

**INDEX TO WORKPAPERS**

<b>LEADSHEET</b>	<b>Reference</b>	<b>Completed</b>
<b>GENERAL DETAILS</b>		
Client Information / Current Compliance	A1	<input checked="" type="checkbox"/>
Controls & Fraud Questionnaire	A2	<input checked="" type="checkbox"/>
Planning Memo	A3	<input checked="" type="checkbox"/>
Financial Statements (Audited)	A4	<input checked="" type="checkbox"/>
Trial Balance	A5	<input checked="" type="checkbox"/>
Tax Return / Tax Reconciliation	A6	<input checked="" type="checkbox"/>
Tax Checklist	A7	<input checked="" type="checkbox"/>
Financial Audit Program / Compliance Audit Program	A8	<input checked="" type="checkbox"/>
Trustee Rep Letter	A9	<input checked="" type="checkbox"/>
Management Letter	A10	<input type="checkbox"/>
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Trust Deed	A14	<input checked="" type="checkbox"/>
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Minutes	A16	<input checked="" type="checkbox"/>
Auditor Engagement Letter	A17	<input checked="" type="checkbox"/>
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Other Current Liabilities	I	<input type="checkbox"/>
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Contributions / ETP's In	K	<input checked="" type="checkbox"/>
Benefits Paid / ETP's Out	L	<input type="checkbox"/>
<b>INCOME &amp; EXPENSES</b>		
Income	M	<input checked="" type="checkbox"/>
Expenses	N	<input checked="" type="checkbox"/>
<b>OTHER MATTERS</b>	O	<input checked="" type="checkbox"/>

The financial statements, income tax returns, income tax reconciliations and all associated working papers are in accordance with QMS requirements.

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

Tick

- A1**  Copy of Contravention Report (if any)
- A4**  Signed Financial Statements for Period  
(i.e Operating Statement, Statement of Financial Position and Notes to the Accounts),  
(Signed Prior Year Statements and Audit Report required when audit is conducted by Auditor for 1st time)
- A6**  Copy of Taxation Returns for Period  
(or Details of Tax Calculations used in Financial Statements)
- A9**  Copy of Trustee Representation Letter
- A13**  Copy of Fund's Current Investment Strategy
- A14**  Copy of Trust Deed (required when audit conducted by Auditor for 1st time) or Trust Deed Amendment Documents for Period - Copy of Cover of Trust Deed otherwise
- A15**  Copy of Compliance Printout from ABR
- A16**  Copy of Minutes of Fund Trustee Meetings Held During the Period
- A17**  Copy of Audit Engagement Letter – Signed by Trustee(s)
- A20**  Copy of Actuarial Certificate (if required) and exempt pension calculation work papers
- B**  All Bank Statements for Period  
(A bank confirmation should normally be obtained)
- D/E**  Documents to support existence and value of Assets at end of period (including Market Value calculation work paper)  
(e.g. Share Registry Listings, Managed Fund Reports, Wrap Account Reports Non Listed Unit Trust Accounts, Property and Asset Valuations). For Wrap Accounts a copy of Controls Audit Report to meet requirements of GS007 Audit Implications of the Use of Service Organisations for Investment Management Services is also required.  
Documents to support Asset Purchases and Sales for Period  
(e.g. Broker Reports, Contract Notes, Invoices, Purchase/Sale Contracts)
- J**  Copy of Member Statements for Period  
Current list of Trustees or list of Directors for Trustee Companies  
Copy of New Trustee Declaration for new trustees from 1 July 2008  
Copy of Fund Member Application Forms (required when audit conducted by Auditor for 1st time or if New Members join during the Period)  
Copy of Consent to Act as Trustees Documents (required when audit conducted by Auditor for 1st time or if New Trustees are appointed during the Period)
- K**  Documents to support Contributions (Employer and / or Member) Received for Period  
(e.g Employer Remittance Advices, Fund Trustee Minutes, Sect 290-170 Notice)  
Documents to support Rollovers for Transfers In for Period (e.g. ETP or ROPNs)
- L**  Documents to support Benefit Payments or Exit Statements for Period (e.g. ETP or ROPNs)  
Documents to support Pension Payments for Period  
(e.g. Payment Requests, ATO Payment Summaries, Actuarial Certificates as applicable)
- M/N**  Documents to support Income and Expenditure for Period  
(e.g. Dividend / Distribution Statements, Rental / Lease Agreements, Invoices)
- O**  Copy of Accounting Work Papers and Transaction Reports for the Period  
(e.g. General Ledger, Create Entries Report, Company Extract, Journals, Cashbook, Bank Reconciliation, Debtor and Creditor Reports)

# **2018** Workpapers

## Section A

### General Details

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

**CLIENT INFORMATION**

Name of Superannuation Fund Rees Murphy Superannuation Fund  
 WIP Code MURP0006  
 Trustee(s)/ Directors  
 Company: Rees Murphy Superannuation Pty Ltd.....  
 1. Stephen Murphy.....  
 2. ....  
 3. ....  
 4. ....

Contact Name Stephen Murphy  
 Phone No / Fax No 0421 618 486  
 Fund Address 20 Balfour Street  
 New Farm QLD 4005

Type of Fund Accumulation  
 (Acc. Cont. / Defined Benefit / Pension)

Employer Sponsor Stephen D Murphy Pty Ltd  
 Number of Members 1  
 Investment Types Real Estate Property

Fund Source Investment Income

**Is the fund an SMSF**

Does the fund meet the definition of an SMSF? Y

**Knowledge and Skill**Does the fund have any assets which may indicate complex issues exist? N  
 Provide a brief description:**Risk Assessment**Has the fund changed auditor? Are there any concerns about the willingness of the trustee to comply with SIS? N  
 Provided a brief description:

Is the firm willing to accept or continue the engagement? If this is a new client, have you obtained ethical clearance from the previous accountant? Y



## **CONTROLS & FRAUD QUESTIONNAIRE**

<b>Item</b>	<b>Done</b>	<b>Ref</b>
<p>1. <b>Which of the following controls does the trustee have in place? Y / N</b></p> <ul style="list-style-type: none"> <li>• Bank reconciliation Frequency Annually Y</li> <li>• Two signatories for all transactions N</li> <li>• Internet transaction protections i.e. security tokens N</li> <li>• Use of one share trading account N</li> </ul>	<input checked="" type="checkbox"/>	<b>B</b>
<p>2. <b>Do you use online share trading e.g. via Comsec or similar provider?</b> N</p> <p>If yes, document how do all trustees confirm or validate transactions? E.g. minutes</p>	<input checked="" type="checkbox"/>	
<p>3. <b>Where there is more than one trustee how do you ensure transactions are occurring for the benefit of all members?</b> N</p> <p>Document how all trustees are involved in investment decision making? E.g. discussions and minutes</p>	<input checked="" type="checkbox"/>	<b>A16 Minutes</b>
<p>4. <b>Does any person other than a trustee of the fund have permission to enter into transactions on behalf of the fund i.e. sign cheques, move investments?</b> N</p> <p>If yes, what method of confirming or validating transactions is used?</p>	<input checked="" type="checkbox"/>	
<p>5. <b>Does the fund use a portfolio service to manage investment reporting?</b> N</p> <p>If yes, is an audit report on the provider's internal controls available?</p> <p>If no, the auditor will require additional information to confirm the fund's assets ownership and existence.</p>	<input checked="" type="checkbox"/>	

<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

**Review of Fund Documentation**

<b>Item</b>	<b>Done</b>	<b>Ref</b>
1. Is the fund a complying fund? Print and file evidence from ABN register?	<input checked="" type="checkbox"/>	<b>A15</b>
2. Is there an Application for membership for each member? From 1 July 2007 this should include a Trustee Declaration (ATO Form NAT 71089)	<input checked="" type="checkbox"/>	<b>Perm</b>
3. Is there a consent to act as trustee for each member?	<input checked="" type="checkbox"/>	<b>Perm</b>
4. Obtain and review any trustee minutes?	<input checked="" type="checkbox"/>	<b>A16</b>
5. Obtain and review any correspondence from the regulator?	<input type="checkbox"/>	
6. Obtain the trust deed and any amendments. Perform a review of the trust deed Document the fund commencement date? When was the deed last amended? Has the deed been executed properly? Does the fund trust deed require the fund to be operated for the sole purpose of providing retirement benefits and other allowable ancillary purposes? (If no the deed may require an amendment, seek legal advice) Does the fund trust deed allow the trustee to accept all contributions allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed allow the trustee to pay all benefits allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed place any limitations on the fund's investments? (If yes, note this restriction on the work program)	<input checked="" type="checkbox"/>	<b>A14</b>
7. Obtain and review the fund's investment strategy	<input checked="" type="checkbox"/>	<b>A13</b>
8. Clearly document any issues arising from the above which will affect the audit	<input type="checkbox"/>	

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

**Risks associated with Trustees and Investments**

		Yes	No	Comments
<b>Trustee/s:</b>				
Related		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Arm's length		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>Investment Profile:</b>				
Listed shares		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Pooled Superannuation Trust (PST)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Cash Management Trust (CMT)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Listed property trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other listed trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted shares		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted managed trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Family or related trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Real Estate Property
Documentation	Appears well supported	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**Risk Assessment:**

Very high	<input type="checkbox"/>	No materiality	Extended testing
High	<input type="checkbox"/>	No materiality	Intermediate level of testing
Medium	<input type="checkbox"/>	Materiality	Medium testing
Low	<input type="checkbox"/>	Materiality	Low level testing
Very low	<input checked="" type="checkbox"/>	Materiality	Basic testing

**Risk**

Very High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Low	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Very Low	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic	Low	Medium	Intermediate	Extended
	Testing %			

**Justification of Assessment**

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**Materiality**

Balance Sheet Materiality is normally determined based on a figure of between 5% and 10% of assets. A material individual asset holding exceeds 10% of the asset class.

Profit and Loss Materiality is determined based on no more than 10% of investment income. A material balance exceeds 10% of the balance.

Financial statements and reports for the year ended  
30 June 2018

Rees Murphy Superannuation Fund

# Rees Murphy Superannuation Fund

## Reports Index

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Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Members Statement

Contributions Breakdown

Transfer Balance Account Summary

Rees Murphy Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties (Australian - Commercial)	2	1,175,000.00	1,175,000.00
<b>Total Investments</b>		<u>1,175,000.00</u>	<u>1,175,000.00</u>
<b>Other Assets</b>			
Formation Expenses		2,805.00	2,805.00
Bank - NAB Cash Manager A/c 15-194-1780		1,157.19	13,626.69
<b>Total Other Assets</b>		<u>3,962.19</u>	<u>16,431.69</u>
<b>Total Assets</b>		<u>1,178,962.19</u>	<u>1,191,431.69</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		883.85	1,707.10
Sundry Creditors		0.00	3,514.65
Deferred Tax Liability		27,093.19	27,093.19
Loan - Stephen Murphy - LRBA		141,068.25	188,929.94
<b>Total Liabilities</b>		<u>169,045.29</u>	<u>221,244.88</u>
<b>Net assets available to pay benefits</b>		<u>1,009,916.90</u>	<u>970,186.81</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Murphy, Stephen - Accumulation		1,009,916.90	970,186.81
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,009,916.90</u>	<u>970,186.81</u>

## Rees Murphy Superannuation Fund

# Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		80.27	77.37
Property Income	7	34,250.00	35,550.00
<b>Contribution Income</b>			
Employer Contributions		25,000.00	35,000.00
Personal Non Concessional		2,989.00	2,100.00
<b>Total Income</b>		<u>62,319.27</u>	<u>72,727.37</u>
<b>Expenses</b>			
Accountancy Fees		1,804.00	1,914.00
Administration Costs		586.00	498.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		385.00	275.00
Bank Charges		0.00	70.00
Interest Paid		10,638.31	13,458.88
Property Expenses - Non Specified		2,701.12	2,882.19
Property Expenses - Repairs Maintenance		0.00	9,025.00
<b>Investment Losses</b>			
Changes in Market Values	8	0.00	(256,581.00)
<b>Total Expenses</b>		<u>16,114.43</u>	<u>(228,198.93)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>46,204.84</u>	<u>300,926.30</u>
Income Tax Expense	9	6,474.75	31,988.20
<b>Benefits accrued as a result of operations</b>		<u>39,730.09</u>	<u>268,938.10</u>

## Rees Murphy Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

##### Interest revenue

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



## Notes to the Financial Statements

For the year ended 30 June 2018

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### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

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

### e. Income Tax

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

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

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

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

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

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

### f. Critical Accounting Estimates and Judgements

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

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

### Note 2: Real Estate Properties (Australian - Commercial)

2018  
\$

2017  
\$

## Rees Murphy Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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750 Nobbys Creek Road, Nobbys Creek	1,175,000.00	1,175,000.00
	<hr/>	<hr/>
	1,175,000.00	1,175,000.00
	<hr/>	<hr/>

### Note 3: Banks and Term Deposits

	2018 \$	2017 \$
<b>Banks</b>		
Bank - NAB Cash Manager A/c 15-194-1780	1,157.19	13,626.69
	<hr/>	<hr/>
	1,157.19	13,626.69
	<hr/>	<hr/>

### Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	970,186.81	701,248.71
Benefits accrued as a result of operations	39,730.09	268,938.10
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,009,916.90	970,186.81
	<hr/>	<hr/>

### Note 5: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	1,009,916.90	970,186.81
	<hr/>	<hr/>

### Note 6: Guaranteed Benefits

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

## Rees Murphy Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

<b>Note 7: Rental Income</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
750 Nobbys Creek Road, Nobbys Creek	34,250.00	35,550.00
	<u>34,250.00</u>	<u>35,550.00</u>
<b>Note 8: Unrealised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Real Estate Properties (Australian - Commercial)</b>		
750 Nobbys Creek Road, Nobbys Creek	0.00	256,581.00
	<u>0.00</u>	<u>256,581.00</u>
<b>Total Unrealised Movement</b>	<u>0.00</u>	<u>256,581.00</u>
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	<u>0.00</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>0.00</u>	<u>256,581.00</u>
<b>Note 9: Income Tax Expense</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	6,474.75	6,330.10
Deferred Tax Liability/Asset	0.00	25,658.10
	<u>6,474.75</u>	<u>31,988.20</u>
Income Tax Expense	<u>6,474.75</u>	<u>31,988.20</u>
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	6,930.73	45,138.95
Less:		
Tax effect of:		
Non Taxable Contributions	448.35	315.00
Increase in MV of Investments	0.00	38,487.15

Rees Murphy Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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Add:

Tax effect of:

TFN Credits	1.35	1.20
Rounding	0.02	0.10
Income Tax on Taxable Income or Loss	6,483.75	6,338.10

Less credits:

TFN Credits	9.00	8.00
Current Tax or Refund	<u>6,474.75</u>	<u>6,330.10</u>

**Rees Murphy Superannuation Fund**  
**Rees Murphy Superannuation Pty Ltd ACN: 161465274**  
**Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 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 2018.

Specifically, the directors of the trustee company declare that:

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

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

.....  
Stephen Murphy  
Rees Murphy Superannuation Pty Ltd  
Director

26 July 2018

## Rees Murphy Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(37,100.00)	24200/MURSTE00001 A	(Contributions) Murphy, Stephen - Accumulation			<b>K1</b> 27,989.00
(256,581.00)	24700	Changes in Market Values of Investments			
	<b>25000</b>	<b>Interest Received</b>			
(77.37)	25000/NAB151941780	Bank - NAB Cash Manager A/c 15-194- 1780			<b>M1</b> 80.27
	<b>28000</b>	<b>Property Income</b>			
(35,550.00)	28000/MURP1	750 Nobbys Creek Road, Nobbys Creek			<b>M1</b> 34,250.00
1,914.00	30100	Accountancy Fees		1,804.00	<b>N1 - 1</b>
498.00	30200	Administration Costs		586.00	<b>N2</b>
259.00	30400	ATO Supervisory Levy			
275.00	30700	Auditor's Remuneration		385.00	<b>N1 - 3</b>
70.00	31500	Bank Charges			
13,458.88	37900	Interest Paid		10,638.31	<b>N2</b>
2,882.19	41910	Property Expenses - Non Specified		2,701.12	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
9,025.00	42060/MURP1	750 Nobbys Creek Road, Nobbys Creek			
31,988.20	48500	Income Tax Expense		6,474.75	
268,938.10	49000	Profit/Loss Allocation Account		39,730.09	
	<b>50010</b>	<b>Opening Balance</b>			
(701,248.71)	50010/MURSTE00001 A	(Opening Balance) Murphy, Stephen - Accumulation			970,186.81
	<b>52420</b>	<b>Contributions</b>			
(37,100.00)	52420/MURSTE00001 A	(Contributions) Murphy, Stephen - Accumulation			27,989.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(263,834.30)	53100/MURSTE00001 A	(Share of Profit/(Loss)) Murphy, Stephen - Accumulation			18,224.84
	<b>53330</b>	<b>Income Tax</b>			
26,746.20	53330/MURSTE00001 A	(Income Tax) Murphy, Stephen - Accumulation		2,733.75	
	<b>53800</b>	<b>Contributions Tax</b>			
5,250.00	53800/MURSTE00001 A	(Contributions Tax) Murphy, Stephen - Accumulation		3,750.00	

## Rees Murphy Superannuation Fund

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>60400</b>	<b>Bank Accounts</b>			
13,626.69	60400/NAB151941780	Bank - NAB Cash Manager A/c 15-194-1780		1,157.19 <b>B1-1</b>	
2,805.00	64000	Formation Expenses		2,805.00 <b>C/F</b>	
	<b>77250</b>	<b>Real Estate Properties (Australian - Commercial)</b>			
1,175,000.00	77250/MURP1	750 Nobbys Creek Road, Nobbys Creek	1.0000	1,175,000.00 <b>E1</b>	
(188,929.94)	80600	Loan - Stephen Murphy - LRBA			<b>G1-1</b> 141,068.25
(1,707.10)	85000	Income Tax Payable/Refundable			<b>A6-1</b> 883.85
(3,514.65)	88000	Sundry Creditors			<b>F1</b> 0.00
(27,093.19)	89000	Deferred Tax Liability/Asset			27,093.19
				<b>1,247,765.21</b>	<b>1,247,765.21</b>

**Current Year Profit/(Loss): 46,204.84**

**Rees Murphy Super Fund**  
**Reconciliation of Provision for Tax**  
**For the year ended**

**30/06/2018**

**A6-1**

**RECONCILIATION OF TAX RELATED TO LAST YEAR**

<b>Tax Payable as per Accounts</b>	<b>30/06/2017</b>		1,707.10
<b>Add supervisory levy in respect of last year</b>			<b>259.00</b>
<b>Relevant payments/(refunds)</b>			
BAS			-2,132.00
Payment			0.00
Prior year Refund			
Prior year Adj			
Tax related to prior years owing			<u>-165.90</u>

**DETERMINATION OF NET TAX LIABILITY FOR CURRENT YEAR**

Increase in Tax Provision for FY 17-18 Tax Return			6,483.75
			<u>6,317.85</u>

Less Refundable Credits	Franking Credits		
	Foreign Credits		
	TFN Credits	<u>-9.00</u>	
			-9.00
Instalments relates to 2017-18	Sep-17	-1,722.00	
	Dec-17	-1,722.00	
	Mar-18	-1,722.00	
	Jun-18	0.00	
		<u>-5,166.00</u>	-5,166.00

<b>Balance as per Financial Statements at year end</b>		<u><b>1,142.85</b></u>	<b>\$1,142.85</b>
			<b>-\$ 259.00</b>
			<b>=\$ 883.85</b>

**Reconciliation of Tax payable per Tax return**

Profit/Loss as per Accounts			46,204.84
<b>Less:</b> Unrealised Market Variation			
Non-Concessional Contributions			-2,989.00 <b>K1</b>
Transfers In			
Accounting Capital Gains			
Accounting Trust Distribution			
Exempt Pension Income			
Rounding			0.16
<b>Add:</b>			
Fines (not deductible)			
Pension			
Taxable Capital Gains			
Taxable Trust Distribution			
TFN Credits			9.00 <b>M1</b>
Pension Member Non Deductible Expenses			
Taxable Income (Reconciled with A6.2)			<u>43,225.00</u>
Tax at 15%			6,483.75
Less Refundable Credits			<u>-9.00</u>
<b>Tax Assessed</b>			6,474.75
Plus Supervisory Levy			259.00
Less Instalments paid	Sep-17	-1,722.00	
	Dec-17	-1,722.00	
	Mar-18	-1,722.00	<b>A6-7</b>
	Jun-18	-1,722.00	
		<u>-6,888.00</u>	-6,888.00
Tax Payable/(Refund)			<u>-154.25</u>

**NOTE:**



Rees Murphy Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2018

	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	46,204.84
<b>Less</b>	
Non Taxable Contributions	2,989.00
	<u>2,989.00</u>
<b>Add</b>	
TFN Credits - Interest	9.00
	<u>9.00</u>
SMSF Annual Return Rounding	0.16
	<u>0.16</u>
<b>Taxable Income or Loss</b>	<u>43,225.00</u>
Income Tax on Taxable Income or Loss	6,483.75
	<u>6,483.75</u>
<b>TAX PAYABLE</b>	<u>6,483.75</u>
<b>Less</b>	
TFN Credits	9.00
	<u>9.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>6,474.75</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(5,166.00)
	<u>(5,166.00)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,567.75</u>

.....**Electronic Lodgment Declaration (SMSF)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

**Important**

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

**Declaration:**

I declare that:

- ..... ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ..... ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
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**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

5 Wt i bhBUa Y.....	<input type="text"/>		
Account Number	<input type="text"/>	Client Reference	<input type="text"/>

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

Signature	<input type="text"/>	Date	<input type="text"/> / <input type="text"/> / <input type="text"/>
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.....Tax Agent's 8 YWUfUjcb

**I declare that:**

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

**HUI '5 [ YbhBi a VYf**

100017996MS

## Self-managed superannuation fund annual return

# 2018

### 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 2018* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

### To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

- Place  in ALL applicable boxes.

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

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

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

**4 Current postal address**

Suburb/town

State/territory

Postcode

**5 Annual return status**

Is this an amendment to the SMSF's 2018 return?

**A** No  Yes

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

**B** No  Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day  / Month  / Year Was Part B of the audit report qualified? **B** No  Yes If the audit report was qualified, have the reported compliance issues been rectified? **C** No  Yes **7 Electronic funds transfer (EFT)**

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

**A Financial institution details for super payments and tax refunds**You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.Fund BSB number (must be six digits)  Fund account number 

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

**B Financial institution details for tax refunds only**

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

BSB number (must be six digits)  Account number 

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

**C Electronic service address alias**

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

Tax File Number

**8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code  
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No  Yes

**9 Was the fund wound up during the income year?**  
 No  Yes  If yes, provide the date on which the fund was wound up  /  /  Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**  
 Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?  
 To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No  Go to Section B: Income.

Yes  Exempt current pension income amount **A** \$

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

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

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

Fund's tax file number (TFN)

Provided

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2018.

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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** \$

**Calculation of assessable contributions**

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus <sup>#No-TFN-quoted contributions</sup> **R3** \$  (an amount must be included even if it is zero)

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

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

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

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

**Calculation of non-arm's length income**

\*Net non-arm's length private company dividends **U1** \$

plus \*Net non-arm's length trust distributions **U2** \$

plus \*Net other non-arm's length income **U3** \$

\*Other income **S** \$  Code

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

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

\*This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** (Sum of labels A to U) **W** \$  Loss

Exempt current pension income **Y** \$

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

Tax File Number Provided

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <input style="width: 150px;" type="text" value="10,638"/>		<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>		<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>		<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>		<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>		<b>F2</b> \$ <input style="width: 150px;" type="text"/>
Death benefit increase	<b>G1</b> \$ <input style="width: 150px;" type="text"/>		
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text" value="385"/>		<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text" value="2,701"/>		<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text" value="2,390"/>		<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>		<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	Code <input style="width: 20px;" type="text"/>	<b>L2</b> \$ <input style="width: 150px;" type="text" value="2,132"/>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>		Code <input style="width: 20px;" type="text"/>
<b>TOTAL DEDUCTIONS</b>			<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>
	<b>N</b> \$ <input style="width: 150px;" type="text" value="16,114"/>		<b>Y</b> \$ <input style="width: 150px;" type="text" value="2,132"/>
	<small>(Total <b>A1</b> to <b>M1</b>)</small>		<small>(Total <b>A2</b> to <b>L2</b>)</small>
<b>#TAXABLE INCOME OR LOSS</b>		Loss <input style="width: 20px;" type="text"/>	<b>TOTAL SMSF EXPENSES</b>
	<b>O</b> \$ <input style="width: 150px;" type="text" value="43,225"/>		<b>Z</b> \$ <input style="width: 150px;" type="text" value="18,246"/>
	<small>(<b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b>)</small>		<small>(<b>N</b> plus <b>Y</b>)</small>

#This is a mandatory label.



Tax File Number Provided

**Section D: Income tax calculation statement**

**#Important:**

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

**13 Calculation statement**

Please refer to the *Self-managed superannuation fund annual return instructions 2018* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input style="width: 95%;" type="text" value="43,225"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on taxable income	<b>T1</b>	\$	<input style="width: 95%;" type="text" value="6,483.75"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
Gross tax	<b>B</b>	\$	<input style="width: 95%;" type="text" value="6,483.75"/>	
<small>(T1 plus J)</small>				

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

**SUBTOTAL 1**

**T2** \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<b>Non-refundable carry forward tax offsets</b>				
<b>D</b> \$ <input style="width: 95%;" type="text" value="0.00"/>				
<small>(D1 plus D2 plus D3 plus D4)</small>				
<b>SUBTOTAL 2</b>				
<b>T3</b> \$ <input style="width: 95%;" type="text" value="6,483.75"/>				
<small>(T2 less D – cannot be less than zero)</small>				

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

**#TAX PAYABLE T5** \$

(T3 less E – cannot be less than zero)

**Section 102AAM interest charge**

**G** \$

Fund's tax file number (TFN)

Provided

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="9.00"/>	
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text" value="0.00"/>	
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>	
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text" value="0.00"/>	
	<b>Eligible credits</b>	
	<b>H \$</b> <input type="text" value="9.00"/>	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="0.00"/>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	---	---

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="-154.25"/>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	--	--

#This is a mandatory label.

## Section E: Losses

### 14 Losses

❗ If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

Tax losses carried forward to later income years	<b>U \$</b> <input type="text"/>
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text"/>

Tax File Number

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth Day  / Month  / Year

**Contributions**

**!** Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$

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** \$

**Other transactions**

Allocated earnings or losses **O** \$   Loss

<b>S1</b> \$	Accumulation phase account balance	<input type="text" value="1,009,916.90"/>
<b>S2</b> \$	Retirement phase account balance - Non CDBIS	<input type="text" value="0.00"/>
<b>S3</b> \$	Retirement phase account balance - CDBIS	<input type="text" value="0.00"/>
<input type="text" value="0"/>	TRIS Count	

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$  Code

Income stream payment **R2** \$  Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Tax File Number Provided

**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** \$  1,157

**Limited recourse borrowing arrangements**

Australian residential real property **J1** \$

Australian non-residential real property **J2** \$  1,175,000

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$  1,175,000

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$  2,805

**15c Overseas direct investments**

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$  1,178,962

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

**15d In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No  Yes  \$

**15e Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

Tax File Number

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements		<b>V1 \$</b> <input type="text" value="141,068"/>	
Permissible temporary borrowings		<b>V2 \$</b> <input type="text"/>	
Other borrowings		<b>V3 \$</b> <input type="text"/>	
		Borrowings	<b>V \$</b> <input type="text" value="141,068"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G)		<b>W \$</b>	<input type="text" value="1,009,917"/>
Reserve accounts		<b>X \$</b>	<input type="text"/>
Other liabilities		<b>Y \$</b>	<input type="text" value="27,977"/>
<b>TOTAL LIABILITIES</b>		<b>Z \$</b>	<input type="text" value="1,178,962"/>

**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 2017–18 income year, write **2018**). **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 2018*. **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 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

Tax File Number **Section K: Declarations**

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

**Important**

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

**Privacy**

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

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

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

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

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

Date  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2018* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

# Capital gains tax (CGT) schedule

# 2018

**When completing this form**

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

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

**Australian business number (ABN)**

**Taxpayer's name**

Rees Murphy Superannuation Fund

**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input style="width: 100%;" type="text"/>	<b>K \$</b> <input style="width: 100%;" type="text"/>
Other shares	<b>B \$</b> <input style="width: 100%;" type="text"/>	<b>L \$</b> <input style="width: 100%;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input style="width: 100%;" type="text"/>	<b>M \$</b> <input style="width: 100%;" type="text"/>
Other units	<b>D \$</b> <input style="width: 100%;" type="text"/>	<b>N \$</b> <input style="width: 100%;" type="text"/>
Real estate situated in Australia	<b>E \$</b> <input style="width: 100%;" type="text"/>	<b>O \$</b> <input style="width: 100%;" type="text"/>
Other real estate	<b>F \$</b> <input style="width: 100%;" type="text"/>	<b>P \$</b> <input style="width: 100%;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input style="width: 100%;" type="text"/>	
Collectables	<b>H \$</b> <input style="width: 100%;" type="text"/>	<b>Q \$</b> <input style="width: 100%;" type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input style="width: 100%;" type="text"/>	<b>R \$</b> <input style="width: 100%;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input style="width: 100%; text-align: right; border-bottom: 1px solid black;" type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input style="width: 100%; border: 1px solid black;" type="text"/>	

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

Tax File Number **2 Capital losses**Total current year capital losses **A \$** Total current year capital losses applied **B \$** Total prior year net capital losses applied **C \$** Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$** Total capital losses applied **E \$** Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$** Other net capital losses carried forward to later income years **B \$** Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A \$** **5 CGT concessions for small business**Small business active asset reduction **A \$** Small business retirement exemption **B \$** Small business rollover **C \$** Total small business concessions applied **D \$** **6 Net capital gain**Net capital gain **A \$** **1J less 2E less 4A less 5D** (cannot be less than  
zero). Transfer the amount at **A** to label **A – Net  
capital gain** on your tax return.



Tax File Number

**7 Earnout arrangements**

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

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

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

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

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

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  /  <sup>LOSS</sup>

**!** **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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

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

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

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

Tax File Number 

## Taxpayer's declaration

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

### Important

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

### Privacy

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

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

## Losses schedule

# 2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

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

Place  in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Rees Murphy Superannuation Fund

Australian business number

48318953573

### Part A – Losses carried forward to the 2018–19 income year – excludes film losses

#### 1 Tax losses carried forward to later income years

Year of loss		
2017–18	<b>B</b>	<input type="text"/>
2016–17	<b>C</b>	<input type="text"/>
2015–16	<b>D</b>	<input type="text"/>
2014–15	<b>E</b>	<input type="text"/>
2013–14	<b>F</b>	<input type="text"/>
2012–13 and earlier income years	<b>G</b>	<input type="text"/>
<b>Total</b>	<b>U</b>	<input type="text"/>

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

#### 2 Net capital losses carried forward to later income years

Year of loss		
2017–18	<b>H</b>	<input type="text"/>
2016–17	<b>I</b>	<input type="text"/>
2015–16	<b>J</b>	<input type="text"/>
2014–15	<b>K</b>	<input type="text"/>
2013–14	<b>L</b>	<input type="text"/>
2012–13 and earlier income years	<b>M</b>	<input type="text"/>
<b>Total</b>	<b>V</b>	<input type="text"/>

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

Tax File Number **Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2017–18	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2013–14	<b>E</b>	<input type="checkbox"/>	<input type="checkbox"/>
2012–13 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

**K** Yes  No **Part C – Unrealised losses** – company only

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

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

**L** Yes  No 

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

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

**M** Yes  No 

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

**N** Yes  No 

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

**O**

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** Complying superannuation net capital losses carried forward to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** Total tax losses carried forward to later income years **J**

Tax File Number

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

**Important**

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**Taxpayer's declaration**

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

Signature

Date  /  /

Contact person

Daytime contact number (include area code)



## Tax Agent Portal

User ID PCHQN7s

22 Feb 2019 15:10:55 (EDST)

**Current client**

THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND

**TFN**

943588635

**ABN**

48318953573

**Represented by**

MCA (QLD) ACCOUNTANTS PTY LTD

**Account name**

THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND

**Number**

943588635/00551

**Description**

Income Tax Account

**Itemised account - by Tax Office processed date**

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 30 June 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
20 Feb 2018	19 Feb 2018	Payment received		\$1,722.00	\$1,722.00 CR
14 Mar 2018	19 Feb 2018	Transfer out of payment received on 19 Feb 18	\$1,722.00		\$0.00
30 Jun 2018		CLOSING BALANCE			\$0.00

NOTE: 2017 Tax return lodged on 26/10/18 (Post 30/6/18)



## Tax Agent Portal

User ID PCHQN7s

22 Feb 2019 15:17:40 (EDST)

<b>Current client</b>	<b>TFN</b>	<b>ABN</b>
THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND	943588635	48318953573
<b>Represented by</b>		
MCA (QLD) ACCOUNTANTS PTY LTD		
<b>Account name</b>	<b>Number</b>	<b>Description</b>
THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND	48318953573	Integrated Client Account

## Itemised account - by Tax Office processed date

Opening balance	\$0.00
Closing balance	\$0.00
Estimated general interest charge	\$0.00
Total payable if paid on	\$0.00

Transactions processed by the Tax Office during the period:

 From    To   

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		Opening balance			\$0.00
30 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	28 Jul 2017	- pay as you go income tax instalment	\$2,132.00		\$2,132.00
31 Jul 2017	28 Jul 2017	Payment received		\$2,132.00	\$0.00
31 Oct 2017	30 Oct 2017	Payment received		\$1,722.00	\$1,722.00 CR
05 Nov 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	30 Oct 2017	- pay as you go income tax instalment	\$1,722.00		\$0.00
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		
	28 Feb 2018	- pay as you go income tax instalment	\$1,722.00		\$1,722.00
14 Mar 2018	19 Feb 2018	Payment transferred in from another account		\$1,722.00	\$0.00
01 May 2018	30 Apr 2018	Payment received		\$1,722.00	\$1,722.00 CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00		
	30 Apr 2018	- pay as you go income tax instalment	\$1,722.00		\$0.00
24 Jul 2018	23 Jul 2018	Payment received		\$1,722.00	\$1,722.00 CR
05 Aug 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00		
	30 Jul 2018	- pay as you go income tax instalment	\$1,722.00		\$0.00
23 Oct 2018	22 Oct 2018	Payment received		\$1,755.00	\$1,755.00 CR
04 Nov 2018		Self assessed amount(s) for the period ended 30 Sep 18	\$0.00		
	29 Oct 2018	- pay as you go income tax instalment	\$1,755.00		\$0.00
22 Feb 2019		Closing balance			\$0.00





## Tax Agent Portal

## PAYG Instalments report 2018

**Tax Agent** 25454874  
**Last Updated** 16/02/2019

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
943588635	THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND	1,722.00	1,722.00	1,722.00	1,722.00	6,888.00
			\$5,166			
<b>Total No of Clients: 1</b>						



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

**Agent name:** MCA (QLD)  
ACCOUNTANTS PTY LTD

**Client name:** THE TRUSTEE FOR REES  
MURPHY SUPERANNUATION FUND

**ABN:** 48318953573

## Activity statement

<b>Account</b>	Activity statement – 001 – THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND
<b>Period</b>	Jul 2017 – Sep 2017
<b>Document ID</b>	37055231045
<b>Date Lodged</b>	30 October 2017
<b>Payment due</b>	30 October 2017
<b>Receipt ID</b>	Unavailable

### PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,722.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,722.00 Based on the notional tax \$ 6,626.10 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$1,722.00

BPAY<sup>®</sup>

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**Biller code** 75556

**Ref** 483189535732360

**Telephone and Internet Banking - BPAY<sup>®</sup>**

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)**

483189535732360



\*171 483189535732360



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

**Agent name:** MCA (QLD)  
 ACCOUNTANTS PTY LTD

**Client name:** THE TRUSTEE FOR REES  
 MURPHY SUPERANNUATION FUND

**ABN:** 48318953573

## Activity statement

<b>Account</b>	Activity statement – 001 – THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND
<b>Period</b>	Oct 2017 – Dec 2017
<b>Document ID</b>	37166657919
<b>Date Lodged</b>	28 February 2018
<b>Payment due</b>	28 February 2018
<b>Receipt ID</b>	Unavailable

### PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,722.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,722.00 Based on the notional tax \$ 6,626.10 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$1,722.00

BPAY®

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**Biller code** 75556

**Ref** 483189535732360

**Telephone and Internet Banking - BPAY®**

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)**

483189535732360



\*171 483189535732360



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

**Agent name:** MCA (QLD)  
 ACCOUNTANTS PTY LTD

**Client name:** THE TRUSTEE FOR REES  
 MURPHY SUPERANNUATION FUND

**ABN:** 48318953573

## Activity statement

<b>Account</b>	Activity statement – 001 – THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND
<b>Period</b>	Jan 2018 – Mar 2018
<b>Document ID</b>	39279661291
<b>Date Lodged</b>	30 April 2018
<b>Payment due</b>	30 April 2018
<b>Receipt ID</b>	Unavailable

### PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$1,722.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$1,722.00 Based on the notional tax \$ 6,626.10 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$1,722.00

BPAY<sup>®</sup>

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**Biller code** 75556

**Ref** 483189535732360

**Telephone and Internet Banking - BPAY<sup>®</sup>**

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)**

483189535732360



\*171 483189535732360



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

**Agent name:** MCA (QLD)  
 ACCOUNTANTS PTY LTD

**Client name:** THE TRUSTEE FOR REES  
 MURPHY SUPERANNUATION FUND

**ABN:** 48318953573

## Activity statement

<b>Account</b>	Activity statement – 001 – THE TRUSTEE FOR REES MURPHY SUPERANNUATION FUND
<b>Period</b>	Apr 2018 – Jun 2018
<b>Document ID</b>	39397168315
<b>Date Lodged</b>	30 July 2018
<b>Payment due</b>	30 July 2018
<b>Receipt ID</b>	Unavailable

### PAYG income tax instalment

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T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		



Amount owing to ATO

\$1,722.00

BPAY®

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**Biller code** 75556

**Ref** 483189535732360

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483189535732360



\*171 483189535732360

### Annual Return Checklist

	Y	N	N/A
<b>SECTION A</b>			
<b>PRIOR YEAR TAX RETURN CONSIDERATIONS</b>			
Has last year's tax reconciliation been checked for reversing timing differences (e.g. accruals and prepayments)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for recurring timing differences that may need to be considered in the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for losses carried forward to the current year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SMSF INFORMATION</b>			
Have you checked the name and contact details of the auditor of the SMSF including their SMSF auditor number (SAN) at Item 6?  Tony Boys SAN 100014140 Marjon Muizer SAN 100015012	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)</b>			
Have all balance sheet items been reviewed from a tax perspective and adjustments made where required (e.g. prepayments, deferred income etc.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all movements in provisions been appropriately adjusted?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the sundry creditors account been reviewed for non-deductible expenses and assessable income (e.g. provisions, accruals and unearned income)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the sundry debtors account been reviewed for prepayments and accrued income (e.g. interest receivable)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>STATEMENT OF FINANCIAL PERFORMANCE (PROFIT AND LOSS)</b>			
Have expense items been reviewed for non-deductible amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have penalties (excluding General Interest Charge (GIC)) paid to the ATO been treated as non-deductible and interest received from the ATO brought to account as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the entity derived income which is exempt from tax (e.g. member non-concessional contributions or non-taxable roll-overs)? If so, is there an adjustment in the reconciliation statement?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there any non-deductible accrued audit fees? ( <i>Income Tax Ruling IT2625</i> )	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If accrued audit fees were adjusted last year has this adjustment been reversed where appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are management fees/consultancy fees paid to related entities commercially realistic (i.e. arm's length) and supported by appropriate documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

	Y	N	N/A
<b>SECTION B: FUND INCOME</b>			
<b>CAPITAL GAINS</b>			
Did the fund have a Capital Gains Tax (CGT) event(s) during the year? If so, the amount of the net capital gain should be shown at Label A.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund checked for eligibility of the one third of capital gain discount in accordance with Division 115 of the <i>Income Tax Assessment Act (1997)</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have you reviewed the capital gains tax calculation for correctness?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>RENT, LEASING AND HIRING INCOME</b>			
Has the gross rental income and other leasing/hiring income received by the fund from Australian sources been included as assessable income for the year? If so, return that amount Label B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>INTEREST</b>			
Has all gross interest income received during the financial year from investments from Australian sources been included as assessable income for the year? If so, return that amount at Label C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>DIVIDENDS</b>			
Have all dividends received from Australian public companies, and all imputation credits received, been included in assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the 45 day holding period rule been considered (or 90 day rule for preference share dividends)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received any private company dividends during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has an opinion been formed that it would be reasonable not to treat the private company dividends as being non-arm's length income for tax purposes? If so, the amount of any franked dividend, unfranked dividend or franking credit should be respectively disclosed at Labels K, J and L. Refer to section 295-550 of the <i>Income Tax Assessment Act (1997)</i> and <i>Taxation ruling TR2006/7</i> .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If the private company dividend is regarded as non-arm's length income, has the amount of grossed-up dividend, net of related expenses, been included at Label U in section B of the return? A tax rate of 45% is imposed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>GROSS FOREIGN INCOME</b>			
Did the und derive any foreign source assessable income during the year? If so, the gross amount of this income should be shown at Label D1.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Check to ensure that any foreign income included at Label D1 for the year has been grossed up for any foreign tax offset and included as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are credits available for such foreign taxes actually paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

	Y	N	N/A
<b>NET FOREIGN INCOME</b>			
Did the fund incur any foreign source losses in the year (other than CGT losses) and/or deductible expenses to the extent to which they relate to assessable foreign income? If so such an amount should be applied against the gross foreign income. The resulting foreign source income or loss should be disclosed at label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>EMPLOYER CONTRIBUTIONS</b>			
Have the gross amount of all employer contributions (including those made under effective salary sacrifice arrangements) been included as assessable income for the year? If so, disclose that amount at Label R1.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all employer contributions included as assessable income been received by the fund as at the end of the year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PERSONAL CONTRIBUTIONS</b>			
Where the fund receives personal superannuation contributions from a member, has the trustee received a written notice from a member under section 290-170 of the <i>Income Tax Assessment Act (1997)</i> stating the member's intention to claim a deduction for their contributions by the time that the fund lodges its annual return for the year? Has the fund also issued an acknowledgement that such a notice has been received by that time? Both of these conditions must be met before a deduction will be available for the personal superannuation contributions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>PARTNERSHIP DISTRIBUTIONS</b>			
Has the gross amount of the fund's share of distributions received from a partnership been included as assessable income for the year? (All distributions of partnership income or loss should be disclosed at Label I other than the fund's share of a capital gain which should be disclosed at Label A and partnership income which is non-arm's-length income which should be shown at Label U).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>TRUST DISTRIBUTIONS</b>			
Has the amount of the fund's share of net income received from a trust been included as assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from discretionary trusts?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If it does constitute non-arm's length income has the amount (net of related expenses) been included at Label U of section B? (A tax rate of 45% is imposed).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from a fixed trust in which the fund obtained its investment as part of a non-arm's length arrangement? (If the distribution received exceeds what might otherwise have been expected had the parties been dealing with each other at arm's length it will be regarded as non-arm's length income subject to tax at 45%. Such an amount should be disclosed at Lave U2 of Item 11 of the return).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>EXEMPT CURRENT PENSION INCOME</b>			
Did the fund pay retirement phase superannuation income stream benefits (e.g. pensions) to a member during the year? If so, the fund's income may be wholly or partly exempt under the ECPI rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the exempt current pension income been calculated according the actuarial certificate's percentage and included in Label Y of the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by:

Year: 30 June 2018

Date: 06/03/2019

Date: TW  
08.03.19

	Y	N	N/A
<b>SECTION C: DEDUCTIONS AND NON-DEDUCTIBLE EXPENSES</b>			
<b>GENERAL</b>			
If the fund derived both assessable and exempt income, have deductions been apportioned, as appropriate, in accordance with <i>Taxation Ruling TR 93/17</i> ?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>INTEREST</b>			
Has the fund claimed a deduction for interest expense on funds borrowed to the extent that they were applied for the purpose of earning assessable income? Australian sources disclose at Label A and overseas sources disclose at Label B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
As superannuation funds are generally prohibited from borrowing money, does the borrowing come under one the following exceptions? That is: <ul style="list-style-type: none"> <li>90 day borrowing to make payment to a member</li> <li>seven day borrowing to cover settlement of securities transactions</li> <li>limited recourse borrowing arrangement for the SMSF to purchase a single acquirable asset and the rights of the lender is limited to that asset.</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>CAPITAL WORKS DEDUCTIONS</b>			
Has the fund claimed a building allowance write-off for capital expenditure incurred on capital works under Division 43 of the <i>Income Tax Assessment Act (1997)</i> to the extent that such capital works were used to earn assessable income during the year? If so, disclose at Label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the correct rate of write-off been used?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>DEDUCTIONS FOR DECLINE IN VALUE OF DEPRECIATION ASSETS</b>			
Has the fund claimed a deduction for the decline in value of its depreciating assets to the extent that such depreciating assets were used to earn assessable income? If so, disclose at Label E.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have the correct depreciation rates been used? ( <i>Taxation Ruling TR 2017/2</i> )	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>DEATH AND DISABILITY PREMIUMS</b>			
Does the fund have a 'whole of life' insurance policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 30% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have an endowment policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 10% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have other insurance policies that provide death or disability superannuation benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, is any deduction claimed required to be supported by an actuary's certificate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>INVESTMENT EXPENSES</b>			
Have all relevant investment expenses been claimed to the extent they relate to the derivation of assessable income during the year? Such expenses include investment advice fees, actuarial fees, accounting fees and certain legal costs. Such amounts should be disclosed at Label I.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A7</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

	Y	N	N/A
<b>TAX LOSSES DEDUCTED</b>			
Is the fund claiming a tax loss from an earlier year? Note the fund's tax losses brought forward must be first deducted against the amount of any net exempt income.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SECTION D: INCOME TAX CALCULATION STATEMENT</b>			
Have all foreign income tax offsets claimable been included as a non-refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the fund entitled to claim an early stage investor tax offset for the year or does the fund have an amount of unused tax offset carried forward?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all franking credits tax offsets claimable by the fund been included as a refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all PAYG instalments paid during the year been included as a credit at Label K?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the fund pay the Supervisory Levy of \$259? Was there a Supervisory Levy adjustment upon the winding up of the fund or a Supervisory Levy adjustment because it is a new fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>SECTION E: LOSSES</b>			
Does the fund have tax losses or capital losses available to carry forward to later years? If so, it must complete a Losses Schedule if the amount of its unused revenue or unused capital losses is greater than \$100,000.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SECTION I: TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)</b>			
Have you considered the application of the Taxation of Financial Arrangements (TOFA) rules to the SMSF, and whether there has been a TOFA gain or loss? (Note the TOFA rules only apply to a SMSF with the value of the SMSF's assets of \$100 million or more if the SMSF has elected to have the TOFA rules apply to it).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>SECTION J: OTHER INFORMATION</b>			
Have the trustees of the SMSF made, revoking or varying a family trust election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have the trustees of the SMSF made or revoking an interposed entity election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>ADMINISTRATION AND SUBSTANTIATION</b>			
Do you have all bank statements on hand?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>		<b>A8</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW	08.03.19
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b>	

## **FINANCIAL STATEMENT CHECKLIST**

<b>Item</b>	<b>Done</b>	<b>Ref</b>
<b>ACCOUNTS</b>		<b>A</b>
1. Ensure all figures used in accounts are referenced either to work done, or noted that figure is accepted and on what basis.	<input checked="" type="checkbox"/>	
2. Ensure the financial statements are reporting using market value.	<input checked="" type="checkbox"/>	
3. Ensure prior year figures agree to prior year final signed and audited accounts.	<input checked="" type="checkbox"/>	
4. Ensure accounts balance.	<input checked="" type="checkbox"/>	
5. Ensure all related party transactions have been disclosed.	<input checked="" type="checkbox"/>	
<b>CASH AT BANK</b>		<b>B</b>
1. Ensure all bank statements are available for review.	<input checked="" type="checkbox"/>	
2. Vouch ownership of the bank accounts from the bank statement to the Fund.	<input checked="" type="checkbox"/>	
3. Agree balance confirmed to reconciliation performed.	<input checked="" type="checkbox"/>	
4. Ensure that the bank account did not go into overdraft during the year (if into overdraft note the cause and time period).	<input checked="" type="checkbox"/>	
<b>ACCOUNTS RECEIVABLE</b>	N/A	<b>C</b>
1. Agree receivable to supporting documentation, for nature and taken up correctly.	<input type="checkbox"/>	
2. If the receivable amount is from a related party, ensure the amount taken up reflects normal commercial terms.	<input type="checkbox"/>	
3. Agree receivable to subsequent receipt.	<input type="checkbox"/>	
4. Vouch prior year receivable as received during the year, or else re-accrue or adjust against income/expense item.	<input type="checkbox"/>	
5. If amount not received, evaluate the recoverability of receivable.	<input type="checkbox"/>	
<b>INVESTMENTS</b>		<b>D / E</b>
1. Sight original certificates and confirm correct ownership. Ensure the investment is held in the name of the fund and is held separate from assets of the trustee, employers and related parties.	<input checked="" type="checkbox"/>	
2. Agree the value of the investment held at year end with quoted market prices.	<input checked="" type="checkbox"/>	
3. Ensure the investment is in accordance with the fund's investment strategy.	<input checked="" type="checkbox"/>	
4. Agree applications and redemptions of investments to investment statement and bank.	<input checked="" type="checkbox"/>	
5. <b>Units in Unlisted Unit trusts</b>	N/A	
(5A) Confirm Fund's holding in the unit trust. Ensure that the revenue belongs to the Fund.	<input type="checkbox"/>	
(5B) Reconcile funds holding of units to unit trust register and unit trust certificates.	<input type="checkbox"/>	
(5C) Review copies of unit trust financial statements and ensure the unit trust assets have been valued at Market Value.	<input type="checkbox"/>	
6. <b>Loans to Associated Entities (in house loans)</b>	N/A	
(6A) Sight original loan agreement.	<input type="checkbox"/>	

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

Item	Done	Ref
(6B) Ensure that loan agreement is on normal commercial terms (i.e. includes loan term, interest rates, penalty rates if loan is in default, the parties to the loan etc).	<input type="checkbox"/>	
(6C) Agree the value of the investment held at year end with loan repayment schedule.	<input type="checkbox"/>	
(6D) Confirm that the investment is in the name of the trustee and that the documentation clearly identifies that the investment is an asset of the fund.	<input type="checkbox"/>	
(6E) Is the loan within the allowable 5% limit permitted for in-house assets? If no, a written plan in accordance with section 82 of the SIS Act is required.	<input type="checkbox"/>	
<b>7. Real Estate Properties</b>		
(7A) Complete property searches or view the original titles for all real estate investments owned by the fund.	<input checked="" type="checkbox"/>	
(7B) Ensure that each property is owned by the trustee and is correctly and appropriately recorded as an investment of the fund. This may involve viewing a declaration of trust or similar documentation.	<input checked="" type="checkbox"/>	
(7C) Check that there are no registered encumbrances, or if so, the related liabilities are correctly reflected in the financial statements and are permitted by the SIS Act and Regs.	<input checked="" type="checkbox"/>	
(7D) Assess the valuation of the property to determine if appropriate – property valuer, trustee valuation, online service provider, real estate agent.	<input checked="" type="checkbox"/>	
(7E) Consider the lease term and rental amount to determine if conditions are on commercial basis (market rental).	<input checked="" type="checkbox"/>	
<b>AMOUNTS OWING TO OTHER PERSONS</b>		<b>G</b>
<b>Limited Recourse Borrowing Arrangements</b>		
1. Confirm limited recourse nature of the borrowing directly with the lender e.g. sight full loan agreement.	<input checked="" type="checkbox"/>	
2. Is there a security (bare/custodian) trust deed in place?	<input checked="" type="checkbox"/>	
3. Is the asset under the LRBA purchased in the name of the trustee of the security trustee (NOT the trustee of the superannuation fund)?	<input checked="" type="checkbox"/>	
4. Has the property under the LRBA had improvements? If the improvements result in the asset becoming a different asset, the SIS Act will have been breached.	<input type="checkbox"/>	N/A
<b>SUNDRY CREDITORS</b>	N/A	<b>F</b>
1. Ensure there was no borrowings or debts in contravention of the SIS Act or Regulations.	<input type="checkbox"/>	
2. Vouch payment of liability subsequent to year end.	<input type="checkbox"/>	
<b>INCOME</b>		<b>M</b>
1. Review statements to ensure no TFN tax withheld, and if so ensure treated correctly (i.e. to be treated as rebateable credit in the tax return).	<input checked="" type="checkbox"/>	
2. Ensure any foreign tax credits are treated correctly (lesser of actual foreign credit or 15% foreign income).	<input type="checkbox"/>	N/A
3. For any foreign income received, ensure amount is recorded in \$AUD and that if foreign currency transactions occur, that they are converted at the appropriate currency rates and accounted for correctly.	<input type="checkbox"/>	N/A



<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

Item	Done	Ref
<b>Distributions Received</b>	N/A	
4. Review investment statements from fund managers to ensure all distributions recognised.	<input type="checkbox"/>	
5. Ensure any discounted capital gains (as part of distribution) have been treated correctly for a fund (i.e. 1/3 discount no 50% discount).	<input type="checkbox"/>	
6. Ensure any deferred tax, tax free, tax exempt etc. components have been treated correctly.	<input type="checkbox"/>	
<b>Partnership Distributions Received</b>	N/A	
7. Review Partnership Agreement to ensure income is distributed accordingly.	<input type="checkbox"/>	
8. Review Partnership accounts to confirm distribution.	<input type="checkbox"/>	
9. Review Partnership in tax return.	<input type="checkbox"/>	
<b>Dividends Received</b>	N/A	
10. Review dividend statements or published rates or registry details and ensure franked amount, unfranked amount and franking credit components have been treated correctly.	<input type="checkbox"/>	
11. Ensure for any private companies – satisfied dividends are treated appropriately for NALI purposes.	<input type="checkbox"/>	
<b>Interest Received</b>	N/A	
12. If SMSF derives interest income from loans – ensure interest in accordance with loan agreement and loan is not with a related party.	<input type="checkbox"/>	
<b>Rent Received</b>		
13. Review rental agreement or statement from real estate agent to ensure all rental income recognised.	<input checked="" type="checkbox"/>	
14. Ensure all income is recognised per the bank statement or that income has been accrued as receivable.	<input checked="" type="checkbox"/>	
15. Vouch rental payments to lease agreements to ensure correct rental amount is being charged (ensure to include any annual rent increases).	<input checked="" type="checkbox"/>	
16. Does the Fund's turnover (i.e. rental from commercial properties) require the Fund to be GST registered?	<input type="checkbox"/>	N/A
<b>ACCOUNTING GAINS/LOSSES</b>	N/A	<b>D</b>
1. Review calculation of the movement in net market value to ensure performed correctly.	<input type="checkbox"/>	
2. Ensure change in MV calc only includes unit linked investments and not interest bearing investments.	<input type="checkbox"/>	
3. Ensure any tax deferred amounts from managed funds are adjusted against the cost base.	<input type="checkbox"/>	
4. Ensure that if investment held for less than 12 months, that any capital gain is not discounted.	<input type="checkbox"/>	
5. Ensure any losses are offset against any capital gains prior to any discounts being applied.	<input type="checkbox"/>	
6. (6A) Was the CGT Relief applied at 30/06/2017?	<input type="checkbox"/>	

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

Item	Done	Ref
(6B) If Yes, was the gain deferred?	<input type="checkbox"/>	
(6C) If Yes, has the deferred gain been applied with the sale of the asset (parcel of shares)?	<input type="checkbox"/>	
<b>CONTRIBUTIONS</b>		<b>K</b>
1. Obtain listing of Contributions received and dissect by Member, Member Deemed, Award and employer, noting the dates of receipt.	<input checked="" type="checkbox"/>	
2. Ensure that if there are in-specie contributions, that the amount is at market value and the asset is permitted to be transferred to the fund in accordance with SIS Section 66.	<input type="checkbox"/>	N/A
3. Are there any members over 65? If so have they worked at least 40 hours in a 30 day consecutive period (i.e. work test declaration).	<input type="checkbox"/>	N/A
<b>Concessional Contributions</b>		
4. Confirm the contributions received with the sponsoring employer (i.e. confirmation letter).	<input checked="" type="checkbox"/>	
5. If the Fund is employing a contribution reserve – ensure the appropriate ATO form NAT 74851 is on file.	<input type="checkbox"/>	N/A
<b>Employer Concessional Contributions</b>		
6. Confirm contributions received with expected contributions from SuperStream messages.	<input type="checkbox"/>	N/A
7. Ensure contributions are in accordance with the superannuation guarantee rates.	<input checked="" type="checkbox"/>	
8. Are there any members over 75? Are the contributions employer mandated and in line with SGC?	<input type="checkbox"/>	N/A
<b>Personal Concessional Contributions</b>	N/A	
9. Are the members claiming a deduction for personal contributions? If so ensure there is a signed section 290-170 Notice of Intention to deduct form on file.	<input type="checkbox"/>	
10. Confirm the S290-170 notice signed and dated prior to lodgement of the personal return or the end of the financial year after the contribution was made.	<input type="checkbox"/>	
11. Ensure the fund has acknowledged the S290-170 notice.	<input type="checkbox"/>	
<b>Non-Concessional Contributions</b>		
12. Has the member elected to use the three year averaging provisions? If so, is the member less than 65 years of age?	<input type="checkbox"/>	N/A
13. Is the member's TSB greater than \$1.6M? If Yes, the contribution cannot be accepted.	<input type="checkbox"/>	N/A
(13A) Is the member's balance between \$1.4M-\$1.6M – as reduced bring forward amounts are available.	<input type="checkbox"/>	N/A
14. Is the contribution a permissible downsizing contribution?	<input type="checkbox"/>	N/A
15. <b>Small Business CGT Contributions</b>	N/A	
(15A) Ensure that if the Small Business CGT election has been used that the notice has been received by the fund.	<input type="checkbox"/>	
(15B) Was the payment made to the member within 2 years of the CGT event?		

<b>MCA Chartered Accountants</b>	<b>Superannuation Fund Checklist</b>	<b>A8</b>
<b>Fund:</b> Rees Murphy Superannuation Fund	<b>Prepared by:</b> BO	<b>Reviewed by:</b> TW
<b>Year:</b> 30 June 2018	<b>Date:</b> 06/03/2019	<b>Date:</b> 08.03.19

Item	Done	Ref
(15C) Was the payment contribution made within 30 days of the receipt by the member?	<input type="checkbox"/>	
<b>ROLLOVERS/TRANSFERS IN</b>	N/A	<b>J</b>
1. Have preserved and unreserved components remained the same from the rollover fund?	<input type="checkbox"/>	
<b>EXCESS CONTRIBUTIONS TAX</b>	N/A	<b>J</b>
1. Check contribution tax assessment notice issued by ATO to ensure that penalty tax is calculated correctly.	<input type="checkbox"/>	
<b>Excess Concessional Contributions</b>	N/A	
2. Ensure the amount elected per the release authority is the amount released by the fund and treated as non-taxable.	<input type="checkbox"/>	
<b>Excess Non-Concessional Contributions</b>	N/A	
3. Was the amount of funds released at least one of the following: <ul style="list-style-type: none"> <li>The amount of excess non-concessional contributions tax stated in the release authority form.</li> <li>The amount the member nominated</li> <li>The total value of the member's superannuation balance in the fund (excluding any defined benefit interest).</li> </ul>	<input type="checkbox"/>	
<b>PENSIONS PAID</b>	N/A	<b>L</b>
1. If first year of pension, sight Trustee minute confirming member's request for pension, and Trustee acknowledgment and agreement to pay.	<input type="checkbox"/>	
2. <b>Account Based Pension</b>	N/A	
(2A) Ensure members have been advised of the minimum and maximum pension limits for the year.	<input type="checkbox"/>	
(2B) Ensure the pension has been paid at least annually and within minimum and maximum limits set.	<input type="checkbox"/>	
(2C) Is the member in receipt of a non-commutable (transition to retirement) pensions?	<input type="checkbox"/>	
(2D) If yes, ensure the member did not withdraw more than 10% of their account balance. (If member is not receiving a non-commutable (transition to retirement) pension, their maximum pensions is their remaining account balance).	<input type="checkbox"/>	
(2E) If pension commenced after 1 July 2007, calculate the tax free proportion. Ensure this proportion is applied to any pension payments (particularly less than 60 years of age).	<input type="checkbox"/>	
3. <b>Account Based Pension taking a Lump Sum</b>	N/A	
(3A) Did the member make a request in accordance with ITAR 995-1.03 for their pension to be treated as a lump sum prior to the first?	<input type="checkbox"/>	
(3B) Does the member have an Unrestricted Non Preserved Component? If yes, can be treated as a lump sum?	<input type="checkbox"/>	
(3C) Is the member under age 60?	<input type="checkbox"/>	
(3D) If yes, has a PAYG lump sum payment summary been prepared?	<input type="checkbox"/>	

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

Item	Done	Ref
<b>4. Transfer Balance Account Reporting</b>	N/A	
(4A) If pension commenced during the year, has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4B) If any commutation of an income stream – has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4C) If member was in receipt of a TRIS – has the member notified the Trustee when they have satisfied a condition of release?	<input type="checkbox"/>	
(4D) Has the appropriate TBAR reporting been completed?	<input type="checkbox"/>	
<b>Benefits Paid</b>	N/A	
5. For any death or disability benefits, ensure that corresponding Group Life recovery is booked (where applicable).	<input type="checkbox"/>	
6. If death benefit paid — sight death certificate.	<input type="checkbox"/>	
<b>EXPENSES</b>		<b>N</b>
1. Ensure that if expenses are paid by employer or member on behalf of the Fund that the expenses are either reimbursed to the member/employer, or the amounts are treated as a concessional or non-concessional contribution.	<input checked="" type="checkbox"/>	
<b>GST</b>	N/A	
2. A) No GST claim for: <ul style="list-style-type: none"> <li>a. Fees for general legal advice</li> <li>b. Fees for the preparation of a tax return or BAS</li> <li>c. Audit fees</li> <li>d. Residential property expenses, such as insurance, agent fees etc.</li> </ul>		
B) Reduced GST can be claimed for: <ul style="list-style-type: none"> <li>a. Actuarial fees</li> <li>b. Administration fees</li> <li>c. Investment management fees and charges</li> </ul>	<input type="checkbox"/>	
<b>Borrowing</b>		
3. If there is a limited recourse borrowing arrangement in place, ensure that no expenses for the improvement of the asset. Repairs and maintenance expenses are permitted.	<input checked="" type="checkbox"/>	
<b>Life Insurance</b>	N/A	
4. If fund pays insurance for members, ensure policy is registered in the name of the trustee.	<input type="checkbox"/>	
5. Does the insurance policy have a TPD component? NOTE: TPD policy is for 'any occupation', premiums are 100% tax deductible. TPD policy is for 'own occupation', premiums are 67% tax deductible. TPD policy is for 'own occupation' and is also bundled with death cover, premiums are 80% tax deductible.	<input type="checkbox"/>	

Item	Done	Ref
<b>Division 293 Tax</b>	N/A	
6. If member has elected to have the superannuation fund pay the ATO directly, ensure the amount released by the fund is treated as non-taxable.	<input type="checkbox"/>	
<b>TAXATION</b>		<b>A6</b>
1. Have the small business CGT exemptions been utilised? If yes, ensure amount rolled into fund is not counted towards the non-concessional limit and amount does not exceed the CGT cap.	<input type="checkbox"/>	N/A
2. Ensure franking credits from dividends have been taken up correctly and that fund has held the share for the required period to qualify for the franking credit.	<input type="checkbox"/>	N/A
3. Ensure foreign credits are taken up correctly, noting that the foreign tax credits allowed to be claimed is the lesser of the credit or 15% of the foreign income.	<input type="checkbox"/>	N/A
4. Ensure income from assets used to pay pension is not assessable and an actuarial certificate has been obtained to apportion the income where assets are not segregated. Ensure the non-assessable pension income proportion has been correctly applied to income, but no taxable contributions.	<input type="checkbox"/>	N/A
5. If fund has exempt current pension income, ensure expenses are apportioned between deductible and non-deductible expenses.	<input type="checkbox"/>	N/A
6. Ensure that tax has been calculated for ordinary income at 15%, unless the fund has received a notice advising it is non-complying for taxation purposes.	<input checked="" type="checkbox"/>	
7. Confirm that PAYG instalments and TFN credits paid by the fund during the period have been correctly identified and applied against the current tax liability.	<input checked="" type="checkbox"/>	
<b>MEMBER BALANCES</b>		<b>J</b>
1. Review member statements as follows:		
(1A) Ensure opening balance correct and accuracy of all calculations (do add check, review of interest calc and tax calc, ensure admin.expenses and insurance premiums are correctly apportioned between member accounts).	<input checked="" type="checkbox"/>	
(1B) Review employer and member contributions to individual member accounts.	<input checked="" type="checkbox"/>	
(1C) Ensure any Concessional, Non-Concessional and Gov Co-contributions correctly recorded.	<input checked="" type="checkbox"/>	

**Carry Forward – Shareholding Confirmation**

Share type:	N/A		
Holder number:			
Postcode:			
Registry:			
Confirmed holding in name of S/Fund			

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

**COMPLIANCE CHECKLIST**

SIS Ref		N/A	Yes	No	Comments
<b>Planning</b>					
s 17A	Does the fund comply with SMSF rules: <ul style="list-style-type: none"> <li>Single member – trustee is a company with 1 director who must also be the member</li> <li>2-4 members – trustee is a company where all members are directors OR trustees are individuals where all members are trustees</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 19	Has the fund elected to be a 'regulated fund' with the Tax Office (check on the Tax Office website)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A15
s 106	Did the Trustee become aware of an event that would have significant adverse event?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
s 103	Has the Trustee kept minutes and retained them for at least 10 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A16
s 35B, 35D	Has the fund kept appropriate accounting records for at least 5 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A4
s 126K	Have you ensured the individual Trustees or directors of the corporate trustee are not disqualified persons (check trustee representation letter)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A9
s 62	Have you reviewed the Trust Deed to ensure the fund is maintained for the 'sole' purpose of providing benefits to fund members on retirement or dependents on death of members? Review the following: <ul style="list-style-type: none"> <li>Trust deed</li> <li>Character and purpose of the fund's investments – do not provide financial assistance, is not running a business, are not made available for private use.</li> <li>Benefit payments to ensure no preserved benefits are paid before a condition of release is met</li> </ul>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A14
s 52B(2)(d)	Has money and assets of the fund been kept separate to money and assets of the Trustee personally (check assets are in the name of the fund)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 52B(2)(e)	Has the Trustee entered into a contract which would prevent or hinder the Trustee from properly performing the Trustee's functions and powers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by:

TW

Year: 30 June 2018

Date: 06/03/2019

Date:

08.03.19

SIS Ref		N/A	Yes	No	Comments
<b>Investments</b>					
Reg 4.09	Does the investment strategy consider:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> <li>Risks involved and the expected returns</li> <li>Investment objectives</li> <li>Liquidity of the investment</li> <li>Cash flow requirements of the fund</li> <li>Diversification</li> <li>Ability of the Fund to discharge liabilities</li> </ul>				
<b>Loans to Members</b>					
s 65	Did the fund loan money to, or provide financial assistance to a member or relative of a member of the fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If so, is there a loan agreement in place and is the loan on normal commercial terms (interest charged, nominated period, default interest)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Arms length</b>					
s 109	Were all transactions completed on a commercial basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arms length purchases or sales of assets were completed at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length lease arrangements have written contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensure any non-arm's length lease arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length loan arrangements have written contracts and a repayment schedule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the terms, repayments and interest rates for any non-arm's length loan arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the realisation of any investments, shares issued and units allocated for any transactions with non-arm's length entities were at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Borrowings</b>					
s 67	Did the Fund carry any borrowings during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Was the borrowing for the purpose of covering settlement of securities transactions as listed in s67(3)(a) (not exceeding 7 days and 10% of the value of the fund assets).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
s 67(2)	Was the borrowing for the purpose of benefit payments (not exceeding 90 days and 10% of the value of fund assets)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
s 67(2A)	Was the borrowing for the purpose of paying surcharge or an advance instalment (not exceeding 90 days and 10% of the value of fund assets)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 06/03/2019

Date: 08.03.19

SIS Ref		N/A	Yes	No	Comments
s 67(4A)	Was the borrowing for the purpose of acquiring an instalment warrant:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Does the Trust Deed all for the fund to borrow?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Has a bare trust (custodian, security or holding trust) been created for the asset?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Was a declaration of trust prepared when the asset was acquired?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Is there a loan agreement in place between the lender and the fund (can be a related party, must be on commercial terms).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have trustee minutes been put to place acknowledging that the instalment warrant conditions have been complied with?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Is the asset acquired under the instalment warrant a permitted asset that the fund is able to acquire?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<b>Acquisition of Assets From Members</b>				
s 66	Did the fund acquire any assets from a related party of the fund – listed securities and business real property must be acquire at market value.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<b>In-house assets (IHAs)</b>				
	NOTE: Funds can purchase an in-house asset as long as it is acquired at market value and the acquisition of the asset would not exceed the allowable in-house asset level of the Fund (5% market value ratio).				
s 85	Have you ensured the Trustee has not entered into a scheme that would result in an artificial reduction of the market value ratio of the fund's in-house assets and the artificial reduction would avoid application of the in-house rules?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not re-invest earnings on in-house assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not make any additional investments into a related unit trust?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<b>Liens security</b>				
Reg 13.14	Have you ensured the Trustee has NOT used fund assets for the purpose of security (other than as described in R.13.15)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reg 13.15	If the Trustee has provided a charge over the assets of the fund, is this in accordance with the limited circumstances described in R13.15?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<b>Risk Management Statements</b>				
Reg 13.15	Has the Trustee of the fund directly undertaken a derivatives transaction and in doing so, provided a charge over the assets of the fund as required by the approved exchange that is trading in derivatives on the Trustee's behalf?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If yes, has the fund prepared a Derivatives Risk Management Statement (DRS)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	



Fund: Rees Murphy Superannuation Fund

Prepared by: BO

Reviewed by: TW

08.03.19

Year: 30 June 2018

Date: 06/03/2019

Date:

SIS Ref	N/A	Yes	No	Comments
<b>Reserves</b>				
Reg 5.03	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fund maintain reserves?				
If yes, has the trustee credited (or debited) the investment return to the reserve account, taken into consideration:				
a) The return on investments; and				
b) The extent to which costs of the fund exceed the costs charged to the member's account; and				
c) The level of the reserves				
Are the investment returns being allocated to members in a manner that is fair and reasonable?				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>Payment of Benefits</b>				
Reg 6.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have preserved and restricted non preserved components only been paid in cash on retirement (no intention to become gainfully employed on a part time or full time basis) OR the member attained age 65?				
<b>Contributions</b>				
Reg 7.04	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Contributions were accepted by the fund in respect of members under age 65.				
Where member has reached 65 but not 75, contributions only been accepted where:				
<ul style="list-style-type: none"> <li>The contributions are mandated employer contributions; OR</li> <li>The member is employed for at least 40 hours in a 30 days consecutive period during the year (work-test)</li> </ul>				
Where member has reached age 75, the contributions are under an award and are mandatory contributions.				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>Minimum Benefit to be Maintained</b>				
Reg 5.08	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Have minimum benefits been maintained for Accumulation Fund members (the sum of member financed benefits plus member's mandated employer financed benefits. These include employer contributions, roll-overs and transferred benefits.				

	Member's name	Date of birth	Age as at 30 June 2018
1.	Stephen Murphy	10/02/1958	60
2.			
3.			
4.			

Fund: Rees Murphy Superannuation Fund	Prepared by: BO	Reviewed by: TW	
Year: 30 June 2018	Date: 06/03/2019	Date:	08.03.19

SIS Ref		N/A	Yes	No	Comments
<b>Accounts</b>					
s 35B	Have the accounts been prepared that include a statement of financial position and an operating statement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<b>A4</b>
s 35C(1)	Has the Trustee provided the auditor any document requested by the auditor relevant to preparing the audit report within 14 days of such request?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>Lodgement of ATO/Tax Return</b>					
s 35D	Has the Trustee lodged or caused to be lodged with the ATO within the prescribed period a return in the approved format including all such information required by the form?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Has the Fund's supervisory levy and tax liability been paid?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records in relation to income received, deductions claimed for administrative and operating expenses and sales/purchases of assets for Capital Gains Tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records of the tax file numbers of members?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>If a Breach Has or May Occur</b>					
s 129	If a breach as occurred, the Trustee must be notified of the breach in writing. It should set out the problem, what the Trustee is required to do and the time frame in which a reply from the Trustee is required.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Rees Murphy Superannuation Fund  
Trustee Representation Letter  
For The Year Ended 30 June 2018

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The Audit Partner  
Anthony W Boys

Dear Sir,

In connection with your examination of the financial reports of the Rees Murphy Superannuation Fund as at 30 June 2018, and for the year then ended, the following representations are made which are true to the best of our knowledge and belief.

(1) Fund Books/Records/Minutes

All financial books, records and related data have been made available to you, including minutes of trustees' meetings and trust deed.

(2) Asset Form

The assets of the fund are being held in a form suitable for the benefit of the members of the fund.

(3) Ownership and Pledging of Assets

a) The fund has satisfactory title to all assets appearing in the statement of Financial Position.

b) No assets of the fund have been pledged to secure liabilities of the fund or of others.

(4) Investments

a) Investments are carried in the books at market value at 30 June 2018.

b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments.

(5) Trust Deed

The fund is being conducted in accordance with its trust deed.

(6) Superannuation Legislation

The fund is being conducted in accordance with the Superannuation Industry (Supervision) Act, the Superannuation Industry (Supervision) Regulations, and relevant prescribed requirements.

- a) The trustees have been nominated and may only be removed in such manner and circumstances as are allowed in the trust deed.
- b) Any vacancy among the trustees is filled in accordance with the trust deed.
- c) The trustees have complied with all the trustee standards set out in the Regulations and the covenant prescribed by SIS section 52.

(7) Investment Standards

The trustees have complied with all the Investment Standards set out in the Superannuation Industry (Supervision) Regulations.

(8) Subsequent Events

No events or transactions have occurred since 30 June 2018 or are pending, which have a material effect upon the fund's state of affairs at that date, or which are of significance in relation to the fund's affairs as to require mention in notes to the financial statements in order to ensure they are not misleading as to the state of affairs or results of operations.

Yours Faithfully

**Rees Murphy Superannuation Pty Ltd**  
Trustee

.....  
Stephen Murphy - Director

.....  
Date



**MINUTES OF THE MEETING OF THE TRUSTEES  
REES MURPHY SUPERANUATION FUND.**

**Venue: 20 Balfour Street, New Farm Qld 4005**

**Date: 01/07/2015**

**Trustees: Rees Murphy Superannuation Pty Ltd**

**Present: Stephen Murphy**

**Chair: Stephen Murphy**

The trustees have resolved that the following Investment Strategy be adopted, regularly reviewed, and implemented for the Rees Murphy Superannuation Fund.

**Investment Strategy**

As per Regulation 4.09 of the Superannuation Industry Supervision (SIS) Regulations, this investment strategy has been formulated by the trustees with specific regard to:

- the risk and likely return from its investments having regard to the objectives of the fund and its cash flow requirements;
- the composition of the fund's investments as a whole, including the extent to which they are diverse or involve exposure of the fund to risks from inadequate diversification;
- the liquidity of the fund's investments, having regard to its expected cash flow requirements;
- the ability of the fund to discharge its existing and prospective liabilities;
- whether the trustees of the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

**Investment Objectives:**

The investment objectives of the Fund are as follows:

- To target a total annual real return of 5% per annum above the Australian inflation rate. For example, if the Australian inflation rate for the financial year is 3%, the return objective for the year would be 8%.
- To preserve the capital of the fund as much as possible through the investment cycle, particularly with regard to 'risk' assets.

**Cash Flow Requirements:**

As the members of the fund are all still in the Accumulation phase, the cash flow requirements of the fund are low and are limited to the expenses of the fund. This is estimated to be less than 1% of the value of the fund.

## Composition of Investments:

### Asset Allocation:

The trustees will invest in a diversified portfolio of assets from across three broad types of investments, according to the trustee's assessment of risk and likely returns from each asset at any point in time, and taking into account the objectives and cash flow requirements of the fund:

- **Defensive assets:** these are highly secure with a very low risk of capital loss such as Cash and Term Deposits.
- 
- **Moderately Defensive assets:** these are defensive assets with fixed income characteristics, however with added price and/or default risks of varying degrees. This includes Government bonds, investment grade corporate bonds & subordinated debt, mortgage trusts etc.
- **Risk assets:** these offer the highest potential returns but also the highest volatility and risk of permanent capital loss. This includes Australian and international equities, property trusts, direct property, commodities, currencies, collectibles, and derivatives.

Diversification between asset classes and within each asset class reduces concentration and underperformance risk.

The trustees will use an active strategic approach to allocating to the different types of assets to take advantage of positive market conditions where they exist, but also to attempt to actively manage risk in negative market conditions (particularly in Risk assets).

However this is managed within the framework of the following asset allocation limits, and long-term benchmarks:

	Benchmark	Min	Max
Defensive Assets	75%	10%	100%
Moderately Defensive Assets	25%	0%	60%
Risk Assets	0%	0%	50%



Further to this, the trustees will limit investment in the various Risk assets to the following maximum limits:

	<b>Maximum fund exposure</b>
<b>Equities</b>	<b>50%</b>
<b>Property</b>	<b>99%</b>
<b>Collectibles</b>	<b>20%</b>
<b>Commodities</b>	<b>10%</b>
<b>Currencies</b>	<b>75%</b>

Exposure to any asset class includes both Australian and International based assets, and can be either via direct investments (either listed on an exchange or not), managed investments, or via derivative contracts (either exchange traded or over-the-counter). Derivative exposures are calculated as:

- *“Buy to open” options & warrants:* Market value of the position.
- *“Sell to open” options:* The profit or loss of the open position plus any cash margin covering the position.
- *All futures & CFD contracts to open:* The profit or loss of the open position plus any cash margin covering the position.

#### Investment Selection:

The trustees will draw on a range of research sources to generate individual investment ideas.

The trustees will invest in a portfolio of medium to long-term core positions that it considers to be of high asset quality, and are priced at or below what it considers ‘fair value’.

This is combined with some shorter-term trading opportunities (predominantly in Risk assets) based on shorter-term indicators of price appreciation potential.

#### **Liquidity to meet cash flow requirements**

As the members are all in the Accumulation phase, the cash flow requirements of the fund (as stated above) are low at less than 1% per annum of the fund assets.

The trustees will maintain a sufficient cash balance in the fund’s bank account to meet its outgoing cash flow requirements when they fall due.

Further to this, the trustees will also ensure that the liquidity of the vast majority of underlying individual investments is sufficient such that any unexpected cash flow requirements can easily be met by selling assets.



**Ability of the fund to discharge its existing and prospective liabilities**

As the members of the fund are in the Accumulation phase, the existing and prospective liabilities of the fund will include:

- expenses that are paid on a semi regular basis;
- tax liabilities paid on an annual basis; and
- death benefits from the unexpected death of a member where a death benefit nomination requires benefit payments to beneficiaries.

The composition and liquidity of all investments will ensure that all existing and prospective liabilities of the fund can easily be met.

**Insurance for members**

The trustees have considered if the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

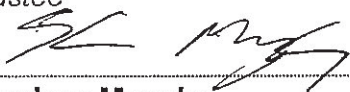
Based on a needs analysis by the trustees, and taking into account the age of the members and any other insurance the members may already hold, the trustees have concluded that it should hold the following insurance covers for the members:

Member	Insurance Type	Amount
Stephen	Death	
	Total & Permanent Disablement	
	Income Protection	

Signed :

**Rees Murphy Superannuation Pty Ltd**

Trustee



**Stephen Murphy**

Director

Date : \_\_\_\_/\_\_\_\_/\_\_\_\_

# **Superannuation Trust Deed for a Self-Managed Fund**

for

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## **Rees Murphy Superannuation Fund**

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ANTHONY MICALIZZI  
Unit 2 273 Abbotsford Rd

Bowen Hills QLD 4006  
Tel: 07 3252 9477  
Fax: 07 3252 9677  
tony@mcaqld.com.au  
www.mcaqld.com.au

Maddocks  
Level 6  
140 William Street  
Melbourne VIC 3000  
Tel: 03 9288 0555  
Fax: 03 9288 0666  
info@maddocks.com.au  
www.maddocks.com.au



## Super Fund Lookup

# The Trustee for Rees Murphy Superannuation Fund

ABN:	48 318 953 573 <a href="#">View record on ABN Lookup</a>
ABN Status:	Active from 30 Nov 2012
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	20 BALFOUR ST NEW FARM QLD 4005 AUSTRALIA
Status:	Complying

ABN last updated: 30 Jun 2014

Record extracted: 22 Feb 2019

## What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

## APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

## Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

## Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for **concessional tax rates**.

Also refer to [frequently asked questions](#).

## Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

**Rees Murphy Superannuation Fund****Minutes of a meeting of the Director(s)**held on / / 2019 at 20 Balfour Street, New Farm, Queensland 4005

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<b>PRESENT:</b>	Stephen Murphy
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the superannuation fund be signed.
<b>ANNUAL RETURN:</b>	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 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the 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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Mca (Qld) Accountants Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>
<b>TRUSTEE STATUS:</b>	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.
<b>CONTRIBUTIONS RECEIVED:</b>	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.

Rees Murphy Superannuation Fund

## Minutes of a meeting of the Director(s)

held on     /     / 2019 at 20 Balfour Street, New Farm, Queensland 4005

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**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 –

.....

Stephen Murphy

Chairperson

## AUDITOR ENGAGEMENT LETTER

To: The Trustees of the Rees Murphy Superannuation Fund

### Scope

You have requested that we audit the financial report of the Rees Murphy Superannuation Fund, which comprises the balance sheet as at 30 June 2018, the income statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

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

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

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

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

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

*Independence*

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

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

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

Yours faithfully,

.....  
A.W. Boys  
Registered Company Auditor 67793  
Dated

Acknowledged on behalf of the Rees Murphy Superannuation Fund by  
**Rees Murphy Superannuation Pty Ltd**  
Trustee

\_\_\_\_\_  
Director – Stephen Murphy

\_\_\_\_\_  
Date

28 June 2018

Dr Stephen Murphy  
Rees Murphy Superannuation Fund  
20 Balfour Street  
NEW FARM QLD 4005

Dear Stephen,

**RE: REES MURPHY SUPERANNUATION FUND**

The purpose of this letter is to provide you with further information regarding our fees and to set out our understanding of the terms of this engagement and the nature of the services we will provide for the year ended 30 June 2018.

**SCOPE OF OUR WORK**

We will perform the following services:

- Preparation of financial statements
- Preparation of income tax returns
- General advice on various tax and accounting issues

Our procedures will be limited to those related to the above services, and accordingly (except where indicated above):

- no audit or review will be performed, and therefore no assurance will be expressed;
- our engagement cannot be relied upon to disclose fraud or other irregularities or errors. However, we will inform you if any such matters do come to our attention in the course of our engagement.

**TIMING OF YOUR WORK**

**We advise in order to meet Australian Tax Office deadline requirements we require your work to be forwarded no later than 31 January every year. We will contact you in the near future with respect to providing you with a check list of the information we will require.**

**INFORMATION TO BE PROVIDED BY YOU**

Under this engagement, you will be responsible for providing all information required to enable us to prepare your financial accounts and taxation returns as efficiently and quickly as possible.



## **OUR FEES**

Our fees, which will be billed as work progresses, are based on the time taken by staff assigned to the engagement plus direct out of pocket expenses. Our hourly charge rate is as follows:

Tony Micalizzi	\$330 per hour plus GST
Taneile White	\$210 per hour plus GST
Peter Foo	\$140 per hour plus GST
Courtney Henderson	\$140 per hour plus GST
Sam Micalizzi	\$140 per hour plus GST
Susan Scully	\$100 per hour plus GST
Beverley Cope	\$70 per hour plus GST
David Hamilton	\$60 per hour plus GST

**This quotation is conditional upon receiving the required information to a satisfactory standard. Should this not be the case, we reserve the right to amend this quotation at a later date.**

## **CHANGE ORDER**

In the event that you do not provide all of the information required to complete your work, or if we find that we are required to complete work beyond the scope of our quotation, we will furnish you with a Change Order which will specify the additional cost of our services. We will not commence that work until you have signed and returned the Change Order to us.

## **CLIENT SERVICE**

Our main objective is to assist our clients maintain and increase profitability. Our staff are available to you at any time should you have any queries or require advice on a business-related matter.

Your file is being managed by Taneile White.

We are committed to providing high quality client service. If you have any concerns or queries about the service you are receiving, please contact the director in charge of your file immediately. We will look into the matter promptly and thoroughly, to address any problems.

We value your comments and would be pleased to hear from you in relation to our service.

We thank you for the opportunity to be of service to you.

We draw your attention to the fact the firm is covered by a Limitation of Liability Scheme as prescribed by the relevant state professional standards legislation.

Please contact our office if you wish to discuss any of the issues addressed in this letter or require additional information.

Yours sincerely  
**MCA Chartered Accountants**

A handwritten signature in black ink, appearing to read 'T White', written in a cursive style.

**Taneile White**  
**Director**

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I understand and acknowledge the terms of your engagement.

---

Name: Stephen Murphy  
Date: 29 June 2018

# **2018** Workpapers

Section B - E

Assets



**NAB Cash Manager**  
For further information call 1800 036 171

**Account Balance Summary**

Opening balance	\$13,626.69	Cr
Total credits	\$15,523.45	
Total debits	\$20,753.40	
<b>Closing balance</b>	<b>\$8,396.74</b>	<b>Cr</b>

**Statement starts 1 July 2017**  
**Statement ends 29 September 2017**

037/010295



THE REES MURPHY SUPERANNUATION FUND  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

NAB Cash Manager  
2802 Ub, 800 Bourke St  
Docklands VIC 3008

**Account Details**

REES MURPHY SUPERANNUATION PTY LTD AS TURSTEE FOR  
THE REES MURPHY SUPERANNUATION  
NAB CASH MANAGER  
BSB number 083-088  
Account number 15-194-1780

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Jul 2017	Brought forward			13,626.69 Cr
3 Jul 2017	*****			
	The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2016/17 Tax Return			
	Credit Interest Paid - 2016/17 Financial Year	85.37		
	Resident Withholding Tax - 2016/17 Financial Year	8.00		
	If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement.			
	*****			
7 Jul 2017	23 Jul To 6 Aug James Middleton 068523.....		650.00	14,276.69 Cr
12 Jul 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	
	Internet Transfer repay super stephen murphy.....	12,000.00		5,926.69 Cr
13 Jul 2017	Internet Transfer repay loan .....	2,000.00		3,926.69 Cr
21 Jul 2017	6 Aug To 20 Aug James Middleton 068523.....		650.00	4,576.69 Cr
28 Jul 2017	Internet Bpay Tax Office Payments 483189535732360.....	2,132.00		2,444.69 Cr
31 Jul 2017	Interest .....		10.00	
	<u>Withholding Tax .....</u>	<u>4.00</u>		2,450.69 Cr
4 Aug 2017	20 Aug To 3 Sep James Middleton 068523.....		650.00	3,100.69 Cr
14 Aug 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	
	Internet Transfer repay loan .....	2,000.00		4,750.69 Cr
18 Aug 2017	3 Sep To 17 Sep James Middleton 068523.....		650.00	5,400.69 Cr
31 Aug 2017	Interest .....		5.34	
	17 Sep To 1 Oct James Middleton 068523.....		650.00	
	Internet Bpay Tweed Shire - Rates 80460157.....	617.40		5,438.63 Cr
	Carried forward			5,438.63 Cr

272/78/02/M/010295/5015772/1031543

**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			5,438.63 Cr
12 Sep 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	9,088.63 Cr
13 Sep 2017	Internet Transfer repay loan .....	2,000.00		7,088.63 Cr
14 Sep 2017	17 Sep To 1 Oct James Middleton			
	068523.....		650.00	7,738.63 Cr
29 Sep 2017	Interest .....		8.11	
	1 Oct To 15 Oct James Middleton			
	068523.....		650.00	8,396.74 Cr

**Summary of Government Charges**

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$4.00	\$8.00
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.*

272/78/02/14010295/8015772/1031544



037/012158



THE REES MURPHY SUPERANNUATION FUND  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Account Balance Summary**

Opening balance	\$8,396.74	Cr
Total credits	\$14,873.81	
Total debits	\$17,344.40	
<b>Closing balance</b>	<b>\$5,926.15</b>	<b>Cr</b>

**Statement starts 30 September 2017**  
**Statement ends 29 December 2017**

**Outlet Details**

NAB Cash Manager  
2802 Ub, 800 Bourke St  
Docklands VIC 3008

**Account Details**

REES MURPHY SUPERANNUATION PTY LTD AS TURSTEE FOR  
THE REES MURPHY SUPERANNUATION  
NAB CASH MANAGER  
BSB number 083-088  
Account number 15-194-1780

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Sep 2017	Brought forward			8,396.74 Cr
12 Oct 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	12,046.74 Cr
13 Oct 2017	Internet Transfer repay loan .....	2,000.00		10,046.74 Cr
16 Oct 2017	29 Oct To 12 Nov James Middleton 068523.....		650.00	10,696.74 Cr
25 Oct 2017	Internet Transfer Pay loan Er .....	5,000.00		5,696.74 Cr
30 Oct 2017	Internet Bpay Tax Office Payments 483189535732360.....	1,722.00		3,974.74 Cr
31 Oct 2017	Interest.....		11.50	
	<b>Withholding Tax .....</b>		<b>5.00</b>	<b>3,981.24 Cr</b>
10 Nov 2017	12 Nov To 10 Dec James Middleton 068523.....		1,300.00	5,281.24 Cr
13 Nov 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	6,931.24 Cr
	Internet Transfer repay loan .....	2,000.00		
24 Nov 2017	10 Dec To 24 Dec James Middleton 068523.....		650.00	7,581.24 Cr
27 Nov 2017	Internet Transfer Repay loan 3PW*MURP Sup .....	4,000.00		3,581.24 Cr
30 Nov 2017	Interest.....		6.79	
	Internet Bpay Tweed Shire - Rates 80460157.....	617.40		2,970.63 Cr
8 Dec 2017	24 Dec To 7 Jan James Middleton 068523.....		650.00	3,620.63 Cr
12 Dec 2017	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	7,270.63 Cr
13 Dec 2017	Internet Transfer repay loan .....	2,000.00		5,270.63 Cr
22 Dec 2017	7 Jan To 21 Jan James Middleton 068523.....		650.00	5,920.63 Cr
29 Dec 2017	Interest.....		5.52	5,926.15 Cr

363178/02/012158/8020820/7041699

### Summary of Government Charges

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$9.00	\$8.00
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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### Explanatory Notes

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037/009510  
  
 THE REES MURPHY SUPERANNUATION FUND  
 20 BALFOUR STREET  
 NEW FARM QLD 4005

**Account Balance Summary**

Opening balance	\$5,926.15	Cr
Total credits	\$15,529.81	
Total debits	\$17,156.92	
<b>Closing balance</b>	<b>\$4,299.04</b>	<b>Cr</b>

**Statement starts 30 December 2017**  
**Statement ends 29 March 2018**

**Outlet Details**

NAB Cash Manager  
 2802 Ub, 800 Bourke St  
 Docklands VIC 3008

**Account Details**

REES MURPHY SUPERANNUATION PTY LTD AS TRUSTEE FOR  
 THE REES MURPHY SUPERANNUATION  
 NAB CASH MANAGER  
 BSB number 083-088  
 Account number 15-194-1780

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Dec 2017	Brought forward			5,926.15 Cr
12 Jan 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	9,576.15 Cr
15 Jan 2018	Internet Transfer repay loan .....	2,000.00		7,576.15 Cr
19 Jan 2018	21 Jan To 11 Feb James Middleton 068523.....		975.00	8,551.15 Cr
29 Jan 2018	Internet Bpay Asic 2291614652744.....	254.00		8,297.15 Cr
31 Jan 2018	Interest.....		10.03	8,307.18 Cr
2 Feb 2018	11 Feb To 25 Feb James Middleton 068523.....		650.00	8,957.18 Cr
12 Feb 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	12,607.18 Cr
13 Feb 2018	Internet Transfer repay loan .....	2,000.00		10,607.18 Cr
19 Feb 2018	25 Feb To 11 Mar James Middleton 068523.....		650.00	
	Internet Bpay Asic 2291614643024.....	332.00		
	Internet Bpay Tax Office Payments 943588635000161477.....	1,722.00		9,203.18 Cr
26 Feb 2018	Internet Bpay Local Land Services 109453308.....	231.52		8,971.66 Cr
28 Feb 2018	Interest.....		10.88	
	Internet Bpay Tweed Shire - Rates 80460157.....	617.40		8,365.14 Cr
5 Mar 2018	11 Mar To 25 Mar James Middleton 068523.....		650.00	9,015.14 Cr
12 Mar 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment .....		2,150.00	12,665.14 Cr
13 Mar 2018	Internet Transfer repay loan .....	2,000.00		10,665.14 Cr
16 Mar 2018	25 Mar To 8 Apr James Middleton 068523.....		650.00	11,315.14 Cr
19 Mar 2018	Internet Transfer Payment 3PW*MURP Sup .....	8,000.00		3,315.14 Cr
	Carried forward			3,315.14 Cr

088/78102/IN009510/S014777/1029553



**Transaction Details (continued)**

Date	Particulars	Debits	Credits	Balance
	Brought forward			3,315.14 Cr
29 Mar 2018	Interest.....		8.90	
	8 Apr To 29 Apr James Middleton			
	068523.....		975.00	4,299.04 Cr

**Summary of Government Charges**

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$9.00	\$8.00
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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08878/02/M069510/S014777/029554



**NAB Cash Manager**  
For further information call 1800 036 171

**Account Balance Summary**

Opening balance	\$4,299.04	Cr
Total credits	\$14,212.20	
Total debits	\$17,354.05	
<b>Closing balance</b>	<b>\$1,157.19</b>	<b>Cr</b>

**Statement starts 30 March 2018**  
**Statement ends 29 June 2018**

037/011080  
THE REES MURPHY SUPERANNUATION FUND  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

NAB Cash Manager  
2802 Ub, 800 Bourke St  
Docklands VIC 3008

**Account Details**

REES MURPHY SUPERANNUATION PTY LTD AS TRUSTEE FOR  
THE REES MURPHY SUPERANNUATION  
NAB CASH MANAGER  
BSB number 083-088  
Account number 15-194-1780

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Mar 2018	Brought forward			4,299.04 Cr
12 Apr 2018	Internet Transfer agistment fee .....		1,500.00	7,949.04 Cr
	Internet Transfer super payment.....		2,150.00	
13 Apr 2018	29 Apr To 13 May James Middleton 068523.....		650.00	
	Internet Transfer repay loan.....	2,000.00		6,599.04 Cr
16 Apr 2018	Internet Transfer repay loan er.....		3,000.00	3,599.04 Cr
26 Apr 2018	13 May To 27 May James Middleton 068523.....		650.00	4,249.04 Cr
30 Apr 2018	Interest .....		5.79	
	Internet Bpay Tax Office Payments 483189535732360.....	1,722.00		2,532.83 Cr
11 May 2018	27 May To 10 Jun James Middleton 068523.....		650.00	3,182.83 Cr
14 May 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment.....		2,150.00	
	Internet Transfer repay loan.....	2,000.00		4,832.83 Cr
21 May 2018	Internet Transfer Loan payment 3PW*MURP Sup .....	2,500.00		2,332.83 Cr
28 May 2018	Internet Bpay Tweed Shire - Rates 80460157.....	617.40		1,715.43 Cr
31 May 2018	Interest .....		3.80	
	10 Jun To 17 Jun James Middleton 068523.....		325.00	2,044.23 Cr
11 Jun 2018	17 Jun To 1 Jul James Middleton 068523.....		650.00	2,694.23 Cr
12 Jun 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment.....		2,150.00	6,344.23 Cr
13 Jun 2018	Internet Transfer repay loan.....	2,000.00		4,344.23 Cr
18 Jun 2018	Internet Transfer repayment er.....		3,514.65	829.58 Cr
25 Jun 2018	1 Jul To 8 Jul James Middleton 068523.....		325.00	1,154.58 Cr
29 Jun 2018	Interest.....		2.61	<b>1,157.19 Cr</b>

**YTD Intt. 80.27**

1807702/M011080/0018703/0037405

180072/02/MO11080/S018703/037406

### **Summary of Government Charges**

	From 1 July to date	Last year to 30 June
<b>Government</b>		
Withholding tax	\$9.00	\$8.00
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.*

## COMPARATIVE MARKET ANALYSIS



750 Nobbys Creek Road Nobbys Creek NSW 2484



**Bernice Melnikas**





Email: [bmelnikas.kingscliff@ljh.com.au](mailto:bmelnikas.kingscliff@ljh.com.au)

Mobile: 0408 088 262

Office: 02 6674 1000

▶ YOUR PROPERTY

750 Nobbys Creek Road Nobbys Creek NSW 2484

 -	 1	 -	 56.78Ha
--	--	--	--






▶ SINGLE PROPERTY MAPPING

**Aerial View**




**Cadastral View**


► **SOLD PROPERTIES**





**520 Nobbys Creek Road Nobbys Creek NSW 2484**


Sold Price:	\$865,000
Sold Date:	28 May 2018
Category:	House
Distance:	0.80km

  
4

  
2


  
6


  
2Ha





**491 Nobbys Creek Road Nobbys Creek NSW 2484**


Sold Price:	\$999,999
Sold Date:	28 Feb 2018
Category:	House: Rural
Distance:	0.97km

  
3

  
2


  
2


  
75.70Ha





**631 Nobbys Creek Road Nobbys Creek NSW 2484**


Sold Price:	\$1,142,500
Sold Date:	16 Aug 2017
Category:	House
Distance:	0.70km

  
3

  
7


  
2


  
26Ha





**653-681 Nobbys Creek Road Nobbys Creek NSW 2484**

Sold Price:	\$957,500
Sold Date:	23 May 2018
Category:	House: Rural
Distance:	0.39km

  
3

  
1

  
1

  
44.40Ha

▶ ON THE MARKET



**46 Birrigan Close Nobbys Creek NSW 2484**

**Listing Price:** \$910,000

**Listing Date:** 29 Jun 2018

**Listing Type:** Normal Sale

**Distance:** 1.53km



**293 Upper Crystal Creek Road Upper Crystal Creek NSW 2484**

**Listing Price:** EXPRESSIONS OF INTEREST

**Listing Date:** 9 Jul 2018

**Listing Type:** Normal Sale

**Distance:** 2.97km



**509 Upper Crystal Creek Road Upper Crystal Creek NSW 2484**

**Listing Price:** Buyer Range \$1.4M - \$1.495M

**Listing Date:** 25 Jun 2018


**Listing Type:** Normal Sale

**Distance:** 2.71km







## MARKET COMPARISON





**653-681 Nobbys Creek Road Nobbys Creek NSW 2484**


First Ad Price:	\$1,095,000	Last Ad Price:	\$1,025,000
Actual Sale Price:	\$957,500		
Days On Market:	462	Distance:	0.39km

  
3

  
1


  
1


  
44.40Ha





**13 Pigeonberry Road Nobbys Creek NSW 2484**


First Ad Price:	\$1,500,000	Last Ad Price:	\$1,395,000
Actual Sale Price:	Not Disclosed		
Days On Market:	489	Distance:	1.00km

  
6

  
3


  
4


  
40.01Ha





**509 Upper Crystal Creek Road Upper Crystal Creek NSW 2484**

First Ad Price:	\$1,500,000	Last Ad Price:	
Actual Sale Price:			
Days On Market:	333	Distance:	2.71km

  
3

  
2

  
4

  
38.98Ha

► SALES PER ANNUM

Sales Per Annum (House)

**NOBBYS CREEK**

Period Ending	Number
Mar 2018	4
Mar 2017	8
Mar 2016	7
Mar 2015	1
Mar 2014	4
Mar 2013	3
Mar 2012	3
Mar 2011	4
Mar 2010	1
Mar 2009	3

Statistics are calculated over a rolling 12 month period

Sales Per Annum (House)



Statistics are calculated over a rolling 12 month period

► SALES BY PRICE

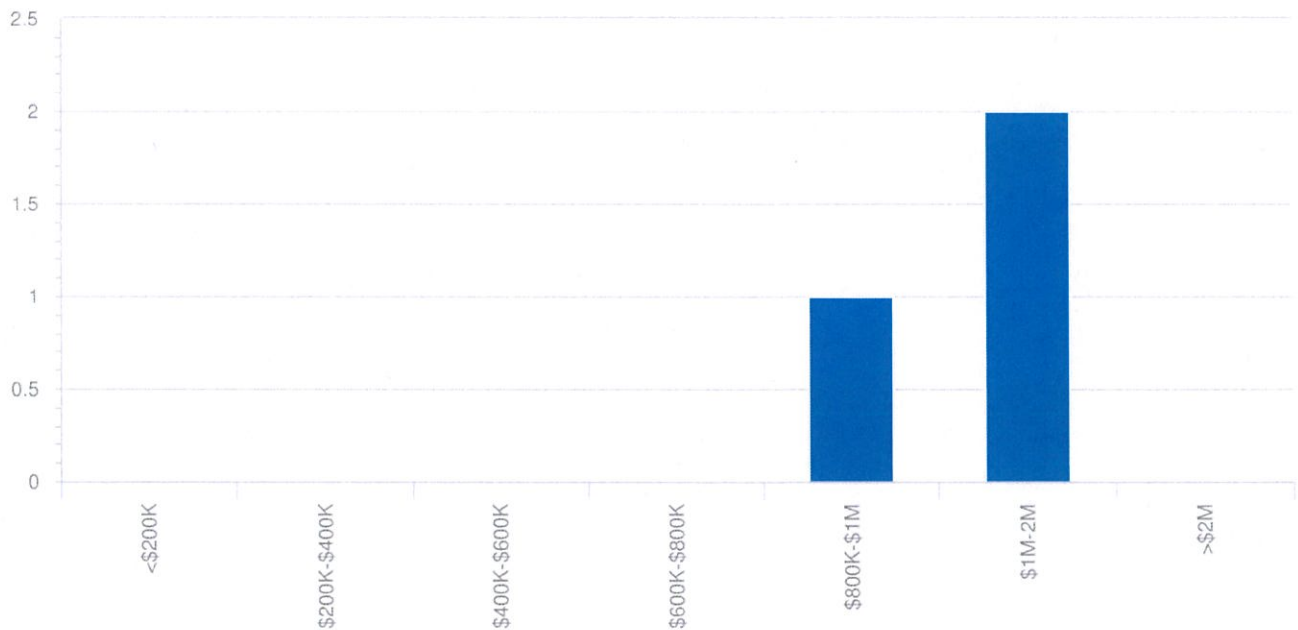
Sales By Price - 12 months (House)

**NOBBYS CREEK**

Price	Number
<\$200K	0
\$200K-\$400K	0
\$400K-\$600K	0
\$600K-\$800K	0
\$800K-\$1M	1
\$1M-\$2M	2
>\$2M	0

Statistics are calculated over a rolling 12 month period

**Sales By Price - 12 months (House)**



● Locality: Nobbys Creek, 2484 - Mar-18 - Houses

Statistics are calculated over a rolling 12 month period

► CAPITAL GROWTH MEDIAN PRICES

Change in Median Price (House)

Period	NOBBYS CREEK	TWEED
	% Change	% Change
Mar 2017	0%	9.8%
Mar 2016	0%	7.26%
Mar 2015	0%	5.9%
Mar 2014	0%	3.46%
Mar 2013	0%	-1.36%
Mar 2012	0%	-6.38%
Mar 2011	0%	0%
Mar 2010	0%	1.08%
Mar 2009	0%	-1.06%
Mar 2008	0%	0%

Statistics are calculated over a rolling 12 month period

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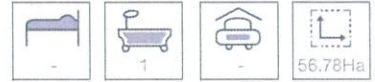
The Appraisal Amount contained in the report may have been manually provided by the Agent; or may be based on an automated valuation model estimate provided by CoreLogic (**AVM Estimated Value**). AVM Estimated Values are current at the date of the publication only. It is computer generated and is not a professional appraisal of the subject property and should not be relied upon in lieu of appropriate professional advice. The accuracy of the methodology used to develop the AVM Estimated Value, the existence of the subject property, and the accuracy of the AVM Estimated Value and all rule sets provided are estimates based on available data and are not guaranteed or warranted. CoreLogic excludes all liability for any loss or damage arising in connection with the Appraisal Amount and/or AVM Estimated Value.

Contains property sales information provided under licence from the Land and Property Information ("LPI"). RP Data Pty Ltd trading as CoreLogic is authorised as a Property Sales Information provider by the LPI.



► **SUGGESTED LISTING PRICE**

750 Nobbys Creek Road Nobbys Creek NSW 2484



► **APPRAISAL PRICE**

**Recommended Listing Price:**  
**Appraisal Price Range:**

*\$1.15 - \$1.2* approx. offers current market.

Prepared On: 10 Jul 2018  
 Prepared For:

**\$1,175,000 Average**

► **AGENT DETAILS**



**Bernice Melnikas**

Email: [bmelnikas.kingscliff@ljh.com.au](mailto:bmelnikas.kingscliff@ljh.com.au)  
 Mobile: 0408 088 262  
 Office: 02 6674 1000

Provided by CITEC Confirm

LAND AND PROPERTY INFORMATION NEW SOUTH WALES - TITLE SEARCH

FOLIO: 1/1196477

-----

SEARCH DATE	TIME	EDITION NO	DATE
26/5/2017	3:06 PM	2	26/5/2014

*Updated.*

LAND

-----

LOT 1 IN DEPOSITED PLAN 1196477  
 AT NOBBYS CREEK  
 LOCAL GOVERNMENT AREA TWEED  
 PARISH OF KYNNUBOON COUNTY OF ROUS  
 TITLE DIAGRAM DP1196477

FIRST SCHEDULE

-----

TRIMJET PTY LTD

SECOND SCHEDULE (5 NOTIFICATIONS)

-----

- 1 LAND EXCLUDES MINERALS AND IS SUBJECT TO RESERVATIONS AND CONDITIONS IN FAVOUR OF THE CROWN WITHIN THE PART(S) SHOWN SO INDICATED IN THE TITLE DIAGRAM - SEE CROWN GRANT(S)
- 2 LAND EXCLUDES MINERALS (S.171 CROWN LANDS ACT 1989) OF THE PART SHOWN SO INDICATED IN THE TITLE DIAGRAM
- 3 AH753334 LAND EXCLUDES MINERALS (S.141 PUBLIC WORKS ACT, 1912) OF THE PART SHOWN SO INDICATED IN THE TITLE DIAGRAM
- 4 AH908624 MORTGAGE TO STEPHEN DALE MURPHY OF THE PART FORMERLY IN 8/1176881
- 5 AH753334 THE MINERALS ARE COMPRISED IN 5/1186246 AS REGARDS THE PART FORMERLY IN 5/1176881

NOTATIONS

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UNREGISTERED DEALINGS: NIL

\*\*\* END OF SEARCH \*\*\*

Provided on 26/05/2017 03:06 PM by CITEC Confirm

**Proprietary Notice:** CITEC Confirm hereby certifies that the information contained in this document has been provided electronically by the Registrar-General in accordance with section 96-B (2) of the Real Property Act, 1900.

Any entries preceded by an asterisk do not appear on the current edition of the Certificate of Title. Warning: the information appearing under notations has not been formally recorded in the Register.



# **2018** Workpapers

Section F - I

Liabilities



037/011080



THE REES MURPHY SUPERANNUATION FUND  
20 BALFOUR STREET  
NEW FARM QLD 4005

Account Balance Summary

Opening balance	\$4,299.04 Cr
Total credits	\$14,212.20
Total debits	\$17,354.05
<b>Closing balance</b>	<b>\$1,157.19 Cr</b>

Statement starts 30 March 2018  
Statement ends 29 June 2018

Outlet Details

NAB Cash Manager  
2802 Ub, 800 Bourke St  
Docklands VIC 3008

Account Details

REES MURPHY SUPERANNUATION PTY LTD AS TURSTEE FOR  
THE REES MURPHY SUPERANNUATION  
NAB CASH MANAGER  
BSB number 083-088  
Account number 15-194-1780

Transaction Details

Date	Particulars	Debits	Credits	Balance
30 Mar 2018	Brought forward			4,299.04 Cr
12 Apr 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment.....		2,150.00	7,949.04 Cr
13 Apr 2018	29 Apr To 13 May James Middleton 068523.....		650.00	
	Internet Transfer repay loan.....	2,000.00		6,599.04 Cr
16 Apr 2018	Internet Transfer repay loan ef.....		3,000.00	3,599.04 Cr
26 Apr 2018	13 May To 27 May James Middleton 068523.....		650.00	4,249.04 Cr
30 Apr 2018	Interest.....		5.79	
	Internet Bpay Tax Office Payments 483189535732360.....	1,722.00		2,532.83 Cr
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	Internet Transfer super payment.....		2,150.00	4,832.83 Cr
	Internet Transfer repay loan.....	2,000.00		
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28 May 2018	Internet Bpay Tweed Shire - Rates 80460157.....	617.40		1,715.43 Cr
31 May 2018	Interest.....		3.80	
	10 Jun To 17 Jun James Middleton 068523.....		325.00	2,044.23 Cr
11 Jun 2018	17 Jun To 1 Jul James Middleton 068523.....		650.00	2,694.23 Cr
12 Jun 2018	Internet Transfer agistment fee .....		1,500.00	
	Internet Transfer super payment.....		2,150.00	6,344.23 Cr
13 Jun 2018	Internet Transfer repay loan.....	2,000.00		4,344.23 Cr
18 Jun 2018	Internet Transfer repayment ef.....		3,514.65	829.58 Cr
25 Jun 2018	1 Jul To 8 Jul James Middleton 068523.....		325.00	1,154.58 Cr
29 Jun 2018	Interest.....		2.61	1,157.19 Cr

180/7202/M011080/S018703/037405

# Loan Repayment Schedule

G1-1

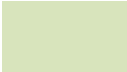
Client Name Rees Murphy Super Fund  
 Period Ended 30/06/16  
 Partner/Manager ACM/TW Accountant CC

Loan Details LRBA

Date Commenced 4-03-13 Date Paid Out 4-03-20  
 Initial Loan 471,742.12 Total Interest Pd 101,563.18  
 Interest Rate 6.50% Total Loaned 471,742.12  
 Standard Payment 2,000.00 Total Repaid 459,637.54

P'ment	Date	O/Bal	Monthly Payments		C/Bal	Changed Payment	Loan Inc	Calculated Int	Calculated Payments
			Int	Payment					
1	4-04-13	471,742.12	4,232.26	1,801.16	474,173.22			4,232.26	
2	4-05-13	474,173.22	1,993.02	155,081.38	321,084.86			6,225.28	
3	4-06-13	321,084.86	1,343.42	2,255.00	320,173.28			7,568.70	
4	4-07-13	320,173.28	1,710.51	2,000.00	319,883.79				
5	4-08-13	319,883.79	1,765.93	2,000.00	319,649.73				
6	4-09-13	319,649.73	1,764.64	2,000.00	319,414.37				
7	4-10-13	319,414.37	1,706.46	2,000.00	319,120.83				
8	4-11-13	319,120.83	1,761.72	2,000.00	318,882.55				
9	4-12-13	318,882.55	1,703.62	2,000.00	318,586.17				
10	4-01-14	318,586.17	1,758.77	2,000.00	318,344.94				
11	4-02-14	318,344.94	1,757.44	2,000.00	318,102.38				
12	4-03-14	318,102.38	1,586.15	2,000.00	317,688.53				
13	4-04-14	317,688.53	1,753.81	2,000.00	317,442.35				
14	4-05-14	317,442.35	1,695.92	2,000.00	317,138.27				
15	4-06-14	317,138.27	1,750.78	2,000.00	316,889.05			20,715.77	
16	4-07-14	316,889.05	1,692.97	2,000.00	316,582.02				
17	4-08-14	316,582.02	1,747.71	2,000.00	316,329.73				
18	4-09-14	316,329.73	1,746.31	27,000.00	291,076.04	27,000.00			
19	4-10-14	291,076.04	1,555.06	2,000.00	290,631.10				
20	4-11-14	290,631.10	1,604.44	7,000.00	285,235.55	7,000.00			
21	4-12-14	285,235.55	1,523.86	7,000.00	279,759.41	7,000.00			
22	4-01-15	279,759.41	1,544.43	2,000.00	279,303.83				
23	4-02-15	279,303.83	1,541.91	2,000.00	278,845.74				
24	4-03-15	278,845.74	1,390.41	8,000.00	272,236.15	8,000.00			
25	4-04-15	272,236.15	1,502.89	7,000.00	266,739.04	7,000.00			
26	4-05-15	266,739.04	1,425.04	2,000.00	266,164.09				
27	4-06-15	266,164.09	1,469.37	9,000.00	258,633.46	9,000.00		18,744.41	
28	4-07-15	258,633.46	1,381.74	2,000.00	258,015.20				
29	4-08-15	258,015.20	1,424.39	7,000.00	252,439.59	7,000.00			
30	4-09-15	252,439.59	1,393.60	2,000.00	251,833.19				
31	4-10-15	251,833.19	1,345.41	8,000.00	245,178.60	8,000.00			
32	4-11-15	245,178.60	1,353.52	6,000.00	240,532.12	6,000.00			
33	4-12-15	240,532.12	1,285.03	2,000.00	239,817.16				
34	4-01-16	239,817.16	1,323.92	2,000.00	239,141.08				
35	4-02-16	239,141.08	1,320.19	2,000.00	238,461.27				
36	4-03-16	238,461.27	1,231.51	7,000.00	232,692.77	7,000.00			
37	4-04-16	232,692.77	1,284.59	2,000.00	231,977.37				
38	4-05-16	231,977.37	1,239.33	6,000.00	227,216.70	6,000.00			
39	4-06-16	227,216.70	1,254.36	2,000.00	226,471.06			15,837.60	

# Loan Repayment Schedule



Client Name Rees Murphy Super Fund  
 Period Ended 30/06/16  
 Partner/Manager ACM/TW Accountant CC

Loan Details LRBA

Date Commenced 4-03-13 Date Paid Out 4-03-20  
 Initial Loan 471,742.12 Total Interest Pd 101,563.18  
 Interest Rate 6.50% Total Loaned 471,742.12  
 Standard Payment 2,000.00 Total Repaid 459,637.54

P'ment	Date	O/Bal	Monthly Payments		C/Bal	Charged Payment	Loan Inc	Calculated Int	Calculated Payments
			Int	Payment					
40	4-07-16	226,471.06	1,209.91	14,000.00	213,680.97	14,000.00			
41	4-08-16	213,680.97	1,179.64	2,000.00	212,860.61				
42	4-09-16	212,860.61	1,175.11	2,000.00	212,035.71				
43	4-10-16	212,035.71	1,132.79	2,000.00	211,168.51				
44	4-11-16	211,168.51	1,165.77	2,000.00	210,334.27				
45	4-12-16	210,334.27	1,123.70	2,000.00	209,457.98				
46	4-01-17	209,457.98	1,156.32	7,000.00	203,614.30	7,000.00			
47	4-02-17	203,614.30	1,124.06	2,000.00	202,738.36				
48	4-03-17	202,738.36	1,010.91	7,000.00	196,749.28	7,000.00			
49	4-04-17	196,749.28	1,086.16	2,000.00	195,835.44				
50	4-05-17	195,835.44	1,046.24	7,000.00	189,881.68	7,000.00			
51	4-06-17	189,881.68	1,048.25	2,000.00	188,929.94		13,458.88		
52	4-07-17	188,929.94	1,009.35	14,000.00	175,939.29	14,000.00			
53	4-08-17	175,939.29	971.28	2,000.00	174,910.57				
54	4-09-17	174,910.57	965.60	2,000.00	173,876.17				
55	4-10-17	173,876.17	928.93	7,000.00	167,805.10	7,000.00			
56	4-11-17	167,805.10	926.38	6,000.00	162,731.47	6,000.00			
57	4-12-17	162,731.47	869.39	2,000.00	161,600.86				
58	4-01-18	161,600.86	892.13	2,000.00	160,492.99				
59	4-02-18	160,492.99	886.01	2,000.00	159,379.00				
60	4-03-18	159,379.00	794.71	10,000.00	150,173.71	10,000.00			
61	4-04-18	150,173.71	829.04	5,000.00	146,002.75	5,000.00			
62	4-05-18	146,002.75	780.01	4,500.00	142,282.76	4,500.00			
63	4-06-18	142,282.76	785.48	2,000.00	141,068.24		10,638.31		
64	4-07-18	141,068.24	753.65	2,000.00	139,821.90				
65	4-08-18	139,821.90	771.89	2,000.00	138,593.79				
66	4-09-18	138,593.79	765.11	2,000.00	137,358.90				
67	4-10-18	137,358.90	733.84	2,000.00	136,092.74				
68	4-11-18	136,092.74	751.31	2,000.00	134,844.04				
69	4-12-18	134,844.04	720.40	2,000.00	133,564.44				
70	4-01-19	133,564.44	737.35	2,000.00	132,301.79				
71	4-02-19	132,301.79	730.38	2,000.00	131,032.17				
72	4-03-19	131,032.17	653.37	2,000.00	129,685.54				
73	4-04-19	129,685.54	715.94	2,000.00	128,401.47				
74	4-05-19	128,401.47	685.98	2,000.00	127,087.45				
75	4-06-19	127,087.45	701.59	2,000.00	125,789.04				
76	4-07-19	125,789.04	672.02	2,000.00	124,461.07				
77	4-08-19	124,461.07	687.09	2,000.00	123,148.16				
78	4-09-19	123,148.16	679.85	2,000.00	121,828.01				
79	4-10-19	121,828.01	650.86	2,000.00	120,478.87				
80	4-11-19	120,478.87	665.11	2,000.00	119,143.98				
81	4-12-19	119,143.98	636.52	2,000.00	117,780.50				
82	4-01-20	117,780.50	650.21	2,000.00	116,430.71				
83	4-02-20	116,430.71	642.76	2,000.00	115,073.48				
84	4-03-20	115,073.48	594.28	2,000.00	113,667.76				



SUPER LOAN

### Private Portfolio Sub Account

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

### Account Balance Summary

Opening balance	\$176,367.94	Dr
Total credits	\$14,000.00	
Total debits	\$804.03	
<b>Closing balance</b>	<b>\$163,171.97</b>	<b>Dr</b>

Statement starts 1 July 2017

Statement ends 31 July 2017

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

A 4-917

### Outlet Details

Southport  
27 Scarborough St, Southport Qld 4215

### Lending Investment & Insurance Enquiries

Banker Kim Porter  
Telephone number (07) 3234 6602

National Portfolio Facility Identifier **19-991-9048**

### Sub Account Details

STEPHEN DALE MURPHY  
ERYLIN SIAN REES

BSB number 084-917  
Account number 15-985-6003

### Offset Account Details

No offset account linked

### Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2017	Brought forward			176,367.94 Dr
3 Jul 2017	Please Note From 30 Jun 2017 Your Debit Int Rate Is 5.64%			176,367.94 Dr
12 Jul 2017	Internet Transfer repay super stephen murphy.....		12,000.00	164,367.94 Dr
13 Jul 2017	Internet Banking Transaction History			
	Internet Banking Transaction History			
	Internet Transfer repay loan.....		2,000.00	162,367.94 Dr
31 Jul 2017	Debit Interest This Financial Year To Date \$804.03			
	Interest Charged .....	804.03		163,171.97 Dr

### Summary of Government Charges

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

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

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

### Explanatory Notes

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

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

212/34/03/N013356/S019321/008641



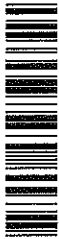
**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$163,171.97	Dr
Total credits	\$2,000.00	
Total debits	\$776.36	
<b>Closing balance</b>	<b>\$161,948.33</b>	<b>Dr</b>

**Statement starts 1 August 2017**  
**Statement ends 31 August 2017**



DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

A 4-917

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Aug 2017	Brought forward			163,171.97 Dr
1 Aug 2017	Please Note Your Current Debit Interest Rate Is 5.64%			163,171.97 Dr
14 Aug 2017	Internet Transfer repay loan.....		2,000.00	161,171.97 Dr
31 Aug 2017	Debit Interest This Financial Year To Date \$1,580.39			
	Interest Charged .....	776.36		161,948.33 Dr

**Summary of Government Charges**

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

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

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2438403840016598002637004725



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$161,948.33	Dr
Total credits	\$2,000.00	
Total debits	\$720.76	
<b>Closing balance</b>	<b>\$160,669.09</b>	<b>Dr</b>

**Statement starts 1 September 2017**  
**Statement ends 29 September 2017**



DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

A 4-917

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Sep 2017	Brought forward			161,948.33 Dr
1 Sep 2017	Please Note Your Current Debit Interest Rate Is 5.64%			161,948.33 Dr
13 Sep 2017	Internet Transfer repay loan.....		2,000.00	159,948.33 Dr
29 Sep 2017	Debit Interest This Financial Year To Date \$2,301.15			
	Interest Charged .....	720.76		160,669.09 Dr

**Summary of Government Charges**

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

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

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27213405/0664637/S097148/15/94295



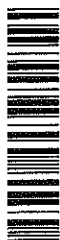
**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$160,669.09	Dr
Total credits	\$7,000.00	
Total debits	\$784.25	
<b>Closing balance</b>	<b>\$154,453.34</b>	<b>Dr</b>

**Statement starts 30 September 2017**  
**Statement ends 31 October 2017**



DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

A 4-917

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Sep 2017	Brought forward			160,669.09 Dr
2 Oct 2017	Please Note Your Current Debit Interest Rate Is 5.64%			160,669.09 Dr
13 Oct 2017	Internet Transfer repay loan.....		2,000.00	158,669.09 Dr
25 Oct 2017	Internet Transfer Pay loan			
	Er .....		5,000.00	153,669.09 Dr
31 Oct 2017	Debit Interest This Financial Year To Date \$3,085.40			
	Interest Charged .....	784.25		154,453.34 Dr

**Summary of Government Charges**

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

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

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304234/03/AN00191/5058264/1116827





### Private Portfolio Sub Account

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

### Account Balance Summary

Opening balance	\$154,453.34	Dr
Total credits	\$6,000.00	
Total debits	\$708.88	
<b>Closing balance</b>	<b>\$149,162.22</b>	<b>Dr</b>

Statement starts **1 November 2017**  
Statement ends **30 November 2017**

A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

### Outlet Details

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

### Sub Account Details

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

### Offset Account Details

No offset account linked

### Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Nov 2017	Brought forward			154,453.34 Dr
1 Nov 2017	Please Note Your Current Debit Interest Rate Is 5.64%			154,453.34 Dr
13 Nov 2017	Internet Transfer repay loan.....		2,000.00	152,453.34 Dr
27 Nov 2017	Internet Transfer Repay loan 3PW*MURP Sup.....		4,000.00	148,453.34 Dr
30 Nov 2017	Debit Interest This Financial Year To Date \$3,794.28 Interest Charged.....	708.88		149,162.22 Dr

### Summary of Government Charges

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

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.  
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33-424/03/A070869/S.G.4202/2208-403



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$149,162.22	Dr
Total credits	\$2,000.00	
Total debits	\$663.46	
<b>Closing balance</b>	<b>\$147,825.68</b>	<b>Dr</b>

**Statement starts 1 December 2017**  
**Statement ends 29 December 2017**

A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIÂN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Dec 2017	Brought forward			149,162.22 Dr
1 Dec 2017	Please Note Your Current Debit Interest Rate Is 5.64%			149,162.22 Dr
13 Dec 2017	Internet Transfer repay loan.....		2,000.00	147,162.22 Dr
29 Dec 2017	Debit Interest This Financial Year To Date \$4,457.74			
	Interest Charged .....	663.46		147,825.68 Dr

**Summary of Government Charges**

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

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

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363/34/08/AF004938/3007360/01.4719



**Private Portfolio Sub Account**

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



DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

A 4-917

**Account Balance Summary**

Opening balance	\$147,825.68	Dr
Total credits	\$2,000.00	
Total debits	\$748.84	
<b>Closing balance</b>	<b>\$146,574.52</b>	<b>Dr</b>

**Statement starts 30 December 2017**  
**Statement ends 31 January 2018**

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Dec 2017	Brought forward			147,825.68 Dr
2 Jan 2018	Please Note Your Current Debit Interest Rate Is 5.64%			147,825.68 Dr
15 Jan 2018	Internet Transfer repay loan.....		2,000.00	145,825.68 Dr
31 Jan 2018	Debit Interest This Financial Year To Date \$5,206.58			
	Interest Charged .....	748.84		146,574.52 Dr

**Summary of Government Charges**

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

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

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03124/02/0071181/S1/CS822/211643



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$146,574.52	Dr
Total credits	\$2,000.00	
Total debits	\$629.53	
<b>Closing balance</b>	<b>\$145,204.05</b>	<b>Dr</b>

**Statement starts 1 February 2018**  
**Statement ends 28 February 2018**

A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Feb 2018	Brought forward			146,574.52 Dr
1 Feb 2018	Please Note Your Current Debit Interest Rate Is 5.64%			146,574.52 Dr
13 Feb 2018	Internet Transfer repay loan.....		2,000.00	144,574.52 Dr
28 Feb 2018	Debit Interest This Financial Year To Date \$5,836.11			
	Interest Charged .....	629.53		145,204.05 Dr

**Summary of Government Charges**

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

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

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059/34/04/AC019884/5027298/ID5-4595



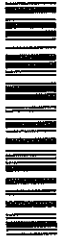
**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$145,204.05	Dr
Total credits	\$10,000.00	
Total debits	\$633.37	
<b>Closing balance</b>	<b>\$135,837.42</b>	<b>Dr</b>

**Statement starts 1 March 2018**  
**Statement ends 29 March 2018**



A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Mar 2018	Brought forward			145,204.05 Dr
1 Mar 2018	Please Note Your Current Debit Interest Rate Is 5.64%			145,204.05 Dr
13 Mar 2018	Internet Transfer repay loan.....		2,000.00	143,204.05 Dr
19 Mar 2018	Internet Transfer Payment 3PW*MURP Sup.....		8,000.00	135,204.05 Dr
29 Mar 2018	Debit Interest This Financial Year To Date \$6,469.48 Interest Charged .....	633.37		135,837.42 Dr

**Summary of Government Charges**

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

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068824/06/AC069571/SI/05018/2110035



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$135,837.42	Dr
Total credits	\$5,000.00	
Total debits	\$659.92	
<b>Closing balance</b>	<b>\$131,497.34</b>	<b>Dr</b>

**Statement starts 30 March 2018**  
**Statement ends 30 April 2018**

A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
30 Mar 2018	Brought forward			135,837.42 Dr
3 Apr 2018	Please Note Your Current Debit Interest Rate Is 5.64%			135,837.42 Dr
13 Apr 2018	Internet Transfer repay loan.....		2,000.00	133,837.42 Dr
16 Apr 2018	Internet Transfer repay loan			
	er.....		3,000.00	130,837.42 Dr
30 Apr 2018	Debit Interest This Financial Year To Date \$7,129.40			
	Interest Charged.....	659.92		131,497.34 Dr

**Summary of Government Charges**

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

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

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120/34/04/AM016256/5023304/7046607



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$131,497.34	Dr
Total credits	\$4,500.00	
Total debits	\$620.77	
<b>Closing balance</b>	<b>\$127,618.11</b>	<b>Dr</b>

**Statement starts 1 May 2018**  
**Statement ends 31 May 2018**



A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 May 2018	Brought forward			131,497.34 Dr
1 May 2018	Please Note Your Current Debit Interest Rate Is 5.64%			131,497.34 Dr
14 May 2018	Internet Transfer repay loan.....		2,000.00	129,497.34 Dr
21 May 2018	Internet Transfer Loan payment 3PW*MURP Sup.....		2,500.00	126,997.34 Dr
31 May 2018	Debit Interest This Financial Year To Date \$7,750.17 Interest Charged .....	620.77		127,618.11 Dr

**Summary of Government Charges**

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

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15/1/14/04/M014350/9021357/041513



**Private Portfolio Sub Account**

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

**Account Balance Summary**

Opening balance	\$127,618.11	Dr
Total credits	\$2,000.00	
Total debits	\$2,758.29	
<b>Closing balance</b>	<b>\$128,376.40</b>	<b>Dr</b>

**Statement starts 1 June 2018**  
**Statement ends 29 June 2018**



A 4-917

DR SD MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005

**Outlet Details**

Southport  
27 Scarborough St, Southport Qld 4215

National Portfolio Facility Identifier **19-991-9048**

**Sub Account Details**

STEPHEN DALE MURPHY  
ERYLIN SIAN REES  
BSB number 084-917  
Account number 15-985-6003

**Offset Account Details**

No offset account linked

**Transaction Details**

Date	Particulars	Debits	Credits	Balance
1 Jun 2018	Brought forward			127,618.11 Dr
1 Jun 2018	Please Note Your Current Debit Interest Rate Is 5.64%			127,618.11 Dr
13 Jun 2018	Internet Transfer repay loan.....		2,000.00	125,618.11 Dr
22 Jun 2018	Internet Transfer accounting fees er.....	2,189.00		127,807.11 Dr
29 Jun 2018	Debit Interest This Financial Year To Date \$8,319.46 Interest Charged .....	569.29		128,376.40 Dr

**Summary of Government Charges**

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

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

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

**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.

180234/08/AM040312/5064430/PL22859



## Minutes of Meeting of the Directors of Trustee of the Rees Murphy Superannuation Fund

Venue	20 Balfour Street New Farm Qld 4005
Date	08/02/2013 21:00
Corporate Trustee Name	Rees Murphy Superannuation Pty Ltd Pty. Ltd.
Corporate Trustee ACN	161465274
Present	Stephen Dale Murphy
Chair	Stephen Dale Murphy

### Limited Recourse Borrowing Arrangement for the fund

- 1 Noted by the persons present that:
  - 1.1 The fund has applied to Stephen Dale Murphy (**Lender**) to borrow money for the purchase of the following asset (**Asset**):
    - 750 Nobbys Creek Road
    - Nobbys Creek, NSW, 2484
    - Australia
    - Certificate of Title Folio Identifier 6/1089442
  - 1.2 The fund has been provided with copies of the documents by which the fund will formally purchase the Asset;
  - 1.3 The Lender has agreed to lend \$900,000.00 (**Loan Money**) to the fund on the condition that the Lender is provided with a charge or mortgage over the Asset, a Custodian is appointed to hold legal title to the Asset and the arrangements are otherwise in accordance with section 67A of the *Superannuation Industry (Supervision) Act 1993 (SIS Act)*;
  - 1.4 Trimjet Pty. Ltd. (**Custodian**) has agreed to act as Custodian of the Assets;
  - 1.5 The fund has agreed with the Lender to ensure that the Custodian provides the Lender with a charge over the Asset;
  - 1.6 The arrangement is in compliance with the requirements of section 67A of the SIS Act; and
  - 1.7 The arrangement, including all associated transactions, will not result in the fund breaching the SIS Act or any other requirements of superannuation law.
- 2 Tabled by the persons present:
  - 2.1 the Transaction Documents by which the fund will formally purchase the Asset;

- 2.2 a Loan Agreement by which the Lender agrees to lend the Loan Money to the fund;
- 2.3 a declaration of custody trust by which the Custodian agrees to hold legal title to the Asset for the fund;
- 2.4 a charge by which the Custodian provides a charge of the Asset to the Lender as security for the fund's obligations under the Loan Agreement; and
- 2.5 a compliance letter being a letter from the fund to the Lender attesting to the fund's current and on-going compliance with the SIS Act and all other requirements of superannuation law.

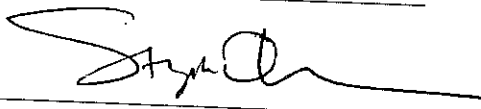
3 Resolved unanimously by the persons present to:

- 3.1 Adopt and execute each of the documents by the chair executing the compliance letter and the trustee executing the Declaration of Custody Trust, the Loan Agreement and the charge by the trustee's directors signing the documents in accordance with section 127(1) of the Corporations Act 2001; and
- 3.2 To pay all relevant duty on the documents.

4 There being no further matters to discuss, the meeting was closed.

Date: 08/02/2013

Signed:



Stephen Dale Murphy  
Chair

## Rees Murphy Superannuation Fund

8 February, 2013

**From:**

Rees Murphy Superannuation Pty Ltd Pty. Ltd.  
20 Balfour Street  
New Farm, QLD, 4005  
Australia

To whom it may concern

**Loan to the trustee of the Rees Murphy Superannuation Fund (Fund)**

We refer to the proposed loan for \$900,000.00 (loan money) by the Stephen Dale Murphy (lender) to the Fund.

The Fund understands that, before the lender makes the loan money available to the Fund, the lender must be satisfied that the Fund complies with superannuation law. Accordingly, the trustee:

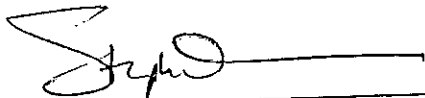
- 1 **Attaches** the most recent letter from the Fund's auditor confirming the Fund complies with superannuation law as at the date of the audit referred to in that letter;
- 2 **Confirms** that the Fund is registered with the Australian Taxation Office as a regulated and complying self-managed superannuation fund under the *Superannuation Industry (Supervision) Act 1993 (SIS Act)*;
- 3 **Attaches** a print out from the Federal Government's Super Fund Lookup Service ([http://abr.business.gov.au/\(ifiauv453isr2445sb1uat45\)/super.aspx](http://abr.business.gov.au/(ifiauv453isr2445sb1uat45)/super.aspx)) confirming that the Fund has a 'complying' status;
- 4 **Confirms** that the purchase of, investment in and holding of the asset that will be purchased with the loan money will comply in all respects with superannuation law, including:
  - 4.1 The requirements of section 67A of the *Superannuation Industry (Supervision) Act 1993*:
    - 4.1.1 that the loan money only be used to purchase a single acquirable asset; and
    - 4.1.2 concerning the structure of the limited recourse borrowing arrangement by which the asset will be purchased and held;
  - 4.2 The requirements of the SIS Act concerning the restrictions on acquiring assets from related parties of the Fund;
  - 4.3 The requirements of the SIS Act concerning the purchase of, investment in and holding of the asset complying with the 'sole purpose test' and not breaching the 'in-house asset rules';

- 4.4 The requirements of the SIS Act that the purchase of, investment in and holding of the asset constitutes a prudent investment made in accordance with the Fund's investment strategy; and
- 4.5 The requirements of the SIS Act that all relevant transactions contemplated by the 'instalment warrant arrangement' are entered into at arm's length or on arm's length terms in accordance with section 109 of the SIS Act.
- 5 **Confirms** that the Fund has an investment strategy and **attaches** a copy of that investment strategy; and
- 6 **Confirms** that clause 141 of the Fund's trust deed authorises, and that the trustee has done all things necessary to authorise, the borrowing of the loan money from the lender, including authorising of the Loan Agreement, Declaration of Custody Trust for the Rees Murphy Superannuation Fund and Mortgage.

Any questions in relation to the above should be directed to the Fund's trustee as follows:

Rees Murphy Superannuation Pty Ltd Pty. Ltd.  
20 Balfour Street  
New Farm, QLD, 4005  
Australia

Yours sincerely



---

Stephen Dale Murphy

For and on behalf of the trustee of the Fund

# Declaration of Custody Trust for the Rees Murphy Superannuation Fund

---

Trimjet Pty. Ltd. ACN 161464302

and

Rees Murphy Superannuation Pty Ltd Pty. Ltd. ACN 161465274

---

ANTHONY MICALIZZI  
Unit 2 273 Abbotsford Rd

Bowen Hills QLD 4006  
Tel: 07 3252 9477  
Fax: 07 3252 9677  
tony@mcaqld.com.au  
www.mcaqld.com.au

Maddocks  
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140 William Street  
Melbourne VIC 3000  
Tel: 03 9288 0555  
Fax: 03 9288 0666  
info@maddocks.com.au  
www.maddocks.com.au

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**BETWEEN**

Trimjet Pty. Ltd. ACN 161464302  
of 20 Balfour Street  
New Farm, QLD, 4005  
Australia

(Custodian)

**AND**

Rees Murphy Superannuation Pty Ltd Pty. Ltd. ACN 161465274  
in its capacity as trustee for the Fund  
of 20 Balfour Street  
New Farm, QLD, 4005  
Australia

(Trustee)

**Background**

- A The Fund is a Regulated Fund and the Trustee is the trustee for the Fund.
- B In limited circumstances, the law allows the trustee of a Regulated Fund to agree to borrow funds to acquire an investment for that Regulated Fund. The relevant law is in Part 7 of the SIS Act relating to borrowing by superannuation funds. The exceptions to the general prohibition on superannuation funds borrowing provide, among other things, that for a borrowing arrangement to be allowed:
- legal title to the investment must be held by a third party on behalf of the trustee of the Regulated Fund; and
  - the lender's rights against the trustee of the Regulated Fund for any default under the borrowing arrangement must relate only to the investment for which the trustee will purchase with the money it borrows.
- C The Trustee intends to borrow funds from a lender to acquire the Authorised Investment under an arrangement of the nature described in Recital B.
- D The Custodian agrees to act as the third party described in Recital B and to hold title to the Authorised Investment under this Deed.

**Operative provisions**

**A Custodian's Declaration of trust**

**What does the Custodian hold on trust?**

- 1 The Custodian declares that it will hold the benefit of the Custody Fund on trust for the Trustee under this Deed, with effect from the date:

- 1.1 that the Custodian purchases the Authorised Investment as contemplated by clause 3; or
  - 1.2 the date on which the Custodian receives any property to be held or applied in accordance with the trusts under this Deed.
- 2 The parties agree that the Trust is established and is to be maintained in connection with the limited recourse borrowing arrangement with the Lender.

### **What information and money must the Trustee provide?**

- 3 The Custodian and the Trustee agree that:
- 3.1 the details in the Schedule to this Deed are all the relevant details regarding the Authorised Investment; and
  - 3.2 the Trustee will provide to the Custodian all funds necessary to enable the Custodian to purchase the Authorised Investment identified in the Schedule.

When the Trustee does that, it will be taken to have requested the Custodian, and the Custodian will be taken to have agreed, to purchase and take legal title to the Authorised Investment under this Deed. The parties agree that the name of the Custody Trust will be the "Declaration of Custody Trust for the Rees Murphy Superannuation Fund".

## **B Custodian to hold title**

### **What title must the Custodian hold?**

- 4 The Custodian agrees that (subject to clause 7), it will maintain legal title to the Authorised Investment until the Trustee directs it under clauses 8 to 11 of this Deed.

### **What bank accounts are to be used?**

- 5 The Trustee must:
- 5.1 designate one or more bank accounts of the Fund into which all amounts referred to in clause 6 may be deposited; and
  - 5.2 advise the Custodian of the details of that bank account or those accounts.

### **Income, accruals, accretions**

- 6 The Custodian agrees to deposit, or arrange for the deposit of, the following amounts into the Cash Account or as otherwise directed by the Trustee:
- 6.1 any interest, income or other proceeds that the Authorised Investment generates; and
  - 6.2 any accretions or accruals attributable to the Authorised Investment.

### **May the Custodian have listed securities held by a CHESSE sponsor?**

- 7 If the Authorised Investment is listed securities, then the Custodian may engage a duly licensed CHESSE sponsor to hold the Authorised Investment — as long as the Custodian first



obtains the Trustee's written consent. The Custodian may do that even though it has an obligation to maintain legal title to the Authorised Investments.

## **C Trustee to direct Custodian**

### **What interest does the Trustee have in the Authorised Investment?**

- 8 At all times up to and including the Vesting Date, the Trustee:
- 8.1 has a vested and indefeasible interest in the Authorised Investment and any other assets comprising the Custody Fund; and
  - 8.2 is absolutely entitled to the Authorised Investment and any other assets comprising the Custody Fund as against the Custodian.

### **How may the Trustee have the Authorised Investment transferred?**

- 9 The Trustee may in writing direct the Custodian to transfer, or otherwise deal with, the Authorised Investment and the other assets comprising the Custody Fund. The Custodian must do as directed. Before the Custodian transfers, or otherwise deals with, the Authorised Investment and any other asset comprising the Custody Fund as directed by the Trustee, the Custodian must notify the Lender in writing.

### **What information must the Custodian collect, provide etc?**

- 10 The Custodian will use its best endeavours to obtain information concerning the Authorised Investment. It will communicate all that information to the Trustee as soon as practicable. For example, the Custodian must provide the Trustee with any information it needs to help it exercise a discretion about, say, voting, or about participating in bonus issues, capital reductions, share buy backs, rights plans, and so on.

### **May the Trustee require the Custodian to execute charge documents?**

- 11 The Custodian must execute all documents the Trustee asks it to execute that are necessary to charge the Authorised Investment to secure the Trustee's payment to the Lender of all money owed in respect of the Authorised Investment.

## **D Restriction on Custodian's Discretion**

- 12 Notwithstanding any other provision to the contrary set out in this Deed, the exercise of any Discretion (if any) by the Custodian under this Deed requires the consent of the Trustee in all instances.

## **E Trustee's warranties**

- 13 The Trustee warrants that:
- 13.1 the Fund is a Regulated Fund;

- 13.2 the Fund has a written investment strategy which accords in all respects with Superannuation Law;
- 13.3 the Trustee's investment in the Authorised Investment accords with the Fund's written investment strategy;
- 13.4 the Trustee is the sole trustee of the Fund;
- 13.5 the Trustee has the power and authority to enter into this Deed;
- 13.6 the Trustee has the power and authority to purchase the Authorised Investment; and
- 13.7 this Deed is legally binding on it, and the Deed is enforceable against it in accordance with its terms.

## **F Duration of Trust**

### **When does the Trust start and end?**

- 14 The Trust commences on the date described in Clause 1 and terminates on the Vesting Date.

### **What must the Trustee do before the Vesting Date?**

- 15 Before the Vesting Date, the Trustee must ensure:
  - 15.1 that all money the Lender loaned to the Trustee in respect of the Authorised Investment has been repaid; and
  - 15.2 that any security or charge over the Authorised Investment has been discharged in full.

### **What must the Custodian and Trustee do on (or soon after) the Vesting Date?**

- 16 On the Vesting Date (or as soon as practicable after the Vesting Date) the Custodian must either:
  - 16.1 transfer the Authorised Investment and any other assets comprising the Custody Fund to the Trustee; or
  - 16.2 otherwise deal with the Authorised Investment and other assets comprising the Custody Fund as the Trustee may direct in writing.

## **G Replacement or resignation of Custodian**

### **May the Trustee add, remove, or replace the Custodian?**

- 17 At any time, the Trustee may by deed remove the Custodian, appoint a replacement custodian or appoint an additional custodian.

### **What must an outgoing Custodian do?**

- 18 The outgoing Custodian must as soon as practicable after being removed or replaced:

- 18.1 sign all documents and do all things necessary to transfer legal title (and any CHES S Sponsorship) in the Authorised Investment and in any other asset comprising the Custody Fund to the new or continuing custodian; and
- 18.2 sign all documents and do all things necessary to transfer any charge or security in respect of the Authorised Investment or any other asset comprising the Custody Fund to the new or continuing custodian.

### **What must a continuing Custodian do?**

- 19 If a new Custodian is added, then as soon as practicable the continuing Custodian must sign all documents and do all things necessary to transfer legal title (and any CHES S Sponsorship) in the Authorised Investment, and in any other asset comprising the Custody Fund, to the new custodian jointly with the continuing custodian.

### **How may the Custodian resign?**

- 20 The Custodian may resign by providing at least 60 days written notice to the Trustee. During the 60 day period, the Custodian must comply with any reasonable directions of the Trustee concerning completing the steps set out in clauses 18.1 to 18.2.

### **H Trustee indemnifies Custodian**

- 21 The Trustee agrees to indemnify and keep the Custodian indemnified against all liabilities, actions, proceedings, demands, claims, costs, damages, stamp duty, taxes, losses and expenses incurred or sustained by the Custodian or brought or made against the Custodian:
  - 21.1 in relation to the purchase of the Authorised Investment;
  - 21.2 by virtue of the Custodian holding legal title to the Authorised Investment; and
  - 21.3 as a consequence of the Custodian complying with any direction of the Trustee under this Deed.

### **I Trustee to pay Custodian's costs**

- 22 The Trustee indemnifies the Custodian against, and will pay the Custodian on demand, the amount of, all losses, liabilities, costs and expenses (including, without limitation, legal expenses on a full indemnity basis) and Taxes in connection with:
  - 22.1 the negotiation, preparation, execution, stamping and registration of this Deed;
  - 22.2 the enforcement or attempted enforcement or preservation or attempted preservation of any rights under this Deed; and
  - 22.3 any amendment to, or consent, waiver or release of or under, this Deed.

## **J Notices to the parties**

23 All notices to be given to or demands to be made under this Deed must be in writing. They may be delivered in person or sent by mail or facsimile to the party's current business address.

24 All notices are to be treated as having been served:

- 24.1 if posted, 48 hours after the date of posting;
- 24.2 if delivered personally, on the actual date of receipt; and
- 24.3 if sent by facsimile, in the normal course of transmission.

## **K Jointly and Severally Liable**

25 If two or more persons or entities comprise a party to this Deed, then each person or entity is jointly and severally liable for the obligations of that party under this Deed.

## **L Limitation**

26 Notwithstanding anything else to the contrary contained in this Deed the Custodian and the Trustee agree that:

- 26.1 the Custodian's rights against the Trustee for, in connection with, or as a result of (whether directly or indirectly) either of the following defaults are limited to rights relating to the Authorised Investment:
  - default on the relevant advance made by the Lender to the Trustee; or
  - default on the sum of the borrowing and charges related to that advance;and
- 26.2 if the Trustee has a right relating to the Authorised Investment (other than a right to acquire legal ownership of the Authorised Investment on repayment to the Lender of the relevant loan), then the Custodian's rights and the rights of any other person against the Trustee for, in connection with, or as a result of, (whether directly or indirectly) the Trustee's exercise of its right, are limited to rights relating to the Authorised Investment.

## **M Compliance with Superannuation Law**

27 The Custodian and the Trustee agree that all arrangements in respect of the Custody Trust as contained in, or referred to in, this Deed must be strictly in accordance with Superannuation Law including, without limitation, for the purpose:

- 27.1 of ensuring the concessional tax treatment of the Fund and of amounts paid into or out of the Fund; and
- 27.2 of the Fund's status as a Regulated Fund.

28 For this purpose:

- 28.1 The provisions of this Deed which (whether expressly or impliedly) confer or impose discretions, powers, rights or obligations on the parties are to be read as:
- 28.1.1 extending to confer or impose on the parties any discretions, powers, rights or obligations as may be necessary to ensure compliance with Superannuation Law; and
  - 28.1.2 circumscribing any discretions, powers, rights or obligations of the parties to the extent necessary to ensure compliance with Superannuation Law; and
- 28.2 If a provision of this Deed (whether express or implied) is inconsistent with this purpose, then that provision must be read down to the extent necessary to ensure compliance with the requirements of this clause 28. If it is not possible to read down a provision of this Deed in that manner, then that provision is severable without effecting the validity or enforceability of the remaining part of that provision or of other provisions in this Deed.

## **N General and interpretation**

- 29 Time is of the essence of all obligations under this Deed.
- 30 This Deed may only be varied or replaced by a document executed by the parties.
- 31 Each party must promptly execute and deliver all documents and promptly take all other action necessary or desirable to effect, perfect or complete the transactions contemplated by this Deed.
- 32 Each indemnity in this Deed is a continuing obligation, separate and independent from the other obligations of the parties. It survives this Deed's termination.
- 33 It is not necessary for a party to incur expense or make payment before enforcing a right of indemnity conferred by this Deed.
- 34 The warranties, undertakings, agreements and continuing obligations in this Deed do not merge on completion.
- 35 This Deed is governed by, and interpreted under, the laws of the jurisdiction set in the Schedule.
- 36 If a party consists of more than one person, then this Deed binds them jointly and each of them severally.
- 37 This Deed may be executed in any number of counterparts all of which taken together constitute one instrument.
- 38 If a payment or other act is required to be made or done on a day which is not a Business Day, then the payment or act must be made or done on the next following Business Day.
- 39 If a provision in this Deed is held to be illegal, invalid, void, voidable or unenforceable, that provision must be read down to the extent necessary to ensure that it is not illegal, invalid, void, voidable or unenforceable.

40 If it is not possible to read down a provision of this Deed in the manner described above, that provision is severable without affecting the validity or enforceability of the remaining part of that provision or the other provisions in this Deed.

41 A reference in this Deed to:

41.1 a statute includes regulations under it and consolidations, amendments, re-enactments or replacements of any of them;

41.2 a person includes a firm, partnership, joint venture, association, corporation or other corporate body;

41.3 a person includes the legal personal representatives, successors and assigns of that person;

41.4 any body which no longer exists or has been reconstituted, renamed, replaced or whose powers or functions have been removed or transferred to another body or agency, is a reference to the body which most closely serves the relevant purposes or objects of the first-mentioned body;

41.5 this or other document includes the document as varied or replaced regardless of any change in the identity of the parties;

41.6 the singular includes the plural and vice versa; and

41.7 a gender includes the other genders.

42 If a party that is a trustee makes a covenant, agreement, undertaking representation or warranty, then the covenant, agreement, undertaking, representation or warranty is to be construed as having been made in the capacity as trustee of the relevant trust.

## O Definitions

43 In this deed unless expressed or implied to the contrary:

**Authorised Investment** means the investment specified in the Schedule.

**Cash Account** means the account established under clause 5.

**Custody Fund** means the Authorised Investment together with the following assets transferred to the Custodian and other amounts which accrue or are paid in respect of the Authorised Investment:

- all right title and interest of the Custodian from time to time in the Authorised Investment;
- all income and other proceeds generated from the holding of the Authorised Investment; and
- all other income, proceeds, accretions or accruals attributable to the Custody Trust.

**Custody Trust** means the trust created by operation of this Deed.

**Deed** means this trust deed, including all schedules.

**Discretion** means a right or power to act in accordance with one's own judgment.

**Fund** means the Rees Murphy Superannuation Fund.

**Lender** means each person from whom the Trustee is borrowing in order to acquire Authorised Investment, as identified in the Schedule.

**Regulated Fund** means a 'regulated superannuation fund' within the meaning of section 19 of the SIS Act and a 'complying superannuation fund' within the meaning of Part 5 of SIS Act.

**Schedule** means the schedule to this Deed.

**SIS Act** means the Superannuation Industry (Supervision) Act 1993 (Cth).

**Superannuation Law** means:

- any law of the Commonwealth of Australia which deals with any aspect of the superannuation or taxation in relation to superannuation, including the SIS Act and the Superannuation Industry (Supervision) Regulations 1994 (Cth); and
- any lawful requirement in relation to the Fund by any authority or body that has responsibility in connection with the regulation of superannuation, or taxation in relation to superannuation.

It includes:

- changes to any such laws or requirements after the date of this Deed; and
- any proposed law or lawful requirement that the trustee believes may have retrospective effect.

**Trustee** means the trustee for the time being of the Fund, who as at the date of this Deed is the person identified on page 1.

**Vesting Date** means either:


- the date which is 80 years from the date of this Deed; or
- any earlier date the Custodian and Trustee jointly determine.

## Execution

Executed by the parties.

Dated: . 8 February 2013

Executed by  
Trimjet Pty. Ltd. ACN 161464302, in  
accordance with section 127(1) of the  
*Corporations Act 2001* (Cwth):



---

Stephen Dale Murphy, sole director and sole  
company secretary

Executed by  
Rees Murphy Superannuation Pty Ltd Pty.  
Ltd. ACN 161465274, in its capacity as  
trustee for the Fund, in accordance with  
section 127(1) of the *Corporations Act 2001*  
(Cwth):



---

Stephen Dale Murphy, sole director and sole  
company secretary



## Schedule

**Lender:** Stephen Dale Murphy

**Lender Address for Notices:** 20 Balfour Street  
New Farm, QLD, 4005  
Australia

**Lender Fax:**

**Loan Amount:** \$900,000.00

**Loan Term:** 20 years

**Authorised Investment:** 750 Nobbys Creek Road  
Nobbys Creek, NSW, 2484  
Australia  
Certificate of Title Folio Identifier 6/1089442

**Jurisdiction:** New South Wales

**Settlement Date (if applicable):** 1 March 2013

# Loan Agreement

---

**Stephen Dale Murphy**

and

**Rees Murphy Superannuation Pty Ltd Pty. Ltd. ACN 161465274**

and

**Trimjet Pty. Ltd. ACN 161464302**

---

**ANTHONY MICALIZZI**  
Unit 2 273 Abbotsford Rd

Bowen Hills QLD 4006  
Tel: 07 3252 9477  
Fax: 07 3252 9677  
tony@mcaqld.com.au  
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Melbourne VIC 3000  
Tel: 03 9288 0555  
Fax: 03 9288 0666  
info@maddocks.com.au  
www.maddocks.com.au

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**BETWEEN**

**Stephen Dale Murphy**  
of 20 Balfour Street  
New Farm, QLD, 4005  
Australia

**(Lender)**

**AND**

**Rees Murphy Superannuation Pty Ltd Pty. Ltd. ACN 161465274**  
in its capacity as trustee for the Fund  
of 20 Balfour Street  
New Farm, QLD, 4005  
Australia

**(Borrower)**

**AND**

**Trimjet Pty. Ltd. ACN 161464302**  
of 20 Balfour Street  
New Farm, QLD, 4005  
Australia

**(Custodian)**

**Background**

- A The Fund is a Regulated Fund and the Borrower is the trustee for the Fund.
- B The Borrower has asked the Lender to provide the Advance.
- C The Custodian will acquire and hold title to the asset purchased using the Advance, and will:
  - C1 guarantee the Borrower's obligations to the Lender with respect to repayment of the Advance in accordance with this Agreement; and
  - C2 grant a mortgage to the Lender as security for the performance of this guarantee.
- D The Lender has agreed to provide the Advance in accordance with the terms and conditions in this Agreement.

## **The parties agree**

### **A The Advance the Borrower may borrow**

#### **When must the Lender make the Facility available to the Borrower?**

- 1 The Lender must make the Advance available to the Borrower at an agreed time on the Settlement Date and only if:
  - 1.1 the Borrower has complied with clauses 2 and 3; and
  - 1.2 the Lender is satisfied that no Event of Default has occurred and is continuing.

#### **What must the Borrower do before the Settlement Date?**

- 2 At least 2 Business Days before the Settlement Date, the Borrower must give the Lender:
  - 2.1 written notice of the amount the Borrower will draw down; and
  - 2.2 the compliance letter, set out in Schedule 2, signed by the Borrower, with the attachments listed in that letter.

#### **What must the Borrower do at Settlement?**

- 3 At Settlement, the Borrower must provide to the Lender:
  - 3.1 the security and cheques required under clause 16 and 21;
  - 3.2 an executed copy of the Custody Deed; and
  - 3.3 evidence to the Lender's satisfaction that the Custodian has (under the Custody Deed) taken title to the Authorised Investment free from all Encumbrances other than the security.

#### **What happens to any amount not drawn at Settlement?**

- 4 If at Settlement the Borrower has not drawn on the full amount of the Advance, then the amount not drawn is cancelled.

#### **What may the Borrower do with the Advance?**

- 5 The Borrower may use the Advance:
  - 5.1 as consideration for the Authorised Investment;
  - 5.2 for expenses incurred in connection with the borrowing or acquisition, or in maintaining or repairing the Authorised Investment including but not limited to: conveyancing fees, taxes such as stamp duty, brokerage or loan establishment costs (but not expenses incurred in improving the Authorised Investment); and

- 5.3 to refinance a borrowing (including any accrued interest on a borrowing) under an arrangement under section 67A of the SIS Act (or the predecessor of section 67A of the SIS Act).

## **B Interest the Borrower pays**

### **How is interest calculated and paid?**

- 6 The Loan accrues interest daily at the interest rate set in Schedule 1 (or at another rate agreed between the Lender and Borrower in writing from time to time). The interest is calculated on the basis of the actual number of days on which interest has accrued and on a 365 day year.
- 7 The Borrower must pay the interest which accrues under clause 6 to the Lender monthly in arrears.

### **What default interest must the Borrower pay on late payments?**

- 8 If a payment is due and payable and the Borrower does not pay it on time, then the Borrower must pay interest on that amount.
- 9 The rate of interest is the rate set by the *Penalty Interest Rates Act 1983 (Vic)* while the Borrower is in default. The interest is payable for the period beginning on and including the day on which the amount was due and ending on but excluding the date which is the earlier of:
- 9.1 the date on which all amounts outstanding under this Agreement are repaid after this Agreement ends for any reason; and
- 9.2 the date on which the Borrower pays all unpaid amounts, including any default interest (but not including repayments and interest not yet due).

### **Does this clause affect the Borrower's obligations to pay?**

- 10 The Borrower's obligation to pay each amount which is due and payable under this Agreement on the date on which it falls due remains in place and is unaffected by clauses 6 to 10.

## **C Borrower's obligations to repay**

### **When must the Borrower repay the Loan?**

- 11 The term of the Loan is 20 years starting on the date Settlement occurs (**Term**). The Borrower must repay the Loan at the end of the Term which is 1 March 2033.

### **What repayments must the Borrower pay?**

- 12 In addition to the interest payable under clauses 6 to 10, the Borrower must repay the amount of the Loan at the same time as they are to make the interest payments under clause 7 over the Term. The Borrower must make the final equal payment on the final day of the Term, which is 1 March 2033.

### **How may the Borrower repay the loan early?**

- 13 On any date, the Borrower may prepay all, or some, of the Loan without having to pay any premium or any penalty.
- 14 If the Borrower repays the Loan early, then it must pay all interest owing at the time.

### **How is the Borrower to pay amounts due?**

- 15 The Borrower must pay all amounts owing under this Agreement:
- 15.1 in the lawful currency of Australia;
  - 15.2 by the payment method set in Schedule 1;
  - 15.3 without any set off or counterclaim whatsoever; and
  - 15.4 free and clear of — and without any deductions or withholdings for or on account of — any Taxes.

## **D Security the Borrower provides**

### **What security must the Borrower provide?**

- 16 As security for the Borrower's performance under this Agreement:
- 16.1 at Settlement, the Borrower must procure that the Lender is provided with:
    - 16.1.1 a first ranking mortgage or charge over the Authorised Investment in a form acceptable to the Lender; and
    - 16.1.2 a personal guarantee from each member of the Fund (in their personal capacity) in a form acceptable to the Lender. (However, if before Settlement the Lender has told the Borrower in writing that a guarantee from any certain Members is not required, then the Borrower does not have to provide that guarantee.); and
  - 16.2 at the request of the Borrower, the Custodian provides the Custodian Guarantee.

### **Custodian guarantee**

- 17 The Custodian guarantees to the Lender the due and punctual payment by the Borrower of all monies due under this Agreement and the performance by the Borrower of all of its obligations under this Agreement.

### **Limited recourse**

- 18 Notwithstanding anything else to the contrary contained in this Agreement (including that any such clause is not expressed to be subject to this clause 18 or clauses 24, 25, 26, and 27) the Lender, the Borrower and the Custodian agree that:
- 18.1 the Lender's rights against the Borrower or the Custodian, including its rights under the Custodian Guarantee, for, in connection with, or as a result of (whether directly or indirectly) either of the following defaults, are limited to rights which the Lender has relating to the Authorised Investment:
- 18.1.1 default on repayment of the Advance; or
- 18.1.2 default on the sum of the borrowing and charges related to the Advance; and
- 18.2 if the Borrower has a right relating to the Authorised Investment (other than a right to acquire legal ownership of the Authorised Investment on repayment of the Loan), then the Lender's rights and the rights of any other person against the Borrower for, in connection with, or as a result of, (whether directly or indirectly) the Borrower's exercise of its right, are limited to rights relating to the Authorised Investment.
- 19 Subject to clause 20, the Lender waives its rights and releases the Custodian from any personal liability whatsoever in respect of any loss or damage which cannot be paid or satisfied out of the realisation of the Authorised Investment.
- 20 The Custodian is personally liable and is not released to the extent that a liability under this Agreement arises out of circumstances which disentitle it to its indemnity under the Custody Deed.

### **What requirements apply if the mortgage is over land?**

- 21 If the Authorised Investment is land, then the mortgage the Borrower provides under clause 16 must be in registrable form. Also the Borrower must arrange for the Lender to be provided with cheques payable:
- 21.1 to the relevant registry to pay any registration fees; and
- 21.2 to the relevant revenue office to pay any stamp duty.

### **When will the Lender release the security?**

- 22 As soon as practicable after the Borrower repays the Loan in full (including all interest due), the Lender will provide a release of the security the Borrower provided under clause 16.

### **E Borrower's representations and warranties**

- 23 The Borrower represents and warrants to the Lender that:
- 23.1 the Fund is a Regulated Fund;



- 23.2 the Fund has a written investment strategy which accords in all respects with Superannuation Law;
- 23.3 the Borrower's investment in the Authorised Investment accords with the Fund's written investment strategy;
- 23.4 the Authorised Investment is either a collection of assets of which the assets have the same market value as each other and are identical to each other, or it is a single acquirable asset, for the purposes of the SIS Act;
- 23.5 the Borrower is the sole trustee of the Fund;
- 23.6 the Borrower has the power and authority to enter into this Agreement;
- 23.7 the Borrower has the power and authority to purchase the Authorised Investment; and
- 23.8 this Agreement constitutes the Borrower's legally binding obligations, and is enforceable against the Borrower.

## **F Borrower's default**

### **What may the Lender do if an Event of Default occurs?**

- 24 If an Event of Default occurs, then the Lender may, without notice to the Borrower (unless the Lender is required by statute to give notice), enforce its rights under the security the Borrower provides or procures under clause 16.
- 25 If an Event of Default occurs then the Lender's rights under the security the Borrower provides under clause 16 (but not including pursuant to any personal guarantee) are limited in the manner set out in clause 18.
- 26 If the Lender, having enforced the Lender's rights under the security the Borrower provides under clause 16, does not recover all of the money owing to it under this Agreement, then the Lender may not seek to recover the shortfall by:
  - 26.1 bringing proceedings, taking action or exercising rights against the Borrower; or
  - 26.2 applying to have the Borrower wound up or proving in the winding up of the Borrower.
- 27 However, nothing in clauses 18, 24, 25, 26 and 27:
  - 27.1 releases the Borrower from its obligations under this Agreement except to the extent that this clause is a limitation on liability to pay money under this Agreement; or
  - 27.2 prevents the Lender from obtaining equitable relief in connection with this Agreement or proceeding against the Borrower to the extent necessary to enforce its rights in respect of the Advance (or other money owing under this Agreement) or against the Borrower or to the extent allowed by this Agreement provided that the Lender may not obtain an order requiring payment of any amount which could not otherwise be recovered from the Borrower under this Agreement.

## **What are the Events of Default?**

28 Each of the following is an Event of Default (unless the Lender, in writing, waives its rights):

### **Fund Ceases as a Regulated Fund**

28.1 The Fund ceases to be a Regulated Fund;

### **Non Payment**

28.2 The Borrower fails to pay on time any amount which is due and payable by it under this Agreement;

### **Other Obligations**

28.3 The Borrower does not comply with any provision of this Agreement (other than a failure referred to elsewhere in this clause);

### **Misrepresentation**

28.4 Any representation or warranty the Borrower makes in this Agreement is untrue or misleading (whether by omission or otherwise) in any material respect;

### **Insolvency or Receivership**

28.5 The Borrower is unable to pay its debts — including its debts relating to the Fund, or

28.6 A receiver (or receiver and manager), administrator, provisional liquidator or liquidator is appointed to the Borrower, or in respect of any property of the Borrower (including property of the Fund), or

28.7 A resolution is passed or proceedings are commenced to wind up the Borrower or the Fund, or

28.8 Any composition or arrangement is made with the creditors of the Borrower or the Fund;

### **Cross Default**

28.9 Any other loan or debt of the Borrower, including in respect of the Fund, becomes repayable or payable before its due date other than solely at the option of the Borrower;

### **Encumbrances**

28.10 The Borrower creates any Encumbrance, or permits any Encumbrance to exist, or agrees to create or give an Encumbrance over any of its property, including property of the Fund (other than an Encumbrance which the Lender consented to in writing); and

## **Compulsory Acquisition**

- 28.11 Any governmental agency compulsorily acquires any part of the Borrower's property, or
- 28.12 The Borrower (whether or not as trustee of the Fund) sells or divests itself of all of, or a material part of, its property under a binding order from a government agency and the Borrower does not receive compensation for the acquisition, sale or disposal which is acceptable to, and on terms which are acceptable to, the Lender.

## **G Borrower indemnifies the Lender for costs**

- 29 The Borrower indemnifies the Lender against — and must pay the Lender on demand the amount of — all losses, liabilities, costs and expenses (including, without limitation, legal expenses on a full indemnity basis) and Taxes in connection with:
  - 29.1 the negotiation, preparation, execution, stamping and registration of this Agreement;
  - 29.2 the enforcement or attempted enforcement or preservation or attempted preservation of any rights under this Agreement; and
  - 29.3 any amendment to, or consent, waiver or release of or under, this Agreement.

## **H Compliance with Superannuation Law**

- 30 The parties agree that all arrangements in respect of the borrowing contained in or referred to in this Agreement must be strictly in accordance with Superannuation Law including, without limitation, for the purpose of ensuring:
  - 30.1 the concessional tax treatment of the Fund and of amounts paid into or out of the Fund; and
  - 30.2 the Fund's status as a Regulated Fund.
- 31 For this purpose:
  - 31.1 The provisions of this Agreement which (whether expressly or impliedly) confer or impose discretions, powers, rights or obligations on the parties are to be read as:
    - 31.1.1 extending to confer or impose on the parties any discretions, powers, rights or obligations as may be necessary to ensure compliance with Superannuation Law; and
    - 31.1.2 circumscribing any discretions, powers, rights or obligations of the parties to the extent necessary to ensure compliance with Superannuation Law; and
  - 31.2 If a provision of this Agreement (whether express or implied) is inconsistent with this purpose, then that provision must be read down to the extent necessary to ensure compliance with the requirements of this clause 31. If it is not possible to read down a provision of this Agreement in that manner, then that provision is severable without affecting the validity or enforceability of the remaining part of that provision or of other provisions in this Agreement.

## **I Notices to the parties**

32 All notices to be given to or demands to be made under this Agreement must be in writing. They may be delivered in person or sent by mail or facsimile to the party's current business address.

33 All notices are to be treated as having been served:

- 33.1 if posted, 48 hours after the date of posting;
- 33.2 if delivered personally, on the actual date of receipt; and
- 33.3 if sent by facsimile, in the normal course of transmission.

## **J General and interpretation**

34 Time is of the essence of all obligations of the Borrower under this Agreement.

35 This Agreement may only be varied or replaced by a document executed by the parties.

36 Each party must promptly execute and deliver all documents and promptly take all other action necessary or desirable to effect, perfect or complete the transactions contemplated by this Agreement — including to complete the purchase of Authorised Investment.

37 Each indemnity in this Agreement is a continuing obligation, separate and independent from the other obligations of the parties. It survives this Agreement's termination.

38 It is not necessary for a party to incur expense or make payment before enforcing a right of indemnity conferred by this Agreement.

39 The warranties, undertakings, agreements and continuing obligations in this Agreement do not merge on completion.

40 This Agreement is governed by, and interpreted under, the laws of the jurisdiction set in Schedule 1.

41 If a party consists of more than one person, then this Agreement binds them jointly and each of them severally.

42 This Agreement may be executed in any number of counterparts all of which taken together constitute one instrument.

43 If a payment or other act is required to be made or done on a day which is not a Business Day, then the payment or act must be made or done on the next following Business Day.

44 If a provision in this Agreement is held to be illegal, invalid, void, voidable or unenforceable, that provision must be read down to the extent necessary to ensure that it is not illegal, invalid, void, voidable or unenforceable.

45 If it is not possible to read down a provision of this Agreement in the manner described in clause 44, that provision is severable without affecting the validity or enforceability of the remaining part of that provision or the other provisions in this Agreement.

46 A reference in this Agreement to:

- 46.1 a statute includes regulations under it and consolidations, amendments, re-enactments or replacements of any of them;

- 46.2 a person includes a firm, partnership, joint venture, association, corporation or other corporate body;
- 46.3 a person includes the legal personal representatives, successors and assigns of that person;
- 46.4 any body which no longer exists or has been reconstituted, renamed, replaced or whose powers or functions have been removed or transferred to another body or agency, is a reference to the body which most closely serves the relevant purposes or objects of the first-mentioned body;
- 46.5 this or other document includes the document as varied or replaced regardless of any change in the identity of the parties;
- 46.6 the singular includes the plural and vice versa; and
- 46.7 a gender includes the other genders.

47 If a party that is a trustee makes a covenant, agreement, undertaking representation or warranty, then the covenant, agreement, undertaking, representation or warranty is to be construed as having been made in the capacity as trustee of the relevant trust.

## K Definitions

48 In this agreement, unless expressed or implied to the contrary:

**Advance** means the principal amount specified in Schedule 1.

**Agreement** means this loan agreement, including all schedules and appendices.

**Authorised Investment** means the investments specified in Schedule 1.

**Business Day** means a day on which banks are open for general banking business in the jurisdiction identified in Schedule 1.

**Custodian** means the custodian identified in Schedule 1.

**Custodian Guarantee** means the guarantee under clause 17.

**Custody Deed** means a Declaration of Custody Trust, in a form agreed by the Lender, between the Custodian and the Borrower.

**Encumbrance** means an interest or power by way of security for the payment of a debt or other monetary obligation or the performance of any other obligation and whether existing or agreed to be granted or created, and where the interest or power:

- is reserved in or over any asset including without limitation, retention or reservation of title; or
- is created or otherwise arising in or over any asset under a mortgage, security interest, charge, debenture, lien, pledge, trust or power.

**Event of Default** means any of the events or circumstances described in clauses 24 and 28.

**Fund** means the Rees Murphy Superannuation Fund.

**Loan** means at any time the principal amount of the Advance outstanding at that time.

**Regulated Fund** means a 'regulated superannuation fund' within the meaning of section 19 of the SIS Act and a 'complying superannuation fund' within the meaning of Part 5 of SIS Act.

**Settlement** means settlement of the transaction on the Settlement Date by which:

- the Borrower uses some, or all, of the Advance to purchase the Authorised Investment; and
- the Custodian takes legal title to the Authorised Investment on the terms of the Custody Deed.

**Settlement Date** means the date and time for Settlement as described in Schedule 1.

**SIS Act** means the *Superannuation Industry (Supervision) Act 1993* (Cth).

**Superannuation Law** means

- any law of the Commonwealth of Australia which deals with any aspect of the superannuation or taxation in relation to superannuation, including the SIS Act and the *Superannuation Industry (Supervision) Regulations 1994* (Cth); or
- any lawful requirement in relation to the Fund or any authority or body that has responsibility in connection with the regulation of superannuation, or taxation in relation to the superannuation.

It includes:

- changes to any such laws or requirements after the date of this Agreement; and
- any proposed law or lawful requirement that the trustee believes may have retrospective effect.

**Tax** means any present or future tax, levy, impost, deduction, charge, duty, compulsory loan or withholding (together with any related interest, penalty, fine or expense in connection with any of them) levied or imposed by any government agency, other than any imposed on overall net income.

**Term** has the meaning given by clause 11.

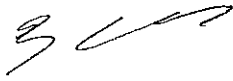
**Execution**

Executed by the parties.

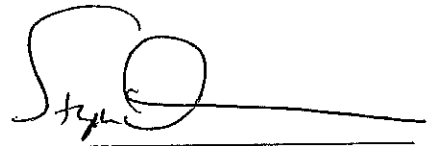
Dated: 8 February 2013

**Signed sealed and delivered**

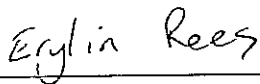
by Stephen Dale Murphy, in the presence of:



\_\_\_\_\_  
Signature of witness



\_\_\_\_\_  
Signature of individual



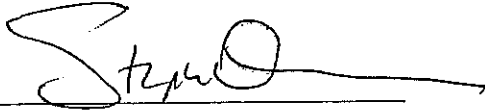
\_\_\_\_\_  
Name of witness (please print)

Executed by  
Rees Murphy Superannuation Pty Ltd Pty.  
Ltd. ACN 161465274, in its capacity as  
trustee for the Fund, in accordance with  
section 127(1) of the *Corporations Act 2001*  
(Cwth):



\_\_\_\_\_  
Stephen Dale Murphy, sole director and sole  
company secretary

Executed by  
Trimjet Pty. Ltd. ACN 161464302, in  
accordance with section 127(1) of the  
*Corporations Act 2001* (Cwth):

A handwritten signature in black ink, appearing to read 'Stephen Dale Murphy', written over a horizontal line.

Stephen Dale Murphy, sole director and sole  
company secretary



## Schedule 1

**Advance:** \$900,000.00

**Interest Rate:** 7.05% or such other rate as agreed between the Lender and the Borrower in writing from time to time.

**Authorised Investment:** 750 Nobbys Creek Road  
Nobbys Creek, NSW, 2484  
Australia  
Certificate of Title Folio Identifier 6/1089442

**Settlement Date:** 1 March 2013 or another date agreed between the Lender and the Borrower.

**Custodian:** Trimjet Pty. Ltd. ACN 161464302  
20 Balfour Street  
New Farm, QLD, 4005  
Australia  
Fax

**Payment method:** electronic funds transfer to the Lender's account as advised by the Lender from time to time

**Jurisdiction:** New South Wales

## **Schedule 2**

### **Compliance Letter**

Attached to this Schedule is an executed copy of the letter dated on or about the Settlement.

Date of 1 March 2013 from the trustee of the Rees Murphy Superannuation Fund to the lender concerning the fund's compliance with superannuation law.

# **2018** Workpapers

Section J - L

Members' Fund

Rees Murphy Superannuation Fund  
**Members Summary Report**  
 As at 30 June 2018

J1

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Stephen Murphy (Age: 60)</b>											
MURSTE00001A - Accumulation											
970,186.81	27,989.00	0.00	18,224.84	0.00	0.00	3,750.00	2,733.75	0.00	0.00	0.00	1,009,916.90
<b>970,186.81</b>	<b>27,989.00</b>	<b>0.00</b>	<b>18,224.84</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>2,733.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,009,916.90</b>
<b>970,186.81</b>	<b>27,989.00</b>	<b>0.00</b>	<b>18,224.84</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>2,733.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,009,916.90</b>

# Members Statement

Stephen Murphy  
 20 Balfour Street  
 New Farm, Queensland, 4005, Australia

### Your Details

Date of Birth : 10/02/1958  
 Age: 60  
 Tax File Number: Provided  
 Date Joined Fund: 30/11/2012  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MURSTE00001A  
 Account Start Date 30/11/2012  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

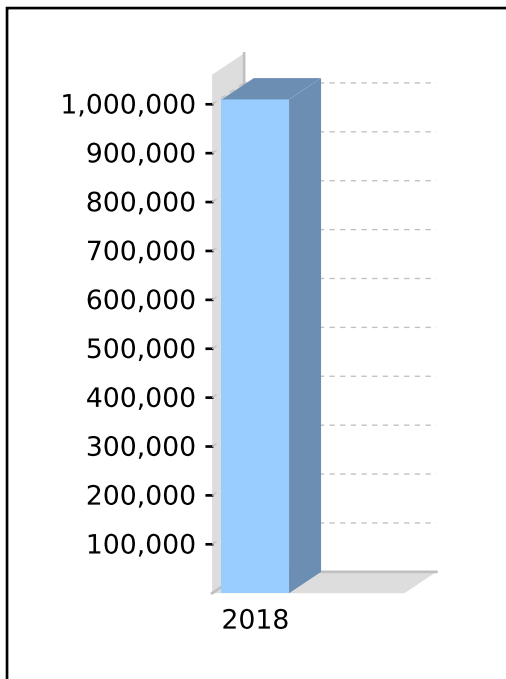
Nominated Beneficiaries N/A  
 Vested Benefits 1,009,916.90  
 Total Death Benefit 1,009,916.90  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 1,009,916.90

Preservation Components  
 Preserved 1,009,916.90  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 31,423.23  
 Taxable 978,493.67



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	970,186.81
<u>Increases to Member account during the period</u>	
Employer Contributions	25,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	2,989.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	18,224.84
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,750.00
Income Tax	2,733.75
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	1,009,916.90

# Rees Murphy Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2017 - 30 June 2018

### Summary

Member	D.O.B	Age (at 30/06/2017)	Total Super Balance (at 30/06/2017)*1	Concessional	Non-Concessional	Other	Reserves	Total
Murphy, Stephen	10/02/1958	59	970,186.81	25,000.00	2,989.00	0.00	0.00	27,989.00
<b>All Members</b>				<b>25,000.00</b>	<b>2,989.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,989.00</b>

\*1 Total Super Balance is per individual across funds within a firm.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Murphy, Stephen	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	2,989.00	100,000.00	97,011.00 Below Cap

### NCC Bring Forward Caps

Member	Bring Forward Cap	2015	2016	2017	2018	Total	Current Position
Murphy, Stephen	N/A	0.00	800.00	2,100.00	2,989.00	N/A	Bring Forward Not Triggered

### Murphy, Stephen

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
12/07/2017	INTERNET TRANSFER super payment	Employer	2,150.00								
14/08/2017	INTERNET TRANSFER super payment	Employer	2,150.00								
12/09/2017	INTERNET TRANSFER super payment	Employer	2,150.00								
12/10/2017	INTERNET TRANSFER super payment	Employer	2,150.00								
13/11/2017	INTERNET TRANSFER super	Employer	2,150.00								

12/12/2017	payment INTERNET TRANSFER super	Employer	2,150.00				
12/01/2018	payment INTERNET TRANSFER super	Employer	2,150.00				
12/02/2018	payment INTERNET TRANSFER super	Employer	2,150.00				
12/03/2018	payment INTERNET TRANSFER super	Employer	2,150.00				
12/04/2018	payment INTERNET TRANSFER super	Employer	2,150.00				
14/05/2018	payment INTERNET TRANSFER super	Employer	2,150.00				
12/06/2018	payment INTERNET TRANSFER super	Employer	1,350.00				
12/06/2018	payment INTERNET TRANSFER super	Personal - Non- Concessional		800.00			
30/06/2018	payment MCA fee	Personal - Non- Concessional		2,189.00			
<b>Total - Murphy, Stephen</b>			<b>25,000.00</b>	<b>2,989.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for all members</b>			<b>25,000.00</b>	<b>2,989.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

22 February 2019

The Trustee  
Rees Murphy Superannuation Fund  
20 Balfour Street  
NEW FARM QLD 4005

Dear Sir,

We confirm that we, as members of the above fund, have paid the following contributions to the Rees Murphy Superannuation Fund during the 2017-2018 year as **Member Contributions**, and that we will not be claiming deductions in our personal income tax returns for these contributions.

For Stephen Murphy                      \$2,989.00    Non-Concessional

We also confirm the following contributions were received by the above fund as **Employer Contributions**.

For Stephen Murphy                      \$25,000.00    Concessional

Yours faithfully

.....  
**Stephen Murphy**  
Member



22 February 2019

The Trustee  
Rees Murphy Superannuation Fund  
20 Balfour Street  
NEW FARM QLD 4005

Dear Sir,

We confirm that Stephen D Murphy Pty Ltd has paid the following amounts to the Rees Murphy Superannuation Fund during the 2017-2018 year as employer contributions.

For Stephen Murphy	\$25,000.00	Concessional
--------------------	-------------	--------------

Yours faithfully

.....  
**Stephen Murphy**  
Director  
Stephen D Murphy Pty Ltd

# **2018** Workpapers

Section M

Income

# Rees Murphy Superannuation Fund Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Bank - NAB Cash Manager A/c 15-194-1780	80.27			89.27	0.00	0.00	0.00	89.27	9.00	B1-1	0.00	0.00
	<b>80.27</b>			<b>89.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89.27</b>	<b>9.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Commercial)</b>												
MURP1 750 Nobbys Creek Road, Nobbys Creek	34,250.00							34,250.00	M1-1			
	<b>34,250.00</b>							<b>34,250.00</b>				
	<b>34,330.27</b>			<b>89.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,339.27</b>	<b>9.00</b>		<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **34,339.27**Net Capital Gain **0.00****Total Assessable Income 34,339.27**

\* 1 Includes foreign credits from foreign capital gains.

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

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

Rees Murphy Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Credit
<b>Property Income (28000)</b>		
<u>750 Nobbys Creek Road, Nobbys Creek (MURP1)</u>		
7/07/2017	23 JUL TO 6 AUG JAMES MIDDLETON 068523	650.00
12/07/2017	INTERNET TRANSFER agistment fee	1,500.00
21/07/2017	6 AUG TO 20 AUG JAMES MIDDLETON 068523	650.00
4/08/2017	20 AUG TO 3 SEP JAMES MIDDLETON 068523	650.00
14/08/2017	INTERNET TRANSFER agistment fee	1,500.00
18/08/2017	3 SEP TO 17 SEP JAMES MIDDLETON 068523	650.00
31/08/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523	650.00
12/09/2017	INTERNET TRANSFER agistment fee	1,500.00
14/09/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523	650.00
29/09/2017	1 OCT TO 15 OCT JAMES MIDDLETON 068523	650.00
12/10/2017	INTERNET TRANSFER agistment fee	1,500.00
16/10/2017	29 OCT TO 12 NOV JAMES MIDDLETON 068523	650.00
10/11/2017	12 NOV TO 10 DEC JAMES MIDDLETON R Murphy Super	1,300.00
13/11/2017	INTERNET TRANSFER agistment fee	1,500.00
24/11/2017	10 DEC TO 24 DEC JAMES MIDDLETON R Murphy Super	650.00
8/12/2017	24 DEC TO 7 JAN JAMES MIDDLETON R Murphy Super	650.00
12/12/2017	INTERNET TRANSFER agistment fee	1,500.00
22/12/2017	7 JAN TO 21 JAN JAMES MIDDLETON R Murphy Super	650.00
12/01/2018	INTERNET TRANSFER agistment fee	1,500.00
19/01/2018	21 JAN TO 11 FEB JAMES MIDDLETON R Murphy Super	975.00
2/02/2018	11 FEB TO 25 FEB JAMES MIDDLETON R Murphy Super	650.00
12/02/2018	INTERNET TRANSFER agistment fee	1,500.00
19/02/2018	25 FEB TO 11 MAR JAMES MIDDLETON R Murphy Super	650.00
5/03/2018	11 MAR TO 25 MAR JAMES MIDDLETON R Murphy Super	650.00
12/03/2018	INTERNET TRANSFER agistment fee	1,500.00
16/03/2018	25 MAR TO 8 APR JAMES MIDDLETON R Murphy Super	650.00
29/03/2018	8 APR TO 29 APR JAMES MIDDLETON R Murphy Super	975.00
12/04/2018	INTERNET TRANSFER agistment fee	1,500.00
13/04/2018	29 APR TO 13 MAY JAMES MIDDLETON R Murphy Super	650.00
26/04/2018	13 MAY TO 27 MAY JAMES MIDDLETON R Murphy Super	650.00
11/05/2018	27 MAY TO 10 JUN JAMES MIDDLETON R Murphy Super	650.00
14/05/2018	INTERNET TRANSFER agistment fee	1,500.00
31/05/2018	10 JUN TO 17 JUN JAMES MIDDLETON R Murphy Super	325.00
11/06/2018	17 JUN TO 1 JUL JAMES MIDDLETON R Murphy Super	650.00
12/06/2018	INTERNET TRANSFER agistment fee	1,500.00
25/06/2018	1 JUL TO 8 JUL JAMES MIDDLETON R Murphy Super	325.00
		<b>34,250.00</b>

	A	B	C	D	E	F	G	H	I
1	Super account		INCOME					PAYMENTS	
2		rent period	Rent	adjustment	super	interest	withholding tax	loan repayment	Rates
3	july	23//7-6/8	\$ 650.00	\$ 1,500.00	\$ 2,150.00	\$ 10.00	\$ 4.00	\$ 14,000.00	
4		6/8-20/8	\$ 650.00						
5	august	20/8-3/9	\$ 650.00	\$ 1,500.00	\$ 2,150.00			\$ 2,000.00	\$ 617.40
6		3/9-17/9	\$ 650.00			\$ 5.34			
7	S	17/9-1/10	\$ 650.00						
8	September	1/10-15/10	\$ 650.00	\$ 1,500.00	\$ 2,150.00			\$ 2,000.00	
9		15/10-29/10	\$ 650.00						
10	oct	29/10-12/11	\$ 650.00	\$ 1,500.00	\$ 2,150.00	\$ 11.50	\$ 5.00	\$ 2,000.00	
11								\$ 5,000.00	
12	nov	12/11-10/12	\$ 1,300.00	\$ 1,500.00	\$ 2,150.00			\$ 2,000.00	\$ 617.40
13		10/12-24/12	\$ 650.00			\$ 6.79		\$ 4,000.00	
14	dec	24/12-7/1	\$ 650.00	\$ 1,500.00	\$ 2,150.00			\$ 2,000.00	
15		7/1-21/1	\$ 650.00			\$ 5.52			
16	january	21/1-11/2	\$ 975.00	\$ 1,500.00	\$ 2,150.00	\$ 10.03		\$ 2,000.00	
17	feb	11/2-25/2	\$ 650.00	\$ 1,500.00	\$ 2,150.00	\$ 10.88		\$ 2,000.00	
18		25/2-11/3	\$ 650.00						
19	march	11/3-25/3	\$ 650.00	\$ 1,500.00	\$ 2,150.00	\$ 8.90		\$ 2,000.00	\$ 617.40
20		25/3-8/4	\$ 650.00					\$ 8,000.00	
21		8/4-29/4	\$ 650.00						
22	April	29/4-13/5	\$ 650.00	\$ 1,500.00	\$ 2,150.00			\$ 5,000.00	
23		13/5-27/5	\$ 650.00			\$ 5.79			
24	may	27/5-10/6	\$ 650.00	\$ 1,500.00	\$ 2,150.00	\$ 3.80		\$ 4,500.00	\$ 617.40
25		10/6-17/6	\$ 325.00						
26	June	17/6-1/7	\$ 650.00	\$ 1,500.00	\$ 2,150.00			\$ 2,000.00	
27		1/7-8/7	\$ 325.00			\$ 2.61			
28									
29	Totals		\$ 15,925.00	\$ 18,000.00	\$ 25,800.00	\$ 81.16	\$ 9.00	\$ 58,500.00	\$ 2,469.60

PTO

	J	K	L	M
1				
2	tax	Miscellaneous		
3				
4	\$ 2,132.00			
5				
6				
7				
8				
9				
10	\$ 1,722.00			
11				
12				
13				
14				
15				
16		\$ 254.00	asic	
17				
18	\$ 1,722.00	\$ 332.00	asic	
19		\$ 231.52	land services	
20				
21				
22				
23	\$ 1,722.00			
24				
25				
26		\$ 3,514.65	repayment er	
27		\$ 2,189.00	accounting fees	
28				
29	\$ 7,298.00	\$ 6,521.17		

interest on loan  
\$ 8,319.46.

# COMMERCIAL TENANCY AGREEMENT

(FIRST EDITION) Revised



Non Member Office

## PARTIES

**Landlord:** Rees Murphy Superannuation Fund

**Tenant:** Erylin Rees  
(ABN 27 037 732 446)

**Date:** 8 February 2013

**THIS AGREEMENT COMPRISES THE REFERENCE SCHEDULE  
AND COMMERCIAL TENANCY AGREEMENT CONDITIONS.**

### INSTRUCTIONS TO COMPLETE

Commercial Tenancy Agreement

#### DO NOT USE THIS DOCUMENT

- \* FOR RESIDENTIAL TENANCIES
- \* FOR PREMISES COVERED BY THE *RETAIL SHOP LEASES ACT*.
- \* WHERE THE INITIAL TERM EXCEEDS 3 YEARS.
- \* WHERE REGISTRATION UNDER THE *LAND TITLE ACT* IS REQUIRED.

- If including an option to renew, the tenant should be advised to seek legal advice about having the tenancy registered to protect its right under the option.
- Where the initial term plus options exceeds 10 years and the premises form part of the landlord's title, the tenancy may require approval as a subdivision and legal advice should be sought.
- Unless amended, this agreement provides for rent to be reviewed based on increases in the Consumer Price Index. It is not suitable for use where rent is to be reviewed to market or otherwise.
- The only outgoings recoverable in this agreement are local government rates, fire services levies, insurance, cleaning and garden maintenance. Unless amended, this agreement is not suitable for use where additional outgoings are to be paid by the tenant.
- The Agreement **must** be submitted to the Office of State Revenue for stamping within **30 days of signing**.

#### Reference Schedule

Ensure that all items are completed.

- Item 1:** Full name/s of the owner/s of the property and their address, if the landlord is a company, include ABN. **DO NOT** use a business name.
- Item 2:** Full name/s of the tenant. If the tenant is a company, include its ABN. **DO NOT** use a business name.
- Item 3:** The premises must be clearly identified e.g. "Suite 3, 45 John Street, Spring Hill" etc. If not able to be identified by name, a sketch plan must be attached to the agreement and the address must be included at item 3.
- Item 5:** Insert the period of the further tenancy, e.g. "6 months" or "1 year" or "not applicable".
- Item 7:** Insert the date on which the rent is to be adjusted by the CPI or "not applicable"
- Item 8:** The permitted use should be stated clearly and concisely
- Item 9:** Insert the percentage of outgoings the tenant is to pay, e.g. "25%" or "100%" or "not applicable".

**AGREEMENT**

Made (date) **8 February 2013**

**PARTIES** The person named in item 1 of the reference schedule. ("Landlord")  
**AND** The person named in item 2 of the reference schedule. ("Tenant")

**REFERENCE SCHEDULE**

Item 1 **LANDLORD** Rees Murphy Superannuation Fund  
**Address:** 20 Balfour Street, New Farm QLD 4005  
**Phone:** 0421 618 486 **Fax:**  
**ABN No:** 48 318 953 573  
**Email Address:**

Item 2 **TENANT** Erylin Rees  
**Address:** 20 Balfour Street, New Farm QLD 4005  
**Phone:** 0417 757 895 **Fax:**  
**ABN No:** 27 037 732 446  
**Email Address:**

Item 3 **Premises** 750 Nobbys Creek Road, Nobbys Creek NSW 2484  
**(Annex a plan if available)**

Item 4 **Term** (1) periodic monthly tenancy; or  
(2) 48 Months commencing on 8 February 2013  
and ending on 8 February 2017

Item 5 **Option for Further term** 4 years + 4 years

Item 6 **Rent** \$18,000 Per Annum (excluding of GST) for the first term and then in accordance with special conditions.

Item 7 **Annual Rent Review Dates** 1 July each year

Item 8 **Permitted Use** Cattle Property

Item 9 **Percentage of Outgoings** NIL

Item 10 **Deposit** \$NIL

Item 11 **Landlords Agent Address** N/A

**Phone:** **Fax:**  
**ABN No:**  
**Email Address:**



m2.3


EXECUTED as an agreement.  
EXECUTION BY LANDLORD

Rees Murphy Superannuation Fund

THE COMMON SEAL of  
AS LANDLORD



Was affixed in accordance with its articles  
Of association in the presence of:

  
.....  
Director/Secretary

.....  
Director

Stephen Murphy

.....  
Name of Director/Secretary (BLOCK LETTERS)

OR

.....  
Name of Director (BLOCK LETTERS)

Stephen Murphy

SIGNED by  
AS LANDLORD

In the presence of:

  
.....  
Signature of Witness

2/273 Abbotsford Rd Bowen Hills Q 4006

.....  
Address of Witness

TONY MICALIZZI

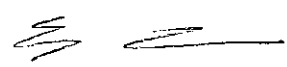
.....  
Name of Witness (BLOCK LETTERS)

EXECUTION BY TENANT

Erylin Rees

THE COMMON SEAL of  
AS TENANT

Was affixed in accordance with its articles  
Of association in the presence of:

  
.....  
Director/Secretary

.....  
Director

Erylin Rees

.....  
Name of Director/Secretary (BLOCK LETTERS)

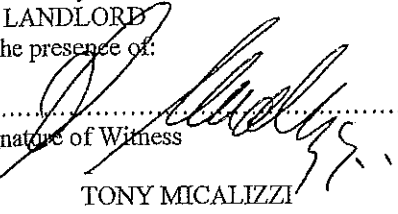
OR

.....  
Name of Director (BLOCK LETTERS)

Erylin Rees

SIGNED by  
AS LANDLORD

In the presence of:

  
.....  
Signature of Witness

2/273 Abbotsford Rd Bowen Hills Q 4006

.....  
Address of Witness

TONY MICALIZZI

.....  
Name of Witness (BLOCK LETTERS)

---

**SPECIAL CONDITIONS**

Rent will be reviewed annually on the 1<sup>st</sup> July.

If options are exercised the rent will continued to be reviewed annually on the 1<sup>st</sup> July.

## DECLARATION BY TRUSTEES


### Rental Review

I, Stephen Murphy of 20 Balfour Street, New Farm QLD 4005 confirm the following rental property owned by Rees Murphy Superannuation Fund located at 750 Nobbys Creek Road, Nobbys Creek NSW 2484.

- As per the lease agreement the fund is entitled to review the rent annually and adjust the rent in accordance with the clauses in the lease.
- The Trustee has agreed to extend the lease for an additional 4 years per item 5 of the rental agreement
- After discussions with the tenant Erylin Rees the fund confirms the decision not to increase the annual rental for the year ended 30 June 2017.

And I make this solemn declaration conscientiously believing the same to be true, and correct.

Declared and signed this                      day of                      20

  
\_\_\_\_\_  
Stephen Murphy- Director



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## DECLARATION BY TRUSTEES

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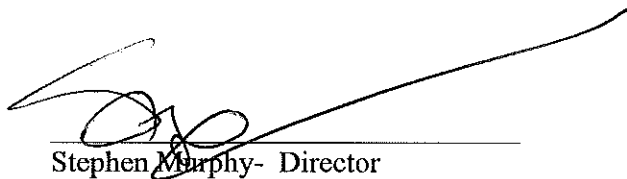
I, Stephen Murphy of 20 Balfour Street, New Farm QLD 4005 confirm the following regarding the rental property owned by Rees Murphy Superannuation Fund located at 750 Nobbys Creek Road, Nobbys Creek NSW 2484 :

For the period 1 July 2016 to 30 June 2017:

- The tenant (James Middleton) leased the property on a month by month informal agreement; and
- Rent received is believed to be at market rental compared to surrounding properties in the area

And I make this solemn declaration conscientiously believing the same to be true, and correct.

Declared and signed this                      day of                      20

  
\_\_\_\_\_  
Stephen Murphy- Director



# **2018** Workpapers

## Section N Expenses

**MCA (Qld) Accountants Pty Ltd trading as  
MCA Chartered Accountants**  
A.B.N. 38 142 374 883  
PO Box 163 Hamilton Central Qld 4007  
Phone (07) 3252 9477 Fax (07) 3252 9677

Rees Murphy Superannuation Fund  
20 Balfour Street  
NEW FARM QLD 4005

**Tax Invoice**  
**008418**  
  
Ref: MURP0006  
17 May, 2018

Description	Amount
Attending to the preparation of the Financial Statements and Income Tax Return for the fund for the year ended 30 June 2017 including attending to the audit of the fund.	1,800.00
<i>GST</i>	180.00
Attending to the preparation of the Company Annual Review Statement, including preparation of solvency statement and minute for the year ended 30 June 2018.	190.00
<i>GST</i>	19.00
<b>Accountancy Fees \$1,804.00</b> <b>Audit Fees \$ 385.00</b> <b>TOTAL = \$2,189.00</b>	
<b>Terms: Seven Days</b>	<b>Amount Due: \$ 2,189.00</b>

*Please detach the portion below and forward with your payment*

<b>Direct Debit Details</b>	<b>BSB:</b> 034 111	<b>Remittance Advice</b>				Invoice: 008418
	<b>Account No:</b> 391 206	Rees Murphy Superannuation Fund				Ref: MURP0006
Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	Cheque    Mastercard    Bankcard    Visa <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				17 May, 2018	
	Amount Due: \$ 2,189.00					
	Card Number					
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>					
Cardholder .....	Signature .....		Expiry Date .....			

MCA Superannuation Services Pty Ltd  
 By: COURTNEY.CREEVEY  
 22 February, 2019

Report: Debtors Ledger Entries By Client  
 Client Range: MURP0006  
 Debtors Ledger Range: 01/07/2017 to 30/06/2018

Debtors Ledger Entries By Client

Reference	Debtor Type	Invoice	Receipt	Debit (Ex Tax)	Tax	Credit (Ex Tax)	Tax	Balance
<b>MURP0006 -- Rees Murphy Superannuation Fund</b>								<b>0.00</b>
17/05/2018	Invoice	008418		1,990.00	199.00			2,189.00
22/06/2018	Receipt Item	008418	008090			1,990.00	199.00	0.00
				<hr/>	<hr/>	<hr/>	<hr/>	
				1,990.00	199.00	1,990.00	199.00	
<b>Totals</b>				<b>1,990.00</b>	<b>199.00</b>	<b>1,990.00</b>	<b>199.00</b>	
<b>Total (Inc Tax)</b>								
<b>Total (Ex Tax)</b>								

**SUPER AUDITS****TAX INVOICE**

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 25 October 2018

**Recipient:** Rees Murphy Super Fund

**Address:** C/- PO Box 163, HAMILTON Qld. 4007

**Description of Services**

Statutory audit of the Rees Murphy Super Fund for the financial year ending 30 June 2017.

**Fee:** \$350.00

**GST:** \$35.00

**Total:** \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



Rees Murphy Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Debit	
Administration Costs (30200)			
<u>Administration Costs (30200)</u>			
29/01/2018	INTERNET BPAY ASIC 2291614652744	254.00	
19/02/2018	INTERNET BPAY ASIC 2291614643024	332.00	N2-3
		<u>586.00</u>	
Interest Paid (37900)			
<u>Interest Paid (37900)</u>			
30/06/2018	record interest on LBRA	10,638.31	G1-1
		<u>10,638.31</u>	
Property Expenses - Non Specified (41910)			
<u>Property Expenses - Non Specified (41910)</u>			
31/08/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157	617.40	
30/11/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157	617.40	N2-1
26/02/2018	INTERNET BPAY LOCAL LAND SERVICES 109453308	231.52	TO
28/02/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157	617.40	N2-2
28/05/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157	617.40	
		<u>2,701.12</u>	



# TWEED SHIRE COUNCIL

Customer Service

(02) 6670 2400

1300 292 872

lsc@tweed.nsw.gov.au

www.tweed.nsw.gov.au



PO Box 816

Murwillumbah NSW 2484

ABN 90 178 732 496

DATE OF ISSUE

07/07/2017

VALUATION BASE DATE

01/07/2016

RATING CATEGORY

Farmland



037 - 27393 - 25589

Trimjet Pty Ltd  
20 Balfour Street  
NEW FARM QLD 4005

## Rates Notice

Property Identifier:	<b>108792</b>
Total Amount Due:	<b>\$2469.60</b>
Due Date:	<b>31/08/2017</b>

**Rating Period** 1 July 2017 to 30 June 2018  
**Property Details** 750 Nobbys Creek Road NOBBYS CREEK NSW 2484  
Lot 1 DP 1196477

Summary of Rates and Charges	Cents in \$	Rateable Value	Amount
FARMLAND RATE	0.3296	627000	2066.50
DOMESTIC WASTE ADMIN CHARGE	Annual Charge		69.80
LANDFILL MANAGEMENT CHARGE	Annual Charge		50.00
LANDFILL BIN SERVICE CHARGE 140lt WK	Red (Landfill)	1	184.30
RECYCLING BIN SERVICE CHARGE 240lt F/N	Yellow (Recycle)	1	53.00
ON-SITE SEWAGE MANAGEMENT FEE	Annual Charge		46.00



First Instalment	Second Instalment	Third Instalment	Fourth Instalment
\$617.40	\$617.40	\$617.40	\$617.40
31/08/2017	30/11/2017	28/02/2018	31/05/2018

**Please note:** Interest is charged on overdue rates at 7.5% per annum accruing daily

Total Amount Due:	<b>\$2469.60</b>
Deduct payments since:	08/07/2017
Receipt number:	

**QUARTERLY INSTALMENTS MUST BE PAID BY THE DUE DATES OR INTEREST CHARGES APPLY**

**To the owner:** You are hereby notified that such land has been rated by the Tweed Shire Council as shown in this Rates Notice.

**Please note:** The due date for payment does not apply to Rates and Charges in arrears, nor does the first instalment due date. If there are arrears of rates and/or charges shown, although they are included in the first instalment amount, they are overdue and should be paid immediately. Rates and Charges may be paid outside instalment dates, subject to terms and conditions set by Council. Each unpaid instalment amount becomes a recoverable amount after its due date. If no arrangement is made to pay the amount due, debt recovery action will commence. Payment arrangements can be entered into online via [www.tweed.nsw.gov.au/RatesArrangement](http://www.tweed.nsw.gov.au/RatesArrangement) or phone 1300 292 872.



## Payment Slip – Rates

See overleaf for all methods of payment

Scan and pay this notice with your iPhone, iPad or Android device. Download the Australia Post mobile app today.



\*575 80460157



Billers Code: 131284  
Ref: 80460157



Billpay Code: 0575  
Ref: 80460157

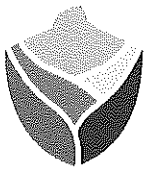
BPAY® Telephone and Internet Banking. Contact your bank or financial institution to make this payment from your cheque, debit or transaction account.

Credit card payments can be made in person at any Council office, online at [postbillpay.com.au](http://postbillpay.com.au) or by calling **13 18 16**. A surcharge applies to all credit card payments.

**NAME** Trimjet Pty Ltd  
**LOCATION** 750 Nobbys Creek Road NOBBYS CREEK NSW 2484  
**PROPERTY IDENTIFIER** 108792  
**DUE DATE** 31/08/2017  
**TOTAL AMOUNT DUE** \$2469.60

**I REQUIRE A RECEIPT – CHEQUE PAYMENT ONLY**  
A receipt will only be mailed to you if this box is ticked and this Payment Slip is sent in with your payment.

**GO PAPERLESS** [www.tweed.nsw.gov.au/gopaperless](http://www.tweed.nsw.gov.au/gopaperless)



**TWEED**  
SHIRE COUNCIL

Customer Service

(02) 6670 2400

1300 292 872

tsc@tweed.nsw.gov.au  
www.tweed.nsw.gov.au



PO Box 816  
Murwillumbah NSW 2484

ABN 90 178 732 496

037 - 23785 - 22316

DAY OF ISSUE	DUE DATE
24/04/2018	31/05/2018

PROPERTY NUMBER

**108792**

VALUATION DATE

01/07/2016



Trimjet Pty Ltd  
20 Balfour Street  
NEW FARM QLD 4005

## Instalment Notice

Rating Period 1 July 2017 to 30 June 2018  
Property Details 750 Nobbys Creek Road NOBBYS CREEK NSW 2484  
Lot 1 DP 1196477

### FOURTH INSTALMENT NOTICE

The fourth instalment for the twelve month rating period 1 July 2017 to 30 June 2018 is due for payment on 31/05/2018.

Daily interest will accrue on the current instalment amount due if payment is received after the notified due date. Daily interest charges are currently accruing on arrears, if any, at the rate shown hereunder.

2017-2018 interest rate 7.5% p.a.

Arrears	Instalment	Total Amount Due
0.00	617.40	617.40

QUARTERLY INSTALMENTS MUST BE PAID BY THE DUE DATES OR INTEREST CHARGES APPLY

Please note: The due date for payment does not apply to Rates and Charges in arrears. If there are arrears shown, they are overdue and should be paid immediately. Rates and Charges may be paid outside instalment dates, subject to Council approval and terms and conditions. Each unpaid instalment amount becomes a recoverable amount after its due date. If no arrangement is made to pay the amount due, debt recovery action will commence.

Deduct Payments Since 23/04/2018

Due Date 31/05/2018

Paid On:

Receipt Number:

## Payment Slip – Rates Instalment

See overleaf for all methods of payment



Billers Code: 131284  
Ref: 80460157



Billpay Code: 0575  
Ref: 8046 0157

BPAY® Telephone and Internet Banking. Contact your bank or financial institution to make this payment from your cheque, debit or transaction account.

Credit card payments can be made in person at any Council office, online at [postbillpay.com.au](http://postbillpay.com.au) or by calling 13 18 16. A surcharge applies to all credit card payments.

NAME Trimjet Pty Ltd  
LOCATION: 750 Nobbys Creek Road NOBBYS CREEK NSW 2484  
PROPERTY NUMBER 108792  
DUE DATE 31/05/2018  
TOTAL AMOUNT DUE 617.40

I REQUIRE A RECEIPT – CHEQUE PAYMENT ONLY  
A receipt will only be mailed to you if this box is ticked and this Payment Slip is sent in with your payment.

GO PAPERLESS [www.tweed.nsw.gov.au/gopaperless](http://www.tweed.nsw.gov.au/gopaperless)





**TWEED**  
SHIRE COUNCIL

Customer Service

(02) 6670 2400

1300 292 872

tsc@tweed.nsw.gov.au

www.tweed.nsw.gov.au



PO Box 816

Murwillumbah NSW 2484

ABN 90 178 732 496

037 - 24317 - 22797

DATE OF ISSUE	DUE DATE
23/01/2018	28/02/2018

PROPERTY NUMBER

**108792**

VARIATION/DISENTITLEMENT

01/07/2016



Trimjet Pty Ltd  
20 Balfour Street  
NEW FARM QLD 4005

# Instalment Notice

**Rating Period** 1 July 2017 to 30 June 2018  
**Property Details** 750 Nobbys Creek Road NOBBYS CREEK NSW 2484  
Lot 1 DP 1196477

## THIRD INSTALMENT NOTICE

The third instalment for the twelve month rating period 1 July 2017 to 30 June 2018 is due for payment on 28/02/2018.

Daily interest will accrue on the current instalment amount due if payment is received after the notified due date. Daily interest charges are currently accruing on arrears, if any, at the rate shown hereunder.

2017-2018 interest rate 7.5% p.a.

Arrears	Instalment	Total Amount Due
<b>0.00</b>	<b>617.40</b>	<b>617.40</b>

QUARTERLY INSTALMENTS MUST BE PAID BY THE DUE DATES OR INTEREST CHARGES APPLY

Please note: The due date for payment does not apply to Rates and Charges in arrears. If there are arrears shown, they are overdue and should be paid immediately. Rates and Charges may be paid outside instalment dates, subject to Council approval and terms and conditions. Each unpaid instalment amount becomes a recoverable amount after its due date. If no arrangement is made to pay the amount due, debt recovery action will commence.

**Deduct Payments Since** 22/01/2018

**Due Date** 28/02/2018

Paid On:

Receipt Number:

## Payment Slip – Rates Instalment

See overleaf for all methods of payment



\*575 80460157



Billers Code: 131284  
Ref: 80460157



Billpay Code: 0575  
Ref: 8046 0157

BPAY® Telephone and Internet Banking. Contact your bank or financial institution to make this payment from your cheque, debit or transaction account.

Credit card payments can be made in person at any Council office, online at [postbillpay.com.au](http://postbillpay.com.au) or by calling 13 18 16. A surcharge applies to all credit card payments.

NAME Trimjet Pty Ltd

LOCATION: 750 Nobbys Creek Road NOBBYS CREEK NSW 2484

PROPERTY NUMBER 108792

DUE DATE 28/02/2018

TOTAL AMOUNT DUE 617.40

I REQUIRE A RECEIPT – CHEQUE PAYMENT ONLY  
A receipt will only be mailed to you if this box is ticked and this Payment Slip is sent in with your payment.

GO PAPERLESS [www.tweed.nsw.gov.au/gopaperless](http://www.tweed.nsw.gov.au/gopaperless)



2018 RATE NOTICE  
TAX INVOICE



Local Land Services

ABN 57 876 455 969

020599



TRIMJET PTY LTD  
20 BALFLOUR ST  
NEW FARM QLD 4005

Region: North Coast

Invoice No: 1209371

Customer Reference No: 109453308

Date of Issue: 27/01/2018

Payment Due Date: 26/02/2018

684WGLL\_NorthCoast\_42020599/02087761

Occupier ID and Name: 10962370 / TRIMJET PTY LTD  
Holding Name: TRIMJET HOLDING  
Holding Address: 750 NOBBYS CREEK RD  
NOBBYS CREEK NSW 2484

Area of Land (hectares): 56.7800 X Stock Units/hectare: 9.3310 = Notional Carrying Capacity: 529.81418000

Item Description	Qty	Unit Price	GST	Amount (excl GST)
RATES-GENERAL (BASE CHARGE \$95.00 +) 529.81 Units 5.695500 Cents per Unit	1 EA	\$125.18	\$0.00	\$125.18
RATES-ANIMAL HEALTH (BASE CHARGE \$35.00 +) 529.81 Units 6.857700 Cents per Unit	1 EA	\$71.33	\$0.00	\$71.33
LEVY-MEAT INDUSTRY (BASE CHARGE \$5.00 +) 529.81 Units 0.600000 Cents per Unit	1 EA	\$8.18	\$0.00	\$8.18
SPECIAL PURPOSE PEST MANAGEMENT RATE (BASE CHARGE \$16.70 +) 529.81 Units 1.912700 Cents per Unit	1 EA	\$26.83	\$0.00	\$26.83

All rates and charges are exempt from GST under Division 81 of the Goods and Services Tax Act 1999 unless indicated otherwise.

The carrying capacity of this holding is calculated as the rateable area multiplied by the stock units per hectare which equals the notional carrying capacity. Where holdings are associated for rating, these figures are the cumulative total of all associated holdings.  
The Meat Industry Levy is a statutory levy collected on behalf of the NSW Food Authority.  
The Special Purpose Pest Management Rate is collected for NSW Department of Primary Industries to contribute to pest management activities.  
Interest will be charged on overdue rates, refer overleaf for details of applicable interest rate.

SUBTOTAL	\$231.52
GST TOTAL	\$0.00
CREDIT BALANCE	
ARREARS	\$0.00
TOTAL AMOUNT DUE	\$231.52

A surcharge of 0.40% will be applied to payments made by Mastercard or Visa.

PLEASE CUT ALONG THE DOTTED LINE AND RETURN THIS REMITTANCE WITH YOUR PAYMENT

HOW TO PAY

NOTE: Payment for multiple customer accounts:

If you have payments to make for more than one customer account, please ensure that a separate payment is made for each customer account.

By BPay

	<b>Biller Code:</b> 228569
	<b>Ref:</b> 109453308

BPAY this payment from cheque, savings or credit card account. Ask your participating financial institution how you can view and pay this bill using internet banking.  
More information on [www.bpay.com.au](http://www.bpay.com.au)

By Credit Card

**Via Internet** - Use your credit card to pay online at <http://www.lls.nsw.gov.au> and click on the Payments button

**Via Phone** - Call 1300 738 070

Payment Information:

Occupier Name: TRIMJET PTY LTD  
Holding Name: TRIMJET HOLDING  
Account Number: 109453308  
Invoice Number: 1209371

By Mail

Detach this payment and return with your cheque to:  
**Accounts Receivable**  
Local Land Services  
Locked Bag 6007  
Orange NSW 2800

Enquiry Number: +61 (2) 6623 3900

In Person

Take this document and pay by cash, cheque or credit card at a Local Land Services Office

<b>AMOUNT DUE</b>
\$231.52



**ASIC**  
Australian Securities & Investments Commission

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

ABN 86 768 265 615



036/2847

TRIMJET PTY LTD  
MCA CHARTERED ACCOUNTANTS  
PO BOX 163 HAMILTON CENTRAL QLD 4007

*pd  
18/2/18*

INVOICE STATEMENT

Issue date 02 Feb 18

TRIMJET PTY LTD

ACN 161 464 302

Account No. 22 161464302

**Summary**

Balance outstanding	\$254.00
New items	\$78.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$332.00</b>

**Please pay**

**Immediately \$332.00**

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

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

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

**TOTAL DUE \$332.00**  
**Immediately \$332.00**

PAYMENT SLIP  
TRIMJET PTY LTD

*Payment options are listed on the back of this payment slip*

ACN 161 464 302      Account No: 22 161464302

	Biller Code: 17301
	Ref: 2291614643024



22 161464302

\*814 129 0002291614643024 61

# **2018** Workpapers

Section O

Other Matters

# COMPANY EXTRACT FROM

REES MURPHY SUPERANNUATION PTY LTD [MURP0007]

## Current Details

Name:	REES MURPHY SUPERANNUATION PTY LTD
ACN:	161465274
Type:	APTY
Class:	LMSH
Subclass:	PROP
Status:	REGD
Reg Date:	30/11/2012

## Registered Office

MCA CHARTERED ACCOUNTANTS  
UNIT 2  
273 ABBOTSFORD ROAD  
BOWEN HILLS QLD 4006

## Principal Place of Business

20 BALFOUR STREET  
NEW FARM QLD 4005

## Office Holders

### STEPHEN DALE MURPHY

Born on 10/02/1958 at SYDNEY NSW  
20 BALFOUR STREET  
NEW FARM QLD 4005  
Appointed as DIR on 30/11/2012  
Appointed as SEC on 30/11/2012

## Share Structure

Class:	<b>ORD</b>	ORDINARY SHARES
Tot Issued:	100	
Tot Paid:	100.00	
Tot Amount Due:	0.00	

## Shareholders

Class:	ORD
No Held:	100
Beneficially Held:	Y
Paid:	FULLY

STEPHEN DALE MURPHY  
20 BALFOUR STREET  
NEW FARM QLD 4005



## Rees Murphy Superannuation Fund

## Transaction Listing Report

For the Period 01/07/2017 to 30/06/2018

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018		Create Entries -	Income / 48500	0.00	6,483.75	0.00
			Income / 85000	0.00	0.00	6,483.75
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	18,224.84	0.00
		(Share of	/ 53100/M	0.00	0.00	18,224.84
30/06/2018		Create Entries -	(Income / 53330/M	0.00	2,733.75	0.00
		Profit/Loss	/ 49000	0.00	0.00	2,733.75
30/06/2018	2	MCA fee	Auditor's / 30700	0.00	385.00	0.00
			Accountan / 30100	0.00	1,804.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,189.00
30/06/2018	2	System	Profit/Loss / 49000	0.00	2,189.00	0.00
			(Contributi / 52420/M	0.00	0.00	2,189.00
30/06/2018	3	record interest	Interest / 37900	0.00	10,638.31	0.00
			Loan - / 80600	0.00	0.00	10,638.31
30/06/2018		Create Entries -	Income / 85000	0.00	9.00	0.00
			Income / 48500	0.00	0.00	9.00
29/06/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	2.61	0.00
			Bank - NAB / 25000/NA	0.00	0.00	2.61
25/06/2018	null	1 JUL TO 8 JUL	Bank - NAB / 60400/NA	0.00	325.00	0.00
			750 / 28000/M	0.00	0.00	325.00
18/06/2018		INTERNET	Bank - NAB / 60400/NA	0.00	0.00	3,514.65
			Sundry / 88000	0.00	3,514.65	0.00
13/06/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
12/06/2018		INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/06/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/06/2018		System	Profit/Loss / 49000	0.00	1,947.50	0.00
			(Contributi / 53800/M	0.00	202.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
11/06/2018	null	17 JUN TO 1 JUL	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
31/05/2018	null	10 JUN TO 17	Bank - NAB / 60400/NA	0.00	325.00	0.00
			750 / 28000/M	0.00	0.00	325.00
31/05/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	3.80	0.00
			Bank - NAB / 25000/NA	0.00	0.00	3.80
28/05/2018		INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	617.40
			Property / 41910	0.00	617.40	0.00
21/05/2018		INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,500.00
			Loan - / 80600	0.00	2,500.00	0.00
14/05/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
14/05/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
14/05/2018	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
14/05/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
11/05/2018	null	27 MAY TO 10				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
30/04/2018	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	1,722.00
			Income / 85000	0.00	1,722.00	0.00
30/04/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	5.79	0.00
			Bank - NAB / 25000/NA	0.00	0.00	5.79
26/04/2018	null	13 MAY TO 27	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
16/04/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	3,000.00
			Loan - / 80600	0.00	3,000.00	0.00
13/04/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
13/04/2018	null	29 APR TO 13	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
12/04/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/04/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/04/2018	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
29/03/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	8.90	0.00
			Bank - NAB / 25000/NA	0.00	0.00	8.90
29/03/2018	null	8 APR TO 29	Bank - NAB / 60400/NA	0.00	975.00	0.00
			750 / 28000/M	0.00	0.00	975.00
19/03/2018		INTERNET	Bank - NAB / 60400/NA	0.00	0.00	8,000.00
			Loan - / 80600	0.00	8,000.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
16/03/2018	null	25 MAR TO 8	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/03/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/03/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/03/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/03/2018	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
05/03/2018	null	11 MAR TO 25	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
28/02/2018		INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	617.40
			Property / 41910	0.00	617.40	0.00
28/02/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	10.88	0.00
			Bank - NAB / 25000/NA	0.00	0.00	10.88
26/02/2018	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	231.52
			Property / 41910	0.00	231.52	0.00
19/02/2018	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	1,722.00
			Income / 85000	0.00	1,722.00	0.00
19/02/2018	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	332.00
			Administra / 30200	0.00	332.00	0.00
19/02/2018	null	25 FEB TO 11	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/02/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Loan - / 80600	0.00	2,000.00	0.00
12/02/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/02/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/02/2018	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
02/02/2018	null	11 FEB TO 25	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
31/01/2018		INTEREST CA	Bank - NAB / 60400/NA	0.00	10.03	0.00
			Bank - NAB / 25000/NA	0.00	0.00	10.03
29/01/2018	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	254.00
			Administra / 30200	0.00	254.00	0.00
19/01/2018	null	21 JAN TO 11	Bank - NAB / 60400/NA	0.00	975.00	0.00
			750 / 28000/M	0.00	0.00	975.00
15/01/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/01/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/01/2018	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/01/2018	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
29/12/2017		INTEREST CA	Bank - NAB / 60400/NA	0.00	5.52	0.00
			Bank - NAB / 25000/NA	0.00	0.00	5.52

Date	Reference	Description	Account	Unit	Debit	Credit
22/12/2017	null	7 JAN TO 21 JAN	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/12/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/12/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/12/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/12/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
08/12/2017	null	24 DEC TO 7	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
30/11/2017		INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	617.40
			Property / 41910	0.00	617.40	0.00
30/11/2017		INTEREST CA	Bank - NAB / 60400/NA	0.00	6.79	0.00
			Bank - NAB / 25000/NA	0.00	0.00	6.79
27/11/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	4,000.00
			Loan - / 80600	0.00	4,000.00	0.00
24/11/2017	null	10 DEC TO 24	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/11/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
13/11/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
13/11/2017	null	INTERNET				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
13/11/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
10/11/2017	null	12 NOV TO 10	Bank - NAB / 60400/NA	0.00	1,300.00	0.00
			750 / 28000/M	0.00	0.00	1,300.00
31/10/2017		INTEREST CA	Bank - NAB / 60400/NA	0.00	11.50	0.00
			Bank - NAB / 25000/NA	0.00	0.00	11.50
31/10/2017		WITHHOLDING	Bank - NAB / 60400/NA	0.00	0.00	5.00
			Bank - NAB / 25000/NA	0.00	5.00	0.00
30/10/2017	null	INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	1,722.00
			Income / 85000	0.00	1,722.00	0.00
25/10/2017		INTERNET	Bank - NAB / 60400/NA	0.00	0.00	5,000.00
			Loan - / 80600	0.00	5,000.00	0.00
16/10/2017	null	29 OCT TO 12	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/10/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/10/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/10/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/10/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
29/09/2017	null	1 OCT TO 15	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00

Date	Reference	Description	Account	Unit	Debit	Credit
29/09/2017	null	CREDIT	Bank - NAB / 60400/NA	0.00	8.11	0.00
			Bank - NAB / 25000/NA	0.00	0.00	8.11
14/09/2017	null	17 SEP TO 1	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/09/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/09/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/09/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/09/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
31/08/2017	null	CREDIT	Bank - NAB / 60400/NA	0.00	5.34	0.00
			Bank - NAB / 25000/NA	0.00	0.00	5.34
31/08/2017	null	17 SEP TO 1	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
31/08/2017		INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	617.40
			Property / 41910	0.00	617.40	0.00
18/08/2017	null	3 SEP TO 17	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
14/08/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
14/08/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
14/08/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00



Date	Reference	Description	Account	Unit	Debit	Credit
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
14/08/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
04/08/2017	null	20 AUG TO 3	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
31/07/2017	null	CREDIT	Bank - NAB / 60400/NA	0.00	10.00	0.00
			Bank - NAB / 25000/NA	0.00	0.00	10.00
31/07/2017		WITHHOLDING	Bank - NAB / 60400/NA	0.00	0.00	4.00
			Bank - NAB / 25000/NA	0.00	4.00	0.00
28/07/2017		INTERNET BPAY	Bank - NAB / 60400/NA	0.00	0.00	2,132.00
			Income / 85000	0.00	2,132.00	0.00
21/07/2017	null	6 AUG TO 20	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00
13/07/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	0.00	2,000.00
			Loan - / 80600	0.00	2,000.00	0.00
12/07/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	2,150.00	0.00
			(Contributi / 24200/M	0.00	0.00	2,150.00
12/07/2017	null	INTERNET	Bank - NAB / 60400/NA	0.00	1,500.00	0.00
			750 / 28000/M	0.00	0.00	1,500.00
12/07/2017		INTERNET	Bank - NAB / 60400/NA	0.00	0.00	12,000.00
			Loan - / 80600	0.00	12,000.00	0.00
12/07/2017	null	System	Profit/Loss / 49000	0.00	1,827.50	0.00
			(Contributi / 53800/M	0.00	322.50	0.00
			(Contributi / 52420/M	0.00	0.00	2,150.00
07/07/2017	null	23 JUL TO 6	Bank - NAB / 60400/NA	0.00	650.00	0.00
			750 / 28000/M	0.00	0.00	650.00

Date	Reference	Description	Account	Unit	Debit	Credit
01/07/2017		Close Period	(Contributi / 52420/M	0.00	37,100.00	0.00
			(Share of / 53100/M	0.00	263,834.30	0.00
			(Income / 53330/M	0.00	0.00	26,746.20
			(Contributi / 53800/M	0.00	0.00	5,250.00
			(Opening / 50010/M	0.00	0.00	268,938.10

# Create Entries Report

For the period 01 July 2017 to 30 June 2018

## Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

<b>Total Profit</b>	<b>Amount</b>
Income	62,319.27
Less Expense	16,114.43
<b>Total Profit</b>	<b>46,204.84</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	46,204.84
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	2,989.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	9.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	0.16
<b>Taxable Income</b>	<b>43,225.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>6,483.75</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	18,215.84
Franking Credits	0.00
TFN Credits	9.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>18,224.84</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	6,483.75
Member Specific Income Tax	(3,750.00)
<b>Total Income Tax Expense Allocation</b>	<b>2,733.75</b>

## Final Segment 1 from 01 July 2017 to 30 June 2018

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	62,319.27
Less Expense	16,114.43
<b>Total Profit</b>	<b>46,204.84</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	46,204.84
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	2,989.00
Add SMSF Non Deductible Expenses	(2,132.00)
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	9.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	2,132.16
<b>Taxable Income</b>	<b>43,225.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>6,483.75</b>

Member Weighted Balance Summary	Weighting%	Amount
Stephen Murphy(MURSTE00001A)	100.00	981,349.31

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	18,215.84
Franking Credits	0.00
TFN Credits	9.00
FRW Credits	0.00
<b>Total</b>	<b>18,224.84</b>

Allocation to Members	Weighting%	Amount
Stephen Murphy(MURSTE00001A)	100.00	18,224.84

Accumulation Weighted Balance Summary	Weighting%	Amount
Stephen Murphy(MURSTE00001A)	100.00	981,349.31

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	6,483.75
Member Specific Income Tax	(3,750.00)
<b>Total Income Tax Expense Allocation</b>	<b>2,733.75</b>

Allocation to Members	Weighting%	Amount
Stephen Murphy(MURSTE00001A)	100.00	2,733.75

### Calculation of daily member weighted balances

## Calculation of daily member weighted balances

### Stephen Murphy (MURSTE00001A)

#### Member Balance

01/07/2017	50010	Opening Balance	970,186.81	970,186.81
12/07/2017	52420	Contributions	2,150.00	2,085.21
12/07/2017	53800	Contributions Tax	(322.50)	(312.78)
14/08/2017	52420	Contributions	2,150.00	1,890.82
14/08/2017	53800	Contributions Tax	(322.50)	(283.62)
12/09/2017	52420	Contributions	2,150.00	1,720.00
12/09/2017	53800	Contributions Tax	(322.50)	(258.00)
12/10/2017	52420	Contributions	2,150.00	1,543.29
12/10/2017	53800	Contributions Tax	(322.50)	(231.49)
13/11/2017	52420	Contributions	2,150.00	1,354.79
13/11/2017	53800	Contributions Tax	(322.50)	(203.22)
12/12/2017	52420	Contributions	2,150.00	1,183.97
12/12/2017	53800	Contributions Tax	(322.50)	(177.60)
12/01/2018	52420	Contributions	2,150.00	1,001.37
12/01/2018	53800	Contributions Tax	(322.50)	(150.21)
12/02/2018	52420	Contributions	2,150.00	818.77
12/02/2018	53800	Contributions Tax	(322.50)	(122.82)
12/03/2018	52420	Contributions	2,150.00	653.84
12/03/2018	53800	Contributions Tax	(322.50)	(98.08)
12/04/2018	52420	Contributions	2,150.00	471.23
12/04/2018	53800	Contributions Tax	(322.50)	(70.68)
14/05/2018	52420	Contributions	2,150.00	282.74
14/05/2018	53800	Contributions Tax	(322.50)	(42.41)
12/06/2018	52420	Contributions	2,150.00	111.92
12/06/2018	53800	Contributions Tax	(202.50)	(10.54)
30/06/2018	52420	Contributions	2,189.00	6.00
<b>Total Amount (Weighted)</b>				<b>981,349.31</b>

## Calculation of Net Capital Gains

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

## Foreign Tax Offset Calculations

Segment 01 July 2017 to 30 June 2018

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>
<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
<b>Foreign Tax Offset (Label C1)</b>	0.00
<b>Applied/Claimed FTO</b>	0.00
<b>Allocations of Foreign Tax Offset to Members</b>	
Stephen Murphy(MURSTE00001A) - 100.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

# Rees Murphy Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Murphy, Stephen - Accumulation (MURSTE00001A)</u>					
12/07/2017	INTERNET TRANSFER super payment			2,150.00	2,150.00 CR
14/08/2017	INTERNET TRANSFER super payment			2,150.00	4,300.00 CR
12/09/2017	INTERNET TRANSFER super payment			2,150.00	6,450.00 CR
12/10/2017	INTERNET TRANSFER super payment			2,150.00	8,600.00 CR
13/11/2017	INTERNET TRANSFER super payment			2,150.00	10,750.00 CR
12/12/2017	INTERNET TRANSFER super payment			2,150.00	12,900.00 CR
12/01/2018	INTERNET TRANSFER super payment			2,150.00	15,050.00 CR
12/02/2018	INTERNET TRANSFER super payment			2,150.00	17,200.00 CR
12/03/2018	INTERNET TRANSFER super payment			2,150.00	19,350.00 CR
12/04/2018	INTERNET TRANSFER super payment			2,150.00	21,500.00 CR
14/05/2018	INTERNET TRANSFER super payment			2,150.00	23,650.00 CR
12/06/2018	INTERNET TRANSFER super payment			2,150.00	25,800.00 CR
30/06/2018	MCA fee			2,189.00	27,989.00 CR
				<b>27,989.00</b>	<b>27,989.00 CR</b>
<b>Interest Received (25000)</b>					
<u>Bank - NAB Cash Manager A/c 15-194-1780 (NAB151941780)</u>					
31/07/2017	CREDIT INTEREST			10.00	10.00 CR
31/07/2017	WITHHOLDING TAX		4.00		6.00 CR
31/08/2017	CREDIT INTEREST			5.34	11.34 CR
29/09/2017	CREDIT INTEREST			8.11	19.45 CR
31/10/2017	INTEREST CA INTEREST 3PW*MURP SUP			11.50	30.95 CR
31/10/2017	WITHHOLDING TAX		5.00		25.95 CR
30/11/2017	INTEREST CA INTEREST 3PW*MURP SUP			6.79	32.74 CR
29/12/2017	INTEREST CA INTEREST 3PW*MURP SUP			5.52	38.26 CR
31/01/2018	INTEREST CA INTEREST 3PW*MURP SUP			10.03	48.29 CR
28/02/2018	INTEREST CA INTEREST 3PW*MURP SUP			10.88	59.17 CR
29/03/2018	INTEREST CA INTEREST 3PW*MURP SUP			8.90	68.07 CR
30/04/2018	INTEREST CA INTEREST 3PW*MURP SUP			5.79	73.86 CR
31/05/2018	INTEREST CA INTEREST 3PW*MURP SUP			3.80	77.66 CR
29/06/2018	INTEREST CA INTEREST 3PW*MURP SUP			2.61	80.27 CR
			<b>9.00</b>	<b>89.27</b>	<b>80.27 CR</b>
<b>Property Income (28000)</b>					
<u>750 Nobbys Creek Road, Nobbys Creek (MURP1)</u>					
07/07/2017	23 JUL TO 6 AUG JAMES MIDDLETON 068523			650.00	650.00 CR
12/07/2017	INTERNET TRANSFER agistment fee			1,500.00	2,150.00 CR

## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/07/2017	6 AUG TO 20 AUG JAMES MIDDLETON 068523			650.00	2,800.00 CR
04/08/2017	20 AUG TO 3 SEP JAMES MIDDLETON 068523			650.00	3,450.00 CR
14/08/2017	INTERNET TRANSFER agistment fee			1,500.00	4,950.00 CR
18/08/2017	3 SEP TO 17 SEP JAMES MIDDLETON 068523			650.00	5,600.00 CR
31/08/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523			650.00	6,250.00 CR
12/09/2017	INTERNET TRANSFER agistment fee			1,500.00	7,750.00 CR
14/09/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523			650.00	8,400.00 CR
29/09/2017	1 OCT TO 15 OCT JAMES MIDDLETON 068523			650.00	9,050.00 CR
12/10/2017	INTERNET TRANSFER agistment fee			1,500.00	10,550.00 CR
16/10/2017	29 OCT TO 12 NOV JAMES MIDDLETON 068523			650.00	11,200.00 CR
10/11/2017	12 NOV TO 10 DEC JAMES MIDDLETON R Murphy Super			1,300.00	12,500.00 CR
13/11/2017	INTERNET TRANSFER agistment fee			1,500.00	14,000.00 CR
24/11/2017	10 DEC TO 24 DEC JAMES MIDDLETON R Murphy Super			650.00	14,650.00 CR
08/12/2017	24 DEC TO 7 JAN JAMES MIDDLETON R Murphy Super			650.00	15,300.00 CR
12/12/2017	INTERNET TRANSFER agistment fee			1,500.00	16,800.00 CR
22/12/2017	7 JAN TO 21 JAN JAMES MIDDLETON R Murphy Super			650.00	17,450.00 CR
12/01/2018	INTERNET TRANSFER agistment fee			1,500.00	18,950.00 CR
19/01/2018	21 JAN TO 11 FEB JAMES MIDDLETON R Murphy Super			975.00	19,925.00 CR
02/02/2018	11 FEB TO 25 FEB JAMES MIDDLETON R Murphy Super			650.00	20,575.00 CR
12/02/2018	INTERNET TRANSFER agistment fee			1,500.00	22,075.00 CR
19/02/2018	25 FEB TO 11 MAR JAMES MIDDLETON R Murphy Super			650.00	22,725.00 CR
05/03/2018	11 MAR TO 25 MAR JAMES MIDDLETON R Murphy Super			650.00	23,375.00 CR
12/03/2018	INTERNET TRANSFER agistment fee			1,500.00	24,875.00 CR
16/03/2018	25 MAR TO 8 APR JAMES MIDDLETON R Murphy Super			650.00	25,525.00 CR
29/03/2018	8 APR TO 29 APR JAMES MIDDLETON R Murphy Super			975.00	26,500.00 CR
12/04/2018	INTERNET TRANSFER agistment fee			1,500.00	28,000.00 CR
13/04/2018	29 APR TO 13 MAY JAMES MIDDLETON R Murphy Super			650.00	28,650.00 CR
26/04/2018	13 MAY TO 27 MAY JAMES MIDDLETON R Murphy Super			650.00	29,300.00 CR
11/05/2018	27 MAY TO 10 JUN JAMES MIDDLETON R Murphy Super			650.00	29,950.00 CR
14/05/2018	INTERNET TRANSFER agistment fee			1,500.00	31,450.00 CR
31/05/2018	10 JUN TO 17 JUN JAMES MIDDLETON R Murphy Super			325.00	31,775.00 CR
11/06/2018	17 JUN TO 1 JUL JAMES MIDDLETON R Murphy Super			650.00	32,425.00 CR
12/06/2018	INTERNET TRANSFER agistment fee			1,500.00	33,925.00 CR
25/06/2018	1 JUL TO 8 JUL JAMES MIDDLETON R Murphy Super			325.00	34,250.00 CR
				<b>34,250.00</b>	<b>34,250.00 CR</b>

**Accountancy Fees (30100)**

Accountancy Fees (30100)



## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2018	MCA fee		1,804.00		1,804.00 DR
			<b>1,804.00</b>		<b>1,804.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
29/01/2018	INTERNET BPAY ASIC 2291614652744		254.00		254.00 DR
19/02/2018	INTERNET BPAY ASIC 2291614643024		332.00		586.00 DR
			<b>586.00</b>		<b>586.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018	MCA fee		385.00		385.00 DR
			<b>385.00</b>		<b>385.00 DR</b>
<b>Interest Paid (37900)</b>					
<u>Interest Paid (37900)</u>					
30/06/2018	record interest on LBRA		10,638.31		10,638.31 DR
			<b>10,638.31</b>		<b>10,638.31 DR</b>
<b>Property Expenses - Non Specified (41910)</b>					
<u>Property Expenses - Non Specified (41910)</u>					
31/08/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157		617.40		617.40 DR
30/11/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157		617.40		1,234.80 DR
26/02/2018	INTERNET BPAY LOCAL LAND SERVICES 109453308		231.52		1,466.32 DR
28/02/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157		617.40		2,083.72 DR
28/05/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157		617.40		2,701.12 DR
			<b>2,701.12</b>		<b>2,701.12 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - TFN Credits Adjustment - 30/06/2018			9.00	9.00 CR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		6,483.75		6,474.75 DR
			<b>6,483.75</b>	<b>9.00</b>	<b>6,474.75 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
12/07/2017	System Member Journals		1,827.50		1,827.50 DR
14/08/2017	System Member Journals		1,827.50		3,655.00 DR
12/09/2017	System Member Journals		1,827.50		5,482.50 DR
12/10/2017	System Member Journals		1,827.50		7,310.00 DR
13/11/2017	System Member Journals		1,827.50		9,137.50 DR
12/12/2017	System Member Journals		1,827.50		10,965.00 DR
12/01/2018	System Member Journals		1,827.50		12,792.50 DR
12/02/2018	System Member Journals		1,827.50		14,620.00 DR
12/03/2018	System Member Journals		1,827.50		16,447.50 DR
12/04/2018	System Member Journals		1,827.50		18,275.00 DR
14/05/2018	System Member Journals		1,827.50		20,102.50 DR

## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/06/2018	System Member Journals		1,947.50		22,050.00 DR
30/06/2018	System Member Journals		2,189.00		24,239.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		18,224.84		42,463.84 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			2,733.75	39,730.09 DR
			<b>42,463.84</b>	<b>2,733.75</b>	<b>39,730.09 DR</b>

### Opening Balance (50010)

(Opening Balance) Murphy, Stephen - Accumulation (MURSTE00001A)

01/07/2017	Opening Balance				701,248.71 CR
01/07/2017	Close Period Journal			268,938.10	970,186.81 CR
				<b>268,938.10</b>	<b>970,186.81 CR</b>

### Contributions (52420)

(Contributions) Murphy, Stephen - Accumulation (MURSTE00001A)

01/07/2017	Opening Balance				37,100.00 CR
01/07/2017	Close Period Journal		37,100.00		0.00 DR
12/07/2017	System Member Journals			2,150.00	2,150.00 CR
14/08/2017	System Member Journals			2,150.00	4,300.00 CR
12/09/2017	System Member Journals			2,150.00	6,450.00 CR
12/10/2017	System Member Journals			2,150.00	8,600.00 CR
13/11/2017	System Member Journals			2,150.00	10,750.00 CR
12/12/2017	System Member Journals			2,150.00	12,900.00 CR
12/01/2018	System Member Journals			2,150.00	15,050.00 CR
12/02/2018	System Member Journals			2,150.00	17,200.00 CR
12/03/2018	System Member Journals			2,150.00	19,350.00 CR
12/04/2018	System Member Journals			2,150.00	21,500.00 CR
14/05/2018	System Member Journals			2,150.00	23,650.00 CR
12/06/2018	System Member Journals			2,150.00	25,800.00 CR
30/06/2018	System Member Journals			2,189.00	27,989.00 CR
			<b>37,100.00</b>	<b>27,989.00</b>	<b>27,989.00 CR</b>

### Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Murphy, Stephen - Accumulation (MURSTE00001A)

01/07/2017	Opening Balance				263,834.30 CR
01/07/2017	Close Period Journal		263,834.30		0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			18,224.84	18,224.84 CR
			<b>263,834.30</b>	<b>18,224.84</b>	<b>18,224.84 CR</b>

### Income Tax (53330)

(Income Tax) Murphy, Stephen - Accumulation (MURSTE00001A)

01/07/2017	Opening Balance				26,746.20 DR
01/07/2017	Close Period Journal			26,746.20	0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		2,733.75		2,733.75 DR
			<b>2,733.75</b>	<b>26,746.20</b>	<b>2,733.75 DR</b>

### Contributions Tax (53800)

(Contributions Tax) Murphy, Stephen - Accumulation (MURSTE00001A)

01/07/2017	Opening Balance				5,250.00 DR
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## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Close Period Journal			5,250.00	0.00 DR
12/07/2017	System Member Journals		322.50		322.50 DR
14/08/2017	System Member Journals		322.50		645.00 DR
12/09/2017	System Member Journals		322.50		967.50 DR
12/10/2017	System Member Journals		322.50		1,290.00 DR
13/11/2017	System Member Journals		322.50		1,612.50 DR
12/12/2017	System Member Journals		322.50		1,935.00 DR
12/01/2018	System Member Journals		322.50		2,257.50 DR
12/02/2018	System Member Journals		322.50		2,580.00 DR
12/03/2018	System Member Journals		322.50		2,902.50 DR
12/04/2018	System Member Journals		322.50		3,225.00 DR
14/05/2018	System Member Journals		322.50		3,547.50 DR
12/06/2018	System Member Journals		202.50		3,750.00 DR
			<b>3,750.00</b>	<b>5,250.00</b>	<b>3,750.00 DR</b>

### Bank Accounts (60400)

#### Bank - NAB Cash Manager A/c 15-194-1780 (NAB151941780)

01/07/2017	Opening Balance				13,626.69 DR
07/07/2017	23 JUL TO 6 AUG JAMES MIDDLETON 068523		650.00		14,276.69 DR
12/07/2017	INTERNET TRANSFER super payment		2,150.00		16,426.69 DR
12/07/2017	INTERNET TRANSFER agistment fee		1,500.00		17,926.69 DR
12/07/2017	INTERNET TRANSFER repay super stephen murphy			12,000.00	5,926.69 DR
13/07/2017	INTERNET TRANSFER repay loan			2,000.00	3,926.69 DR
21/07/2017	6 AUG TO 20 AUG JAMES MIDDLETON 068523		650.00		4,576.69 DR
28/07/2017	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360			2,132.00	2,444.69 DR
31/07/2017	CREDIT INTEREST		10.00		2,454.69 DR
31/07/2017	WITHHOLDING TAX			4.00	2,450.69 DR
04/08/2017	20 AUG TO 3 SEP JAMES MIDDLETON 068523		650.00		3,100.69 DR
14/08/2017	INTERNET TRANSFER super payment		2,150.00		5,250.69 DR
14/08/2017	INTERNET TRANSFER agistment fee		1,500.00		6,750.69 DR
14/08/2017	INTERNET TRANSFER repay loan			2,000.00	4,750.69 DR
18/08/2017	3 SEP TO 17 SEP JAMES MIDDLETON 068523		650.00		5,400.69 DR
31/08/2017	CREDIT INTEREST		5.34		5,406.03 DR
31/08/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523		650.00		6,056.03 DR
31/08/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157			617.40	5,438.63 DR
12/09/2017	INTERNET TRANSFER super payment		2,150.00		7,588.63 DR
12/09/2017	INTERNET TRANSFER agistment fee		1,500.00		9,088.63 DR
13/09/2017	INTERNET TRANSFER repay loan			2,000.00	7,088.63 DR
14/09/2017	17 SEP TO 1 OCT JAMES MIDDLETON 068523		650.00		7,738.63 DR
29/09/2017	CREDIT INTEREST		8.11		7,746.74 DR
29/09/2017	1 OCT TO 15 OCT JAMES MIDDLETON 068523		650.00		8,396.74 DR
12/10/2017	INTERNET TRANSFER super payment		2,150.00		10,546.74 DR

## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/10/2017	INTERNET TRANSFER agistment fee		1,500.00		12,046.74 DR
13/10/2017	INTERNET TRANSFER repay loan			2,000.00	10,046.74 DR
16/10/2017	29 OCT TO 12 NOV JAMES MIDDLETON 068523		650.00		10,696.74 DR
25/10/2017	INTERNET TRANSFER Pay loan Er			5,000.00	5,696.74 DR
30/10/2017	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360			1,722.00	3,974.74 DR
31/10/2017	INTEREST CA INTEREST 3PW*MURP SUP		11.50		3,986.24 DR
31/10/2017	WITHHOLDING TAX			5.00	3,981.24 DR
10/11/2017	12 NOV TO 10 DEC JAMES MIDDLETON R Murphy Super		1,300.00		5,281.24 DR
13/11/2017	INTERNET TRANSFER repay loan			2,000.00	3,281.24 DR
13/11/2017	INTERNET TRANSFER agistment fee		1,500.00		4,781.24 DR
13/11/2017	INTERNET TRANSFER super payment		2,150.00		6,931.24 DR
24/11/2017	10 DEC TO 24 DEC JAMES MIDDLETON R Murphy Super		650.00		7,581.24 DR
27/11/2017	INTERNET TRANSFER Repay loan 3PW*MURP SUP			4,000.00	3,581.24 DR
30/11/2017	INTERNET BPAY TWEED SHIRE - RATES 80460157			617.40	2,963.84 DR
30/11/2017	INTEREST CA INTEREST 3PW*MURP SUP		6.79		2,970.63 DR
08/12/2017	24 DEC TO 7 JAN JAMES MIDDLETON R Murphy Super		650.00		3,620.63 DR
12/12/2017	INTERNET TRANSFER agistment fee		1,500.00		5,120.63 DR
12/12/2017	INTERNET TRANSFER super payment		2,150.00		7,270.63 DR
13/12/2017	INTERNET TRANSFER repay loan			2,000.00	5,270.63 DR
22/12/2017	7 JAN TO 21 JAN JAMES MIDDLETON R Murphy Super		650.00		5,920.63 DR
29/12/2017	INTEREST CA INTEREST 3PW*MURP SUP		5.52		5,926.15 DR
12/01/2018	INTERNET TRANSFER super payment		2,150.00		8,076.15 DR
12/01/2018	INTERNET TRANSFER agistment fee		1,500.00		9,576.15 DR
15/01/2018	INTERNET TRANSFER repay loan			2,000.00	7,576.15 DR
19/01/2018	21 JAN TO 11 FEB JAMES MIDDLETON R Murphy Super		975.00		8,551.15 DR
29/01/2018	INTERNET BPAY ASIC 2291614652744			254.00	8,297.15 DR
31/01/2018	INTEREST CA INTEREST 3PW*MURP SUP		10.03		8,307.18 DR
02/02/2018	11 FEB TO 25 FEB JAMES MIDDLETON R Murphy Super		650.00		8,957.18 DR
12/02/2018	INTERNET TRANSFER super payment		2,150.00		11,107.18 DR
12/02/2018	INTERNET TRANSFER agistment fee		1,500.00		12,607.18 DR
13/02/2018	INTERNET TRANSFER repay loan			2,000.00	10,607.18 DR
19/02/2018	INTERNET BPAY TAX OFFICE PAYMENTS 943588635000161477			1,722.00	8,885.18 DR
19/02/2018	INTERNET BPAY ASIC 2291614643024			332.00	8,553.18 DR
19/02/2018	25 FEB TO 11 MAR JAMES MIDDLETON R Murphy Super		650.00		9,203.18 DR
26/02/2018	INTERNET BPAY LOCAL LAND SERVICES 109453308			231.52	8,971.66 DR
28/02/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157			617.40	8,354.26 DR
28/02/2018	INTEREST CA INTEREST 3PW*MURP SUP		10.88		8,365.14 DR

## Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/03/2018	11 MAR TO 25 MAR JAMES MIDDLETON R Murphy Super		650.00		9,015.14 DR
12/03/2018	INTERNET TRANSFER super payment		2,150.00		11,165.14 DR
12/03/2018	INTERNET TRANSFER agistment fee		1,500.00		12,665.14 DR
13/03/2018	INTERNET TRANSFER repay loan			2,000.00	10,665.14 DR
16/03/2018	25 MAR TO 8 APR JAMES MIDDLETON R Murphy Super		650.00		11,315.14 DR
19/03/2018	INTERNET TRANSFER Payment 3PW*MURP SUP			8,000.00	3,315.14 DR
29/03/2018	INTEREST CA INTEREST 3PW*MURP SUP		8.90		3,324.04 DR
29/03/2018	8 APR TO 29 APR JAMES MIDDLETON R Murphy Super		975.00		4,299.04 DR
12/04/2018	INTERNET TRANSFER agistment fee		1,500.00		5,799.04 DR
12/04/2018	INTERNET TRANSFER super payment		2,150.00		7,949.04 DR
13/04/2018	INTERNET TRANSFER repay loan			2,000.00	5,949.04 DR
13/04/2018	29 APR TO 13 MAY JAMES MIDDLETON R Murphy Super		650.00		6,599.04 DR
16/04/2018	INTERNET TRANSFER repay loan er			3,000.00	3,599.04 DR
26/04/2018	13 MAY TO 27 MAY JAMES MIDDLETON R Murphy Super		650.00		4,249.04 DR
30/04/2018	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360			1,722.00	2,527.04 DR
30/04/2018	INTEREST CA INTEREST 3PW*MURP SUP		5.79		2,532.83 DR
11/05/2018	27 MAY TO 10 JUN JAMES MIDDLETON R Murphy Super		650.00		3,182.83 DR
14/05/2018	INTERNET TRANSFER super payment		2,150.00		5,332.83 DR
14/05/2018	INTERNET TRANSFER repay loan			2,000.00	3,332.83 DR
14/05/2018	INTERNET TRANSFER agistment fee		1,500.00		4,832.83 DR
21/05/2018	INTERNET TRANSFER Loan payment 3PW*MURP SUP			2,500.00	2,332.83 DR
28/05/2018	INTERNET BPAY TWEED SHIRE - RATES 80460157			617.40	1,715.43 DR
31/05/2018	INTEREST CA INTEREST 3PW*MURP SUP		3.80		1,719.23 DR
31/05/2018	10 JUN TO 17 JUN JAMES MIDDLETON R Murphy Super		325.00		2,044.23 DR
11/06/2018	17 JUN TO 1 JUL JAMES MIDDLETON R Murphy Super		650.00		2,694.23 DR
12/06/2018	INTERNET TRANSFER super payment		2,150.00		4,844.23 DR
12/06/2018	INTERNET TRANSFER agistment fee		1,500.00		6,344.23 DR
13/06/2018	INTERNET TRANSFER repay loan			2,000.00	4,344.23 DR
18/06/2018	INTERNET TRANSFER repayment er			3,514.65	829.58 DR
25/06/2018	1 JUL TO 8 JUL JAMES MIDDLETON R Murphy Super		325.00		1,154.58 DR
29/06/2018	INTEREST CA INTEREST 3PW*MURP SUP		2.61		1,157.19 DR
			<b>60,139.27</b>	<b>72,608.77</b>	<b>1,157.19 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2017	Opening Balance				2,805.00 DR
					<b>2,805.00 DR</b>
<b>Real Estate Properties (Australian - Commercial) (77250)</b>					

# Rees Murphy Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>750 Nobbys Creek Road, Nobbys Creek (MURP1)</u>					
01/07/2017	Opening Balance	1.00			1,175,000.00 DR
		<b>1.00</b>			<b>1,175,000.00 DR</b>
<b><u>Loan - Stephen Murphy - LRBA (80600)</u></b>					
<u>Loan - Stephen Murphy - LRBA (80600)</u>					
01/07/2017	Opening Balance				188,929.94 CR
12/07/2017	INTERNET TRANSFER repay super stephen murphy		12,000.00		176,929.94 CR
13/07/2017	INTERNET TRANSFER repay loan		2,000.00		174,929.94 CR
14/08/2017	INTERNET TRANSFER repay loan		2,000.00		172,929.94 CR
13/09/2017	INTERNET TRANSFER repay loan		2,000.00		170,929.94 CR
13/10/2017	INTERNET TRANSFER repay loan		2,000.00		168,929.94 CR
25/10/2017	INTERNET TRANSFER Pay loan Er		5,000.00		163,929.94 CR
13/11/2017	INTERNET TRANSFER repay loan		2,000.00		161,929.94 CR
27/11/2017	INTERNET TRANSFER Repay loan 3PW*MURP SUP		4,000.00		157,929.94 CR
13/12/2017	INTERNET TRANSFER repay loan		2,000.00		155,929.94 CR
15/01/2018	INTERNET TRANSFER repay loan		2,000.00		153,929.94 CR
13/02/2018	INTERNET TRANSFER repay loan		2,000.00		151,929.94 CR
13/03/2018	INTERNET TRANSFER repay loan		2,000.00		149,929.94 CR
19/03/2018	INTERNET TRANSFER Payment 3PW*MURP SUP		8,000.00		141,929.94 CR
13/04/2018	INTERNET TRANSFER repay loan		2,000.00		139,929.94 CR
16/04/2018	INTERNET TRANSFER repay loan er		3,000.00		136,929.94 CR
14/05/2018	INTERNET TRANSFER repay loan		2,000.00		134,929.94 CR
21/05/2018	INTERNET TRANSFER Loan payment 3PW*MURP SUP		2,500.00		132,429.94 CR
13/06/2018	INTERNET TRANSFER repay loan		2,000.00		130,429.94 CR
30/06/2018	record interest on LBRA			10,638.31	141,068.25 CR
			<b>58,500.00</b>	<b>10,638.31</b>	<b>141,068.25 CR</b>
<b><u>Income Tax Payable/Refundable (85000)</u></b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				1,707.10 CR
28/07/2017	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360		2,132.00		424.90 DR
30/10/2017	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360		1,722.00		2,146.90 DR
19/02/2018	INTERNET BPAY TAX OFFICE PAYMENTS 943588635000161477		1,722.00		3,868.90 DR
30/04/2018	INTERNET BPAY TAX OFFICE PAYMENTS 483189535732360		1,722.00		5,590.90 DR
30/06/2018	Create Entries - TFN Credits Adjustment - 30/06/2018		9.00		5,599.90 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			6,483.75	883.85 CR
			<b>7,307.00</b>	<b>6,483.75</b>	<b>883.85 CR</b>
<b><u>Sundry Creditors (88000)</u></b>					
<u>Sundry Creditors (88000)</u>					
01/07/2017	Opening Balance				3,514.65 CR
18/06/2018	INTERNET TRANSFER repayment er		3,514.65		0.00 DR
			<b>3,514.65</b>		<b>0.00 DR</b>

Rees Murphy Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2017	Opening Balance				27,093.19 CR
					<b>27,093.19 CR</b>
<hr/>					
<b>Total Debits:</b>	<b>501,949.99</b>				
<b>Total Credits:</b>	<b>501,949.99</b>				