
05/08/2019	300620	Closing Journal - Cash		394.21		(7,884.24)
		Narration: GST adjustment at 30/06/2020				
25/09/2019	250919	Bank Statement			4,336.33	(12,220.57)
		Narration: INTERNET TRANSFER Sept Rent V P P EFS				
25/09/2019	300620	Closing Journal - Cash		394.21		(11,826.36)

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		Narration: GST adjustment at 30/06/2020				
09/10/2019	091019	Bank Statement			4,336.33	(16,162.69)
		Narration: INTERNET TRANSFER Oct Rent V PP Efs				
09/10/2019	300620	Closing Journal - Cash		394.21		(15,768.48)
		Narration: GST adjustment at 30/06/2020				
06/11/2019	061119	Bank Statement			4,336.33	(20,104.81)
		Narration: INTERNET TRANSFER Nov rent VPP EFS				
06/11/2019	300620	Closing Journal - Cash		394.21		(19,710.60)
		Narration: GST adjustment at 30/06/2020				
16/12/2019	161219	Bank Statement			4,336.33	(24,046.93)
		Narration: INTERNET TRANSFER Pd Dec Rent V P P E				
16/12/2019	300620	Closing Journal - Cash		394.21		(23,652.72)
		Narration: GST adjustment at 30/06/2020				
13/01/2020	130120	Bank Statement			4,336.33	(27,989.05)
		Narration: INTERNET TRANSFER Pd Jan rent VPP E				
13/01/2020	300620	Closing Journal - Cash		394.21		(27,594.84)
		Narration: GST adjustment at 30/06/2020				
10/02/2020	100220	Bank Statement			4,336.33	(31,931.17)
		Narration: INTERNET TRANSFER Feb Rent VPP EFS				
10/02/2020	300620	Closing Journal - Cash		394.21		(31,536.96)
		Narration: GST adjustment at 30/06/2020				
09/03/2020	090320	Bank Statement			4,336.33	(35,873.29)
		Narration: INTERNET TRANSFER Linked Acc Trms VIC PNT PHAR				
09/03/2020	300620	Closing Journal - Cash		394.21		(35,479.08)
		Narration: GST adjustment at 30/06/2020				
06/04/2020	060420	Bank Statement			4,336.33	(39,815.41)
		Narration: ONLINE L5060725491 April rent VIC PNT PHAR				
06/04/2020	300620	Closing Journal - Cash		394.21		(39,421.20)
		Narration: GST adjustment at 30/06/2020				
12/05/2020	120520	Bank Statement			4,336.33	(43,757.53)
		Narration: ONLINE L3253525670 May Rent VIC PNT PHAR				
12/05/2020	300620	Closing Journal - Cash		394.21		(43,363.32)
		Narration: GST adjustment at 30/06/2020				
29/06/2020	290620	Bank Statement			723.27	(44,086.59)
		Narration: ONLINE W4187916036 Rent 5 d VIC PNT PHAR				
29/06/2020	290620	Bank Statement			3,613.61	(47,700.20)
		Narration: VPP Rent CBA Jarra Superannua				
29/06/2020	300620	Closing Journal - Cash		65.75		(47,634.45)
		Narration: GST adjustment at 30/06/2020				
29/06/2020	300620	Closing Journal - Cash		328.51		(47,305.94)
		Narration: GST adjustment at 30/06/2020				
301	Accountancy Fees					
28/05/2020	280520	Bank Statement		2,750.00		2,750.00
		Narration: ONLINE X1617484035 Pd Inv 25464 Jarra Super Fund				
28/05/2020	300620	Closing Journal - Cash			250.00	2,500.00
		Narration: GST adjustment at 30/06/2020				
304	ATO Supervisory Levy					
19/06/2020	999999	Bank Statement		259.00		259.00
		Narration: ATO REFUND JARRA S GCY ACCNTS				
306	Actuarial Fee					
28/05/2020	280520	Bank Statement		132.00		132.00
		Narration: INTERNET BPAY Accurium Pty Ltd 122131733				

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28/05/2020	300620	Closing Journal - Cash Narration: GST adjustment at 30/06/2020			12.00	120.00
307	<u>Auditor's Remuneration</u>					
28/05/2020	280520	Bank Statement Narration: ONLINE G3239918213 Pd Inv 900 Jarra Super Fund		935.00		935.00
28/05/2020	300620	Closing Journal - Cash Narration: GST adjustment at 30/06/2020			85.00	850.00
320	<u>Benefits Paid - Preserved/Taxable</u>					
320/001	<u>Arvanitakis, Marina</u>					
01/06/2020	010620	Journal - Cash Narration: Lump Sum Payout - Preserved - Taxable		9,930.72		9,930.72
321	<u>Benefits Paid - Preserved/Tax Free</u>					
321/001	<u>Arvanitakis, Marina</u>					
01/06/2020	010620	Journal - Cash Narration: Lump Sum Payout - Preserved - Tax Free		69.28		69.28
334	<u>Depreciation</u>					
334/001	<u>Airconditioning Plant</u>					
30/06/2020	726001	Journal - Non Cash Narration: Depreciation for the period 01/07/2019 to 30/06/2020		246.84		246.84
334/003	<u>New Air conditioner - Mitsubishi</u>					
30/06/2020	726003	Journal - Non Cash Narration: Depreciation for the period 01/07/2019 to 30/06/2020		929.51		929.51
413	<u>Pensions Paid - Unrestricted Non Preserved - Tax Free</u>					
413/003	<u>Efstathis, Stathis</u>					
30/06/2020	300620	Journal - Cash Narration: Pension Payment - Tax Free		23,512.00		23,512.00
416	<u>Pensions Paid - Unrestricted Non Preserved - Taxable</u>					
416/003	<u>Efstathis, Stathis</u>					
30/06/2020	300620	Journal - Cash Narration: Pension Payment - Taxable		16,488.00		16,488.00
425	<u>Rental Property Expenses</u>					
425/001	<u>Body Corporate Fees</u>					
30/07/2019	300719	Bank Statement Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898		1,414.86		1,414.86
30/07/2019	300620	Closing Journal - Cash Narration: GST adjustment at 30/06/2020			128.62	1,286.24
11/11/2019	111119	Bank Statement Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898		1,800.44		3,086.68
11/11/2019	300620	Closing Journal - Cash Narration: GST adjustment at 30/06/2020			163.68	2,923.00
31/01/2020	310120	Bank Statement		1,800.44		4,723.44

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Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898						
31/01/2020	300620	Closing Journal - Cash			163.68	4,559.76
Narration: GST adjustment at 30/06/2020						
13/05/2020	130520	Bank Statement		1,607.64		6,167.40
Narration: INTERNET TRANSFER Levy Notice						
13/05/2020	300620	Closing Journal - Cash			146.15	6,021.25
Narration: GST adjustment at 30/06/2020						
<u>425/002 Rates</u>						
06/08/2019	060819	Bank Statement		973.46		973.46
Narration: INTERNET BPAY REDLAND COUNCIL 2020726						
08/11/2019	081119	Bank Statement		998.01		1,971.47
Narration: INTERNET BPAY REDLAND COUNCIL 2020726						
11/02/2020	110220	Bank Statement		1,008.35		2,979.82
Narration: INTERNET BPAY REDLAND COUNCIL 2020726						
11/06/2020	110620	Bank Statement		1,016.19		3,996.01
Narration: INTERNET BPAY REDLAND COUNCIL 2020726						
<u>425/004 Repairs & Maintenance</u>						
02/12/2019	021219	Bank Statement		663.85		663.85
Narration: INTERNET TRANSFER PD INV 3593						
02/12/2019	300620	Closing Journal - Cash			60.35	603.50
Narration: GST adjustment at 30/06/2020						
18/12/2019	181219	Bank Statement		84.21		687.71
Narration: INTERNET BPAY MM ELECTRICAL 1201878756						
18/12/2019	300620	Closing Journal - Cash			7.66	680.05
Narration: GST adjustment at 30/06/2020						
<u>485 Income Tax Expense</u>						
30/06/2020	300620	Closing Journal - Tax -		4,400.10		4,400.10
Narration: Income Tax Expense entry at 30/06/2020						
<u>486 Prior Years Under/Over Provision for Income Tax</u>						
30/06/2020	726003	Journal - Non Cash			86.66	(86.66)
Narration: Adjustment Journals						
30/06/2020	726003	Journal - Non Cash			3,204.02	(3,290.68)
Narration: Adjustment Journals						
30/06/2020	726003	Journal - Non Cash			9,842.35	(13,133.03)
Narration: Adjustment Journals						
<u>490 Profit/Loss Allocation Account</u>						
30/06/2020	300620	Closing Journal - Cash		2,361.30		2,361.30
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		257.69		2,618.99
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		5,430.98		8,049.97
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		120.85		8,170.82
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		4,962.20		13,133.02
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			10,000.00	3,133.02
Narration: Benefits paid allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			40,000.00	(36,866.98)
Narration: Pensions paid allocation at 30/06/2020						

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30/06/2020	300620	Closing Journal - Cash		3,230.00		(33,636.98)
		Narration: Contributions and tax allocation at 30/06/2020				
30/06/2020	300620	Closing Journal - Cash		0.01		(33,636.97)
		Narration: Tax over/under provision rounding allocation adjustment at 30/06/2020				
30/06/2020	300620	Closing Journal - Cash		117,086.04		83,449.07
		Narration: Allocation of profit at 30/06/2020				
30/06/2020	300620	Closing Journal - Cash			3,830.10	79,618.97
		Narration: Allocation of tax on profit at 30/06/2020				
492	<u>ETP Clearing Account</u>					
02/07/2019	020719	Bank Statement		4,000.00		4,000.00
		Narration: INTERNET TRANSFER SEE LS Super Jarra Super				
05/08/2019	050819	Bank Statement		4,000.00		8,000.00
		Narration: INTERNET TRANSFER SEE L S Super Jarra Super				
19/09/2019	190919	Bank Statement		4,000.00		12,000.00
		Narration: INTERNET TRANSFER SEE LS Super Jarra Super				
09/10/2019	091019	Bank Statement		4,000.00		16,000.00
		Narration: INTERNET TRANSFER L S super SEE Jarra Super				
06/11/2019	061119	Bank Statement		4,000.00		20,000.00
		Narration: INTERNET TRANSFER L S Super SEE Jarra Super				
23/12/2019	231219	Bank Statement		4,000.00		24,000.00
		Narration: INTERNET TRANSFER SEE L S Super Jarra Super				
10/01/2020	100120	Bank Statement		4,000.00		28,000.00
		Narration: INTERNET TRANSFER SEE LS Super Jarra Super				
03/02/2020	030220	Bank Statement		4,000.00		32,000.00
		Narration: INTERNET TRANSFER SEE L S Super Jarra Super				
23/03/2020	230320	Bank Statement		4,000.00		36,000.00
		Narration: ONLINE E0913224824 SEE LS Super JARRA SUPER				
06/04/2020	060420	Bank Statement		4,000.00		40,000.00
		Narration: ONLINE H4160996836 SEE LS Super JARRA SUPER				
01/06/2020	010620	Bank Statement		10,000.00		50,000.00
		Narration: ONLINE X1037946908 Super Fund Draw MA Jarra Super Fund				
01/06/2020	010620	Journal - Cash			10,000.00	40,000.00
		Narration: Lump Sum Payout - Arvanitakis, Marina - 501				
30/06/2020	300620	Journal - Cash			40,000.00	
		Narration: Pension Payment				
500	<u>Profit/(Loss) carried forward</u>					
01/07/2019		Opening Balance				0.00
501	<u>Arvanitakis, Marina (Accumulation)</u>					
501/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2019		Opening Balance				(190,819.63)
01/07/2019	010719	Journal - Cash			7,484.07	(198,303.70)
		Narration: Fund ledger balance forward at 01/07/2019				
501/002	<u>Opening Balance - Preserved/Tax Free</u>					
01/07/2019		Opening Balance				(974.16)
01/07/2019	010719	Journal - Cash			450.00	(1,424.16)
		Narration: Fund ledger balance forward at 01/07/2019				
501/003	<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>					
01/07/2019		Opening Balance				(4,819.16)

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<u>501/004 Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2019		Opening Balance				(25.84)
<u>501/011 Employer Contributions - Concessional</u>						
<u>501/019 Other Contributions - Non Taxable</u>						
01/07/2019		Opening Balance				(450.00)
01/07/2019	010719	Journal - Cash		450.00		
Narration: Fund ledger balance forward at 01/07/2019						
<u>501/031 Share of Profit/(Loss) - Preserved/Taxable</u>						
01/07/2019		Opening Balance				(9,364.34)
01/07/2019	010719	Journal - Cash		9,364.34		
Narration: Fund ledger balance forward at 01/07/2019						
30/06/2020	300620	Closing Journal - Cash			822.25	(822.25)
Narration: Members profit allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			33,761.59	(34,583.84)
Narration: Members profit allocation at 30/06/2020						
<u>501/051 Contributions Tax - Preserved</u>						
<u>501/053 Income Tax - Preserved/Taxable</u>						
01/07/2019		Opening Balance				1,880.27
01/07/2019	010719	Journal - Cash			1,880.27	
Narration: Fund ledger balance forward at 01/07/2019						
30/06/2020	300620	Closing Journal - Cash			120.85	(120.85)
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			4,962.20	(5,083.05)
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		1,447.17		(3,635.88)
Narration: Members profits tax allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		35.25		(3,600.63)
Narration: Members profits tax allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			0.01	(3,600.64)
Narration: Tax over/under provision rounding allocation adjustment at 30/06/2020						
<u>501/081 Benefits Paid - Preserved/Taxable</u>						
01/06/2020	300620	Closing Journal - Cash		9,930.72		9,930.72
Narration: Account allocation at year end at 30/06/2020						
<u>501/082 Benefits Paid - Preserved/Tax Free</u>						
01/06/2020	300620	Closing Journal - Cash		69.28		69.28
Narration: Account allocation at year end at 30/06/2020						
<u>502 Efstathis, Terry (Accumulation)</u>						
<u>502/001 Opening Balance - Preserved/Taxable</u>						
01/07/2019		Opening Balance				(185,317.86)
01/07/2019	010719	Journal - Cash			8,343.61	(193,661.47)
Narration: Fund ledger balance forward at 01/07/2019						
<u>502/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2019		Opening Balance				(23,574.13)
01/07/2019	010719	Journal - Cash			493.30	(24,067.43)

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Narration: Fund ledger balance forward at 01/07/2019						
502/003		<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>				
01/07/2019		Opening Balance				(9,104.99)
502/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
01/07/2019		Opening Balance				(1,225.87)
502/011		<u>Employer Contributions - Concessional</u>				
502/019		<u>Other Contributions - Non Taxable</u>				
01/07/2019		Opening Balance				(493.30)
01/07/2019	010719	Journal - Cash		493.30		
Narration: Fund ledger balance forward at 01/07/2019						
502/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
01/07/2019		Opening Balance				(10,439.83)
01/07/2019	010719	Journal - Cash		10,439.83		
Narration: Fund ledger balance forward at 01/07/2019						
30/06/2020	300620	Closing Journal - Cash			36,951.04	(36,951.04)
Narration: Members profit allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			1,753.26	(38,704.30)
Narration: Members profit allocation at 30/06/2020						
502/051		<u>Contributions Tax - Preserved</u>				
502/053		<u>Income Tax - Preserved/Taxable</u>				
01/07/2019		Opening Balance				2,096.22
01/07/2019	010719	Journal - Cash			2,096.22	0.00
Narration: Fund ledger balance forward at 01/07/2019						
30/06/2020	300620	Closing Journal - Cash			257.69	(257.69)
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash			5,430.98	(5,688.67)
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		75.15		(5,613.52)
Narration: Members profits tax allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		1,583.88		(4,029.64)
Narration: Members profits tax allocation at 30/06/2020						
503		<u>Efstathis, Stathis (Account Based Pension)</u>				
503/003		<u>Opening Balance - Unrestricted Non Preserved/Taxable</u>				
01/07/2019		Opening Balance				(88,828.87)
01/07/2019	010719	Journal - Cash		21,476.96		(67,351.91)
Narration: Fund ledger balance forward at 01/07/2019						
503/004		<u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>				
01/07/2019		Opening Balance				(126,670.58)
01/07/2019	010719	Journal - Cash		30,614.41		(96,056.17)
Narration: Fund ledger balance forward at 01/07/2019						
503/034		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>				
01/07/2019		Opening Balance				(2,455.09)
01/07/2019	010719	Journal - Cash		2,455.09		
Narration: Fund ledger balance forward at 01/07/2019						

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30/06/2020	300620	Closing Journal - Cash			16,300.98	(16,300.98)
	Narration: Members profit allocation at 30/06/2020					
503/035	<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>					
01/07/2019		Opening Balance				(4,453.54)
01/07/2019	010719	Journal - Cash		4,453.54		
	Narration: Fund ledger balance forward at 01/07/2019					
30/06/2020	300620	Closing Journal - Cash			11,431.21	(11,431.21)
	Narration: Members profit allocation at 30/06/2020					
503/065	<u>Pensions Paid - Unrestricted Non Preserved - Taxable</u>					
01/07/2019		Opening Balance				25,930.50
01/07/2019	010719	Journal - Cash			25,930.50	
	Narration: Fund ledger balance forward at 01/07/2019					
30/06/2020	300620	Closing Journal - Cash		16,488.00		16,488.00
	Narration: Account allocation at year end at 30/06/2020					
503/068	<u>Pensions Paid - Unrestricted Non Preserved/Tax Free</u>					
01/07/2019		Opening Balance				33,069.50
01/07/2019	010719	Journal - Cash			33,069.50	
	Narration: Fund ledger balance forward at 01/07/2019					
30/06/2020	300620	Closing Journal - Cash		23,512.00		23,512.00
	Narration: Account allocation at year end at 30/06/2020					
504	<u>Efstathis, Constantine (Accumulation)</u>					
504/001	<u>Opening Balance - Preserved/Taxable</u>					
01/07/2019		Opening Balance				(86,286.26)
01/07/2019	010719	Journal - Cash			7,390.32	(93,676.58)
	Narration: Fund ledger balance forward at 01/07/2019					
504/011	<u>Employer Contributions - Concessional</u>					
01/07/2019		Opening Balance				(4,750.00)
01/07/2019	010719	Journal - Cash		4,750.00		
	Narration: Fund ledger balance forward at 01/07/2019					
24/10/2019	300620	Closing Journal - Cash			950.00	(950.00)
	Narration: Account allocation at year end at 30/06/2020					
11/02/2020	300620	Closing Journal - Cash			950.00	(1,900.00)
	Narration: Account allocation at year end at 30/06/2020					
18/05/2020	300620	Closing Journal - Cash			950.00	(2,850.00)
	Narration: Account allocation at year end at 30/06/2020					
15/06/2020	300620	Closing Journal - Cash			950.00	(3,800.00)
	Narration: Account allocation at year end at 30/06/2020					
504/031	<u>Share of Profit/(Loss) - Preserved/Taxable</u>					
01/07/2019		Opening Balance				(4,192.47)
01/07/2019	010719	Journal - Cash		4,192.47		
	Narration: Fund ledger balance forward at 01/07/2019					
30/06/2020	300620	Closing Journal - Cash			16,065.71	(16,065.71)
	Narration: Members profit allocation at 30/06/2020					
504/051	<u>Contributions Tax - Preserved</u>					
01/07/2019		Opening Balance				712.50
01/07/2019	010719	Journal - Cash			712.50	
	Narration: Fund ledger balance forward at 01/07/2019					

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
24/10/2019	300620	Closing Journal - Cash		142.50		142.50
Narration: Account allocation at year end at 30/06/2020						
11/02/2020	300620	Closing Journal - Cash		142.50		285.00
Narration: Account allocation at year end at 30/06/2020						
18/05/2020	300620	Closing Journal - Cash		142.50		427.50
Narration: Account allocation at year end at 30/06/2020						
15/06/2020	300620	Closing Journal - Cash		142.50		570.00
Narration: Account allocation at year end at 30/06/2020						
504/053	<u>Income Tax - Preserved/Taxable</u>					
01/07/2019		Opening Balance				839.65
01/07/2019	010719	Journal - Cash			839.65	
Narration: Fund ledger balance forward at 01/07/2019						
30/06/2020	300620	Closing Journal - Cash			2,361.30	(2,361.30)
Narration: Members tax under/over provision allocation at 30/06/2020						
30/06/2020	300620	Closing Journal - Cash		688.65		(1,672.65)
Narration: Members profits tax allocation at 30/06/2020						
604	<u>NAB Business Management Account 1147</u>					
01/07/2019		Opening Balance				162,896.05
01/07/2019	010719	Bank Statement		5,693.36		168,589.41
Narration: INTERNET TRANSFER rectify error Kosmos						
02/07/2019	020719	Bank Statement			4,000.00	164,589.41
Narration: INTERNET TRANSFER SEE LS Super Jarra Super						
16/07/2019	160719	Bank Statement		4,336.33		168,925.74
Narration: INTERNET TRANSFER Rent Jul VPP E						
30/07/2019	300719	Bank Statement			1,414.86	167,510.88
Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898						
31/07/2019	310719	Bank Statement		128.66		167,639.54
Narration: INTEREST CA INTEREST JARRA SUPER						
05/08/2019	050819	Bank Statement			4,000.00	163,639.54
Narration: INTERNET TRANSFER SEE L S Super Jarra Super						
05/08/2019	050819	Bank Statement		4,336.33		167,975.87
Narration: INTERNET TRANSFER August Rent VPP EFS						
06/08/2019	060819	Bank Statement			973.46	167,002.41
Narration: INTERNET BPAY REDLAND COUNCIL 2020726						
14/08/2019	140819	Bank Statement			3,293.00	163,709.41
Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360						
30/08/2019	300819	Bank Statement		101.94		163,811.35
Narration: INTEREST CA INTEREST JARRA SUPER						
19/09/2019	190919	Bank Statement			4,000.00	159,811.35
Narration: INTERNET TRANSFER SEE LS Super Jarra Super						
25/09/2019	250919	Bank Statement		4,336.33		164,147.68
Narration: INTERNET TRANSFER Sept Rent V P P EFS						
30/09/2019	300919	Bank Statement		103.88		164,251.56
Narration: INTEREST CA INTEREST JARRA SUPER						
09/10/2019	091019	Bank Statement		4,336.33		168,587.89
Narration: INTERNET TRANSFER Oct Rent V PP Efs						
09/10/2019	091019	Bank Statement			4,000.00	164,587.89
Narration: INTERNET TRANSFER L S super SEE Jarra Super						
24/10/2019	241019	Bank Statement		950.00		165,537.89
Narration: TICKA INVEST CE Qtr Super NA						
31/10/2019	311019	Bank Statement		82.32		165,620.21
Narration: INTEREST CA INTEREST JARRA SUPER						
06/11/2019	061119	Bank Statement		4,336.33		169,956.54

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
		Narration: INTERNET TRANSFER Nov rent VPP EFS				
06/11/2019	061119	Bank Statement			4,000.00	165,956.54
		Narration: INTERNET TRANSFER L S Super SEE Jarra Super				
08/11/2019	081119	Bank Statement			998.01	164,958.53
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
11/11/2019	111119	Bank Statement			1,800.44	163,158.09
		Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898				
11/11/2019	111119	Bank Statement			2,489.00	160,669.09
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
29/11/2019	291119	Bank Statement		64.55		160,733.64
		Narration: INTEREST CA INTEREST JARRA SUPER				
02/12/2019	021219	Bank Statement			663.85	160,069.79
		Narration: INTERNET TRANSFER PD INV 3593				
16/12/2019	161219	Bank Statement		4,336.33		164,406.12
		Narration: INTERNET TRANSFER Pd Dec Rent V P P E				
16/12/2019	161219	Bank Statement			9,450.00	154,956.12
		Narration: INTERNET TRANSFER PD INV 3930				
18/12/2019	181219	Bank Statement			84.21	154,871.91
		Narration: INTERNET BPAY MM ELECTRICAL 1201878756				
23/12/2019	231219	Bank Statement			4,000.00	150,871.91
		Narration: INTERNET TRANSFER SEE L S Super Jarra Super				
31/12/2019	311219	Bank Statement		68.69		150,940.60
		Narration: INTEREST CA INTEREST JARRA SUPER				
10/01/2020	100120	Bank Statement			4,000.00	146,940.60
		Narration: INTERNET TRANSFER SEE LS Super Jarra Super				
13/01/2020	130120	Bank Statement		4,336.33		151,276.93
		Narration: INTERNET TRANSFER Pd Jan rent VPP E				
31/01/2020	310120	Bank Statement		64.01		151,340.94
		Narration: INTEREST CA INTEREST JARRA SUPER				
31/01/2020	310120	Bank Statement			1,800.44	149,540.50
		Narration: INTERNET BPAY DEFT PAYMENTS 2216805982508898				
03/02/2020	030220	Bank Statement			4,000.00	145,540.50
		Narration: INTERNET TRANSFER SEE L S Super Jarra Super				
10/02/2020	100220	Bank Statement		4,336.33		149,876.83
		Narration: INTERNET TRANSFER Feb Rent VPP EFS				
11/02/2020	110220	Bank Statement		950.00		150,826.83
		Narration: TICKA INVEST CE SUPER NA				
11/02/2020	110220	Bank Statement			1,008.35	149,818.48
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
28/02/2020	280220	Bank Statement		57.04		149,875.52
		Narration: INTEREST CA INTEREST JARRA SUPER				
03/03/2020	030320	Bank Statement			1,437.00	148,438.52
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
09/03/2020	090320	Bank Statement		4,336.33		152,774.85
		Narration: INTERNET TRANSFER Linked Acc Tms VIC PNT PHAR				
23/03/2020	230320	Bank Statement			4,000.00	148,774.85
		Narration: ONLINE E0913224824 SEE LS Super JARRA SUPER				
31/03/2020	310320	Bank Statement		47.39		148,822.24
		Narration: INTEREST CA INTEREST JARRA SUPER				
06/04/2020	060420	Bank Statement			4,000.00	144,822.24
		Narration: ONLINE H4160996836 SEE LS Super JARRA SUPER				
06/04/2020	060420	Bank Statement		4,336.33		149,158.57
		Narration: ONLINE L5060725491 April rent VIC PNT PHAR				
30/04/2020	300420	Bank Statement		14.28		149,172.85
		Narration: INTEREST CA INTEREST JARRA SUPER				

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
12/05/2020	120520	Bank Statement		4,336.33		153,509.18
		Narration: ONLINE L3253525670 May Rent VIC PNT PHAR				
13/05/2020	130520	Bank Statement			1,607.64	151,901.54
		Narration: INTERNET TRANSFER Levy Notice				
18/05/2020	180520	Bank Statement		950.00		152,851.54
		Narration: TICKA INVEST CE Super Jarra super				
28/05/2020	280520	Bank Statement			2,750.00	150,101.54
		Narration: ONLINE X1617484035 Pd Inv 25464 Jarra Super Fund				
28/05/2020	280520	Bank Statement			935.00	149,166.54
		Narration: ONLINE G3239918213 Pd Inv 900 Jarra Super Fund				
28/05/2020	280520	Bank Statement			132.00	149,034.54
		Narration: INTERNET BPAY Accurium Pty Ltd 122131733				
01/06/2020	010620	Bank Statement			10,000.00	139,034.54
		Narration: ONLINE X1037946908 Super Fund Draw MA Jarra Super Fund				
09/06/2020	090620	Bank Statement			2,364.00	136,670.54
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
11/06/2020	110620	Bank Statement			1,016.19	135,654.35
		Narration: INTERNET BPAY REDLAND COUNCIL 2020726				
15/06/2020	150620	Bank Statement		950.00		136,604.35
		Narration: TICKA INVESTMENTS PTCE super CE June20 Super				
19/06/2020	190620	Bank Statement		1,080.90		137,685.25
		Narration: ATO REFUND JARRA S GCY ACCNTS				
29/06/2020	290620	Bank Statement		723.27		138,408.52
		Narration: ONLINE W4187916036 Rent 5 d VIC PNT PHAR				
29/06/2020	290620	Bank Statement		3,613.61		142,022.13
		Narration: VPP Rent CBA Jarra Superannua				
680	Sundry Debtors					
01/07/2019		Opening Balance				5,693.36
01/07/2019	010719	Bank Statement			5,693.36	
		Narration: INTERNET TRANSFER rectify error Kosmos				
726	Fixtures and Fittings (at written down value)					
726/001	Airconditioning Plant					
01/07/2019		Opening Balance	1.0000			864.00
30/06/2020	334001	Journal - Non Cash			246.84	617.16
		Narration: Depreciation for the period 01/07/2019 to 30/06/2020				
						1.0000
726/003	New Air conditioner - Mitsubishi					
16/12/2019	161219	Bank Statement	1.0000	9,450.00		9,450.00
		Narration: INTERNET TRANSFER PD INV 3930				
16/12/2019*	300620	Closing Journal - Cash			859.09	8,590.91
		Narration: GST adjustment at 30/06/2020				
30/06/2020	334003	Journal - Non Cash			929.51	7,661.40
		Narration: Depreciation for the period 01/07/2019 to 30/06/2020				
						1.0000
772	Real Estate Properties (Australian)					
772/001	10/149 Colburn Avenue					
01/07/2019		Opening Balance	1.0000			535,350.00

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
30/06/2020	300620	Closing Journal - Non		84,650.00		620,000.00
		Narration: Market valuation adjustment at 30/06/2020				
			----- 1.0000			
840		<u>GST Payable/Refundable</u>				
01/07/2019		Opening Balance				(3,852.68)
14/08/2019	140819	Bank Statement		562.00		(3,290.68)
		Narration: GST paid on 12/08/2019				
11/11/2019	999999	Bank Statement		1,143.00		(2,147.68)
		Narration: GST paid on 11/11/2019				
03/03/2020	999999	Bank Statement		91.00		(2,056.68)
		Narration: GST paid on 03/03/2020				
09/06/2020	999999	Bank Statement		1,018.00		(1,038.68)
		Narration: GST paid on 09/06/2020				
30/06/2020	726003	Journal - Non Cash		86.66		(952.02)
		Narration: Adjustment Journals				
30/06/2020	726003	Journal - Non Cash			689.00	(1,641.02)
		Narration: Adjust journal				
30/06/2020	300620	Closing Journal - Cash			2,854.34	(4,495.36)
		Narration: GST payable/refundable at 30/06/2020				
30/06/2020	726003	Journal - Non Cash		3,204.02		(1,291.34)
		Narration: Adjustment Journals				
30/06/2020	840	Journal - Non Cash		689.00		(602.34)
		Narration: Accrual GST-June				
850		<u>Income Tax Payable</u>				
850/001		<u>Income Tax Payable</u>				
01/07/2019		Opening Balance				(4,094.10)
01/07/2019	010719	Journal - Cash		5,434.00		1,339.90
		Narration: Fund ledger balance forward at 01/07/2019				
19/06/2020	190620	Bank Statement			1,339.90	
		Narration: ATO REFUND JARRA S GCY ACCNTS				
30/06/2020	300620	Closing Journal - Tax -			4,400.10	(4,400.10)
		Narration: Income Tax Payable entry at 30/06/2020				
850/004		<u>Tax Instalments Paid</u>				
01/07/2019		Opening Balance				5,434.00
01/07/2019	010719	Journal - Cash			5,434.00	
		Narration: Fund ledger balance forward at 01/07/2019				
11/11/2019	111119	Bank Statement		1,346.00		1,346.00
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
03/03/2020	030320	Bank Statement		1,346.00		2,692.00
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
09/06/2020	090620	Bank Statement		1,346.00		4,038.00
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
30/06/2020	2	Journal - Cash		1,346.00		5,384.00
		Narration: Accrual PAYG Q4-2020				
860		<u>PAYG Payable</u>				
01/07/2019		Opening Balance				(2,731.00)
14/08/2019	140819	Bank Statement		2,731.00		
		Narration: INTERNET BPAY TAX OFFICE PAYMENTS 142692709152360				
30/06/2020	2	Journal - Cash			1,346.00	(1,346.00)

JARRA SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL
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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
Narration: Accrual PAYG Q4-2020						
870	<u>Deferred Tax Liability</u>					
01/07/2019		Opening Balance				(9,842.35)
30/06/2020	726003	Journal - Non Cash		9,842.35		
Narration: Adjustment Journals						
880	<u>Sundry Creditors</u>					
30/06/2020	726003	Journal - Non Cash		689.00		689.00
Narration: Adjust journal						
30/06/2020	840	Journal - Non Cash			689.00	
Narration: Accrual GST-June						
998	<u>Data Upload Clearing Account</u>					
Total Debits:				\$590,607.14		
Total Credits:				\$590,607.14		
Current Year Profit/(Loss):				\$70,886.04		

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SOURCE DOCUMENTS



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

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038/004145



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$162,896.05 Cr
Total credits	\$10,158.35
Total debits	\$5,414.86
Closing balance	\$167,639.54 Cr

Statement starts 29 June 2019

Statement ends 31 July 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
29 Jun 2019	Brought forward			162,896.05 Cr
1 Jul 2019	*****			
	The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2018/19 Tax Return			
	Credit Interest Paid - 2018/19 Financial Year	2,227.63		
	Resident Withholding Tax - 2018/19 Financial Year	0.00		
	If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement.			

	Internet Transfer rectify error			
	Kosmos.....		5,693.36	168,589.41 Cr
2 Jul 2019	Internet Transfer See Is Super			
	Jarra Super.....	4,000.00		164,589.41 Cr
16 Jul 2019	Internet Transfer Rent Jul			
	Vpp E.....		4,336.33	168,925.74 Cr
30 Jul 2019	Internet Bpay Deft Payments			
	2216805982508898.....	1,414.86		167,510.88 Cr
31 Jul 2019	Interest.....		128.66	167,639.54 Cr

Summary of Government Charges

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

Explanatory Notes

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

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

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

**Corporate Cheque Account**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

038/005297



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$167,639.54	Cr
Total credits	\$4,438.27	
Total debits	\$8,266.46	
Closing balance	\$163,811.35	Cr

Statement starts 1 August 2019

Statement ends 30 August 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Aug 2019	Brought forward			167,639.54 Cr
5 Aug 2019	Internet Transfer August Rent			
	Vpp Efs.....		4,336.33	
	Internet Transfer See L S Super			
	Jarra Super.....	4,000.00		167,975.87 Cr
6 Aug 2019	Internet Bpay Redland Council			
	2020726.....	973.46		167,002.41 Cr
14 Aug 2019	Internet Bpay Tax Office Payments			
	142692709152360.....	3,293.00		163,709.41 Cr
30 Aug 2019	Interest.....		101.94	163,811.35 Cr

Summary of Government Charges

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

Explanatory Notes

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



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

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038/004890



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$163,811.35 Cr
Total credits	\$4,440.21
Total debits	\$4,000.00
Closing balance	\$164,251.56 Cr

Statement starts 31 August 2019

Statement ends 30 September 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
31 Aug 2019	Brought forward			163,811.35 Cr
19 Sep 2019	Internet Transfer See Ls Super Jarra Super.....	4,000.00		159,811.35 Cr
25 Sep 2019	Internet Transfer Sept Rent V P P Efs		4,336.33	164,147.68 Cr
30 Sep 2019	Interest.....		103.88	164,251.56 Cr

Summary of Government Charges

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

Explanatory Notes

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

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Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

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038/004726



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$164,251.56	Cr
Total credits	\$5,368.65	
Total debits	\$4,000.00	
Closing balance	\$165,620.21	Cr

Statement starts 1 October 2019

Statement ends 31 October 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Oct 2019	Brought forward			164,251.56 Cr
9 Oct 2019	Internet Transfer Oct Rent			
	V Pp Efs.....		4,336.33	
	Internet Transfer L S super See			
	Jarra Super.....	4,000.00		164,587.89 Cr
11 Oct 2019	Please Note From Today Your Dr Interest Rate Is 16.220%			164,587.89 Cr
24 Oct 2019	Ticka Invest Ce Qtr Super			
	Na.....		950.00	165,537.89 Cr
31 Oct 2019	Interest.....		82.32	165,620.21 Cr

Summary of Government Charges

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

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

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

Explanatory Notes

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**Corporate Cheque Account**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

038/005573



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$165,620.21	Cr
Total credits	\$4,400.88	
Total debits	\$9,287.45	
Closing balance	\$160,733.64	Cr

Statement starts 1 November 2019

Statement ends 29 November 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Nov 2019	Brought forward			165,620.21 Cr
6 Nov 2019	Internet Transfer Nov rent Vpp Efs.....		4,336.33	
	Internet Transfer L S Super See Jarra Super.....	4,000.00		165,956.54 Cr
8 Nov 2019	Internet Bpay Redland Council 2020726.....	998.01		164,958.53 Cr
11 Nov 2019	Internet Bpay Deft Payments 2216805982508898.....	1,800.44		
	Internet Bpay Tax Office Payments 142692709152360.....	2,489.00		160,669.09 Cr
29 Nov 2019	Interest.....		64.55	160,733.64 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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Corporate Cheque Account

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F6

038/007883



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$160,733.64 Cr
Total credits	\$4,405.02
Total debits	\$14,198.06
Closing balance	\$150,940.60 Cr

Statement starts 30 November 2019

Statement ends 31 December 2019

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
30 Nov 2019	Brought forward			160,733.64 Cr
2 Dec 2019	Internet Transfer Pd Inv 3593.....	663.85		160,069.79 Cr
16 Dec 2019	Internet Transfer Pd Dec Rent			
	V P P E.....		4,336.33	
	Internet Transfer Pd Inv 3930.....	9,450.00		154,956.12 Cr
18 Dec 2019	Internet Bpay Mm Electrical			
	1201878756	84.21		154,871.91 Cr
23 Dec 2019	Internet Transfer See L S Super			
	Jarra Super.....	4,000.00		150,871.91 Cr
31 Dec 2019	Interest.....		68.69	150,940.60 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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36577203/M007883/S012796/1025591



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

F7

038/005867



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$150,940.60	Cr
Total credits	\$4,400.34	
Total debits	\$5,800.44	
Closing balance	\$149,540.50	Cr

Statement starts 1 January 2020

Statement ends 31 January 2020

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

For Your Information

Be on the lookout for invoice scams. Fraudsters can change bank account details on a legitimate supplier's invoice to an account they control, or make a request by phone/email to update bank account details for a supplier or employee. Always verbally confirm any changes to payment details using a publicly listed phone number before actioning. Learn how to recognise scams and protect your business by visiting nab.com.au/security

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jan 2020	Brought forward			150,940.60 Cr
10 Jan 2020	Internet Transfer See Ls Super			
	Jarra Super	4,000.00		146,940.60 Cr
13 Jan 2020	Internet Transfer Pd Jan rent			
	Vpp E		4,336.33	151,276.93 Cr
31 Jan 2020	Interest		64.01	
	Internet Bpay Deft Payments			
	2216805982508898	1,800.44		149,540.50 Cr

Summary of Government Charges

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

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

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031/72/02/M005867/S008220/1016439



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

F8

038/006012



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$149,540.50 Cr
Total credits	\$5,343.37
Total debits	\$5,008.35
Closing balance	\$149,875.52 Cr

Statement starts 1 February 2020
Statement ends 28 February 2020

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Feb 2020	Brought forward			149,540.50 Cr
3 Feb 2020	Internet Transfer See L S Super Jarra Super	4,000.00		145,540.50 Cr
10 Feb 2020	Internet Transfer Feb Rent Vpp Efs		4,336.33	149,876.83 Cr
11 Feb 2020	Ticka Invest Ce Super Na		950.00	
	Internet Bpay Redland Council 2020726	1,008.35		149,818.48 Cr
28 Feb 2020	Please Note From Today Your Dr Interest Rate Is Interest	6.970%	57.04	149,875.52 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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Corporate Cheque Account

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F9

038/005966



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$149,875.52	Cr
Total credits	\$4,383.72	
Total debits	\$5,437.00	
Closing balance	\$148,822.24	Cr

Statement starts 29 February 2020

Statement ends 31 March 2020

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004
Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
29 Feb 2020	Brought forward			149,875.52 Cr
3 Mar 2020	Internet Bpay Tax Office Payments 142692709152360	1,437.00		148,438.52 Cr
9 Mar 2020	Internet Transfer Linked Acc Trns VIC Pnt Phar		4,336.33	152,774.85 Cr
13 Mar 2020	Please Note From Today Your Dr Interest Rate Is 6.720%			152,774.85 Cr
23 Mar 2020	Online E0913224824 See Ls Super Jarra Super	4,000.00		148,774.85 Cr
30 Mar 2020	Please Note From Today Your Dr Interest Rate Is 6.470%			148,774.85 Cr
31 Mar 2020	Interest		47.39	148,822.24 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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091772/03/M005966/S008827/1017653



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

F10

038/005241



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$148,822.24	Cr
Total credits	\$4,350.61	
Total debits	\$4,000.00	
Closing balance	\$149,172.85	Cr

Statement starts 1 April 2020

Statement ends 30 April 2020

Outlet Details

Capital Office
Ground Level, 308-322 Queen St
Brisbane City Qld 4000

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004

Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Apr 2020	Brought forward			148,822.24 Cr
6 Apr 2020	Online L5060725491 April rent VIC Pnt Phar.....		4,336.33	
	Online H4160996836 See Ls Super Jarra Super.....	4,000.00		149,158.57 Cr
27 Apr 2020	Please Note From Today Your Dr Interest Rate Is 4.500%			149,158.57 Cr
30 Apr 2020	Interest.....		14.28	149,172.85 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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121/72/02/M005241/5907827/1015653



Corporate Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

F 11

038/005966



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$149,172.85 Cr
Total credits	\$5,286.33
Total debits	\$5,424.64
Closing balance	\$149,034.54 Cr

Statement starts 1 May 2020

Statement ends 29 May 2020

Outlet Details

Capital Office
Ground Level, 201 Albert St
Brisbane Qld 4001

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004

Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 May 2020	Brought forward			149,172.85 Cr
12 May 2020	Online L3253525670 May Rent VIC Pnt Phar		4,336.33	153,509.18 Cr
13 May 2020	Internet Transfer Levy Notice	1,607.64		151,901.54 Cr
18 May 2020	Ticka Invest Ce Super Jarra super.....		950.00	152,851.54 Cr
27 May 2020	Please Note From Today Your Dr Interest Rate Is 6.470%			152,851.54 Cr
28 May 2020	Internet Bpay Accurium Pty Ltd 122131733	132.00		
	Online G3239918213 Pd Inv 900 Jarra Super Fund.....		935.00	
	Online X1617484035 Pd Inv 25464 Jarra Super Fund	2,750.00		149,034.54 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
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Corporate Cheque Account

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F12

038/007642



JARRA INVESTMENTS SUPER FUND
95 MASTHEAD DRIVE
CLEVELAND QLD 4163

Account Balance Summary

Opening balance	\$149,034.54	Cr
Total credits	\$6,367.78	
Total debits	\$13,380.19	
Closing balance	\$142,022.13	Cr

Statement starts 30 May 2020

Statement ends 30 June 2020

Outlet Details

Capital Office
Ground Level, 201 Albert St
Brisbane Qld 4001

Lending Investment & Insurance Enquiries

Banker Aleks Paklar
Telephone number (07) 3234 6052

Account Details

JARRA INVESTMENTS PTY LTD SUPERANNUATION FUND
CORPORATE CHEQUE ACCOUNT

BSB number 084-004

Account number 55-027-1147

Transaction Details

Date	Particulars	Debits	Credits	Balance
30 May 2020	Brought forward			149,034.54 Cr
1 Jun 2020	Online X1037946908 Super Fund Draw Ma			
	Jarra Super Fund	10,000.00		139,034.54 Cr
9 Jun 2020	Internet Bpay Tax Office Payments			
	142692709152360	2,364.00		136,670.54 Cr
11 Jun 2020	Internet Bpay Redland Council			
	2020726	1,016.19		135,654.35 Cr
15 Jun 2020	Ticka Investments Pt Ce super			
	Ce June20 Super		950.00	136,604.35 Cr
19 Jun 2020	ATO Refund Jarra S G Cy Accnts		1,080.90	137,685.25 Cr
29 Jun 2020	Online W4187916036 Rent 5 d			
	VIC Pnt Phar		723.27	
	Vpp Rent CBA			
	068523		3,613.61	142,022.13 Cr

Summary of Government Charges

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

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OCCUPANCY DETAILS

Overview	Lease Status:	Registered formal lease agreement
	Demised Premises:	The whole of Lot 10 on Survey Plan No. 118022
	Use:	Pharmacy
	Area:	RSA of 114 square metres
	Lessor:	Jarra Investments Pty Ltd Jarra Investments Pty Ltd A.C.N. 009 998 734 as Tenant In Common (Interests 1/2) and Jarra Investments Pty Ltd A.C.N. 009 998 734 as Trustee Under Instrument No. 713054453 (Interests 1/2) as Tenants In Common
	Lessee:	Efstathis Ticka Investments Pty Ltd A.C.N. 140 118 547
	Commencement Date:	1 June 2020
	Expiry Date:	31 May 2030
	Term/Option:	10 year term with two, five (5) year options
	Commencing Base Rental:	\$47,305.44 per annum plus GST and recoverable outgoings
	Current Base Rental:	\$47,305.44 per annum plus GST and recoverable outgoings
	Rent Reviews:	CPI annual reviews
	Outgoings:	100% payable except for water rates which is recoverable from the lessee
	Incentives:	Nil

VALUATION CONSIDERATIONS

MARKET EVIDENCE

Rental Evidence Tabled below is a summary of rental evidence that we have reviewed, analysed and compared to the subject.

Address	Use	Commence Date	Term (Years)	Area (m ²)	Gross Rent P.A.	Gross Rate (\$/m ²)
1, 133 Bryants Rd, Loganholme	Retail	15/01/2021	2+3	75	\$31,500	\$420
2, 133 Bryants Rd, Loganholme	Retail	16/11/2020	3+3	75	\$33,000	\$420
51-55 Outlook Av, Thornlands	Retail	1/07/2020	5	75	\$47,025	\$627
76-84 Ney Rd, Capalaba	Retail	1/03/2020	3	60	\$34,080	\$568
4, 46 Bryants Rd, Shailer Park	Retail	9/01/2019	3+3	70	\$61,248	\$875
2, 76-86 Queens Rd, Slacks Creek	Retail	1/06/2019	3	52	\$20,820	\$390
10-11, 46 Bryants Rd, Shailer Park	Retail	1/10/2018	10+5+5	140	\$102,347	\$731

Rental Conclusion The passing base rent is approximately \$47,305 per annum plus GST and recoverable outgoings (water usage). Accordingly, the passing gross rent is \$48,387 per annum plus GST or \$424 per square metre of RSA per annum plus GST.

Having regard to our knowledge of rents being achieved for similar premises, prevailing market conditions and the attributes of the subject property, we consider the passing gross rent to be within acceptable market parameters.

Description	RSA (m ²)	Gross Passing Income Spa	\$/m ²	Gross Market Income \$/m ²	Variance Spa	\$ / m ²	Mths to Review
1 - Efstathis Ticka Investments Pty Ltd Retail	114	48,387	424	424	48,387		111
Total	114	48,387			48,387		



NOTICE OF CONTRIBUTION LEVIED FOR PELICAN'S NEST

ABN: 15 179 660 689
PELICAN'S NEST
149 COLBURN AVENUE
VICTORIA POINT QLD 4165

F14

Account Enquiries: 1300 881 227
BODY CORPORATE SERVICES PTY LTD
ABN 50 117 117 058

TAX INVOICE



038

17002 00009987 04717 001

JARRA INVESTMENTS PTY LTD
95 MASTHEAD DRIVE
RABY BAY QLD 4163

Owner Reference No Q 250889

Lot No: 10

Unit No: 10

Lot Entitlement: 11

TOTAL \$ 1414.86

Issued 19/06/2019 on behalf of The Owners of COMMUNITY TITLES SCHEME 8056

Account Summary

	Balance brought forward	1414.86 ✓
29/04/19	Cash Receipt 87	1414.86 ✓
01/08/19	Admin. Levy 01/08/19-31/10/19	1059.40
01/08/19	20% Disc if paid by 01/08/19	211.88-
01/08/19	Sinking Levy 01/08/19-31/10/19	548.40
01/08/19	20% Disc if paid by 01/08/19	109.68-
	GST	128.62

DISCOUNTED TOTAL DUE BY 01/08/19 (INCLUDES GST)
TOTAL DUE IF UNPAID BY 01/08/19 (INCLUDES GST)

TO PAY → \$1414.86 ✓
\$1768.58

Payments received after 17/06/2019 will appear on the next notice

PAID

20/7/19.

SHOULD THE BALANCE BROUGHT FORWARD BE UNPAID PLEASE ARRANGE PAYMENT IMMEDIATELY



Billor Code 96503

Ref No 221680598 2508898



DEFT Reference No 221680598 2508898

Name JARRA INVESTMENTS PTY LTD

Plan No 8056

Lot No 10

Please see reverse for method of Payments



* 442 221680598 2508898

AMOUNT DUE \$1414.86
DISCOUNTED TOTAL DUE BY 01/08/19

NOTICE OF CONTRIBUTION LEVIED FOR PELICAN'S NEST

ABN: 15 179 660 689
PELICAN'S NEST
149 COLBURN AVENUE
VICTORIA POINT QLD 4165

Account Enquiries: 1300 881 227
BODY CORPORATE SERVICES PTY LTD
ABN 50 117 117 058

PAID

11/11/19

TAX INVOICE



038

27702 00000215 00095 001

JARRA INVESTMENTS PTY LTD

95 MASTHEAD DRIVE

RABY BAY QLD 4163

JARRA SUPER

V P P E

Owner Reference No Q 250889

Lot No: 10

Unit No: 10

Lot Entitlement: 11

TOTAL \$ 1800.44

Issued 04/10/2019 on behalf of The Owners of COMMUNITY TITLES SCHEME 8056

Account Summary

	Balance brought forward	1414.86 ✓	LAST CHARGE
30/07/19	Cash Receipt 104	1414.86 ✓	
01/11/19	Admin. Levy 01/11/19-31/01/20	1387.90 - 71059.40	
01/11/19	20% Disc if paid by 11/11/19	277.58 - 211.88	
01/11/19	Sinking Levy 01/11/19-31/01/20	658.05 - 548.40	
01/11/19	20% Disc if paid by 11/11/19	131.61 - 109.68	
	GST	163.68	

DISCOUNTED TOTAL DUE BY 11/11/19 (INCLUDES GST)

\$1800.44

TOTAL DUE IF UNPAID BY 11/11/19 (INCLUDES GST)

\$2250.55

Payments received after 02/10/2019 will appear on the next notice

THIS A/C 1800.44
LAST Payment 1414.86
\$ 385.58

1800
1414
386

TAKE OFF GST
\$1636.76

27%

SHOULD THE BALANCE BROUGHT FORWARD BE UNPAID PLEASE ARRANGE PAYMENT IMMEDIATELY



Biller Code 96503

Ref No 221680598 2508898



DEFT Reference No 221680598 2508898

Name JARRA INVESTMENTS PTY LTD

Plan No 8056

Lot No 10

Please see reverse for method of Payments



* 442 221680598 2508898

AMOUNT DUE \$1800.44

DISCOUNTED TOTAL DUE BY 11/11/19

NOTICE OF CONTRIBUTION LEVIED FOR PELICAN'S NEST

ABN: 15 179 660 689
PELICAN'S NEST
149 COLBURN AVENUE
VICTORIA POINT QLD 4165

Account Enquiries: 1300 881 227
BODY CORPORATE SERVICES PTY LTD
ABN 50 117 117 058

F16

TAX INVOICE



038

35202 00009937 04647 001
JARRA INVESTMENTS PTY LTD
95 MASTHEAD DRIVE
RABY BAY QLD 4163

Owner Reference No Q 250889

Lot No: 10

Unit No: 10

Lot Entitlement: 11

TOTAL \$

1800.44

Issued 18/12/2019 on behalf of The Owners of COMMUNITY TITLES SCHEME 8056

Account Summary

	Balance brought forward	1800.44
11/11/19	Cash Receipt 120	1800.44-
01/02/20	Admin. Levy 01/02/20-30/04/20	1387.90
01/02/20	20% Disc if paid by 01/02/20	277.58-
01/02/20	Sinking Levy 01/02/20-30/04/20	658.05
01/02/20	20% Disc if paid by 01/02/20	131.61-
	GST	163.68

DISCOUNTED TOTAL DUE BY 01/02/20 (INCLUDES GST)

\$1800.44

TOTAL DUE IF UNPAID BY 01/02/20 (INCLUDES GST)

\$2250.55

Payments received after 16/12/2019 will appear on the next notice

PAID
31/1/20

DURING THE FESTIVE SEASON OUR OFFICES WILL CLOSE ON 20/12/19
AND RE-OPEN ON 06/01/20. HAVE A MERRY CHRISTMAS

SHOULD THE BALANCE BROUGHT FORWARD BE UNPAID PLEASE ARRANGE PAYMENT IMMEDIATELY



Billers Code 96503

Ref No 221680598 2508898



DEFT Reference No 221680598 2508898

Name JARRA INVESTMENTS PTY LTD

Plan No 8056

Lot No 10

Please see reverse for method of Payments



* 442 221680598 2508898

AMOUNT DUE \$1800.44

DISCOUNTED TOTAL DUE BY 01/02/20

NOTICE OF CONTRIBUTION LEVIED FOR PELICAN'S NEST

ABN: 15 179 660 689

PELICAN'S NEST

149 COLBURN AVENUE

VICTORIA POINT QLD 4165

F17

Account Enquiries: 1300 881 227
BODY CORPORATE SERVICES PTY LTD
ABN 50 117 117 058

TAX INVOICE



038

07802 00010363 04908 001

JARRA INVESTMENTS PTY LTD

95 MASTHEAD DRIVE

RABY BAY QLD 4163

PHARMACY

Owner Reference No Q 250889

Lot No: 10

Unit No: 10

Lot Entitlement: 11

TOTAL \$ 1607.64

Issued 18/03/2020 on behalf of The Owners of COMMUNITY TITLES SCHEME 8056

Account Summary

	Balance brought forward	1800.44
31/01/20	Cash Receipt 132	1800.44-
01/05/20	Admin. Levy 01/05/20-31/07/20	1223.65
01/05/20	20% Disc if paid by 01/05/20	244.73-
01/05/20	Sinking Levy 01/05/20-31/07/20	603.20
01/05/20	20% Disc if paid by 01/05/20	120.64-
	GST	146.16

DISCOUNTED TOTAL DUE BY 01/05/20 (INCLUDES GST) \$1607.64
TOTAL DUE IF UNPAID BY 01/05/20 (INCLUDES GST) \$2009.54

Payments received after 16/03/2020 will appear on the next notice

PAID
13/5/20

SHOULD THE BALANCE BROUGHT FORWARD BE UNPAID PLEASE ARRANGE PAYMENT IMMEDIATELY



Billers Code 96303
Ref No 221680598 2508898



DEFT Reference No 221680598 2508898

Name JARRA INVESTMENTS PTY LTD

Plan No 8056

Lot No 10

Please see reverse for method of Payments



* 442 221680598 2508898

AMOUNT DUE \$1607.64
DISCOUNTED TOTAL DUE BY 01/05/20



Rate Notice

ABN 86 058 929 428

General Enquiries: (07) 3829 8999

Email: rcc@redland.qld.gov.au

Web: www.redland.qld.gov.au

Property No.

202072

Valuation
2019-2020

F18
\$138,835

Rating Category

6a

Billing Period

1 Jul 2019 - 30 Sep 2019

Property Location

Pelican's Nest, 10/149 Colburn Avenue
Victoria Point QLD 4165
Lot 10 SP 118022



M4334/B/0036/61 H
Jarra Investments Pty Ltd &
1 other...
95 Masthead Drive
Cleveland QLD 4163

D-036

VPP

Due Date **08 Aug 2019**

Total Amount

\$973.46

Summary of Charges

Balance Brought Forward	\$	0.00
Rates and Charges	\$	609.38
Subtotal	\$	609.38
Water and Wastewater charges	\$	153.18
Subtotal	\$	153.18
State Government Charges	\$	210.90
Sub-total State Government Charges and Subsidies	\$	210.90
Total Amount Payable	\$	973.46

Payments made after 27/06/2019 may not be included in the calculation of this rate notice

PAPERLESS BILLING

Register now to have your rate notice delivered by email

1. Log on to www.redland.qld.gov.au
2. Click on ONLINE SERVICES
3. Click on myServices and register

PAID
6/8/19

Payment By BPAY



Bill Code: 53058
Ref: 2020726

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Payment Online



www.redland.qld.gov.au

Use your credit card to pay 24 hours 7 days per week.

Reference No: 2020726

Payment By Phone



1300 300 943

Visa, Mastercard. 24 hours.
7 days per week.

Reference No: 2020726

See over the page for Levy
Details and more Payment
Options



Remittance Advice By Mail

Post your payment with this cut-off slip to:

Redland City Council
PO Box 21
Cleveland Qld 4163



Pay in Person at any
Post Office



*2431 2020726

Account Summary

Property Number 202072

Jarra Investments Pty Ltd &
1 other...

Total Amount

\$973.46



Rate Notice

ABN 86 058 929 428

General Enquiries: (07) 3829 8999
Email: rcc@redland.qld.gov.au
Web: www.redland.qld.gov.au

Property No.	202072
Valuation 2019-2020	\$138,835
Rating Category	6a
Billing Period	1 Oct 2019 - 31 Dec 2019

F19



145098/AA/000758 H D 038
Jarra Investments Pty Ltd &
1 other...
95 Masthead Drive
Cleveland QLD 4163

YPP
JUT

Property Location

Pelican's Nest, 10/149 Colburn Avenue
Victoria Point QLD 4165
Lot 10 SP 118022

Due Date 08 Nov 2019

Total Amount

\$998.01

Summary of Charges

Balance Brought Forward	\$	0.00
Rates and Charges	\$	609.38
Subtotal	\$	609.38
Water and Wastewater charges	\$	160.26
Subtotal	\$	160.26
State Government Charges	\$	228.37
Sub-total State Government Charges and Subsidies	\$	228.37
Total Amount Payable	\$	998.01

Payments made after 26/09/2019 may not be included in the calculation of this rate notice.

PAPERLESS BILLING

Register now to have your rate notice delivered by email

1. Log on to www.redland.qld.gov.au
2. Click on ONLINE SERVICES
3. Click on myServices and register

PAID
8/11/19

Payment By BPAY



Billers Code: 53058
Ref: 2020726

Telephone & Internet Banking – BPAY®
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Payment Online



www.redland.qld.gov.au
Use your credit card to pay 24 hours 7 days per week.
Reference No: 2020726

Payment By Phone



1300 300 943
Visa, Mastercard. 24 hours.
7 days per week.
Reference No: 2020726

See over the page for Levy Details and more Payment Options



Remittance Advice By Mail

Post your payment with this cut-off slip to:

Redland City Council
PO Box 21
Cleveland Qld 4163



Pay in Person at any Post Office



*2431 2020726

Account Summary

Property Number 202072

Jarra Investments Pty Ltd &
1 other...

Total Amount \$998.01



Rate Notice

ABN 86 058 929 428

General Enquiries: (07) 3829 8999

Email: rcc@redland.qld.gov.au

Web: www.redland.qld.gov.au

Property No.

202072

F20

Valuation
2019-2020

\$138,835

Rating Category

6a

Billing Period

1 Jan 2020 - 31 Mar 2020

Property Location

Pelican's Nest, 10/149 Colburn Avenue
Victoria Point QLD 4165
Lot 10 SP 118022



145648/A/003145
Jarra Investments Pty Ltd &
1 other...
95 Masthead Drive
Cleveland QLD 4163

PHARMACY
JARRA SUPER.

Due Date 10 Feb 2020

Total Amount

\$1,008.35

Summary of Charges

Balance Brought Forward	\$	0.00
Rates and Charges	\$	609.38
Subtotal	\$	609.38
Water and Wastewater charges	\$	163.15
Subtotal	\$	163.15
State Government Charges	\$	235.82
Sub-total State Government Charges and Subsidies	\$	235.82
Total Amount Payable	\$	1,008.35

Payments made after 31/12/2019 may not be included in the calculation of this rate notice.

PAPERLESS BILLING

Register now to have your rate notice delivered by email

1. Log on to www.redland.qld.gov.au
2. Click on ONLINE SERVICES
3. Click on myServices and register

PAID
10/2/20

Payment By BPAY



Bill Code: 53058
Ref: 2020726

Telephone & Internet Banking - BPAY

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Payment Online



www.redland.qld.gov.au

Use your credit card to pay 24 hours 7 days per week.

Reference No: 2020726

Payment By Phone



1300 300 943

Visa, Mastercard. 24 hours.
7 days per week.

Reference No: 2020726

See over the page for Levy
Details and more Payment
Options



Remittance Advice By Mail

Post your payment with this cut-off slip to:

Redland City Council
PO Box 21
Cleveland Qld 4163



Pay in Person at any
Post Office



*2431 2020726

Account Summary

Property Number 202072

Jarra Investments Pty Ltd &
1 other...

Total Amount

\$1,008.35



Rate Notice

ABN 86 058 929 428

General Enquiries: (07) 3829 8999

Email: rcc@redland.qld.gov.au

Web: www.redland.qld.gov.au

Property No.	202072
Valuation 2019-2020	\$138,835
Rating Category	6a
Billing Period	1 Apr 2020 - 30 Jun 2020

F21

Property Location

Pelican's Nest, 10/149 Colburn Avenue
Victoria Point QLD 4165
Lot 10 SP 118022



146488/A/003431

Jarra Investments Pty Ltd &

1 other...

95 Masthead Drive
Cleveland QLD 4163

JARRA SUPER

V.P. PHARMACY
SUPER.

Due Date **11 Jun 2020**

Total Amount

\$1,016.19

Summary of Charges

Balance Brought Forward	\$	0.00
Rates and Charges	\$	609.38
Subtotal	\$	609.38
Water and Wastewater charges	\$	165.65
Subtotal	\$	165.65
State Government Charges	\$	241.16
Sub-total State Government Charges and Subsidies	\$	241.16
Total Amount Payable	\$	1,016.19

Payments made after 27/03/2020 may not be included in the calculation of this rate notice.

If you are experiencing financial hardship due to COVID-19 and loss of income please contact us to discuss options available regarding your rates

Payment By BPAY



Biller Code: 53058
Ref: 2020726

Telephone & Internet Banking - BPAY*

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au

Payment Online



www.redland.qld.gov.au

Use your credit card to pay 24 hours 7 days per week.

Reference No: 2020726

Payment By Phone



1300 300 943

Visa, Mastercard. 24 hours.
7 days per week.

Reference No: 2020726

See over the page for Levy
Details and more Payment
Options

PAID
11/6/20



Remittance Advice By Mail

Post your payment with this cut-off slip to:

Redland City Council
PO Box 21
Cleveland Qld 4163



Pay in Person at any
Post Office



*2431 2020726

Account Summary

Property Number 202072

Jarra Investments Pty Ltd &
1 other...

Total Amount

\$1,016.19

Page: 1 of 1

Victoria Point Pharmacy
95 Masthead Ave
RABY BAY QLD 4163

Remove the light switch from wall that is to be removed.
Light from that switch to be joined in with light from 2 gang
Swap the actual two batten lights with 90mm LED downlights
Supply and install 2 X GPO on the outer walls.
Supply and install a 200mm vent with a length of duct to add into existing unit later.

PAID
2/12/19

Total:	\$603.50
GST:	\$60.35
Total Inc GST:	\$663.85
Less Paid:	\$0.00
Amount Due:	\$663.85

Terms: Due on receipt

Expiry ____ / ____ Amt \$ _____ Customer Sig _____

Cust No:	JARRA SUPER
Job Name	New Ducted System
Date:	07/12/2019
Job Card	5708
Order # / Ref #:	
Contact:	Steve Efstathis

TAX INVOICE 3930

Page: 1 of 1

Bill To:

Site Address:

Jarra Superannuation Fund
95 Masthead Ave
RABY BAY QLD 4163

Victoria Point Pharmacy
95 Masthead Ave
RABY BAY QLD 4163

Work Performed

Decommission existing 10kw Split ducted system and supply and installation of 1 X FDU A125VN XVF 12.5kw Mitsubishi Inverter Ducted system. Supply and installation of new supply and return air boxes to allow connection to existing duct work.

5 YEAR WARRANT

For electrical installations, this certifies that the electrical installation, to the extent it is affected by the electrical work, has been tested to ensure that it is electrically safe and is in accordance with the requirements of the wiring rules and any other standard applying under the Electrical Safety Regulation 2013 to the electrical installation.

Total:	\$8,590.91
GST:	\$859.09
Total Inc GST:	\$9,450.00
Less Paid:	\$0.00
Amount Due:	\$9,450.00

NB: All items that form part of this invoice remain the property of Janic Air Conditioning & Electrical Pty Ltd until paid for in full. Janic reserves the right to disconnect, decommission or remove any or all items listed above and to charge a 25% administration fee if this account is not settled within the payment terms. Invoices in breach of our terms will be sent to our collections agency.

Terms: Due on receipt

Remittance Advice - If you already paid this invoice thank you. Our office will automatically apply your payment or contact you if necessary.



Mail Payment by cheque:

2/18 Smith St
Capalaba, QLD 4157

Pay by Credit:

*Please note that credit card payments will incur a 2% surcharge.

☐ Visa☐ Mastercard

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Direct Credit to ANZ:

BSB: 014 298
Acc: 400 097 382
Ref: 3930

Expiry ____ / ____ Amt \$ _____ Customer Sig: _____

TAX INVOICE

Jarra Superannuation Fund
95 Masthead Drive
RABY BAY QLD 4163



BY: _____

Invoice Date
17 April 2020

Invoice No.
25464

Client Code
GCY990354

Principal:
George C. Yanardasis
BCom FCPA CTA

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

- (a) Processing of financial transactions for the period 1 July 2018 to 30 June 2019;
- (b) Preparation of financial statements for the year ended 30 June 2019, including:
- (i) Statement by Trustee;
 - (ii) Operating Statement;
 - (iii) Statement of Financial Position;
 - (iv) Notes to Financial Statements;
- (c) Preparation and lodgement of superannuation fund Income Tax Return;
- (d) Preparation of Member Statements as at 30 June 2019;
- (e) Preparation of Minute of Meeting of Directors.

Professional Fee Based Upon Time Spent (excluding GST) - \$2,941.67

ABN:

79 796 244 820

Office Location:

Mowbray Central
Level 1, 67 Lytton Road
East Brisbane Qld 4169

Postal Address:

PO BOX 7499
East Brisbane Qld 4169

Phone:

07 3891 7444

Fax:

07 3891 7344

Email:

tax@gcy.com.au

Website:

www.gcy.com.au

With Compliments
G25 ACCOUNTANTS

GEORGE YANARDASIS

PAID
28/5/20

Remittance Advice - Please return with your payment

Payment required within Seven (7) Days from date of Invoice

Invoice Due Date - 24 April 2020



G25 Accountants
is a CPA Practice

Please forward cheques to:
G25 Accountants
PO Box 7499
East Brisbane QLD 4169

Credit Card: Mastercard/Visa (Please circle) Expires: /

Card No:

For Direct Deposit:

BSB: 084-447

Account No: 69-574-7636

Name on Card: _____

Signature: _____

Liability limited by a
scheme approved under
Professional Standards
Legislation

Client Code: 990354 Invoice No: 25464 Amount Due: \$2,750.00 Amount Paid: \$_____



GPO BOX 1181 Hobart TAS 7001
ABN 13 009 492 219

T 1800 203 123 | accounts@accurium.com.au
F 1800 103 123 | www.accurium.com.au

RECEIVED
21 MAY 2020

BY: _____

Tax invoice

6 April 2020

Reference number: 122131733

The Trustees
Jarra Superannuation Fund
c/o GCY Accountants
PO Box 7499
EAST BRISBANE QLD 4169

Reference No	Description	Amount
122131733	Fee for the preparation of a section 295-390 of the Income Tax Assessment Act (ITAA) 1997 actuarial certificate (formerly section 283(3) of ITAA 1936) for Jarra Superannuation Fund for the 2018/19 year.	\$120.00
	Amount invoiced	\$120.00
	GST	\$12.00
	TOTAL AMOUNT PAYABLE	\$132.00
	AMOUNT OUTSTANDING	\$132.00

PAID
28/5/20

Accurium offers a variety of payment options. Please turn over for details.

Please pay invoice within 14 days.

Accurium remittance slip	
Reference No:	122131733
Amount to pay:	\$ _____
Payment method:	<input type="checkbox"/> Cheque/Money order <input type="checkbox"/> Credit card <input type="checkbox"/> EFT
Name on card:	_____
Card type:	VISA / MASTERCARD
Card number:	_____
Expiry date:	____ / ____
Signature:	_____

Tax Invoice

Jarra Super Fund
95 Masthead Drive
CLEVELAND QLD 4163



Invoice Date
17/04/2020

Invoice No.
00000900

Client Code
A00110



Director:
Michael Comino
BBus (Accy) CPA

To our professional fees and charges in attending to the following:

(a) Review and Audit of financial statements of your
Superannuation Fund for the year ended 2019, including:

- (i) Vouching;
- (ii) Compliance Review
- (iii) Income Tax Review;
- (iv) Minutes;

(b) Preparation of Audit Report of financial statements.

ABN:

25 608 537 515

Office Location:

Mowbray Central
67 Lytton Road
East Brisbane QLD 4169

Postal Address:

PO Box 7444
East Brisbane QLD 4169

Phone:

07 3667 8226

Fax:

07 3891 7344

Email:

mc@auditingqld.com.au

PAID
28/5/20

Total Exc GST:	\$850.00
GST:	\$85.00
Total Inc GST:	\$935.00

With Compliments
AUDITING PTY LTD

MICHAEL COMINO

Remittance Advice - Please return with your payment

Payment Required within Seven (7) Days from Date of Invoice

Please forward cheques to:
Auditing Pty Ltd
PO Box 7444
EAST BRISBANE QLD 4169

For Direct Deposit:
BSB: 084-447
Account No: 51-296-6124

Credit Card: MasterCard/Visa (Please Circle)

Card No: _____

Expiry: ____ / ____

Name on Card: _____

Signature: _____

Client Code:
A00110

Invoice No.:
00000900

Balance Due:
\$935.00

Amount Paid: _____



Auditing Pty Ltd
is a CPA Practice

Liability limited by a
scheme approved under
Professional Standards
Legislation



Australian Government
Australian Taxation Office

Agent THE MATADOR GROUP
Client JARRA SUPERANNUATION FUND
ABN 5
TFN

Income tax 551

Date generated	07/12/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **07 December 2018** to **07 December 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
16 Jun 2020	19 Jun 2020	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$1,080.90		\$0.00
16 Jun 2020	16 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$1,080.90	\$1,080.90 CR
26 Apr 2019	15 May 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$1,850.70		\$0.00
9 Apr 2019	8 Apr 2019	Payment received		\$1,850.70	\$1,850.70 CR



Australian Government
Australian Taxation Office

Agent THE MATADOR GROUP
Client JARRA SUPERANNUATION FUND
ABN 15
TFN

Activity statement 001

Date generated 07/12/2020
Overdue \$0.00
Not yet due \$0.00
Balance \$0.00

Transactions **PAYG 2020 = \$1,346 * 4 = \$5,384**
GST 2020 = \$1,143 + \$91 + \$1,018 + \$689 = \$2,941

24 results found - from **07 December 2018** to **07 December 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
16 Nov 2020	16 Nov 2020	General interest charge			\$0.00
16 Nov 2020	13 Nov 2020	Payment received		\$1,962.00	\$0.00
12 Nov 2020	11 Nov 2020	Original Activity Statement for the period ending 30 Sep 20	\$1,962.00		\$1,962.00 DR
12 Nov 2020	11 Nov 2020	- GST	\$939.00		
12 Nov 2020	11 Nov 2020	- PAYG Instalments	\$1,023.00		
31 Aug 2020	31 Aug 2020	General interest charge			\$0.00
31 Aug 2020	28 Aug 2020	Payment received		\$2,035.00	\$0.00
9 Jul 2020	25 Aug 2020	Original Activity Statement for the period ending 30 Jun 20	\$2,035.00		\$2,035.00 DR
9 Jul 2020	25 Aug 2020	- GST	\$689.00		
9 Jul 2020	25 Aug 2020	- PAYG Instalments	\$1,346.00		
10 Jun 2020	10 Jun 2020	General interest charge			\$0.00
10 Jun 2020	9 Jun 2020	Payment received		\$2,364.00	\$0.00
1 Jun 2020	1 Jun 2020	General interest charge			\$2,364.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
28 Apr 2020	26 May 2020	Original Activity Statement for the period ending 31 Mar 20	\$2,364.00		\$2,364.00 DR
28 Apr 2020	26 May 2020	- GST	\$1,018.00		
28 Apr 2020	26 May 2020	- PAYG Instalments	\$1,346.00		
4 Mar 2020	4 Mar 2020	General interest charge			\$0.00
4 Mar 2020	3 Mar 2020	Payment received		\$1,437.00	\$0.00
23 Jan 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19	\$1,437.00		\$1,437.00 DR
23 Jan 2020	28 Feb 2020	- GST	\$91.00		
23 Jan 2020	28 Feb 2020	- PAYG Instalments	\$1,346.00		
12 Nov 2019	11 Nov 2019	Payment		\$2,489.00	\$0.00
8 Nov 2019	11 Nov 2019	Client initiated amended Activity Statement for the period ending 30 Sep 19 - GST		\$39.00	\$2,489.00 DR
1 Nov 2019	11 Nov 2019	Original Activity Statement for the period ending 30 Sep 19	\$2,528.00		\$2,528.00 DR
1 Nov 2019	11 Nov 2019	- GST	\$1,182.00		
1 Nov 2019	11 Nov 2019	- PAYG Instalments	\$1,346.00		
31 Aug 2019	31 Aug 2019	General interest charge			\$0.00
15 Aug 2019	14 Aug 2019	Payment		\$3,293.00	\$0.00
5 Aug 2019	12 Aug 2019	Original Activity Statement for the period ending 30 Jun 19	\$3,293.00		\$3,293.00 DR
5 Aug 2019	12 Aug 2019	- GST	\$562.00		
5 Aug 2019	12 Aug 2019	- PAYG Instalments	\$2,731.00		
14 May 2019	13 May 2019	Payment		\$1,698.00	\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 Apr 2019	13 May 2019	Original Activity Statement for the period ending 31 Mar 19	\$1,698.00		\$1,698.00 DR
18 Apr 2019	13 May 2019	- GST	\$797.00		
18 Apr 2019	13 May 2019	- PAYG Instalments	\$901.00		
1 Apr 2019	1 Apr 2019	General interest charge			\$0.00
5 Mar 2019	4 Mar 2019	Payment		\$2,477.00	\$0.00
7 Feb 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18	\$2,477.00		\$2,477.00 DR
7 Feb 2019	28 Feb 2019	- GST	\$1,576.00		
7 Feb 2019	28 Feb 2019	- PAYG Instalments	\$901.00		

Print activity statement <https://bp.ato.gov.au/Bu...>

F32



Australian Government
Australian Taxation Office

Client name:
JARRA
SUPERANNUATION
FUND
ABN:
14260270915

Activity statement

Account	Activity statement – 001 – JARRA SUPERANNUATION FUND
Period	Jul 2019 – Sep 2019
Document ID	40536859728
Date Lodged	1 November 2019
Payment due	28 October 2019
GST Accounting Method	Cash
Receipt ID	15400282

Print activity statement <https://bp.ato.gov.au/Bu...>

F33

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	You owe ATO		\$1,182.00	
1B	ATO owes you			\$0.00
G1	Total sales	\$13,343.00		
	Does this include GST?	Y		

Print activity statement <https://bp.ato.gov.au/Bu...>

F34

PAYG tax withheld

Label	Description	Reported Value	Owed to ATO	Owed by ATO
W1	Total salary, wages and other payments	\$0.00		
W2	Amount withheld from Total salary, wages and other payments	\$0.00		
W3	Other amounts withheld	\$0.00		
W4	Amount withheld where ABN not quoted	\$0.00		
4	Income tax withheld amount		\$0.00	

F35

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	You owe ATO		\$1,346.00	
5B	ATO owes you			\$0.00
T1	PAYG instalment Income	\$0.00		
T2	Multiplied by rate	11.73 % Based on the notional tax \$ 5,129.70 from the 2018 assessment.		
T3	Or new varied rate	0.00 %		
T4	Reason for variation			

Print activity statement <https://bp.ato.gov.au/Bu...>

F36

Label	Description	Reported Value	Owed to ATO	Owed by ATO
T7	Instalment amount	\$1,346.00 Based on the notional tax \$ 5,129.70 from the 2018 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Print activity statement <https://bp.ato.gov.au/Bu...>

F37

Amount owing to ATO
\$2,528.00

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F38



Australian Government
Australian Taxation Office
Name JARRA SUPERANNUATION FUND
ABN 14 269 270 915
TFN

[Print activity statement](#)

Account	Period	Document ID	GST accounting method
Activity statement – 001 – JARRA SUPERANNUATION FUND	Oct 2019 – Dec 2019	40569931651	Cash
Receipt ID	7192155245		
Date lodged	23 January 2020		
Payment due date	28 February 2020		

[Statement summary](#)

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,182.00	
1B Owed by ATO			\$1,091.00
G1 Total sales	\$13,225.00		
Does this include GST?	Yes		
PAYG tax withheld			
4 Income tax withheld amount		\$0.00	
W1 Total salary, wages and other payments	\$0.00		

F39

Description	Reported Value	Owed to ATO	Owed by ATO
W2 Amount withheld from total salary, wages and other payments	\$0.00		
W3 Other amounts withheld	\$0.00		
W4 Amount withheld where ABN not quoted	\$0.00		
PAYG income tax instalment			
5A Owed to ATO		\$1,346.00	
5B Owed by ATO			\$0.00
T7 Instalment amount – Based on the notional tax \$ 5,129.70 from the 2018 assessment.	\$1,346.00		
T8 Estimated tax for year		\$0.00	
T9 Varied amount payable for quarter		\$0.00	
T4 Reason for variation			
Total amount to pay			
\$1,437.00 DR			

F40

You need to pay \$1,437.00 by 28/02/2020 for this activity statement to minimise possible interest charges.

[Breakdown of this activity statement lodgment](#)

GST	\$91.00 DR
PAYGW	\$0.00
PAYGI	\$1,346.00 DR
Activity statement result	\$1,437.00 DR

[Your new activity statement account balance](#)

Account balance before lodgment	\$0.00
Activity statement result	\$1,437.00 DR
Account balance after lodgment	\$1,437.00 DR as at 4:25 PM AEDT 23 January 2020

Account balances may:

Include amounts that are either

- > not yet due and payable
- > under an existing payment plan
- > under dispute.

Not include amounts that are either

- > related to **outstanding** activity statements
- > interest and penalties including any general interest charges accrued due to outstanding amounts not yet applied
- > from payments **submitted but not yet processed**
- > relating to credits held in other accounts, such as GST property credits.

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F41



Biller code 75556

Ref 142692709152360

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Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – JARRA SUPERANNUATION FUND	Jan 2020 – Mar 2020	40602241916	Cash

Receipt ID	808637232
Date lodged	28 April 2020
Payment due date	26 May 2020

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,182.00	
1B Owed by ATO			\$164.00
G1 Total sales	\$13,177.00		
Does this include GST?	Yes		
PAYG tax withheld			
4 Income tax withheld amount		\$0.00	
W1 Total salary, wages and other payments	\$0.00		
W2 Amount withheld from total salary, wages and other payments	\$0.00		
W3 Other amounts withheld	\$0.00		
W4 Amount withheld where ABN not quoted	\$0.00		
PAYG income tax instalment			
5A Owed to ATO		\$1,346.00	
5B Owed by ATO			\$0.00
T7 Instalment amount – Based on the notional tax \$ 5,129.70 from the 2018 assessment.	\$1,346.00		
T8 Estimated tax for year	\$0.00		
T9 Varied amount payable for quarter	\$0.00		
T4 Reason for variation			

Total amount to pay

\$2,364.00 DR

F43

You need to pay \$2,364.00 by 26/05/2020 for this activity statement to minimise possible interest charges.

Breakdown of this activity statement lodgment

GST	\$1,018.00 DR
PAYGW	\$0.00
PAYGI	\$1,346.00 DR
Activity statement result	\$2,364.00 DR

Your new activity statement account balance

Account balance before lodgment	\$0.00
Activity statement result	\$2,364.00 DR
Account balance after lodgment	\$2,364.00 DR

as at 6:27 PM AEST 28 April 2020

Account balances may:

Include amounts that are either

- > not yet due and payable
- > under an existing payment plan
- > under dispute.

Not include amounts that are either

- > related to **outstanding** activity statements
- > interest and penalties including any general interest charges accrued due to outstanding amounts not yet applied
- > from payments **submitted but not yet processed**
- > relating to credits held in other accounts, such as GST property credits.

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F45



Australian Government
Australian Taxation Office
Name JARRA SUPERANNUATION FUND
ABN 14 269 270 915
TFN

[Print activity statement](#)

Account	Period	Document ID	GST accounting method
Activity statement – 001 – JARRA SUPERANNUATION FUND	Apr 2020 – Jun 2020	40635256440	Cash

Receipt ID 422116492
Date lodged 09 July 2020
Payment due date 25 August 2020

[Statement summary](#)

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,182.00	
1B Owed by ATO			\$493.00
G1 Total sales	\$13,023.00		
Does this include GST?	Yes		
PAYG tax withheld			
4 Income tax withheld amount		\$0.00	
W1 Total salary, wages and other payments	\$0.00		

F46

Description	Reported Value	Owed by	
		ATO	ATO
W2 Amount withheld from total salary, wages and other payments	\$0.00		
W3 Other amounts withheld	\$0.00		
W4 Amount withheld where ABN not quoted	\$0.00		
PAYG income tax instalment			
5A Owed to ATO	\$1,346.00		
5B Owed by ATO		\$0.00	
T7 Instalment amount – Based on the notional tax \$ 5,129.70 from the 2019 assessment.	\$1,346.00		
T8 Estimated tax for year	\$0.00		
T9 Varied amount payable for quarter	\$0.00		
T4 Reason for variation			

Total amount to pay
\$2,035.00 DR

F47

You need to pay **\$2,035.00** by **25/09/2020** for this activity statement to minimise possible interest charges.

[Breakdown of this activity statement lodgment](#)

GST	\$689.00 DR
PAYGW	\$0.00
PAYGI	\$1,346.00 DR
Activity statement result	\$2,035.00 DR

[Your new activity statement account balance](#)

Account balance before lodgment	\$0.00
Activity statement result	\$2,035.00 DR
Account balance after lodgment	\$2,035.00 DR as at 6:46 PM AEST 9 July 2020

Account balances may:

Include amounts that are either

- > not yet due and payable
- > under an existing payment plan
- > under dispute.

Not include amounts that are either

- > related to **outstanding** activity statements
- > interest and penalties including any general interest charges accrued due to outstanding amounts not yet applied
- > from payments **submitted but not yet processed**
- > relating to credits held in other accounts, such as GST property credits.

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F48



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Ref 142692709152360

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MRS MARINA ARVANITAGIS
PO BOX 4350
EIGHT MILE PLAINS QLD 4113

Our reference: 7115552588731

Phone: 13 10 20

TFN: 486 398 895

28 April 2020

We have approved an early release of superannuation

Dear MARINA,

We're writing to you about your application for the Coronavirus - early release of super benefits. This is a notice of the decision made by the Regulator determining whether you've met a condition of release.

After careful consideration, we've determined that you are eligible for an early release of super.

Release amount

We've approved a release of	\$ 10,000.00
-----------------------------	--------------

We've approved the release of your benefits from the super provider(s) shown below:

JARRA SUPERANNUATION FUND	\$ 10,000.00
---------------------------	--------------

The above amount(s) can only be released by your super provider(s) as one lump sum payment and is tax free.

What you need to do

To organise the release of your super benefits from your self-managed super fund you will need to provide a copy of this letter to the Trustee and retain a copy for your personal records.

Yours sincerely,
Grant Brodie
Deputy Commissioner of Taxation

NEED HELP?

If you have any questions or need help, phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

If you phone

Remember to have your tax file number with you when you phone. It will also be helpful if you can tell us the 'Our reference' number at the top of this letter.

FIND OUT MORE

For more information about releasing super on compassionate grounds and how tax applies, visit our website at ato.gov.au/early-release



Australian Government
Australian Taxation Office

Name MARINA ARVANITAGIS
TFN 486 398 895

Coronavirus - Early release of super

ATO receipt ID	2410305330738
Reason type	Unemployed

Account details

Account name	B ans M Arvanitakis
BSB	734058
Account number	533881

Releasing from funds

Name	Account	Release amount
JARRA SUPERANNUATION FUND	2	\$10,000.00

Select Page



Common mistakes while claiming GST

Nov 9, 2016

A SMSF with an annual turnover of less than \$75,000 is not required to register for GST, but can opt to do so.

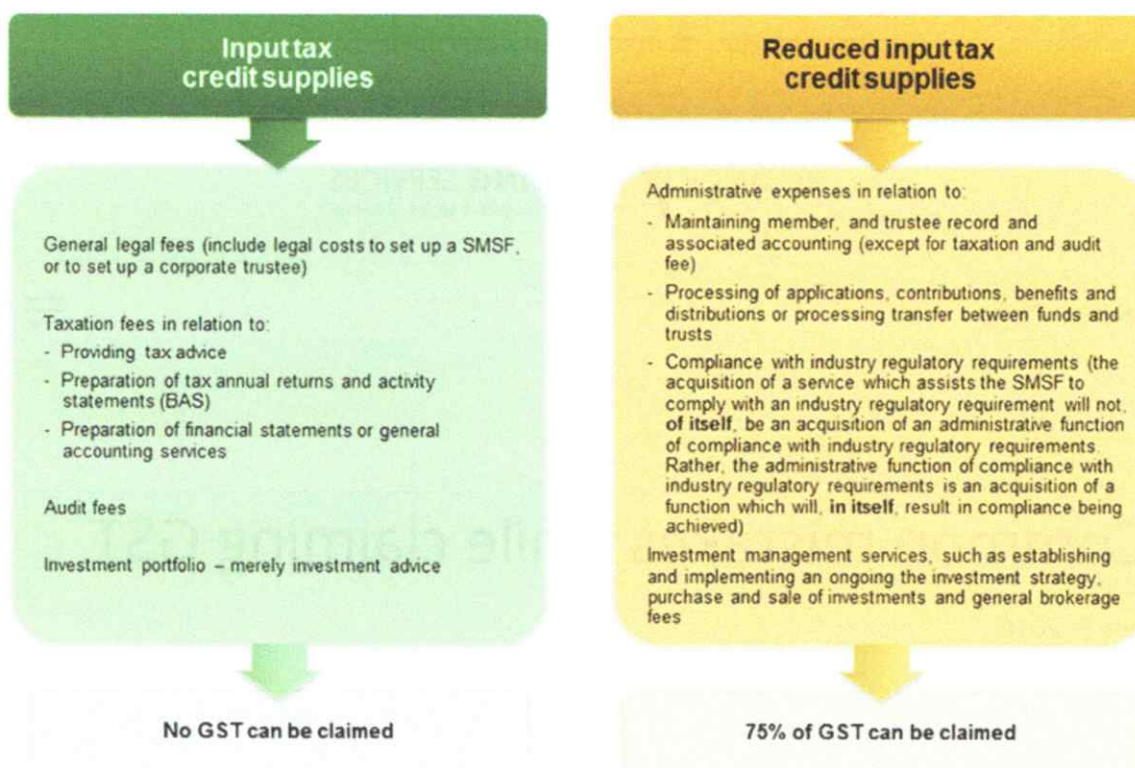
Since annual turnover for GST purposes does not include input-taxed supplies, a SMSF that invests only in shares, units in unit trusts and/or residential property is not required to register for GST.

Nevertheless, commercial rent received by the fund is a taxable supply (i.e. not input-taxed) and therefore, a SMSF that earns commercial rent of \$75,000 or more per annum must register for GST. Consequently, the application of GST for a SMSF is usually restricted to commercial property transactions.

On the other hand, claiming GST input credits is not as straightforward. The ATO has highlighted common mistakes that SMSF practitioners make in incorrectly classifying taxable supplies, in particular reduced input tax credit.

Acquisitions that relate to making financial supplies that attract a reduced input tax credit are listed in sub regulation 70-5.02(2) of the New Tax System (GST) Regulations 1999. The level of recovery of GST on these eligible acquisitions is set at 75 percent.

The following diagram provides a summary of acquisitions of financial supplies that are often not claimed correctly:



When the expenses are paid by other entities on behalf of the SMSF for administrative convenience, such payments must be treated as contributions (TR 2010/1). The ATO considers such expenses as creditable acquisitions for the SMSF and not for the contributors. Hence the SMSF is entitled to claim the GST credits.

To avoid tax penalties and interest charges, it is worthy to ensure that GST is recorded and reported correctly.

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Can I Claim GST Credits on the Accountancy, Taxation and Audit Fees of an SMSF?

Kevin Zhang, Compliance and Technical Services Manager, Class Super
For the Class Super Info Hub

We often get asked why GST credits (whether at 100% or reduced credits at 75%) on the Accountancy, Taxation and Audit fees can't be claimed, despite the SMSF being registered for GST.

Our understanding of the legislation is such that the Accountancy, Audit and Taxation fees are generally not a reduced input tax credit acquisition unless they fall under one of the following exceptions, i.e. under GST regulations:

Item 24: The following administrative functions are in relation to investment funds, including those functions for superannuation schemes:

- (a) maintaining member and employer and trustee records and associated accounting;***
- (b) processing of applications, contributions, benefits and distributions;***
- (c) processing transfer between funds and trusts;***
- (d) production and distribution of reports, statements and forms to members, employers and trustees;***
- (e) handling of inquiries and complaints made by members;***
- (f) archives storage, retrieval and destruction services;***
- (g) statement processing and bulk mailing;***
- (h) compliance with industry regulatory requirements, excluding taxation and auditing services***

If the accountancy fees are in relation to the above, perhaps they are more appropriately classified as fund administration expenses within Class Super.

The ATO's information sheet [GST and financial supplies – claiming reduced GST Credits](#) is consistent with our understanding; it specifically excludes Auditing and Taxation services from reduced input tax credit acquisitions.

We also wish to point out [Private Ruling 93751](#), where a taxpayer (SMSF) has specifically asked if GST on Accountancy, Auditing and Taxation fees for a SMSF are claimable.

The answer is 'No'. A SMSF will not be entitled to a RITC on accounting, annual audit and tax return fees and it is not eligible to claim the full input tax credit.

Disclaimer: You cannot rely on Private Rulings as they are not generally binding given they only apply to a specific taxpayer's circumstance. However the rationale behind the rulings may provide you a rough indication of ATO's interpretation of the Income Tax and GST legislation.

GST [Summary - Cash]

1/07/2019 To 30/09/2019

Code	Description	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid
	GST Free	0.00%	\$334.48	\$2,388.32		
	Goods & Services Tax	10.00%	\$13,008.99		\$1,182.63	
	Adjustments			\$429.00		\$39.00
			\$13,343.47	\$2,817.32		
				Total:	\$1,182.63	\$39.00
	PAYG Instalment				\$1,346.00	
					\$2,489.63	

GST [Summary - Cash]

1/10/2019 To 31/12/2019

Code	Description	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid
E	GST Free	0.00%	\$215.56	\$998.01		
F	Goods & Services Tax	10.00%	\$13,008.99	\$11,998.50	\$1,182.63	\$1,090.78
			\$13,224.55			
				Total:	\$1,182.63	\$1,090.78
	PAYG Inst				\$1,346.00	
					\$1,437.85	

GST [Summary - Cash]

1/01/2020 To 31/03/2020

Code	Description	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid
	GST Free	0.00%	\$168.44	\$1,008.35		
	Goods & Services Tax	10.00%	\$13,008.99	\$1,800.44	\$1,182.63	\$163.68
			\$13,177.43			
				Total:	\$1,182.63	\$163.68
					\$1,018.95	
	PAYG				\$1,346.00	
					\$2,364.95	

GST [Summary - Cash]

1/04/2020 To 30/06/2020

Code	Description	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid
E	GST Free	0.00%	\$14.28	\$1,016.19		
F	Goods & Services Tax	10.00%	\$13,009.54	\$5,424.64	\$1,182.68	\$493.15
			\$13,023.82			
				Total:	\$1,182.68	\$493.15
					\$689.53	
	PAYG				\$1,346.00	
					\$2,035.53	

[illegible]

95 Masthead Drive
RABY BAY QLD 4163

As of June 2020

Assets		(0.55)
Trade Debtors		
Investments		
Real Estate & Units in Unit Tr	\$535,350.00	
Shop 10 Pelicans Nest	\$535,350.00	
Total Real Estate & Units in Unit Tr		
Other Assets (Leased by RUE)	\$15,000.00	
Fixture & Fittings	(13,791.00)	
Accumulated Depreciation	\$1,209.00	
Total Other Assets (Leased by RUE)	\$536,559.00	
Total Investments		
Other Investments at Interest	\$142,022.13	
NAB Bank Account 1147	\$142,022.13	
Total Other Investments at Interest	\$678,580.58	
Total Assets		
Liabilities	\$1,740.20	
Provision for Earnings Tax	\$0.00	
GST Paid	\$2,035.00	
ATO ICA	\$3,775.20	
Total Liabilities	\$674,805.38	
Net Assets		
Equity	\$660,054.60	
Liab for Members Benefits Begi	(10,000.00)	
Decrease in Members BenefitsMA	\$35,667.51	
Current Earnings	(10,916.73)	
Current Earnings	\$674,805.38	
Total Equity		

Jarra Investments Pty Ltd ATF

95 Masthead Drive
RABY BAY QLD 4163

Profit & Loss Statement

July 2019 through June 2020

Income	
Contrib Received-Employer Cont	\$3,800.00
Rent from Property	
Shop 10 Pelicans Nest	\$47,305.44
Total Rent from Property	\$47,305.44
Total Income	\$51,105.44
Expenses	
Fund Admin Expenses	
Accountancy & Audit	\$3,350.00
Bank Charges	(\$3.29)
Administration Charges	\$120.00
Total Fund Admin Expenses	\$3,466.71
Real Estate Expenses	
Body Corporate Fees	\$6,021.25
Rates	\$3,996.01
Repairs & Maintenance	\$9,270.96
Total Real Estate Expenses	\$19,288.22
Lump Sum Pension - SEE	\$40,000.00
Total Expenses	\$62,754.93
Operating Profit	(\$11,649.49)
Other Income	
Interest Recd - NAB	\$732.76
Total Other Income	\$732.76
Other Expenses	
Net Profit/(Loss)	(\$10,916.73)

Jarra Investments Pty Ltd ATF
95 Masthead Drive
RABY BAY QLD 4163

General Ledger [Summary]

1/07/2019 To 30/06/2020

Acct#	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
1-2000	Trade Debtors	\$0.00	\$52,035.96	\$52,036.51	\$0.55cr	\$0.55cr
1-8030	NAB Bank Account 1147	\$162,896.05	\$63,343.53	\$84,217.45	\$20,873.92cr	\$142,022.13
1-9650	Loan - Kosmos(error reimb 1/7)	\$5,693.36	\$0.00	\$5,693.36	\$5,693.36cr	\$0.00
2-1440	Provision for Earnings Tax	\$6,043.30cr	\$5,384.00	\$1,080.90	\$4,303.10	\$1,740.20cr
2-3010	GST Payable	\$0.00	\$4,730.52	\$4,730.52	\$0.00	\$0.00
2-3030	GST Paid	\$0.00	\$1,876.23	\$1,876.23	\$0.00	\$0.00
2-3040	ATO ICA	\$3,293.00cr	\$9,622.00	\$8,364.00	\$1,258.00	\$2,035.00cr
3-4000	Decrease in Members BenefitsMA	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
3-8500	Acctants eoy GST ADJ to do2019	\$90.00cr	\$129.00	\$39.00	\$90.00	\$0.00
4-1000	Contrib Received-Employer Cont	\$0.00	\$0.00	\$3,800.00	\$3,800.00cr	\$3,800.00cr
4-2010	Shop 10 Pelicans Nest	\$47,305.44cr	\$0.00	\$47,305.44	\$47,305.44cr	\$94,610.88cr
6-2710	Accountancy & Audit	\$3,350.00	\$3,350.00	\$0.00	\$3,350.00	\$6,700.00
6-2720	Bank Charges	\$1.54cr	\$0.00	\$3.29	\$3.29cr	\$4.83cr
6-2730	Administration Charges	\$120.00	\$120.00	\$0.00	\$120.00	\$240.00
6-2805	Body Corporate Fees	\$5,273.58	\$6,021.25	\$0.00	\$6,021.25	\$11,294.83
6-2830	Rates	\$3,760.93	\$3,996.01	\$0.00	\$3,996.01	\$7,756.94
6-2870	Repairs & Maintenance	\$3,852.00	\$9,270.96	\$0.00	\$9,270.96	\$13,122.96
6-9110	Lump Sum Pension - SEE	\$60,000.00	\$40,000.00	\$0.00	\$40,000.00	\$100,000.00
8-2465	Interest Recd - NAB	\$2,227.63cr	\$0.00	\$732.76	\$732.76cr	\$2,960.39cr
Total:			\$209,879.46	\$209,879.46		

Jarra Investments Pty Ltd ATF
95 Masthead Drive
RABY BAY QLD 4163

General Ledger [Detail]

1/07/2019 To 30/06/2020

ID#	Src	Date	Memo	Debit	Credit	Ending Balance
1-2000						
Beginning Balance:	Trade Debtors					
						\$0.00
00000118	SJ	1/07/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000118	SJ	1/07/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000777	CR	16/07/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000119	SJ	1/08/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000119	SJ	1/08/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000778	CR	5/08/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000120	SJ	1/09/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000120	SJ	1/09/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000780	CR	25/09/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000121	SJ	1/10/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000121	SJ	1/10/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000781	CR	9/10/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000122	SJ	1/11/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000122	SJ	1/11/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000782	CR	6/11/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000123	SJ	1/12/2019	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000123	SJ	1/12/2019	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000787	CR	16/12/2019	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000124	SJ	1/01/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000124	SJ	1/01/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000791	CR	13/01/2020	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000125	SJ	1/02/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12
00000125	SJ	1/02/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21		\$4,336.33
CR000792	CR	10/02/2020	Payment; Victoria Point Pharmacy - Pelicans Nest		\$4,336.33	\$0.00
00000126	SJ	1/03/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12		\$3,942.12

14/12/2020

MYOB / Excel

00000126	SJ 1/03/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21	\$4,336.33
CR000793	CR 9/03/2020	Payment; Victoria Point Pharmacy - Pelicans Nest	\$0.00	\$4,336.33
00000127	SJ 1/04/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12	\$3,942.12
00000127	SJ 1/04/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21	\$4,336.33
CR000795	CR 6/04/2020	Payment; Victoria Point Pharmacy - Pelicans Nest	\$0.00	\$4,336.33
00000128	SJ 1/05/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12	\$3,942.12
00000128	SJ 1/05/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21	\$4,336.33
CR000798	CR 12/05/2020	Payment; Victoria Point Pharmacy - Pelicans Nest	\$0.00	\$4,336.33
00000129	SJ 1/06/2020	Sale; Victoria Point Pharmacy - Pel	\$3,942.12	\$3,942.12
00000129	SJ 1/06/2020	Sale; Victoria Point Pharmacy - Pel	\$394.21	\$4,336.33
CR000800	CR 29/06/2020	Payment; Victoria Point Pharmacy - Pelicans Nest	\$723.27	\$3,613.06
CR000801	CR 29/06/2020	Payment; Victoria Point Pharmacy - Pelicans Nest	\$3,613.61	\$0.55cr
		Total:	\$52,035.96	\$52,036.51
				\$0.55cr

1-8030 NAB Bank Account 1147

Beginning Balance:				
CR000774	CR 1/07/2019	Kosmos	\$5,693.36	\$168,589.41
trf	CD 2/07/2019	SEE Lump sum Pension		\$164,589.41
CR000777	CR 16/07/2019	Payment; Victoria Point Pharmacy	\$4,336.33	\$168,925.74
bpay	CD 30/07/2019	Body Corporate Services Pty Ltd		\$167,510.88
CR000775	CR 31/07/2019	NAB	\$128.66	\$167,639.54
trf	CD 5/08/2019	SEE Lump sum Pension		\$163,639.54
CR000778	CR 5/08/2019	Payment; Victoria Point Pharmacy	\$4,336.33	\$167,975.87
bpay	CD 6/08/2019	Unit 10		\$167,002.41
bpay	CD 14/08/2019	June BAS		\$3,293.00
CR000776	CR 30/08/2019	NAB	\$101.94	\$163,811.35
trf	CD 19/09/2019	SEE Lump sum Pension		\$159,811.35
CR000780	CR 25/09/2019	Payment; Victoria Point Pharmacy	\$4,336.33	\$164,147.68
CR000779	CR 30/09/2019	NAB	\$103.88	\$164,251.56
trf	CD 9/10/2019	SEE Lump sum Pension		\$160,251.56
CR000781	CR 9/10/2019	Payment; Victoria Point Pharmacy	\$4,336.33	\$164,587.89
CR000783	CR 24/10/2019	Ticka Investments Pty Ltd	\$950.00	\$165,537.89
CR000784	CR 31/10/2019	NAB	\$82.32	\$165,620.21
trf	CD 6/11/2019	SEE Lump sum Pension		\$161,620.21
CR000782	CR 6/11/2019	Payment; Victoria Point Pharmacy	\$4,336.33	\$165,956.54
bpay	CD 8/11/2019	Unit 10		\$998.01
				\$164,958.53

bpay	CD 11/11/2019	Body Corporate Services Pty Ltd		\$1,800.44	\$163,158.09
bpay	CD 11/11/2019	Sep BAS		\$2,489.00	\$160,669.09
CR000785	CR 29/11/2019	NAB			\$160,733.64
trf	CD 2/12/2019	Jaric	\$64.55	\$663.85	\$160,069.79
trf	CD 16/12/2019	Jaric		\$9,450.00	\$150,619.79
CR000787	CR 16/12/2019	Payment; Victoria Point Pharmacy			\$154,956.12
trf	CD 18/12/2019	Haymans	\$4,336.33	\$84.21	\$154,871.91
trf	CD 23/12/2019	SEE Lump sum Pension		\$4,000.00	\$150,871.91
CR000786	CR 31/12/2019	NAB	\$68.69		\$150,940.60
trf	CD 10/01/2020	SEE Lump sum Pension		\$4,000.00	\$146,940.60
CR000791	CR 13/01/2020	Payment; Victoria Point Pharmacy			\$151,276.93
bpay	CD 31/01/2020	Body Corporate Services Pty Ltd	\$4,336.33	\$1,800.44	\$149,476.49
CR000788	CR 31/01/2020	NAB	\$64.01		\$149,540.50
trf	CD 3/02/2020	SEE Lump sum Pension		\$4,000.00	\$145,540.50
CR000792	CR 10/02/2020	Payment; Victoria Point Pharmacy			\$149,876.83
bpay	CD 11/02/2020	Unit 10	\$4,336.33	\$1,008.35	\$148,868.48
CR000790	CR 11/02/2020	Ticka Investments Pty Ltd	\$950.00		\$149,818.48
CR000789	CR 28/02/2020	NAB	\$57.04		\$149,875.52
bpay	CD 3/03/2020	Dec BAS		\$1,437.00	\$148,438.52
CR000793	CR 9/03/2020	Payment; Victoria Point Pharmacy			\$152,774.85
trf	CD 23/03/2020	SEE Lump sum Pension	\$4,336.33	\$4,000.00	\$148,774.85
CR000794	CR 31/03/2020	NAB	\$47.39		\$148,822.24
trf	CD 6/04/2020	SEE Lump sum Pension		\$4,000.00	\$144,822.24
CR000795	CR 6/04/2020	Payment; Victoria Point Pharmacy			\$149,158.57
CR000796	CR 30/04/2020	NAB	\$4,336.33	\$149,172.85	\$153,509.18
CR000798	CR 12/05/2020	Payment; Victoria Point Pharmacy	\$14.28		\$151,901.54
bpay	CD 13/05/2020	Body Corporate Services Pty Ltd	\$4,336.33	\$1,607.64	\$152,851.54
CR000797	CR 18/05/2020	Ticka Investments Pty Ltd	\$950.00		\$152,851.54
dd	CD 28/05/2020	Accurium Pty Ltd		\$132.00	\$152,719.54
trf	CD 28/05/2020	Auditing Pty Ltd		\$935.00	\$151,784.54
trf	CD 28/05/2020	GCY - 19 IT		\$2,750.00	\$149,034.54
trf	CD 1/06/2020	Early release of super Covid-19		\$10,000.00	\$139,034.54
bpay	CD 8/06/2020	Mar BAS		\$2,364.00	\$136,670.54
bpay	CD 11/06/2020	Unit 10		\$1,016.19	\$135,654.35
CR000799	CR 15/06/2020	Ticka Investments Pty Ltd	\$950.00		\$136,604.35
CR000802	CR 19/06/2020	ATO	\$1,080.90		\$137,685.25
CR000800	CR 29/06/2020	Payment; Victoria Point Pharmacy	\$723.27		\$138,408.52
CR000801	CR 29/06/2020	Payment; Victoria Point Pharmacy	\$3,613.61		\$142,022.13

		Total:	\$63,343.53	\$84,217.45	\$142,022.13
1-9650	Loan - Kosmos(error reimb 1/7)				
	\$5,693.36			\$5,693.36	\$0.00
Beginning Balance:		Kosmos			
CR000774	CR 1/07/2019		\$0.00	\$5,693.36	\$0.00
	Total:				
2-1440	Provision for Earnings Tax				
	\$6,043.30cr				
Beginning Balance:					
GJ000041	GJ 30/09/2019	Move BAS to ICA	\$1,346.00		\$4,697.30cr
GJ000044	GJ 31/12/2019	Move BAS to ICA	\$1,346.00		\$3,351.30cr
GJ000045	GJ 31/03/2020	Move BAS to ICA	\$1,346.00		\$2,005.30cr
CR000802	CR 19/06/2020	ATO		\$1,080.90	\$3,086.20cr
GJ000046	GJ 30/06/2020	Move BAS to ICA	\$1,346.00		\$1,740.20cr
	Total:		\$5,384.00	\$1,080.90	\$1,740.20cr
2-3010	GST Payable				
	\$0.00				
Beginning Balance:		Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$394.21cr
00000118	SJ 1/07/2019	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$788.42cr
00000119	SJ 1/08/2019	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$1,182.63cr
00000120	SJ 1/09/2019	Sale; Victoria Point Pharmacy - Pelicans Nest	\$1,182.63		\$0.00
GJ000041	GJ 30/09/2019	Move BAS to ICA		\$394.21	\$394.21cr
00000121	SJ 1/10/2019	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$788.42cr
00000122	SJ 1/11/2019	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$1,182.63cr
00000123	SJ 1/12/2019	Sale; Victoria Point Pharmacy - Pelicans Nest	\$1,182.63		\$0.00
GJ000044	GJ 31/12/2019	Move BAS to ICA		\$394.21	\$394.21cr
00000124	SJ 1/01/2020	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$788.42cr
00000125	SJ 1/02/2020	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$1,182.63cr
00000126	SJ 1/03/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$1,182.63		\$0.00
GJ000045	GJ 31/03/2020	Move BAS to ICA		\$394.21	\$394.21cr
00000127	SJ 1/04/2020	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$788.42cr
00000128	SJ 1/05/2020	Sale; Victoria Point Pharmacy - Pelicans Nest		\$394.21	\$788.42cr

	SJ	1/06/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$394.21	\$1,182.63cr
GJ000046	GJ	30/06/2020	Move BAS to ICA	\$0.00	\$0.00
			Total:	\$4,730.52	\$0.00
GST Paid \$0.00					
2-3030 Beginning Balance: bpay	CD	30/07/2019	Body Corporate Services Pty Ltd	\$128.62	\$128.62
GJ000043	GJ	30/09/2019	Being gst on body corporate not previously picked up	\$128.62	\$0.00
bpay	CD	11/11/2019	Body Corporate Services Pty Ltd	\$163.68	\$163.68
trf	CD	2/12/2019	Jaric	\$60.35	\$224.03
trf	CD	16/12/2019	Jaric	\$859.09	\$1,083.12
GJ000044	CD	18/12/2019	Haymans	\$7.66	\$1,090.78
bpay	GJ	31/12/2019	Move BAS to ICA	\$0.00	\$0.00
GJ000045	CD	31/01/2020	Body Corporate Services Pty Ltd	\$163.68	\$163.68
bpay	GJ	31/03/2020	Move BAS to ICA	\$0.00	\$0.00
dd	CD	13/05/2020	Body Corporate Services Pty Ltd	\$146.15	\$146.15
trf	CD	28/05/2020	Accurium Pty Ltd	\$12.00	\$158.15
trf	CD	28/05/2020	Auditing Pty Ltd	\$85.00	\$243.15
GJ000046	CD	28/05/2020	GCY - 19 IT	\$250.00	\$493.15
			Move BAS to ICA	\$493.15	\$0.00
			Total:	\$1,876.23	\$0.00
ATO ICA \$3,293.00cr					
2-3040 Beginning Balance: bpay	CD	14/08/2019	June BAS	\$3,293.00	\$0.00
GJ000041	GJ	30/09/2019	Move BAS to ICA	\$0.00	\$2,528.00cr
GJ000043	GJ	30/09/2019	Being gst on body corporate not pri	\$39.00	\$2,489.00cr
bpay	CD	11/11/2019	Sep BAS	\$2,489.00	\$0.00
GJ000044	GJ	31/12/2019	Move BAS to ICA	\$1,437.00	\$1,437.00cr
bpay	CD	3/03/2020	Dec BAS	\$0.00	\$0.00
GJ000045	GJ	31/03/2020	Move BAS to ICA	\$2,364.00	\$2,364.00cr
bpay	CD	8/06/2020	Mar BAS	\$0.00	\$0.00
GJ000046	GJ	30/06/2020	Move BAS to ICA	\$2,035.00	\$2,035.00cr
			Total:	\$9,622.00	\$8,364.00
					\$2,035.00cr

14/12/2020

3-4000	Decrease in Members BenefitsMA \$0.00	CD 1/06/2020	Early release of super Covid-19	\$10,000.00	
Beginning Balance:				\$10,000.00	
trf				\$0.00	\$10,000.00
			Total:		
3-8500	Accitants eoy GST ADJ to do2019 \$90.00cr				
Beginning Balance:				\$39.00	\$39.00
GJ000043	GJ 30/09/2019		Being gst on body corporate not pri	\$129.00	
GJ000043	GJ 30/09/2019		Being gst on body corporate not previously picked up		
			Total:	\$129.00	\$39.00 \$0.00
4-1000	Contrib Received-Employer Cont \$0.00				
Beginning Balance:				\$950.00	\$950.00cr
CR000783	CR 24/10/2019		Ticka Investments Pty Ltd	\$950.00	\$1,900.00cr
CR000790	CR 11/02/2020		Ticka Investments Pty Ltd	\$950.00	\$2,850.00cr
CR000797	CR 18/05/2020		Ticka Investments Pty Ltd	\$950.00	\$3,800.00cr
CR000799	CR 15/06/2020		Ticka Investments Pty Ltd	\$3,800.00	\$3,800.00cr
			Total:	\$0.00	
4-2010	Shop 10 Pelicans Nest \$47,305.44cr				
Beginning Balance:				\$3,942.12	\$51,247.56cr
00000118	SJ 1/07/2019		Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$55,189.68cr
00000119	SJ 1/08/2019		Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$59,131.80cr
00000120	SJ 1/09/2019		Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$63,073.92cr
00000121	SJ 1/10/2019		Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$67,016.04cr
00000122	SJ 1/11/2019		Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$70,958.16cr
00000123	SJ 1/12/2019		Sale; Victoria Point Pharmacy - Pelicans Nest		

MYOB / Excel

00000124	SJ 1/01/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$74,900.28cr
00000125	SJ 1/02/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$78,842.40cr
00000126	SJ 1/03/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$82,784.52cr
00000127	SJ 1/04/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$86,726.64cr
00000128	SJ 1/05/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$90,668.76cr
00000129	SJ 1/06/2020	Sale; Victoria Point Pharmacy - Pelicans Nest	\$3,942.12	\$94,610.88cr
6-2710	Accountancy & Audit		\$0.00	\$47,305.44
Beginning Balance:	\$3,350.00			\$94,610.88cr
trf	CD 28/05/2020	Auditing Pty Ltd	\$850.00	\$4,200.00
trf	CD 28/05/2020	GCY - 19 IT	\$2,500.00	\$6,700.00
6-2720	Bank Charges		\$0.00	\$6,700.00
Beginning Balance:	\$1.54cr			
GJ000041	GJ 30/09/2019	Move BAS to ICA	\$0.63	\$2.17cr
GJ000043	GJ 30/09/2019	Being gst on body corporate not previously picked up	\$0.38	\$2.55cr
GJ000044	GJ 31/12/2019	Move BAS to ICA	\$0.85	\$3.40cr
GJ000045	GJ 31/03/2020	Move BAS to ICA	\$0.95	\$4.35cr
GJ000046	GJ 30/06/2020	Move BAS to ICA	\$0.48	\$4.83cr
6-2730	Administration Charges		\$0.00	\$3.29
Beginning Balance:	\$120.00			\$4.83cr
dd	CD 28/05/2020	Accurium Pty Ltd	\$120.00	\$240.00
6-2805	Body Corporate Fees		\$0.00	\$240.00
Beginning Balance:	\$5,273.58			

14/12/2020

MYOB / Excel

bpay	CD 30/07/2019	Body Corporate Services Pty Ltd	\$1,286.24	\$6,559.82
bpay	CD 11/11/2019	Body Corporate Services Pty Ltd	\$1,636.76	\$8,196.58
bpay	CD 31/01/2020	Body Corporate Services Pty Ltd	\$1,636.76	\$9,833.34
bpay	CD 13/05/2020	Body Corporate Services Pty Ltd	\$1,461.49	\$11,294.83
		Total:	\$6,021.25	\$0.00 \$11,294.83
6-2830	Rates			
Beginning Balance:	\$3,760.93			
bpay	CD 6/08/2019	Unit 10	\$973.46	\$4,734.39
bpay	CD 8/11/2019	Unit 10	\$998.01	\$5,732.40
bpay	CD 11/02/2020	Unit 10	\$1,008.35	\$6,740.75
bpay	CD 11/06/2020	Unit 10	\$1,016.19	\$7,756.94
		Total:	\$3,996.01	\$0.00 \$7,756.94
6-2870	Repairs & Maintenance			
Beginning Balance:	\$3,852.00			
trf	CD 2/12/2019	Jaric	\$603.50	\$4,455.50
trf	CD 16/12/2019	Jaric	\$8,590.91	\$13,046.41
trf	CD 18/12/2019	Haymans	\$76.55	\$13,122.96
		Total:	\$9,270.96	\$0.00 \$13,122.96
6-9110	Lump Sum Pension - SEE			
Beginning Balance:	\$60,000.00			
trf	CD 2/07/2019	SEE Lump sum Pension	\$4,000.00	\$64,000.00
trf	CD 5/08/2019	SEE Lump sum Pension	\$4,000.00	\$68,000.00
trf	CD 19/09/2019	SEE Lump sum Pension	\$4,000.00	\$72,000.00
trf	CD 9/10/2019	SEE Lump sum Pension	\$4,000.00	\$76,000.00
trf	CD 6/11/2019	SEE Lump sum Pension	\$4,000.00	\$80,000.00
trf	CD 23/12/2019	SEE Lump sum Pension	\$4,000.00	\$84,000.00
trf	CD 10/01/2020	SEE Lump sum Pension	\$4,000.00	\$88,000.00
trf	CD 3/02/2020	SEE Lump sum Pension	\$4,000.00	\$92,000.00

trf		CD 23/03/2020	SEE Lump sum Pension	\$4,000.00	\$96,000.00
trf		CD 6/04/2020	SEE Lump sum Pension	\$4,000.00	\$100,000.00
			Total:	\$40,000.00	\$0.00 \$100,000.00
8-2465	Interest Recd - NAB				
Beginning	\$2,227.63cr				
Balance:					
CR000775	CR 31/07/2019	NAB		\$128.66	\$2,356.29cr
CR000776	CR 30/08/2019	NAB		\$101.94	\$2,458.23cr
CR000779	CR 30/09/2019	NAB		\$103.88	\$2,562.11cr
CR000784	CR 31/10/2019	NAB		\$82.32	\$2,644.43cr
CR000785	CR 29/11/2019	NAB		\$64.55	\$2,708.98cr
CR000786	CR 31/12/2019	NAB		\$68.69	\$2,777.67cr
CR000788	CR 31/01/2020	NAB		\$64.01	\$2,841.68cr
CR000789	CR 28/02/2020	NAB		\$57.04	\$2,898.72cr
CR000794	CR 31/03/2020	NAB		\$47.39	\$2,946.11cr
CR000796	CR 30/04/2020	NAB		\$14.28	\$2,960.39cr
		Total:		\$0.00	\$732.76 \$2,960.39cr
		Grand Total:		\$209,879.46	\$209,879.46

RECORDS PROVIDED

The fund was established in 1995 & I have attached the 2019 financials prepared by the previous accountants.

NOTE: you have already entered the 2019 financials & agreed them to the previous accountant. You should have the BGL backup file. Please check that the attached previous year financials agree to your BGL file

The super fund owns & rents a commercial property. There is no loan.

Member – Stathi Efsthathis account is in pension phase. All others are in accumulation phase.

PDF Records

1. 2019 financials & return.
2. 2020 ATO Integrated client account portal report.
3. 2020 ATO Income Tax Account
4. 2020 ATO PAYGI report
5. 2020 NAB cheque account bank statements
6. Copies of various expenses
7. BAS for 2020 year
8. Release of super for Marina due to Covid

EXCEL File

1. 2020 MYOB BAS summary;
2. 2020 MYOB GL for guide only;
3. 2020 MYOB GL Summary for guide only;
4. 2020 MYOB Profit/Loss for guide only;
5. 2020 MYOB Balance Sheet for guide only;
6. 2020 Bank Transactions with explanations

CSV File

1. Cheque Account Transactions

Duty Imprint

Dealing Number



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1. Lessor

JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734 and
JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734
Trustee under Instrument 713054453 as Tenants in
Common in equal shares

Lodger (Name, address E-mail & phone number)

Lodger
Code

2. Lot on Plan Description

Lot 10 SP 118022

Title Reference

50351153

Surname/Company name and number

(include tenancy if more than one)

TICKA INVESTMENTS PTY LTD
A.C.N. 140 118 547

4. Interest being leased

Fee Simple

5. Description of premises being leased

Whole of Lot

6. Term of lease

Commencement date/event: 1 June 2020

Expiry date: 31 May 2030 and/or Event:

#Options: two x five years

#Insert nil if no option or insert option period (eg 3 years or 2 x 3 years)

7. Rental/Consideration

See attached schedule

8. Grant/Execution

The Lessor leases the premises described in item 5 to the Lessee for the term stated in item 6 subject to the covenants and conditions contained in:- *the attached schedule; *the attached schedule and document no.

*document no. ; *Option in registered Lease no. has not been exercised.

*delete if not applicable

Witnessing officer must be aware of his/her obligations under section 162 of the Land Title Act 1994

.....signature

.....full name

.....qualification

Witnessing Officer

(Witnessing officer must be in accordance with Schedule 1 of the Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

Execution Date

11/5/2020
.....Signature

9. Acceptance

The Lessee accepts the lease and acknowledges the amount payable or other considerations for the lease.

.....signature

.....full name

.....qualification

Witnessing Officer

(Witnessing officer must be in accordance with Schedule 1 of the Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

Execution Date

11/5/2020
.....Signature



TICKA INVESTMENTS
A.C.N. 140 118 547

Title Reference 50351153

This is the schedule of lease referred to in form 7

PART A

Retail Lease

Summary and Terms and Conditions

Lessor:	JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734 and JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734 Trustee under Instrument 713054453 as Tenants in Common in equal shares
Lessee:	TICKA INVESTMENTS PTY LTD A.C.N. 140 118 547
Guarantor:	CONSTANTINE EFSTATHIS jointly and severally [delete if not applicable]
Property:	Street address 10/149 Colburn Avenue Victoria Point Queensland
	Nature of property Retail shop
	Additional area Parking/storage

1. Summary (continued from Lease Form 7)

(a) Rent (clause 3)

\$47,305.44 per annum by monthly instalments of \$3,942.12.

Note: clause 2 specifies payment dates and provides for pro rata adjustment of first and last instalments.

- (i) GST is payable in addition to the rent.

Title Reference 50351153

(b) Rent reviews (clause 3)

Rent reviews	Brisbane all groups CPI	Market	Percentage
1 st anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
2 nd anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
3 rd anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
4 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
5 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
6 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
7 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
8 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%
9 th anniversary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	%

(c) Outgoings (clause 3)

(i) Outgoings

- (1) Water rates;
- (2) The lessor's public liability insurance;

(d) Bond (Clause 3)

Nil.

(e) Interest rate (Clause 3)

12%.

(f) Permitted use (Clause 4)

Retail Pharmacy.

(g) Insurance (clause 7)

☒ Minimum public liability insurance: \$20,000.00.

☐ Plate glass: Replacement value

2. Alterations or additions to part B

- (a) Clause 6(d) is deleted in full
- (b) Clause 6(f) is varied by the deletion of the words "repair, replace and" where they appear in the first line and by the addition of the words "and attend to the servicing of the air conditioning plant, every six months
- (c) Clause 11(g) is deleted in full

Title Reference 50351153

PART B

Retail Lease Terms and Conditions

Alterations to these terms and conditions are made in the lease summary.
These terms and conditions remain in their copyright form without alteration.

2019 Edition

Lessor:	JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734 and JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734 Trustee under Instrument 713054453 as Tenants in Common in equal shares
Lessee:	STATHIS E EFSTATHIS TICKA INVESTMENTS PTY LTD A.C.N. 140 118 547 as Tenants in common in shares of 1/5 and 4/5 respectively

Contents

Clause	Description
1	Retail lease acknowledgement
2	Grant, renewal and holding over
3	All agreements relating to money
4	Use
5	Assignment and subletting
6	Maintenance, repairs, alterations and additions

Clause	Description
7	Insurance and indemnity
8	Damage
9	Guarantee
10	Default and termination
11	General agreements

1. Retail lease acknowledgement

The lessor and the lessee enter into this lease on the understanding that the premises are a retail shop as defined by the Retail Shop Leases Act. They agree that if the premises are subsequently found not to be a retail shop the provisions of the Act nevertheless apply to this lease as agreements between the lessor and the lessee.

2. Grant, renewal and holding over

- The lessor grants to the lessee a lease of the premises for the term.
- If the lease specifies one or more renewal terms and the lessee gives to the lessor notice in writing not more than six months and not less than three months prior to the terminating date then, provided at the date of the exercise of this option and at the terminating date the lessee is not in breach of this lease, the

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lessor shall grant to the lessee a lease of the premises for the further period commencing on the terminating date of the previous term on the same terms as this lease but with one less renewal period.

- (c) If the rent payable on renewal of this lease is to be determined by a review to market and the lessee has, not more than nine months and not less than six months prior to the terminating date, notified the lessor in writing that the lessee requires the lessor appoint an independent expert to determine the market rent and such determination has not been made by 21 days prior to the last day for the lessee to exercise the renewal option, that date is extended until 21 days after the lessee receives such determination.
- (d) Should the lessee continue to occupy the premises after the terminating date otherwise than pursuant to a renewed lease then this lease shall continue on a month to month basis and may be terminated by either party giving to the other, at any time, one month notice in writing.

3. All agreements relating to money

(a) Rent

- (i) With the exception of the first and last rent instalments, the lessee shall pay the rent to the lessor on the first day of each calendar month.
- (ii) The amount of the first rent instalment shall be calculated on the monthly rent instalment pro rata for the number of days from the commencement date until the end of the first calendar month in the term.
- (iii) The amount of the last rent instalment shall be calculated on the monthly rent instalment pro rata for the number of days from the beginning of the last month of this lease until the date this lease ends.
- (iv) The lessee shall pay all rent instalments in advance, without deduction of any kind, at the lessor's address for service or such other address or by such other method as the lessor may from time to time reasonably direct in writing.

(b) Rent review

- (i) The rent shall be reviewed in the manner specified in the summary on each anniversary of the commencement date until this lease ends.
- (ii) If the summary specifies a rent review for an anniversary against the Brisbane All Groups CPI the rent shall be increased by the same percentage as the percentage increase in such index for the four quarters last ended before the relevant anniversary. Provided that should at any time the CPI cease to be published then the lessor and lessee agree to replace the CPI with such other index as shall be published to replace the CPI and in the absence of such agreement being reached that other index shall be the index which most appropriately reflects fluctuations in the costs of living in Brisbane.
- (iii) If the summary specifies a rent review to market for an anniversary then:
 - (1) The lessor and the lessee must prior to the review date, jointly instruct and pay an independent expert to determine the market rent as at the review date and to provide a written report with reasons.
 - (2) If the lessee so requests in writing no sooner than 12 months prior to the review date then the date by which the lessor and the lessee must instruct the independent expert is one month after that request.
 - (3) In the event the lessor and the lessee fail to agree on the independent expert to be instructed, the independent expert will be appointed by the chief executive pursuant to the Retail Shop Leases Act 1994.

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- (4) The independent expert's determination shall be final and binding.
- (5) In determining the current market rent, the independent expert must take into account the terms of the lease, including the term and permitted use and must assume the parties are willing, prudent and acting without compulsion.
- (6) The independent expert must not take into account the value of any goodwill created by the lessee's occupation or the value of the lessee's fixtures and fittings.
- (7) The lessor must provide the independent expert with such information as the independent expert reasonably requires.

(c) Outgoings

- (i) The lessee must reimburse the lessor for the outgoings specified in the summary.
- (ii) in the amounts and at the times set out in the estimates and statements.

Estimates

- (iii) The lessor must give the lessee a written estimate of the outgoings to which the lessee contributes under the lease, in the form prescribed under the Retail Shop Leases Act 1994.
- (iv) The estimate of outgoings must be given to the lessee in respect of each accounting period of the lessor during the term of the lease and must be given before the lease is entered into and thereafter during the term of the lease at least 1 month before the commencement of the accounting period concerned.
- (v) If the shop is in a retail shopping centre, the estimate of outgoings is to include:
 - (1) A statement of management fees, broken down into the fees to be paid by the lessee towards the administration costs of running the centre and other fees paid to the management company;
 - (2) A statement of cleaning costs to be paid by the lessee, broken down into the costs of consumables and other costs; and
 - (3) Any other particulars prescribed by law.

Outgoings statements

- (vi) The lessor must give the lessee a written statement (an outgoing statement) that details all expenditure by the lessor in each accounting period of the lessor during the term of the lease on account of outgoings to which the lessee is required to contribute.
- (vii) If the shop is in a retail shopping centre, the outgoing statement must include a statement of the current gross lettable area of the shopping centre and details of any material change in that gross lettable area during the period to which the outgoing statement relates.
- (viii) If the shop is in a retail shopping centre, the outgoing statement is to include:
 - (1) A statement of total management fees paid in respect of the centre, broken down into the fees paid towards the administration costs of running the centre and other fees paid to the management company;
 - (2) A statement of total cleaning costs paid by the lessor, broken down into the costs of consumables and other costs; and
 - (3) Any other particulars prescribed by law.

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- (ix) The outgoings statement is to be given to the lessee within 3 months after the end of the accounting period to which it relates.

(x) **Adjustment**

There is to be an adjustment between the lessor and the lessee for each accounting period of the lessor to take account of any under-payment or over-payment by the lessee in respect of outgoings during the period. The adjustment is to take place within one month after the lessor gives the lessee the outgoings statement for the period concerned and must in any event take place within 4 months after the end of that period.

(d) **Other expenditure**

The lessee is to pay punctually for all water, gas, electricity, telephone, heat and other utilities that are provided to the premises.

(e) **Bond or bank guarantee**

- (i) The lessee must provide to the lessor either a cash bond or bank guarantee for the amount specified in the summary as security for the lessee's obligations under this lease.
- (ii) A bank guarantee shall be in favour of the lessor, not have a termination date, shall be expressed to be security for the performance by the lessee of its obligations under the lease and otherwise be in a form acceptable to the lessor.
- (iii) Within one month of each rent review, the lessee must provide to the lessor an additional cash bond or additional or replacement bank guarantee such that the value of all bonds and guarantees bears the same relationship to the reviewed rent as the commencing bond or guarantee bears to the commencing rent.
- (iv) A breach of covenant by the lessee shall entitle the lessor to call upon the guarantee for the cost of rectifying the breach.
- (v) When the lessee no longer has any obligations to the lessor under this lease, the lessor must return the guarantee or pay the bond to the lessee.

(f) **Goods and services tax (GST)**

The lessor shall provide the lessee with a tax invoice for any taxable supply made to the lessee. The lessee shall pay the GST in addition to the cost of the supply.

(g) **Interest on overdue money**

If a payment under this lease is not made by the due date, the party liable to make the payment shall pay interest to the party entitled to the payment at the rate specified in the summary, calculated daily from the day following the day the payment was due until the day the payment is made.

(h) **Legal costs**

The lessee shall reimburse the lessor for reasonable legal costs and disbursements of and incidental to:

- (i) Survey associated with registration of the lease;
- (ii) Registration of the lease;
- (iii) The assignment of this lease including costs incurred in the assessment of the suitability of any proposed assignee (whether or not the proposed assignee is approved by the lessor) and the negotiation and preparation of an assignment of lease, or a new lease to the proposed assignee; and
- (iv) Any breach of this lease by the lessee or the guarantor.

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4. Use

- (a) The lessee warrants that in entering into this lease, it has relied entirely on its own enquiries in relation to the state of repair and suitability of the premises for the lessee's intended use and acknowledges that to the extent the lessor has made representations about the state of repair or suitability of the premises for the lessee's intended use, the lessee did not in any way rely on those representations when entering into this lease.
- (b) The lessee shall not use the premises otherwise than for the permitted use specified in the summary.
- (c) The lessee shall comply with all requirements of law in relation to its use of the premises.
- (d) The lessee shall not use or permit to be used for other than their designed purposes, any of the fixtures or fittings in the premises or any property of which the premises may be part.
- (e) The lessee shall not store or use an inflammable or dangerous substance upon the premises or any property of which the premises may be part unless a normal incident of the permitted use.
- (f) The lessee shall not do or permit to be done on the premises or in any property of which the premises may be part anything which in the opinion of the lessor may become a nuisance, disturbance, obstruction or cause of damage whether to the lessor or to other tenants or users of any property of which the premises may be part or use the premises in any noisy, noxious or offensive manner.
- (g) The lessee shall not obstruct or interfere with any of the entrances or common areas of any property of which the premises may be part.
- (h) The lessee shall advise the lessor, or where applicable its managing agent, of the private address and telephone number of the lessee or if the lessee is a corporation of the manager, secretary or other responsible person employed by the lessee and shall keep the lessor or its managing agent informed of any change of such address or telephone number.
- (i) The lessee shall secure the premises against unauthorised entry at all times when the premises are left unoccupied and the lessor reserves the right by its servants and agents to enter upon the premises and secure the premises if the premises are left unsecured.

5. Assignment and subletting

- (a) The lessee shall not assign, grant a sublease, licence or concession or otherwise part with possession or deal with the premises without the prior written consent of the lessor.
- (b) If there is a guarantor of this lease (other than a bank under a limited bank guarantee) or if the proposed assignee is a corporation, the lessee acknowledges that if the lessor consents to assignment of the lease such consent will be subject to a condition that the assignee provide a guarantor with financial resources that are not inferior to those of the lessee and the guarantor combined.
- (c) The lessor may withhold consent to assignment of this lease if:
 - (i) The lessee is in breach of the lease at the time the lessor's consent is sought.
 - (ii) The proposed assignee has retail experience that is inferior to the experience of the lessee.
 - (iii) The proposed assignee has financial resources that are inferior to the financial resources of the lessee.
- (d) In the event of the lessee being a company, then any change in the shareholding of the lessee company altering the effective control of the lessee shall be deemed a proposed assignment requiring the consent of the lessor in accordance with this provision.

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- (e) A request for the lessor's consent to an assignment of this lease must be made in writing and the lessee must provide the lessor with such information as the lessor may reasonably require concerning the financial standing and business experience of the proposed assignee. The lessee must provide the lessor with the information prescribed section 21C of the Retail Shop Leases Act.
- (f) Before requesting the consent of the lessor to a proposed assignment of this lease, the lessee must furnish the proposed assignee with a copy of any disclosure statement given to the lessee in respect of this lease, together with details of any changes that have occurred in respect of the information contained in that disclosure statement since it was given to the lessee (being changes of which the lessee is aware or could reasonably be expected to be aware).
- (g) For the purpose of enabling the lessee to comply with clause (f), the lessee is entitled to request the lessor provide the lessee with a copy of the disclosure statement concerned and, if the lessor is unable or unwilling to comply with such a request within 14 days after it is made, paragraph (f) does not apply to the lessee.
- (h) The lessor may withhold consent to a sublease, licence, concession or other dealing with the premises or the lessee's interest in this lease at the lessor's absolute discretion.

6. Maintenance, repairs, alterations and additions

- (a) If the premises are part of a larger property, the lessor must maintain such parts of the common facilities, services and common areas as the lessor may own or control and use its best endeavours to cause to be maintained such parts of the common facilities, services and areas not in the lessor's direct control.
- (b) The lessee shall keep the interior of the premises and all fixtures and fittings in a state of good repair having regard to their condition at the commencement of the lease. Fair wear and tear and damage caused by fire, flood, storm or tempest is excepted unless any policy of insurance covering such occurrences shall have been vitiated or the policy money refused as a result of the act or omission of the lessee, its servants, agents, licensees or invitees. Any plant or machinery located within and exclusively servicing the premises shall be maintained and serviced and kept in a state of good repair by the lessee at its expense and the lessee will keep current such maintenance service and repair contracts that are reasonably required by the lessor.
- (c) The lessor, or an agent of the lessor, may twice in every year during the term at a reasonable time of the day, upon giving to the lessee two days previous notice, enter the premises and view the state of repair and may serve upon the lessee at the premises a notice in writing of any defect requiring the lessee within a reasonable time to repair same in accordance with any covenant expressed or implied in the lease, and that in default of the lessee so doing the lessor may at any time enter the premises and carry out the required repairs.
- (d) After each three years of the term the lessee shall repaint and redecorate such part of the interior of the premises as are painted or otherwise decorated.
- (e) The lessee shall repair, replace and maintain all glass broken in the premises and all non-operative light fittings and shall regularly clean the premises and dispose of all waste products and shall take all necessary steps to control any pest infestation and shall keep the premises in a clean and tidy condition.
- (f) The lessee shall repair, replace and maintain all air conditioning, electrical and plumbing fittings installed in the premises broken or damaged as a result of the use of premises by the lessee, including fair wear and tear.
- (g) The lessee shall comply with all statutory requirements affecting the premises and will comply with any notices or orders which may be given by any authority in respect of the use of the premises by the lessee

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provided that the lessee shall be under no liability in respect of any structural alterations unless that liability arises out of the lessee's use or occupation of the premises.

- (h) The lessee shall keep and maintain the waste pipes, drains and water closets servicing the premises in a clean, clear and operative condition and shall regularly clean and service any grease traps provided for the use of the premises.
- (i) In the event of the lessee failing to perform any of its obligations under the foregoing provisions then the lessor may do such things as are necessary to comply with such provisions and may recover from the lessee the costs of so doing.

7. Insurance and indemnity

- (a) The lessee shall keep current at all times during the currency of this lease:
 - (i) A public liability insurance policy, noting the interest of the lessor, for the premises and the business for an amount of not less than the amount specified in the summary;
 - (ii) An insurance policy against the loss or damage to the fixtures, fittings and goods of the lessee; and
 - (iii) An insurance policy in the name of the lessee, noting the interest of the lessor, for the replacement value of all glass in or enclosing the premises.
- (b) The lessee indemnifies the lessor against all claims, actions, losses and expenses for which the lessor may become liable arising out of the act or neglect of the lessee, its servants, agents, employees, licensees and invitees in the use of the premises.
- (c) The lessee covenants at all times and in all respects to comply at its own expense with the requirements of Queensland Fire & Emergency Services and the requirements of any other relevant statute or regulation.
- (d) In the event that the lessee does, or omits to do, anything whereby the premiums of any insurance effected by the lessor are increased, then the lessee shall pay such increase in insurance to the lessor.

8. Damage

- (a) If a substantial part of the premises is damaged to an extent that the premises are unfit for the approved use then the rent shall abate and this lease, if the lessor so elects and of its election in writing notifies the lessee within one month of the destruction or damage, be terminated and brought to an end PROVIDED THAT if the lessor does not give such notice and does not within a period of three months from such occurrence commence to restore the premises the lessee may by notice in writing to the lessor terminate this lease.
- (b) In the event that the premises or any part thereof shall at any time during the continuance of the lease be damaged, so as to render part of the same unfit for occupation and use by the lessee, then a proportionate part of the rent hereby reserved according to the nature and extent of the damage sustained shall abate until the premises shall have been rebuilt or made fit for the occupation and use of the lessee.
- (c) In the event of the occurrences referred to above the rent reserved by this lease shall not abate in the event that any policy of insurance covering such occurrences or loss of rental policy shall have been vitiated or the policy money refused in whole or in part in consequence of some act or default by the lessee or its servants, agents, licensees and invitees.
- (d) In the case of any difference concerning the amount of rental to abate, then the same may be referred by either party to arbitration under the provisions of the Commercial Arbitration Act 2013.

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9. Guarantee

In consideration of the lessor, at the request of the guarantor, entering into this lease, the guarantor agrees with the lessor:

- (a) That it is jointly and severally liable to the lessor for the due payment of all money under this lease and the due performance of all obligations of the lessee under this lease;
- (b) That it will remain liable to the lessor notwithstanding:
 - (i) The lessor may not have exercised all or any of its rights under the lease; or
 - (ii) The lessor may not have made prior demand upon the lessee; or
 - (iii) The lessor may have granted time or other indulgence to the lessee; or
 - (iv) The death or insolvency of the lessee;
- (c) That its liability will not in any way be conditional upon the validity or enforceability of the lessee's obligations in this lease and will continue until all money has been paid and all obligations have been satisfied; and
- (d) That if the option or options contained in this lease are exercised, then this guarantee will continue during the further term of the lease.

10. Default and termination

- (a) If the lessee is in breach of an obligation under this lease, the lessor may serve on the lessee a notice to remedy the default. Such notice must:
 - (i) Specify the breach; and
 - (ii) Specify the steps required of the lessee to rectify the breach; and
 - (iii) Give the lessee a reasonable time to rectify the breach, but such time need not exceed 30 days.
- (b) If the lessor has complied with the previous subclause and the lessee has not remedied the breach to the reasonable satisfaction of the lessor, the lessor may terminate this lease by giving the lessee 14 days written notice.
- (c) The lessee shall on or before the termination date remove its fixtures, fittings and goods from the premises, failing which, such fixtures, fittings and goods as have not been removed shall be forfeited to the lessor and shall become the property of the lessor.
- (d) Should the lessor become entitled to terminate this lease and take possession of the premises the lessee irrevocably appoints the lessor as the lessee's attorney to do all such acts and things and to sign all such documents as may be necessary to surrender this lease, to give possession of the premises and to convey good title to a third party to such of the lessee's fixtures, fittings and chattels as shall become the property of the lessor.

11. General agreements

(a) **Quiet enjoyment**

The lessee may have the quiet enjoyment and use of the premises without interference by the lessor.

(b) **Alterations**

The lessee shall not affect any alterations or additions to the premises without the written consent of the lessor.

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(c) **Remove fixtures**

When this lease ends, the lessee shall remove its fixtures, fittings and goods and make good any damage to the premises or any property of which the premises may be part caused by such removal and in the event such fixtures, fittings and goods have not been removed by the lessee within seven days of such expiration or earlier determination then they shall be forfeited to the lessor and shall become the property of the lessor.

(d) **Hours**

The lessee shall not occupy or permit the premises to be occupied or used outside the hours as are from time to time stipulated by law.

(e) **Signage**

The lessee shall not place any sign, advertisement, name or notice on any part of the premises or any property of which the premises may be part without the lessor's prior written consent and if necessary without the prior consent of any relevant competent authority.

(f) **Infrastructure repair by lessor**

The lessor reserves the right to use, maintain, modify, relocate and repair any services, fixtures or fittings passing through the premises or the estate and in doing so will cause the minimum of inconvenience and disruption to the lessee's business.

(g) **Prospective tenants or purchasers**

The lessee shall at all reasonable times permit the lessor to show the premises to prospective tenants or purchasers and will allow the lessor to affix such 'For Sale' or 'To Let' notices as the lessor may deem expedient.

(h) **Service**

A notice or other communication to a party must be in writing and delivered to that party or that party's practitioner in one of the following ways:

- (i) Delivered personally; or
- (ii) Posted to their address when it will be treated as having been received on the second business day after posting; or
- (iii) Faxed to their facsimile number when it will be treated as received when it is transmitted; or
- (iv) Sent by email to their email address when it will be treated as received when it enters the recipient's information system.

(i) **Strata**

In the event of the lessor wishing to effect a strata subdivision of any property of which the premises may be part then the lessor may carry out such works as are required by the responsible authorities provided that in so doing it will cause the minimal inconvenience and disruption to the lessee's business.

(j) **Severance**

The lessor and lessee agree that any provision of this lease which is in breach of any statute, regulation, by-law or ordinance and in consequence of such breach is voidable, unenforceable or invalid, then it shall be severable from this lease and this lease shall be read as though such provision did not form part of the same.

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(k) Use of common property

The lessee shall have the right, in common with other lessees of other parts of the property of which the premises form part, to use the common property in and about the premises in accordance with the rules which may be made from time to time by the lessor, an owners' corporation or manager for the purpose of controlling, regulating and administering the common property for the benefit of all lessees within any property of which the premises may be part

Signed by the Guarantors:

Witness Sign

Guarantor Sign

Witness – Name (printed)

Guarantor – Name (printed)

Justice of the Peace/Solicitor/Commissioner for Declarations

Valuation Report

Retail Property



Lot 10, 'Pelican's Nest' 149 Colburn Av, Victoria Point QLD 4165

As at	11 February 2021
Prepared for	Jarra Superannuation Fund
Our Ref	JB2241179

Brisbane CBD

Herron Todd White (Brisbane) Pty Ltd
ABN 41 605 787 200

Level 19, 167 Eagle Street
Brisbane QLD 4000
PO Box 61
Chermside South QLD 4032

Telephone 07 3002 0900
briscommercial@htw.com.au
htw.com.au

EXECUTIVE SUMMARY

INSTRUCTIONS

Property Address	Lot 10, 'Pelican's Nest' 149 Colburn Av, Victoria Point QLD 4165.
Instructing Party	Mr Stathis Efstathis.
Prepared For	Jarra Superannuation Fund.
Interest Being Valued	The interest being valued is the unencumbered estate in fee simple subject to an existing lease on an 'In Use' basis.
Purpose of Valuation	Our valuation has been prepared for superannuation fund purposes only. This report has not been prepared for mortgage security lending purposes. We will not accept any responsibility or liability for any reliance upon this valuation for such purposes or for any purpose, other than that stated herein.
Date of Inspection and Valuation	11 February 2021.
Date of Report Issue	18 February 2021.

TITLE AND STATUTORY DETAILS

Registered Owner	Jarra Investments Pty Ltd A.C.N. 009 998 734 as Tenant In Common (Interests 1/2) and Jarra Investments Pty Ltd A.C.N. 009 998 734 as Trustee Under Instrument No. 713054453 (Interests 1/2) as Tenants In Common (as per title search dated 1 February 2021).
Real Property Description	Lot 10 on Survey Plan No. 118022.
Encumbrances / Title Discussion	<p>We have sighted a copy of the current title document for the subject property, which is annexed to the rear of this report and note the following:</p> <ul style="list-style-type: none"> Lease No. 720085199 Stathis E Efstathis Tenant In Common (Interests 1/5); Ticka Investments Pty Ltd A.C.N. 140 118 547 Tenant In Common (Interests 4/5) of the Whole of the Lot. Term: 1 June 2020 to 31 May 2030; Option: 5 years. Mortgage No. 720103906 Commonwealth Bank of Australia A.C.N. 123 123 124 over Lease No. 720085199. <p>We have sighted a copy of the lease and confirm that it is current and forms part of the valuation.</p> <p>No other onerous items were identified as at the date of valuation.</p> <p>This valuation is subject to there being no other easements or encumbrances, which may have an adverse effect on our valuation. Should any such easement or encumbrance become apparent then we reserve the right to review our valuation.</p>
Lot Entitlement	<p>Contribution: 11 with an aggregate of 103; and</p> <p>Interest: 11 with an aggregate of 103.</p>
Statutory Assessments	<p>The statutory site value for the parent parcel is \$1,300,000 as at 30 June 2020 for Local Authority Rating and Land Tax purposes.</p> <p>Apportioned site value is \$138,835. Based on a single company holding, this is below the land tax threshold (\$350,000) and as such, no land tax is payable.</p>
Zoning	<p>Local centre zone under the Redland Planning Scheme 2018.</p> <p>The property is presently used for retail (strata shop - suburban / regional) purposes.</p> <p>The current use is considered an accepted use, subject to requirements, under the current planning guidelines.</p> <p>A search of the Redland Bay PD Online database confirms there are no applications (either approved or pending) recorded against the subject property.</p>



VALUATION SUMMARY

Property Description 'As Is' The parent parcel comprises a near level, 3,677 square metre slightly irregular shaped corner allotment positioned below road height.

Erected on the parent parcel is an older style, strata titled neighbourhood convenience centre comprising 12 units. Construction generally comprises brick external walls and sheet metal roofing with glass shopfronts. The complex was built circa 1980's and generally presents in fair condition

The subject lot (Lot 10) is an internal unit that is currently being utilised as a Pharmacy. It has a total Registered Strata Area (RSA) of 114 square metres. There are common amenities and open car parking.

The subject lot is fully leased to a single tenant, Efstathis Ticka Investments Pty Ltd trading as Victoria Point Pharmacy on a 10+5+5 year lease agreement expiring 31 May 2030. We note that the lease is between related parties, however in accordance with standard valuation practices for superannuation purposes, we have assessed the property subject to the existing lease on an 'in use' basis.

Valuation Summary	Passing Net Income: \$35,470 p.a.	Passing Yield: 5.72%
	Market Net Income: \$35,470 p.a.	Adopted Cap. Rate: 5.75%
	Lease Term Certain: 9.30 years	Analysed Rate \$/m ² : \$5,439

Market Value 'As Is' \$620,000

(Six Hundred And Twenty Thousand Dollars)

Our market value assessment is exclusive of any applicable GST. No allowance has been made for realisation expenses.

This valuation is subject to the assumptions and qualifications contained within and appended to this report.

Valuer



Edward Cox
Associate Director
AAPI - Certified Practising Valuer
API Number: 66540 - QLD Registration
Number: 3345



Alistair Weir
Director
AAPI - Certified Practising Valuer
API Number: 66276 - QLD Registration
Number: 1544

Important

All data provided in this summary is wholly reliant on and must be read in conjunction with the information provided in the attached report. It is a synopsis only designed to provide a brief overview and must not be acted on in isolation.

The Counter Signatory, Alistair Weir, has reviewed the report and is satisfied that the opinion of value contained in the report has been reached based on reasonable grounds. For the avoidance of doubt, the Counter Signatory has not inspected the property and as such (under the API Professional Practice) cannot be an author of this report, and is confirming prima facie that the methodology used by the author of the report (the prime signatory) is sound.

ASSUMPTIONS, CONDITIONS AND LIMITATIONS

Critical Assumptions

- This valuation report is provided subject to the definitions, assumptions, disclaimers, limitations and qualifications detailed within and annexed to this report. Reliance on this report and extension of our liability is conditional upon the reader's acknowledgement and understanding of these statements.



PROPERTY DESCRIPTION

LOCATION

- Locality** Victoria Point is bayside suburb situated approximately 36 kilometres to the south east of the Brisbane CBD. The development mainly consists of low density residential and rural residential dwellings and supporting commercial development.
- Situation** The parent complex is situated on the south-eastern corner of the intersection of Colburn Av and Thompson St.

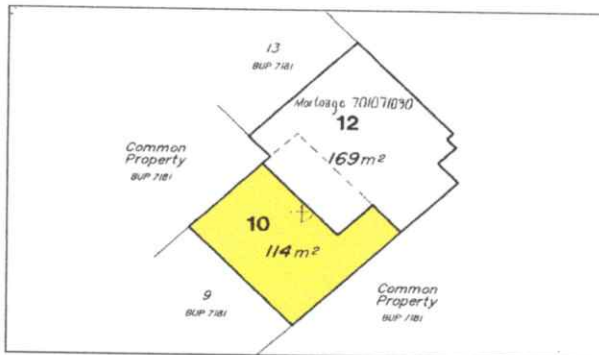
THE LAND



Source: Google Maps



Source: CoreLogic



Source: Survey Plan No. 118022



Source: Nearthmap

- Land Area** 3,677 square metres (parent parcel).
- Topography** The parent parcel is a near level, slightly irregular shaped corner allotment that is below street grade. Overall, it provides a good building contour that has undergone cut and/or fill works to accommodate the current development.
- Services** The following major services are connected: reticulated water, sewerage, telephone and electricity.
- Road System** The property has a corner road frontage to Colburn Av and Thompson St.
Colburn Av is a bitumen sealed, two lane local road. It has bitumen verges and concrete kerbing and channelling with kerbside parking.
Thompson St is a bitumen sealed, two lane local road. It has bitumen verges and concrete kerbing and channelling with kerbside parking.
- Flooding** The land is not located within a known flood area and is not identified within the Local Authority's flood maps. A formal flood search has not been undertaken and should this be an issue, then this report should be referred back to the valuer for comments.



IMPROVEMENTS



Shop Front



Internal



Internal



Internal



On-site Car Parking



On-site Car Parking

General Description

Erected on the parent parcel is an older style, strata titled neighbourhood convenience centre comprising 12 units. Construction generally comprises brick external walls and sheet metal roofing with glass shopfronts. The complex was built circa 1980's and generally presents in fair condition

The subject lot (Lot 10) is an internal unit that is currently being utilised as a Pharmacy. It has a total Registered Strata Area (RSA) of 114 square metres. There are common amenities and open car parking available on-site.

Lettable Floor Area

Tenancy No	Tenant Name	% of Area	RSA (m ²)
1	Efstathis Ticka Investments Pty Ltd	100.0%	114
Total RSA		100.0%	114

Construction

Concrete foundation; concrete floor; brick structural walls frame; brick and glass external walls; plasterboard internal walls; plasterboard ceilings; carpet floor coverings; aluminium framed glazing; metal roof.

Layout

Functional.

Services

Common amenities; stainless steel sink; ducted air conditioning; CCTV; perimeter security system, access via two glass swing doors; down lights, limited natural lighting.

Other Improvements

Moderate landscaping; hoardings signage; awning; single concrete crossover; bitumen sealed car park.

Parking

The ground improvements are of an acceptable standard for the existing use of the property. There are 56 open car spaces. This is a ratio of 5.67 bays per 100 square metres of lettable area.

Accordingly, the parking provision is a positive attribute of the property.

Condition

The building is aging and the general presentation and overall standard is reflective of an older premises.



ENVIRONMENTAL ISSUES

Site Issues Whilst our visual site inspection did not indicate any existing or historic use of the site (so far as it is reasonably identifiable) for any hazardous or potentially contaminating industrial processes or for the storage (either above or below ground) of any hazardous chemical substance, we are not environmental experts. Therefore we are unable to certify and confirm that there is no contamination of the property either beneath or above the surface of the soil or elsewhere which might affect value.

We recommend that any party who has the right to rely upon this valuation report satisfy themselves in relation to any environmental risks or contamination issues, prior to reliance upon this valuation. Should any such issues become apparent, this valuation is not to be relied upon and the report must be returned to the valuer for review and comment.

Asbestos	Is asbestos containing material known to be present?	Unknown
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We have requested a copy of an 'Asbestos Report', but this has not been provided.

We advise that the inspection of the subject property did not reveal any obvious visible asbestos containing materials to the valuer. The valuer is not qualified to conclusively determine the existence of asbestos and will not be held liable nor responsible for his failure to identify any asbestos containing materials and the impact which any asbestos material has on the property and its value. Should any asbestos concerns become apparent, this report must not be relied upon and should be returned to the valuer for further comment and review.

The presence of asbestos, change in community attitudes and the cost associated with dealing with its removal has the potential to reduce marketability and value of the property. The extent of this cannot be known.

Aluminium Composite Cladding	Based on a visual inspection to the extent that it is reasonably possible could any buildings or improvements at the property incorporate aluminium composite cladding as part of their design/build?	No
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This valuation report has been prepared under the assumption that the building materials used, as well as the application and installation of those materials, comply with all approvals, relevant law, legislation, legal advice and or standards. Should this not be the case, we reserve the right to review our valuation.

We draw the reader's attention that the market / buyer sentiment may turn against those buildings that have compliant cladding due to uncertainty and the perception that the cladding could be combustible.

We are not experts in cladding or methods of attachment and are not qualified to determine the existence of non-conforming or non-compliant cladding. We do not accept responsibility or liability for any losses whatsoever arising from the valuer identifying or failing to identify non-conforming or non-compliant cladding.



OCCUPANCY DETAILS

Overview	Lease Status:	Registered formal lease agreement
	Demised Premises:	The whole of Lot 10 on Survey Plan No. 118022
	Use:	Pharmacy
	Area:	RSA of 114 square metres
	Lessor:	Jarra Investments Pty Ltd Jarra Investments Pty Ltd A.C.N. 009 998 734 as Tenant In Common (Interests 1/2) and Jarra Investments Pty Ltd A.C.N. 009 998 734 as Trustee Under Instrument No. 713054453 (Interests 1/2) as Tenants In Common
	Lessee:	Efstathis Ticka Investments Pty Ltd A.C.N. 140 118 547
	Commencement Date:	1 June 2020
	Expiry Date:	31 May 2030
	Term/Option:	10 year term with two, five (5) year options
	Commencing Base Rental:	\$47,305.44 per annum plus GST and recoverable outgoings
	Current Base Rental:	\$47,305.44 per annum plus GST and recoverable outgoings
	Rent Reviews:	CPI annual reviews
	Outgoings:	100% payable except for water rates which is recoverable from the lessee
	Incentives:	Nil

VALUATION CONSIDERATIONS

MARKET EVIDENCE

Rental Evidence Tabled below is a summary of rental evidence that we have reviewed, analysed and compared to the subject.

Address	Use	Commence Date	Term (Years)	Area (m ²)	Gross Rent P.A.	Gross Rate (\$/m ²)
1, 133 Bryants Rd, Loganholme	Retail	15/01/2021	2+3	75	\$31,500	\$420
2, 133 Bryants Rd, Loganholme	Retail	16/11/2020	3+3	75	\$33,000	\$420
51-55 Outlook Av, Thornlands	Retail	1/07/2020	5	75	\$47,025	\$627
76-84 Ney Rd, Capalaba	Retail	1/03/2020	3	60	\$34,080	\$568
4, 46 Bryants Rd, Shailer Park	Retail	9/01/2019	3+3	70	\$61,248	\$875
2, 76-86 Queens Rd, Slacks Creek	Retail	1/06/2019	3	52	\$20,820	\$390
10-11, 46 Bryants Rd, Shailer Park	Retail	1/10/2018	10+5+5	140	\$102,347	\$731

Rental Conclusion

The passing base rent is approximately \$47,305 per annum plus GST and recoverable outgoings (water usage). Accordingly, the passing gross rent is \$48,387 per annum plus GST or \$424 per square metre of RSA per annum plus GST.

Having regard to our knowledge of rents being achieved for similar premises, prevailing market conditions and the attributes of the subject property, we consider the passing gross rent to be within acceptable market parameters.

Description	RSA (m ²)	Gross Passing Income \$pa	\$/m ²	Gross Market Income \$/m ²	Variance \$pa	\$/m ²	Mths to Review
1 - Efstathis Ticka Investments Pty Ltd Retail	114	48,387	424	424	48,387		111
Total	114	48,387			48,387		



Sales Evidence

We have examined market activity within the locality and have researched sales evidence provided by national sales data providers for details of comparable sales. We note that there is limited comparable strata retail investment sales within Victoria Point and surrounding suburbs, and as such, we have relied upon the wider region in order to assist the valuer in forming an opinion of value.

The more relevant sales are summarised in the following schedule.

No	Address	Sale Date	Sale Price	RSA (m ²)	Passing Yield (%)	Analysed Market Yield (%)	\$/m ² RSA
1.	123 Colburn Av, Victoria Point - Lot 7	17/12/2020	\$433,000	80	VP	5.65	\$5,413
Comments:	<p>The parent site is a gently sloping, 2,011 square metre corner site in an established area classified "NC - Neighbourhood Centre - SubArea NC1".</p> <p>Erected on the property is a semi-modern style, mixed use retail and commercial office complex that is colloquially known as 'Victoria Point Shores'. The complex has eight strata titled units over two levels with ground floor quasi retail and commercial office units and a first floor office unit. Rear car parking provides 33 open at-grade car parks reflecting a ratio of 4.49 bays per 100 square metres of lettable area.</p> <p>Lot 7 - This is an internal retail lot that has a RSA of 80 square metres. The property fronts onto Colburn Av and has exposure to localised volumes of passing vehicular traffic.</p> <p>The sale parameters are:</p> <ul style="list-style-type: none"> - Occupancy: Sold with vacant possession; - Gross Market Rent: \$36,000 per annum plus GST or \$450 per square metre of RSA per annum plus GST; - Outgoings: Assessed at approximately \$9,200 per annum plus GST or \$115 per square metre of RSA per annum plus GST; - Net Market Rent: \$26,800 per annum plus GST; - Analysed Market Yield Adjustment: Nine (9) month lease up allowance, agent fees' and a 10% rent free incentive (over a notional three year lease term). 						
Comparison:	<p>This is a smaller, modern style retail unit situated within close proximity. Sold with vacant possession.</p> <p>Weighing up the lower price point and superior exposure to Colburn Av against the fact that it sold with vacant possession, it is considered broadly comparable on a rate per square metre of RSA basis.</p>						
2.	17-19 University Dr, Meadowbrook - Lot 1	22/10/2020	\$625,000	298	6.55	6.55	\$2,097
Comments:	<p>The parent parcel is a level, 7,220 square metre, irregular shaped inside site.</p> <p>Erected on the parent site is a modern style, strata titled industrial complex known as "Campus Tech Park" consisting of 12 lots ranging in size between 215 and 544 square metres. General construction comprises concrete tilt panel external walls and sheet metal roofing.</p> <p>Lot 1 - This lot comprises a modern style, two level industrial office and warehouse having a total RSA of 298 square metres. It is positioned at the front of the complex and has exposure to University Dr.</p> <p>RSA apportionment: Office - 205 square metres (69%); Warehouse - 93 square metres (31%).</p> <p>The sale parameters are:</p> <ul style="list-style-type: none"> - Occupancy: Sold fully leased to The State of Queensland (Qld Health) expiring 31 July 2022; - Lease Term Certain: 1.77 years; - Passing Net Rent: \$40,942.50 per annum plus GST or \$137 per square metre of RSA per annum plus GST; - Outgoings: Assessed at approximately \$12,345 per annum plus GST or \$40 per square metre per annum plus GST. 						
Comparison:	<p>This is a larger, strata industrial unit situated within a secondary commercial precinct. Sold fully leased to the State of Queensland reflecting a poor lease term certain.</p> <p>Overall it is considered inferior on an investment basis given the much shorter lease term certain and inferior on a rate per square metre of RSA basis having regard to the lower net rental rate per square metre achieved.</p>						



No	Address	Sale Date	Sale Price	Lettable Area (m ²)	Passing Yield (%)	Analysed Market Yield (%)	\$/m ² Lettable Area
3.	29 Station St, Nundah - Lot 404	3/09/2020	\$1,200,000	163	6.34	6.34	*\$7,055
Comments:	<p>Post COVID-19 sale.</p> <p>Erected on the parent parcel is the 'Circa Three' development which is a 12 level mixed use building with ground floor retail and office accommodation, with residential accommodation to the upper floors, and underground basement car parking.</p> <p>Lot 404 - This lot is situated on the ground floor and has a RSA of 163 square metres. The lot has the additional utility of an 84 square metre outdoor area. There are five (5) basement car spaces allocated to the subject property which reflects one space per 33 square metres of RSA. Overall, the improvements present to a good standard of commercial accommodation having been constructed in 2020.</p> <p>The sale parameters are:</p> <ul style="list-style-type: none"> - Occupancy: Sold fully leased to The State of Queensland (Represented by the Department of Housing and Public Works) on a five (5) year initial term which expires on 31 December 2025 with two (2) further option periods of three (3) years each. - Lease Term Certain: 4.33 years; - Passing Gross Rent: \$92,475 per annum plus GST or apportioned as \$525 per square metre over the internal area and \$150 pbpcm (car park licence fee); - Outgoings: \$16,404 per annum plus GST or \$101 per square metre of RSA per annum or approximately 18% of gross income; - Passing Net Rent: \$76,071 per annum plus GST. <p>*This is the analysed rate per square metre of lettable area (internal), after applying a capital value of \$10,000 over the exclusive use secure basement car space.</p>						
Comparison:	<p>This is a larger, ground floor commercial lot situated within a far superior commercial precinct of Nundah Village. Sold fully leased to a single tenant reflecting a good lease term certain of 4.33 years and strong Government lease covenant.</p> <p>Overall it is considered inferior on an investment basis having regard to the shorter lease term, however superior on a rate per square metre of RSA basis having regard to the higher net rental rate per square metre achieved.</p>						
4.	14-18 Discovery Drive, North Lakes - Lot 4	14/11/2019	\$325,000	57	6.79	6.79	\$5,702
Comments:	<p>The parent site is a near level, 6,387 square metre, island site in an established suburban area. Erected on the property is a modern style, strata titled, two level commercial office and retail complex comprising of five buildings.</p> <p>Lot 4 - This lot is situated on the ground floor of Building C having direct frontage to Discovery Dr. It is currently being utilised as a beauty salon and it has an RSA of 57 square metres. The sale parameters are:</p> <ul style="list-style-type: none"> - Occupancy: Sold fully leased to a single tenant 'Lash & Brow Hut' on a three year lease term expiring 31 March 2021; - Lease Term Certain: 1.38 years; - Passing Net Rent: \$22,059 per annum plus GST or \$387 per square metre of RSA per annum plus GST; - Outgoings: Advised at approximately \$100 per square metre of RSA per annum; - Passing Gross Rent: Approximately \$27,759 per annum plus GST or \$487 per square metre of RSA per annum plus GST. 						
Comparison:	<p>This is a smaller, retail unit situated within a superior commercial precinct of North Lakes. Sold fully lease to a single tenant reflecting a poor lease term certain.</p> <p>Overall it is considered inferior on an investment basis given the much shorter lease term certain, however given the lower price point, smaller size lettable area and it achieves a higher net rental rate per square metre, it is considered superior to the subject on a rate per square metre of RSA basis.</p>						

Sales Conclusion The available sales evidence shows an analysed yield range of between 5.65% and 6.79% and a rate per square metre of RSA range of between \$2,097 and \$7,055.

Having regard to the available sales evidence, prevailing market conditions and the attributes of the subject property, we have adopted a capitalisation rate range of between 5.50% and 6.00% and an analysed rate for the subject property of \$5,250 to \$5,750 per square metre of RSA.

For valuation purposes we have adopted towards the middle of these ranges.



VALUATION RATIONALE

Highest and Best Use	We consider the existing use of the subject property to be consistent with the highest and best use of the land.
Selling Period	Our valuation assumes an adequate selling period, listing with local leading agents, a professional marketing campaign and an advertising budget commensurate with the value of the property.

VALUATION CALCULATIONS

Capitalisation Approach The capitalisation approach examines potential net income available from the property, which is then capitalised at a rate that reflects the risk profile of that property, and the property market of the day. This approach attempts to mirror the typical property investors' view of the subject property and the market.

We have been provided with a copy of the Council rates, Water rates and Body Corporate Levies for the subject property. We have also adopted a notional management fee based on industry benchmarks and our own knowledge of the asset class. Land tax is not payable on a single company holding basis.

The assessed outgoings have reflected \$12,917 per annum or approximately \$113 per square metre of RSA. The comparable sales evidence reflects an outgoings range of between \$40 and \$201 per square metre of RSA. Accordingly, the subject property's outgoings are considered within acceptable market parameters.

Item	Definition	Adopted (\$)
Major Drivers		
Passing Gross Income	The total annual income presently receivable from a property (including base rent and all outgoing recoveries)	48,387
Market Gross Income	The total market income receivable from a property on a fully leased basis	48,387
Outgoings	The total of all recoverable and non-recoverable outgoings (statutory and operating expenses).	(12,917)
Market Net Income	The assessed current market net annual income	35,470
Permanent Vacancy Allowance	The assessed loss of income on an ongoing annual basis, due to vacancies and tenant turnover	0.00% -
Capitalisation Rate	The appropriate yield derived from comparable sales evidence and applied to the market income	5.75%



VALUATION CALCULATIONS

Capitalisation Summary

	Passing		Market	
	\$pa	\$/m ²	\$/m ²	\$pa
1: Efstathis Ticka Investments Pty Ltd	48,387	424	424	48,387
Gross Income	48,387			48,387
No Current Vacancies				
Gross Adjusted Income	48,387			48,387
Outgoings:				
Municipal / Council Rates	(2,060)			(2,060)
Water & Sewerage Rates	(1,082)			(1,082)
Strata Levies	(8,566)			(8,566)
Administration / Management Fee	(1,210)			(1,210)
Total Outgoings	(12,917)	(113)	(113)	(12,917)
Adopted Net Income	35,470			35,470
Capitalisation Rate				5.75%
Core Capital Value				616,865
Existing Adjustments				
Sensitivity - lower Cap Rate of 5.50%				644,905
Capitalised Value				616,865
Sensitivity - higher Cap Rate of 6.00%				591,163
Rounded for Valuation Purposes				620,000



VALUATION CALCULATIONS

Direct Comparison Approach

As a secondary approach to value we have adopted a direct comparison method to assist the valuer in forming an opinion. This approach allows the valuer to assess an overall rate of the property over the RSA.

Having regard to the sales evidence, we have adopted a rate per square metre range of \$5,250 to \$5,750 per square metre over the RSA.

Direct Comparison Approach - Building

Sales evidence suggests a rate per square metre of building area range as follows:

Comparisons	RSA (m ²)	\$/m ² Building	Total (\$)
Low	114	5,250	598,500
High	114	5,750	655,500
Core Value		5,500	627,000
Rounded for Valuation Purposes			630,000

Valuation Conclusions

In valuing the subject property, we have relied upon the two different valuation approaches above being the capitalisation of net income approach and the direct comparison (improvements) approach.

Having regard to the leasehold interest over the property and the lease term certain remaining, we are of the opinion this property would appeal to a private investor and therefore placed our emphasis on the capitalisation of net income approach.

The derived values from these approaches and our adopted value are shown below:

Valuation Summary

Capitalisation Approach	\$620,000
Direct Comparison Approach (based on Building comparison)	\$630,000
Adopted Value	\$620,000
Which equates to	
a passing yield of	5.72%
an initial yield fully leased of	5.72%
an analysed market yield of	5.72%
an adopted value rate per square metre of lettable area of	\$5,439

Contract of Sale

We are not aware of any current contract of sale over the property.

ANNEXURES

Definitions, Assumptions, Qualifications & Disclaimers
Instructions
Current Title Search
Survey Plan No. 118022



DEFINITIONS, ASSUMPTIONS, QUALIFICATIONS & DISCLAIMERS

DEFINITIONS

Market Value	"the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion".
Market Rent	"the estimated amount for which an interest in real property should be leased on the valuation date between a willing lessor and a willing lessee on appropriate lease terms in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion".
Highest and Best Use	"the use of an asset that maximises its potential and that is physically possible, legally permissible and financially feasible".
'As Is'	Means a valuation that provides the current market value of the property as it currently exists rather than the value of the proposed development.
Passing Yield	Net passing income divided by sale price or adopted value.
Initial Yield Fully Leased	Net passing income plus vacancies at market rents divided by sale price or adopted value plus any capital adjustments to the core value (capex, outstanding incentives and letting up allowances). Also known as 'Equated Initial Yield'.
Analysed Yield	Assessed net market income after permanent vacancy allowance, divided by total sale price or adopted value plus any capital adjustments to the core value (capex, PV of reversions and letting up allowances). Also known as 'Equated Market Yield' or 'Equated Reversionary Yield'.

ASSUMPTIONS

Easements	This valuation is subject to there being no other encumbrances (other than those noted within this report), which may have an adverse effect on our valuation. Should any such easement or encumbrance become apparent, we reserve the right to review our valuation.
Town Planning	<p>We assume that planning data obtained from the relevant Local Planning Authority is accurate. In the event that a Town Planning search or any other relevant Planning document is obtained and the information therein is later found to be materially different to the town planning information detailed within the valuation, we reserve the right to amend the valuation.</p> <p>A Town Planning search has not been provided or obtained and therefore this valuation has been undertaken on the basis that all necessary and appropriate town planning and/or building, consents, approvals and certifications have been issued for the use of occupation of the improvements as more fully described in this report.</p>
Floor Areas	<p>The adopted floor areas are based on the registered Survey Plan.</p> <p>It is assumed that measurements are in accordance with the Property Council of Australia's appropriate recommended method of measurement for the specific premises type.</p>
Tenancy Details	<p>The tenancy schedule (lease synopsis) has been produced after perusal of lease documentation or advice supplied.</p> <p>We have assumed that there are no side agreements of which we are not aware. Should this prove not to be correct, we reserve the right to vary this assessment.</p> <p>We are not qualified at law and the above summary should not be construed as a legal opinion of terms and conditions by which the property is occupied. In this regard a solicitor's advice should be sought. In the event any onerous legal matter was revealed, we would reserve the right to revise this report.</p> <p>We have assumed that the tenant is being charged in accordance with the lease documentation. The information provided by the owner has not been verified and therefore the valuation is undertaken on the assumption and basis that such information is correct and that there are no arrears.</p>
Market Evidence	Market data has been obtained from a range of sources, or as reported by real estate agents. As well as using such documented and generally reliable evidence or market transactions, it was also necessary to rely on hearsay evidence. Except as noted herein, a reasonable attempt has been made to verify all such information.
Environmental	It should be noted that environmental matters are beyond the scope of our expertise and as such, we would recommend that anyone relying on our valuation satisfy themselves in relation to any environmental risks or contamination issues. Should any such problem become apparent, we would reserve the right to review our valuation.
Asbestos Materials	<p>We advise that the inspection of the subject property did not reveal any obvious visible asbestos containing materials to the valuer. The valuer is not qualified to conclusively determine the existence of asbestos and will not be held liable nor responsible for his failure to identify any asbestos containing materials and the impact which any asbestos material has on the property and its value. Should any asbestos concerns become apparent, the valuer should be consulted and reserves the right to reassess any effect on the value stated in this report.</p> <p>The presence of asbestos, change in community attitudes and the cost associated with dealing with its removal has the potential to reduce marketability and value of the property. The extent of this cannot be known.</p>



QUALIFICATIONS & DISCLAIMERS

Accuracy of Information	We advise that any objective information, data or calculations set out in the Valuation Report will be accurate so far as is reasonably expected from a qualified and experienced valuer, reflecting due skill, care and diligence. However, we have not independently verified third party information, adopted it as our own, or accepted its reliability. If any of the information provided by others and referred to in the Valuation Report is incorrect, it may have an impact on the valuation. The valuation is provided on the proviso that the reliant party accepts this risk.
API Standards	This valuation has been prepared in accordance with the current Australian Property Institute's Valuation Practice Standards.
Condition of Improvements	Whilst we have carried out a building inspection, we have not completed a detailed structural survey, verified the condition of the plant and machinery, tested any of the services or inspected unexposed or inaccessible portions of the building. We are therefore unable to state that these are free from defect, rot or infestation. We have viewed the general state of repair of the building and have assumed that the improvements are reasonably structurally sound considering their age.
Conflict of Interest	Neither the valuer, nor to the best of their knowledge, any member of this firm, has any conflict of interest, or direct, indirect or financial interest in relation to this property that is not disclosed herein.
Coronavirus (COVID-19) Pandemic	The Australian economy and property markets are being impacted by the uncertainty caused by the COVID-19 pandemic. As at the date of valuation we consider that there is market uncertainty resulting in valuation uncertainty. As a result, a higher degree of caution should be attached to our valuation than normally would be the case. Given the unknown future impact that COVID-19 inspired economic uncertainty might have on markets, we recommend that any party authorised to rely on this report review this valuation periodically.
Encroachment	We have physically identified the boundaries upon inspection and there do not appear to be any encroachments. However, we are not surveyors and no warranty can be given without the benefit of an identification survey.
Excluded Searches	The following searches have not been undertaken: Land Survey Plan, Building Survey Plan, Formal Flood, Detailed Town Planning, Contaminated Land Register, Heritage Register, Local/State Road Widening, Vegetation Protection, Native Title. Our valuation assumes such searches would identify no issues that may affect the value and/or liquidity of the property. Should any person relying on the contents of this report be aware or become aware of an issue that may affect value and/or liquidity then the searches should be referred to the valuer for comment.
Goods and Services Tax (GST)	We stress we are not experts in assessment of GST. We are not privy to the financial circumstances of the owner(s), any agreements executed (or to be executed) between the parties or the previous transactions relating to the property which may impact upon the status of the property for GST. We recommend any party relying upon this valuation seek independent advice in regard to any GST liabilities which may attach to the property. All rentals, outgoings and sale prices quoted in this report are net of GST unless otherwise stated.
Land Not Affected	Unless identified within the body of this report, we assume, the land is not affected by unstable, hazardous, or toxic soil material; however, no professional expert advice has been sought in this regard. This valuation assumes that there are no problems, however, should any such issues arise; then this matter should be referred to the Valuer for further comment.
Limited Liability	Liability limited by a scheme approved under professional standards legislation.
Market Movement	This valuation is current as at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the Valuer could not reasonably have been aware of as at the date of valuation). We do not accept responsibility or liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment, we do not assume responsibility or accept liability where the valuation is relied upon after the expiration of 90 days from the date of the valuation or such earlier date if you become aware of any factors that have an effect on the valuation. However, it should be recognised that the 90 day reliance period does not guarantee the value for that period; it always remains a valuation at the date of valuation only.
Market Uncertainty	The possibility that the Valuers professional opinion as to the Market Value of the asset may differ from the price that could be achieved in a transfer of the asset as at the valuation date, assuming all other market conditions and variables remain constant.
No Compliance Certificate	No Compliance Certificate/Certificate of Classification has been obtained. This valuation is subject to the building(s) complying in all material respects with any restrictive covenants affecting the site. Furthermore, it is assumed that the site improvements have been built, occupied and operated in full compliance with all requirements of law, including all zoning, land-use classifications, building, planning, fire and health by-laws (including asbestos and legionnaires disease), rules, regulations, orders and codes of all authorities, and that there are no outstanding requisitions.
No Pecuniary Interest	The valuer has no pecuniary interest in the subject property either past, present or prospective at the date of preparing this report and the opinion expressed is free of any bias in this regard.
Not to be reproduced without permission	Neither the whole nor any part of this valuation or any reference thereto may be included in any published documents, circular or statement, nor published in part or full in any way, without written approval of the form and context in which it may appear.
Other Taxation Implications	Herron Todd White are not taxation experts and we provide our valuation assessment and any associated sales, rental or feasibility analysis, independent of any consideration of income tax, capital gains tax or any other property related tax implications that may be associated directly or indirectly with the subject property.



Reliance and Disclosure	The Report has been prepared for the private and confidential use by the party to whom it is addressed. This valuation is for the use of and may be relied upon only by the party/parties to whom it is addressed. No other parties are entitled to use or rely upon it and Herron Todd White does not assume any liability or responsibility to any other party who does so rely upon the valuation without the express written authority of Herron Todd White. The whole Report must be read and any failure to do so will not constitute reliance by such party asserting reliance on the Report. Neither the whole nor any part of this valuation or any reference thereto may be included in any published documents, circular or statement, nor published in part or full in any way, without the written approval from Herron Todd White including the form and context in which it may appear.
Structural Survey	This valuation report does not purport to be a site or structural survey of the land or improvements thereon, and any advice provided is not given in the capacity as an expert.



Annexure 1 Instructions

AUTHORISATION - INDEPENDENT PROPERTY VALUATION

Authorisation

I hereby accept the conditions of engagement for services (below) and confirm engagement of to perform the services as detailed.



Date

30/1/21

I authorise Herron Todd White (Brisbane) Pty Ltd to provide an independent valuation as detailed.

My details are as follows

Name	Stathis (Steve) Efsthais
Postal address	95 MASCLEND DRIVE, RABT BAY, Q4163
Contact telephone	07 38211765
Mobile	0416 211 765
Email	stathise@bigpond.com

Properties to be valued

☐ 10/149 Colburn Avenue, Victoria Point QLD 4165 (10/ SP118022)

Valuation Fee	\$1,650.00
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Total	\$1,650.00
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Total Fee (Incl GST)	\$1,650.00
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Independent Property Valuers
Australia (IPVA)



Annexure 2 Current Title Search

CURRENT TITLE SEARCH

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 36165472

Search Date: 01/02/2021 11:20

Title Reference: 50351153

Date Created: 02/05/2001

Previous Title: 16863090
16863091

REGISTERED OWNER

Interest

Dealing No: 713054453 12/02/2010

JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734
TENANT IN COMMON

1/2

JARRA INVESTMENTS PTY LTD A.C.N. 009 998 734
TRUSTEE

1/2

UNDER INSTRUMENT 713054453

AS TENANTS IN COMMON

ESTATE AND LAND

Estate in Fee Simple

LOT 10 SURVEY PLAN 118022
Local Government: REDLAND
COMMUNITY MANAGEMENT STATEMENT 8056

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 10767236 (POR 8A)
2. LEASE No 720085199 03/06/2020 at 14:36
STATHIS E EFSTATHIS TENANT IN COMMON 1/5
TICKA INVESTMENTS PTY LTD A.C.N. 140 118 547
TENANT IN COMMON 4/5
OF THE WHOLE OF THE LOT
TERM: 01/06/2020 TO 31/05/2030 OPTION 5 YEARS
3. MORTGAGE No 720103906 16/06/2020 at 12:32
COMMONWEALTH BANK OF AUSTRALIA A.C.N. 123 123 124
over
LEASE: 720085199

ADMINISTRATIVE ADVICES - NIL
UNREGISTERED DEALINGS - NIL

Caution - Charges do not necessarily appear in order of priority

** End of Current Title Search **

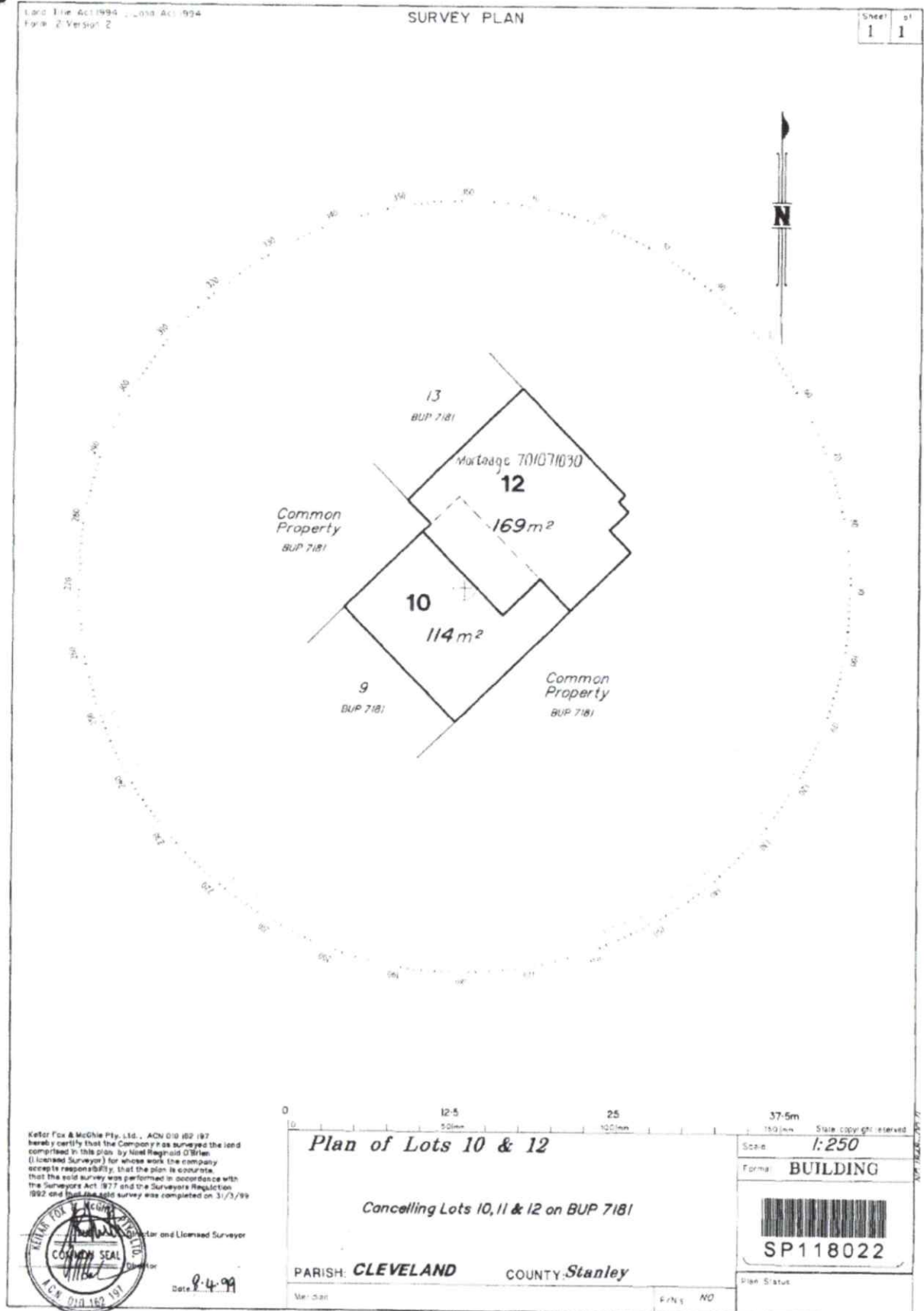
COPYRIGHT THE STATE OF QUEENSLAND (NATURAL RESOURCES, MINES AND ENERGY) [2021]
Requested By: D-ENQ INFOTRACK PTY LIMITED





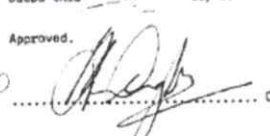

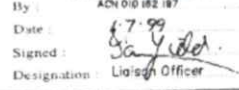
Page 1/1



Annexure 3 Survey Plan

SP118022 V2 REGISTERED Recorded Date 06/10/2000 16:31 Page 1 of 2 Not To Scale



704352726 BE 400 NT \$307.00 06/10/2000 16:31		WARNING : Folded or Mutilated Plans will not be accepted. Plans may be rolled. Information may not be placed in the outer margins.																															
Registered		Lodged by <i>Mott + Associates</i> 243 <small>(Include address, phone number, reference and Ledger Code)</small>																															
Certificate of Registered Owners or Lessees. I/we JARRA INVESTMENTS PTY LTD ACN 009 998 734 DRAGONWORTH PTY LTD ACN 010 350 428		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Existing</th> <th colspan="3">Created</th> </tr> <tr> <th>Title Reference</th> <th>Lot</th> <th>Plan</th> <th>Lots</th> <th>Emts</th> <th>Road</th> </tr> </thead> <tbody> <tr> <td>16863090</td> <td>10</td> <td>BUP7181</td> <td>10</td> <td></td> <td></td> </tr> <tr> <td>16863091</td> <td>11</td> <td>BUP7181</td> <td>10, 12</td> <td></td> <td></td> </tr> <tr> <td>16863092</td> <td>12</td> <td>BUP7181</td> <td>12</td> <td></td> <td></td> </tr> </tbody> </table>		Existing			Created			Title Reference	Lot	Plan	Lots	Emts	Road	16863090	10	BUP7181	10			16863091	11	BUP7181	10, 12			16863092	12	BUP7181	12		
Existing			Created																														
Title Reference	Lot	Plan	Lots	Emts	Road																												
16863090	10	BUP7181	10																														
16863091	11	BUP7181	10, 12																														
16863092	12	BUP7181	12																														
(Names in full) * as Registered Owners of this land agree to this plan and dedicate the Public Use Land as shown hereon in accordance with Section 50 of the Land Title Act 1994. * as Lessees of this land agree to this plan		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">MORTGAGE ALLOCATIONS</th> </tr> <tr> <th>Mortgage</th> <th>Lots Fully Encumbered</th> <th>Lots Partially Encumbered</th> </tr> </thead> <tbody> <tr> <td>701071030</td> <td></td> <td>12</td> </tr> </tbody> </table>		MORTGAGE ALLOCATIONS			Mortgage	Lots Fully Encumbered	Lots Partially Encumbered	701071030		12																					
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701071030		12																															
Signature of *Registered Owners *Chairman <div style="text-align: center;">  CHAIRMAN  </div> <div style="text-align: center;">  J. J. J. J.  </div>		14/99 15/1/99																															
* Rule out whichever is inappropriate Local Government Approval. * REDLAND SHIRE COUNCIL hereby approves this plan in accordance with the Integrated Planning Act 1997 Dated this <u>4th</u> day of <u>May</u> 2000. Approved:  Chief Executive Officer		Por 8A Orig 10, 12 Lots																															
Dated this <u>11th</u> day of <u>June</u> 1999 Approved:  Chief Executive Officer		7 Portion Allocation: 8 Map Reference: 9542-14312 9 Locality: VICTORIA POINT 10 Local Government: REDLAND SHIRE COUNCIL 11 Passed & Endorsed: By:  Date: 17.99 Signed: Liaison Officer Designation: Liaison Officer																															
* Insert the name of the Local Government # Insert designation of signatory or delegation 3 Plans with Community Management Statement: CMS Number CM58056 Name: PELICAN'S NEST		4 References: Dept File: Local Govt: Pelican's Nest Surveyor: NO 1848-00																															
12 Building Format Plans only. I certify that * As far as it is practical to determine, no part of the building shown on this plan encroaches onto adjoining lots or roads. * Part of the building shown on this plan encroaches onto adjoining lots and roads. Licensed Surveyor/Director * Data delete words not required		13 Lodgement Fees: Survey Deposit \$ 136 Lodgement \$ 88 2 New Titles \$ 80 Photocopy \$ Postage \$ TOTAL \$ 307																															
14 Insert Plan Number SP118022		15 Building Format Plans only. I certify that * As far as it is practical to determine, no part of the building shown on this plan encroaches onto adjoining lots or roads. * Part of the building shown on this plan encroaches onto adjoining lots and roads. Licensed Surveyor/Director * Data delete words not required																															



	Per Accounts	June BAS	ITR	Difference
Provision for Deferred Tax	9,842.35			9,842.35
Provision for GST	3,204.02			3,204.02
Provision for Tax				
Income Tax Refundable	(983.90)		(983.90)	
PAYGI Payable	1,346.00	1,346.00		
Sundry Creditors	689.00	689.00		
				<u>13,046.37</u>
Carried Forward Difference from 2019				13,133.00
Being BAS 2020 Reconciliation			-	86.63
BAS 2020 Reconciliation per Workpapers				86.66

ADJUSTMENT JOURNALS

	DR	Cr	
Deferred Tax Liability	9,842.35	D2	
Over Provision for Tax		9,842.35	9,842.35
GST Payable	3,204.02	E10	
Over Provision for Tax		3,204.02	3,204.02
Sundry Creditors	689.00	F29	
GST Payable		689.00	
GST Refundable	86.66	E10	
Over Provision for Tax		86.66	86.66
			Being underclaimed ITC in 2020
Total Difference per 2019			13,133.03

GST payable = \$689 - \$86.66 = \$602.34