



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: CM Superannuation Fund  
 Client Code: HERR10 Period Ended: 30 June 2022  
 Partner/Manager: MH / SA Accountant: Eddy Lee  
**DUE DATE: 15/05/2023**

| Description                          | WP Ref | N/A                      | Completed                           | Reviewed |
|--------------------------------------|--------|--------------------------|-------------------------------------|----------|
| Points Carried Forward               | 1      | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Check Engagement Letter for Quote \$ | 2      | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Financial Statements                 | 3      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Depreciation Schedule                | 4      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Income Tax Return                    | 5      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Members Annual Statements            | 6      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Client Management Letter             | 7      | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Section 290-170 Notices              | 8      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Investment Strategy                  | 9      | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Minutes                              | 10     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Trial Balance                        | 11     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Review Points                        | 12     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Query Sheet                          | 13     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Accountant Checklist                 | 14     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| TBAR Checklist                       | 15     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |

| Description                         | WP Ref | N/A                      | Completed                           | Reviewed |
|-------------------------------------|--------|--------------------------|-------------------------------------|----------|
| Bank Reconciliations                | 16     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Trust Tax Statements                | 17     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Dividend Statements                 | 18     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Rental Property Summary             | 19     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Capital Gains Tax Reports - BGL     | 20     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| End of Period Closing Figures       | 21     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| GST Reconciliation                  | 22     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Other Source Documents              | 23     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Tax Reconciliation                  | 24     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| General Ledger                      | 25     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Create Entries Report               | 26     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Tax Agent Portal Reports            | 27     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Market Value of Investments         | 28     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Actuarial Certificate               | 29     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| Pension Documents                   | 30     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| ETP Roll-In Documents               | 31     | <input type="checkbox"/> | <input type="checkbox"/>            |          |
| LRBA Documentation                  | 32     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |
| Super Contribution Breakdown Report | 33     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |          |

| ADMIN - To Do:   |                                     |                 |                                     |
|------------------|-------------------------------------|-----------------|-------------------------------------|
| Scan workpapers  | <input checked="" type="checkbox"/> | Print letter    | <input checked="" type="checkbox"/> |
| PDF copy to file | <input checked="" type="checkbox"/> | Client Records? | N                                   |
| Payment Slip?    | <input checked="" type="checkbox"/> | Email / Post    | E                                   |

**X00048499520 HIN**  
**4034**

|                               |                         |
|-------------------------------|-------------------------|
| Completed By: <u>Eddy Lee</u> | Date: <u>11/07/2022</u> |
| Reviewed By:                  | Date:                   |

**REVIEWED**

**By Eddy Lee at 10:14 am, Nov 28, 2022**

Reviewed by Mark Herron 28/11/2022

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Financial statements and reports for the year ended  
30 June 2022

The CM Superannuation Fund

# The CM Superannuation Fund

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Detailed Operating Statement

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Trustees Declaration

Investment Summary with Market Movement

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The CM Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2022

|  | Note | 2022<br>\$          | 2021<br>\$          |
|--|------|---------------------|---------------------|
| <b>Assets</b>  |      |                     |                     |
| <b>Investments</b>   |      |                     |                     |
| Fixtures and Fittings (at written down value) - Unitised                   | 2    | 528,520.36          | 181,085.98          |
| Real Estate Properties (Australian - Non Residential)                      | 3    | 2,611,479.64        | 2,607,754.00        |
| Shares in Listed Companies (Australian)                                    | 4    | 75.46               | 96.21               |
| <b>Total Investments</b>   |      | <u>3,140,075.46</u> | <u>2,788,936.19</u> |
| <b>Other Assets</b>  |      |                     |                     |
| Sundry Debtors   |      | 0.00                | 5,000.00            |
| Auswide Bank 77733S1   |      | 1,301.04            | 1,301.04            |
| Auswide Bank 77733S27  |      | 206,702.56          | 225,930.57          |
| BOQ 22705233   |      | 284.56              | 113.69              |
| Borrowing Cost   |      | 465.75              | 965.75              |
| GST Refundable   |      | 32,675.00           | 1,599.00            |
| Income Tax Refundable  |      | 3,428.10            | 11,011.45           |
| <b>Total Other Assets</b>  |      | <u>244,857.01</u>   | <u>245,921.50</u>   |
| <b>Total Assets</b>  |      | <u>3,384,932.47</u> | <u>3,034,857.69</u> |
| Less:  |      |                     |                     |
| <b>Liabilities</b>   |      |                     |                     |
| Sundry Creditors   |      | 240,800.00          | 0.00                |
| Commercial Bond (Unit 1, 48 Flinders Pde)                                  |      | 28,770.00           | 28,770.00           |
| Commercial Bond (Unit 2, 48 Flinders Pde)                                  |      | 15,950.00           | 0.00                |
| Limited Recourse Borrowing Arrangements                                    |      | 1,095,174.29        | 1,164,633.66        |
| <b>Total Liabilities</b>   |      | <u>1,380,694.29</u> | <u>1,193,403.66</u> |
| <b>Net assets available to pay benefits</b>                                |      | <u>2,004,238.18</u> | <u>1,841,454.03</u> |
| Represented by:  |      |                     |                     |
| <b>Liability for accrued benefits allocated to members' accounts</b>       | 5, 6 |                     |                     |
| Herron, Mark - Accumulation  |      | 881,337.87          | 790,990.53          |
| Waugh, Coral - Pension (Pension)   |      | 201,892.26          | 221,120.26          |
| Herron, Fiona Louise - Accumulation  |      | 921,008.05          | 829,343.24          |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>2,004,238.18</u> | <u>1,841,454.03</u> |

## The CM Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2022

|   | Note | 2022<br>\$          | 2021<br>\$          |
|---|------|---------------------|---------------------|
| <b>Assets</b>   |      |                     |                     |
| <b>Investments</b>  |      |                     |                     |
| Fixtures and Fittings (at written down value) - Unitised  | 2    |                     |                     |
| Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)   |      | 176,191.76          | 181,085.98          |
| Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  |      | 352,328.60          | 0.00                |
| Real Estate Properties (Australian - Non Residential)   | 3    |                     |                     |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          |      | 2,123,808.24        | 2,138,915.00        |
| 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) |      | 487,671.40          | 468,839.00          |
| Shares in Listed Companies (Australian)   | 4    |                     |                     |
| Parkway Minerals ML (Allocated - Mark 50% Fiona 50%)  |      | 75.46               | 90.55               |
| Parkway Minerals NI (Allocated - Mark 50% Fiona 50%)  |      | 0.00                | 5.66                |
| <b>Total Investments</b>  |      | <u>3,140,075.46</u> | <u>2,788,936.19</u> |
| <b>Other Assets</b>   |      |                     |                     |
| Bank Accounts   |      |                     |                     |
| Auswide Bank 77733S1  |      | 1,301.04            | 1,301.04            |
| Auswide Bank 77733S27   |      | 206,702.56          | 225,930.57          |
| BOQ 22705233  |      | 284.56              | 113.69              |
| Borrowing Cost  |      | 465.75              | 965.75              |
| Sundry Debtors  |      | 0.00                | 5,000.00            |
| GST Refundable  |      | 32,675.00           | 1,599.00            |
| Income Tax Refundable   |      | 3,428.10            | 11,011.45           |
| <b>Total Other Assets</b>   |      | <u>244,857.01</u>   | <u>245,921.50</u>   |
| <b>Total Assets</b>   |      | <u>3,384,932.47</u> | <u>3,034,857.69</u> |
| Less:   |      |                     |                     |
| <b>Liabilities</b>  |      |                     |                     |
| Limited Recourse Borrowing Arrangements   |      |                     |                     |
| 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) |      | 290,328.77          | 306,219.62          |
| Loan from No.10 Pty Ltd (1/48 Flinders Parade, Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)              |      | 804,845.52          | 858,414.04          |
| Sundry Creditors  |      | 240,800.00          | 0.00                |
| Commercial Bond (Unit 1, 48 Flinders Pde)   |      | 28,770.00           | 28,770.00           |

## The CM Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2022

|  | Note | 2022                | 2021                |
|--|------|---------------------|---------------------|
|  |      | \$                  | \$                  |
| <b>Liabilities</b>   |      |                     |                     |
| Commercial Bond (Unit 2, 48 Flinders Pde)                                  |      | 15,950.00           | 0.00                |
| <b>Total Liabilities</b>   |      | <u>1,380,694.29</u> | <u>1,193,403.66</u> |
| <b>Net assets available to pay benefits</b>                                |      | <u>2,004,238.18</u> | <u>1,841,454.03</u> |
| Represented By :   |      |                     |                     |
| <b>Liability for accrued benefits allocated to members' accounts</b>       |      |                     |                     |
|  | 5, 6 |                     |                     |
| Herron, Mark - Accumulation  |      | 881,337.87          | 790,990.53          |
| Waugh, Coral - Pension (Pension)   |      | 201,892.26          | 221,120.26          |
| Herron, Fiona Louise - Accumulation  |      | 921,008.05          | 829,343.24          |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>2,004,238.18</u> | <u>1,841,454.03</u> |

# The CM Superannuation Fund

## Operating Statement

For the year ended 30 June 2022

|   | Note | 2022<br>\$        | 2021<br>\$        |
|---|------|-------------------|-------------------|
| <b>Income</b>   |      |                   |                   |
| <b>Investment Income</b>  |      |                   |                   |
| Interest Received   |      | 772.41            | 1,628.31          |
| Rental Income   |      | 110,924.66        | 36,483.74         |
| <b>Investment Gains</b>   |      |                   |                   |
| Changes in Market Values  | 8    | 3,704.89          | 840,447.09        |
| <b>Contribution Income</b>  |      |                   |                   |
| Employer Contributions  |      | 0.00              | 17,100.00         |
| Personal Concessional   |      | 55,000.00         | 82,900.00         |
| Personal Non Concessional   |      | 94,237.67         | 0.00              |
| Transfers In  |      | 0.00              | 2,459.92          |
| <b>Total Income</b>   |      | <u>264,639.63</u> | <u>981,019.06</u> |
| <b>Expenses</b>   |      |                   |                   |
| Accountancy Fees  |      | 2,250.00          | 2,250.00          |
| ATO Supervisory Levy  |      | 259.00            | 259.00            |
| Auditor's Remuneration  |      | 350.00            | 750.00            |
| ASIC Fees   |      | 332.00            | 328.00            |
| Bank Charges  |      | 17.29             | 36.99             |
| Borrowing Expenses  |      | 500.00            | 500.00            |
| Depreciation  |      | 5,643.90          | 4,894.22          |
| Non Deductible Expenses   |      | 83.00             | 0.00              |
| Property Expenses - Interest on Loans                               |      | 56,654.25         | 58,187.21         |
| Property Expenses - Body Corporate Fees                             |      | 0.00              | 1,163.74          |
| Property Expenses - Water Rates                                     |      | 0.00              | 238.70            |
|   |      | <u>66,089.44</u>  | <u>68,607.86</u>  |
| <b>Member Payments</b>  |      |                   |                   |
| Life Insurance Premiums   |      | 13,851.14         | 12,817.35         |
| Pensions Paid   |      | 20,000.00         | 20,000.00         |
| <b>Total Expenses</b>   |      | <u>99,940.58</u>  | <u>101,425.21</u> |
| <b>Benefits accrued as a result of operations before income tax</b> |      |                   |                   |
|   |      | <u>164,699.05</u> | <u>879,593.85</u> |
| Income Tax Expense  | 9    | 1,914.90          | 17.55             |
| <b>Benefits accrued as a result of operations</b>                   |      | <u>162,784.15</u> | <u>879,576.30</u> |

# The CM Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

|   | 2022        | 2021       |
|---|-------------|------------|
|   | \$          | \$         |
| <b>Income</b>   |             |            |
| Interest Received   |             |            |
| Australian Taxation Office  | 0.00        | 55.69      |
| Auswide Bank 77733S27   | 771.99      | 1,570.12   |
| BOQ 22705233  | 0.42        | 2.50       |
|   | 772.41      | 1,628.31   |
| Rental Income   |             |            |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          | 98,091.33   | 19,940.52  |
| 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) | 12,833.33   | 16,543.22  |
|   | 110,924.66  | 36,483.74  |
| <b>Contribution Income</b>  |             |            |
| Employer Contributions - Concessional   |             |            |
| Fiona Louise Herron   | 0.00        | 8,550.00   |
| Mark Herron   | 0.00        | 8,550.00   |
|   | 0.00        | 17,100.00  |
| Personal Contributions - Concessional   |             |            |
| Fiona Louise Herron   | 27,500.00   | 41,450.00  |
| Mark Herron   | 27,500.00   | 41,450.00  |
|   | 55,000.00   | 82,900.00  |
| Personal Contributions - Non Concessional   |             |            |
| Fiona Louise Herron   | 47,304.34   | 0.00       |
| Mark Herron   | 46,933.33   | 0.00       |
|   | 94,237.67   | 0.00       |
| Transfers In  |             |            |
| Herron, Fiona Louise - Accumulation (Accumulation)  | 0.00        | 2,459.92   |
|   | 0.00        | 2,459.92   |
| <b>Investment Gains</b>   |             |            |
| Unrealised Movements in Market Value  |             |            |
| Fixtures and Fittings (at written down value) - Unitised  |             |            |
| Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)   | 0.00        | (4,894.22) |
|   | 0.00        | (4,894.22) |
| Real Estate Properties (Australian - Non Residential)   |             |            |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          | (15,106.76) | 845,301.69 |
| 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) | 18,832.40   | 0.00       |
|   | 3,725.64    | 845,301.69 |
| Shares in Listed Companies (Australian)   |             |            |
| Parkway Minerals ML (Allocated - Mark 50% Fiona 50%)  | (15.09)     | 37.73      |
| Parkway Minerals NI (Allocated - Mark 50% Fiona 50%)  | (5.66)      | 1.89       |
|   | (20.75)     | 39.62      |
| <b>Changes in Market Values</b>   | 3,704.89    | 840,447.09 |



# The CM Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2022

|   | 2022              | 2021              |
|---|-------------------|-------------------|
|   | \$                | \$                |
| <b>Total Income</b>   | <u>264,639.63</u> | <u>981,019.06</u> |
| <b>Expenses</b>   |                   |                   |
| Accountancy Fees  | 2,250.00          | 2,250.00          |
| ASIC Fees   | 332.00            | 328.00            |
| ATO Supervisory Levy  | 259.00            | 259.00            |
| Auditor's Remuneration  | 350.00            | 750.00            |
| Bank Charges  | 17.29             | 36.99             |
| Borrowing Expenses  | 500.00            | 500.00            |
| Non Deductible Expenses   | 83.00             | 0.00              |
|   | <u>3,791.29</u>   | <u>4,123.99</u>   |
| Depreciation  |                   |                   |
| Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)   | 4,894.22          | 4,894.22          |
| Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  | 749.68            | 0.00              |
|   | <u>5,643.90</u>   | <u>4,894.22</u>   |
| Property Expenses - Body Corporate Fees   |                   |                   |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          | 0.00              | 1,163.74          |
|   | <u>0.00</u>       | <u>1,163.74</u>   |
| Property Expenses - Interest on Loans   |                   |                   |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          | 41,704.15         | 42,463.68         |
| 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) | 14,950.10         | 15,723.53         |
|   | <u>56,654.25</u>  | <u>58,187.21</u>  |
| Property Expenses - Water Rates   |                   |                   |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          | 0.00              | 238.70            |
|   | <u>0.00</u>       | <u>238.70</u>     |
| <b>Member Payments</b>  |                   |                   |
| Life Insurance Premiums   |                   |                   |
| Herron, Fiona Louise - Accumulation (Accumulation)  | 6,116.37          | 5,085.40          |
| Herron, Mark - Accumulation (Accumulation)  | 7,734.77          | 7,731.95          |
|   | <u>13,851.14</u>  | <u>12,817.35</u>  |
| Pensions Paid   |                   |                   |
| Waugh, Coral - Pension (Pension)  | 20,000.00         | 20,000.00         |
|   | <u>20,000.00</u>  | <u>20,000.00</u>  |
| <b>Total Expenses</b>   | <u>99,940.58</u>  | <u>101,425.21</u> |

The CM Superannuation Fund  
**Detailed Operating Statement**

For the year ended 30 June 2022

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|   | 2022              | 2021              |
|---|-------------------|-------------------|
|   | \$                | \$                |
| <b>Benefits accrued as a result of operations before income tax</b> | <u>164,699.05</u> | <u>879,593.85</u> |
| <b>Income Tax Expense</b>   |                   |                   |
| Income Tax Expense  | 1,914.90          | 17.55             |
| <b>Total Income Tax</b>   | <u>1,914.90</u>   | <u>17.55</u>      |
| <b>Benefits accrued as a result of operations</b>                   | <u>162,784.15</u> | <u>879,576.30</u> |

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# The CM Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2022

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## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. Goods and Services Tax (GST)

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

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

## f. Critical Accounting Estimates and Judgements

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

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

## Note 2: Fixtures and Fittings (at written down value) - Unitised

|  | 2022<br>\$ | 2021<br>\$ |
|--|------------|------------|
| Building Work - 1/48 Flinders Parade, North Lakes -<br>Fitout (Allocated - Mark 50% Fiona 50%) | 176,191.76 | 181,085.98 |

The CM Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

|   |            |            |
|---|------------|------------|
| Building Works - 2/48 Flinders Parade, North Lakes -<br>Fitout (Allocated - Mark 50% Fiona 50%) | 352,328.60 | 0.00       |
|   | 528,520.36 | 181,085.98 |

**Note 3: Real Estate Properties (Australian - Non Residential)**

|  | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|--|-------------------|-------------------|
| 2/48 Flinders Parade, North Lakes QLD, Australia<br>(Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F)<br>Property Investment P/L ATF It Could Mean Divorce<br>LRBA Trust) | 487,671.40        | 468,839.00        |
| 1/48 Flinders Parade, North Lakes (Allocated - Mark<br>50% Fiona 50%, Bare Trust: CM(F) Property<br>Investment P/L ATF 48 Flinders SMSF Trust)                             | 2,123,808.24      | 2,138,915.00      |
|  | 2,611,479.64      | 2,607,754.00      |

**Note 4: Shares in Listed Companies (Australian)**

|   | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|---|-------------------|-------------------|
| Parkway Minerals ML (Allocated - Mark 50% Fiona<br>50%) | 75.46             | 90.55             |
| Parkway Minerals NI (Allocated - Mark 50% Fiona<br>50%) | 0.00              | 5.66              |
|   | 75.46             | 96.21             |

**Note 5: Liability for Accrued Benefits**

|   | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|---|-------------------|-------------------|
| Liability for accrued benefits at beginning of year | 1,841,454.03      | 961,877.73        |
| Benefits accrued as a result of operations          | 162,784.15        | 879,576.30        |
| Current year member movements                       | 0.00              | 0.00              |
|   | 2,004,238.18      | 1,841,454.03      |

**Note 6: 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.

|                 | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|-----------------|-------------------|-------------------|
| Vested Benefits | 2,004,238.18      | 1,841,454.03      |

**Note 7: Guaranteed Benefits**

The CM Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2022

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

**Note 8: Changes in Market Values**

**Unrealised Movements in Market Value**

|  | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|--|-------------------|-------------------|
| <b>Fixtures and Fittings (at written down value) - Unitised</b>  |                   |                   |
| Building Work - 1/48 Flinders Parade, North Lakes<br>- Fitout (Allocated - Mark 50% Fiona 50%)   | 0.00              | (4,894.22)        |
|  | <hr/> 0.00        | <hr/> (4,894.22)  |
| <b>Real Estate Properties (Australian - Non Residential)</b>   |                   |                   |
| 1/48 Flinders Parade, North Lakes (Allocated -<br>Mark 50% Fiona 50%, Bare Trust: CM(F) Property<br>Investment P/L ATF 48 Flinders SMSF Trust)                             | (15,106.76)       | 845,301.69        |
| 2/48 Flinders Parade, North Lakes QLD, Australia<br>(Allocated - Mark 50% Fiona 50%, Bare Trust:<br>CM(F) Property Investment P/L ATF It Could<br>Mean Divorce LRBA Trust) | 18,832.40         | 0.00              |
|  | <hr/> 3,725.64    | <hr/> 845,301.69  |
| <b>Shares in Listed Companies (Australian)</b>   |                   |                   |
| Parkway Minerals ML (Allocated - Mark 50%<br>Fiona 50%)  | (15.09)           | 37.73             |
| Parkway Minerals NI (Allocated - Mark 50% Fiona<br>50%)  | (5.66)            | 1.89              |
|  | <hr/> (20.75)     | <hr/> 39.62       |
| <b>Total Unrealised Movement</b>   | <hr/> 3,704.89    | <hr/> 840,447.09  |

**Realised Movements in Market Value**

|                                 | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|---------------------------------|-------------------|-------------------|
| <b>Total Realised Movement</b>  | <hr/> 0.00        | <hr/> 0.00        |
| <b>Changes in Market Values</b> | <hr/> 3,704.89    | <hr/> 840,447.09  |

**Note 9: Income Tax Expense**

|  | <b>2022</b><br>\$ | <b>2021</b><br>\$ |
|--|-------------------|-------------------|
| The components of tax expense comprise |                   |                   |
| Current Tax                            | 1,914.90          | 17.55             |
| Income Tax Expense                     | <hr/> 1,914.90    | <hr/> 17.55       |

## Notes to the Financial Statements

For the year ended 30 June 2022

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% | 24,704.86 | 131,939.08 |
| Less:  |           |            |
| Tax effect of:   |           |            |
| Non Taxable Contributions  | 14,135.65 | 0.00       |
| Non Taxable Transfer In  | 0.00      | 368.99     |
| Increase in MV of Investments  | 555.73    | 126,067.06 |
| Tax Adjustment - Capital Works Expenditure (D1)                      | 7,439.85  | 5,367.00   |
| Tax Adjustment - Decline in value of depreciating assets (E1)        | 3,671.25  | 3,118.65   |
|  |           |            |
| Add:   |           |            |
| Tax effect of:   |           |            |
| SMSF Non-Deductible Expenses   | 12.45     | 0.00       |
| Pension Payments   | 3,000.00  | 3,000.00   |
| Rounding   | 0.07      | 0.17       |
| Income Tax on Taxable Income or Loss                                 | 1,914.90  | 17.55      |
|  |           |            |
| Less credits:  |           |            |
|  |           |            |
| Current Tax or Refund  | 1,914.90  | 17.55      |

# The CM Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

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|   | <b>2022</b>            |
|---|------------------------|
|   | <b>\$</b>              |
| Benefits accrued as a result of operations                    | 164,699.05             |
| <b>Less</b>   |                        |
| Increase in MV of investments                                 | 3,704.89               |
| Tax Adjustment - Decline in value of depreciating assets (E1) | 24,475.00              |
| Non Taxable Contributions                                     | 94,237.67              |
| Tax Adjustment - Capital Works Expenditure (D1)               | 49,599.00              |
|   | <hr/> 172,016.56       |
| <b>Add</b>  |                        |
| SMSF non deductible expenses                                  | 83.00                  |
| Pension Payments  | 20,000.00              |
|   | <hr/> 20,083.00        |
| SMSF Annual Return Rounding                                   | 0.51                   |
|   | <hr/> 12,766.00        |
| <b>Taxable Income or Loss</b>                                 | <hr/> 12,766.00        |
| Income Tax on Taxable Income or Loss                          | 1,914.90               |
|   | <hr/>                  |
| <b>CURRENT TAX OR REFUND</b>                                  | <hr/> 1,914.90         |
| Supervisory Levy  | 259.00                 |
| Income Tax Instalments Paid                                   | (5,343.00)             |
|   | <hr/>                  |
| <b>AMOUNT DUE OR REFUNDABLE</b>                               | <hr/> (3,169.10) <hr/> |

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# The CM Superannuation Fund Trustees Declaration

Cm (F) Superannuation Pty Ltd ACN: 166599051

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year 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 2022.

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) Regulations 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:

.....  
Mark Herron  
Cm (F) Superannuation Pty Ltd  
Director

.....  
Fiona Louise Herron  
Cm (F) Superannuation Pty Ltd  
Director

.....  
Coral Waugh  
Cm (F) Superannuation Pty Ltd  
Director

Dated this ..... day of .....

# The CM Superannuation Fund

## Investment Summary with Market Movement

As at 30 June 2022

| Investment  | Units    | Market Price     | Market Value        | Average Cost | Accounting Cost     | Unrealised         |                 | Realised Movement |
|---|----------|------------------|---------------------|--------------|---------------------|--------------------|-----------------|-------------------|
|   |          |                  |                     |              |                     | Overall            | Current Year    |                   |
| <b>Cash/Bank Accounts</b>   |          |                  |                     |              |                     |                    |                 |                   |
| Auswide Bank 77733S1  |          | 1,301.040000     | 1,301.04            | 1,301.04     | 1,301.04            |                    |                 |                   |
| Auswide Bank 77733S27   |          | 206,702.560000   | 206,702.56          | 206,702.56   | 206,702.56          |                    |                 |                   |
| BOQ 22705233  |          | 284.560000       | 284.56              | 284.56       | 284.56              |                    |                 |                   |
|   |          |                  | <b>208,288.16</b>   |              | <b>208,288.16</b>   |                    |                 |                   |
| <b>Fixtures and Fittings (at written down value) - Unitised</b>   |          |                  |                     |              |                     |                    |                 |                   |
| 48FLINFO Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  | 1.00     | 176,191.760000   | 176,191.76          | 195,768.64   | 195,768.64          | (19,576.88)        | 0.00            | 0.00              |
| Unit2-Capital Works Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  | 1.00     | 352,328.600000   | 352,328.60          | 353,078.28   | 353,078.28          | (749.68)           | 0.00            | 0.00              |
|   |          |                  | <b>528,520.36</b>   |              | <b>548,846.92</b>   | <b>(20,326.56)</b> | <b>0.00</b>     | <b>0.00</b>       |
| <b>Real Estate Properties (Australian - Non Residential)</b>  |          |                  |                     |              |                     |                    |                 |                   |
| 48FLINDERS 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                           | 1.00     | 2,123,808.240000 | 2,123,808.24        | 1,225,139.21 | 1,225,139.21        | 898,669.03         | (15,106.76)     | 0.00              |
| 248Flinders 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) | 1.00     | 487,671.400000   | 487,671.40          | 468,839.00   | 468,839.00          | 18,832.40          | 18,832.40       | 0.00              |
|   |          |                  | <b>2,611,479.64</b> |              | <b>1,693,978.21</b> | <b>917,501.43</b>  | <b>3,725.64</b> | <b>0.00</b>       |
| <b>Shares in Listed Companies (Australian)</b>  |          |                  |                     |              |                     |                    |                 |                   |
| PWN.AX Parkway Minerals ML (Allocated - Mark 50% Fiona 50%)   | 7,546.00 | 0.010000         | 75.46               | 0.40         | 3,042.00            | (2,966.54)         | (15.09)         | 0.00              |
| PWNCA.AX Parkway Minerals NI (Allocated - Mark 50% Fiona 50%)   | 1,887.00 | 0.000000         | 0.00                | 0.00         | 0.00                | 0.00               | (5.66)          | 0.00              |
|   |          |                  | <b>75.46</b>        |              | <b>3,042.00</b>     | <b>(2,966.54)</b>  | <b>(20.75)</b>  | <b>0.00</b>       |
|   |          |                  | <b>3,348,363.62</b> |              | <b>2,454,155.29</b> | <b>894,208.33</b>  | <b>3,704.89</b> | <b>0.00</b>       |

Unit 1: \$2.3M

Unit 2: \$840K

**TAX DEPRECIATION SUMMARY REPORT**  
**Using Diminishing Value Method**

**DEPRECIABLE ASSETS**

**16 October 2018**

**Commercial Building**  
**1/48 Flinders Pde. NORTH LAKES**

This property was first available for rent on: 27 June 2018

The actual amounts claimable for the first part year & the following nineteen years have been

Calculated below for your convenience

D1

**ACTUAL AMOUNTS CLAIMABLE**

|   | 1st Year (Part) | 2nd Year  | 3rd Year  | 4th Year  | 5th Year  | 6th Year  | 7th Year  | 8th Year  | 9th Year  | 10th Year | Residual |
|---|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Financial Year  | 2017-2018       | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2024-2025 | 2026-2027 |          |
|   | 4/365           |           |           |           |           |           |           |           |           |           |          |
|   | \$              | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$       |
| Building Allowance  | 392.1           | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  |          |
| Depreciables by Diminishing Value                                   | 350.9           | 31,914.7  | 22,663.9  | 17,450.8  | 14,037.6  | 11,560.5  | 9,312.7   | 7,848.4   | 6,534.0   | 5,412.1   |          |
| Depreciables for Low Value Pool Assets (first year or part thereof) | 8,062.2         | 8,551.1   | 5,344.4   | 3,340.3   | 2,087.7   | 1,304.8   | 1,536.3   | 960.2     | 944.3     | 938.6     |          |
| <b>Total Claimable</b>  | <b>8,805.2</b>  | 76,246.6  | 63,789.1  | 56,571.9  | 51,906.1  | 48,646.1  | 46,629.9  | 44,589.4  | 43,259.1  | 42,131.5  |          |

E1 \$16,125.30

**First Year Claim**

**8,805**

**Total Deductions after 1st 10 years \$ 482,575**

|   | 11th Year       | 12th Year | 13th Year | 14th Year | 15th Year | 16th Year | 17th Year | 18th Year | 19th Year | 20th Year | Residual |
|---|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Financial Year  | 2027-2028       | 2028-2029 | 2029-2030 | 2030-2031 | 2031-2032 | 2032-2033 | 2033-2034 | 2034-2035 | 2035-2036 | 2036-2037 |          |
|   | \$              | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$       |
| Building Allowance  | 35,780.8        | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  | 35,780.8  |          |
| Depreciables by Diminishing Value                                   | 4,472.65        | 3,852.37  | 3,328.37  | 2,883.54  | 2,311.29  | 2,025.53  | 1,668.02  | 1,218.76  | 1,086.24  | 968.48    |          |
| Depreciables for Low Value Pool Assets (first year or part thereof) | 887.97          | 554.98    | 346.86    | 216.79    | 497.54    | 310.96    | 1,225.38  | 765.86    | 478.66    | 299.16    |          |
| <b>Total Claimable</b>  | <b>41,141.4</b> | 40,188.2  | 39,456.1  | 38,881.2  | 38,589.6  | 38,117.3  | 38,374.2  | 37,765.4  | 37,345.7  | 37,048.5  |          |

**\$ 386,908**

**TAX DEPRECIATION SUMMARY REPORT**  
**Using Prime Cost Method**

**2/48 Flinders Pde. NORTH LAKES**

This property was first available for rent on: **18 February 2020**

The actual amounts claimable for the first part year & the following 39 years have been  
 Calculated below for your convenience

D1 \$13,069.90

**ACTUAL AMOUNTS CLAIMABLE**

|   | 1st Year (Part) | 2nd Year  | 3rd Year  | 4th Year  | 5th Year  | 6th Year  | 7th Year  | 8th Year  | 9th Year  | 10th Year | Residual |
|---|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Financial Year  | 2019-2020       | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |          |
|   | 134 Days        |           |           |           |           |           |           |           |           |           |          |
|   | \$              | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$       |
| Building Allowance  | 1,927.4         | 5,250.0   | 5,892.5   | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  |          |
| Depreciables by Prime Cost  | 91.8            | 250.0     | 1,053.7   | 8,631.8   | 8,631.8   | 8,631.8   | 8,631.8   | 8,545.5   | 7,640.0   | 7,481.8   |          |
| Depreciables for Low Value Pool Assets (first year or part thereof) | 75.0            | 121.9     | 6,757.42  | 6,354.64  | 3,971.65  | 2,482.28  | 1,551.43  | 969.64    | 606.03    | 378.77    |          |
| <b>Total Claimable</b>  | <b>2,094.2</b>  | 5,622     | 13,704    | 26,936    | 24,553.4  | 23,064.1  | 22,133.2  | 21,465.1  | 20,196.0  | 19,810.6  |          |

E1: \$8,349.82

**First Year Claim**      **\$2,094**

**Total Deductions in 1st 10 years**      **\$179,579**

|   | 11th Year | 12th Year | 13th Year | 14th Year | 15th Year | 16th Year | 17th Year | 18th Year | 19th Year | 20th Year | Residual |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| Financial Year  | 2029-2030 | 2030-2031 | 2031-2032 | 2032-2033 | 2033-2034 | 2034-2035 | 2035-2036 | 2036-2037 | 2037-2038 | 2038-2039 |          |
|   | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$        | \$       |
| Building Allowance  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | 11,950.0  | -        |
| Depreciables by Prime Cost  | 7,481.8   | 7,481.80  | 7,232.48  | 4,881.80  | 4,836.27  | 4,382.00  | 3,352.55  | 1,700.00  | 1,700.00  | 1,700.00  | 4,937.0  |
| Depreciables for Low Value Pool Assets (first year or part thereof) | 236.73    | 147.96    | 92.47     | 57.80     | 36.12     | 22.58     | 14.11     | 8.82      | 5.51      | 3.44      | 5.74     |
| <b>Total Claimable</b>  | 19,668.5  | 19,579.8  | 19,275.0  | 16,889.6  | 16,822.4  | 16,354.6  | 15,316.7  | 13,658.8  | 13,655.5  | 13,653.4  |          |

**\$164,874**

# The CM Superannuation Fund

## Depreciation Schedule

For The Period 01 July 2021 - 30 June 2022

| Investment   | Purchase Date | Cost              | Opening Written Down Value | Adjustments         |                     |   | Depreciation |        |                                      | Closing Written Down Value |                                  |
|--|---------------|-------------------|----------------------------|---------------------|---------------------|---|--------------|--------|--------------------------------------|----------------------------|----------------------------------|
|  |               |                   |                            | Disposals/ Decrease | Additions/ Increase | Total Value For Depreciation <sup>1</sup> | Method       | Rate   | Calculated Depreciation <sup>2</sup> |                            | Posted Depreciation <sup>3</sup> |
| <b>Fixtures and Fittings (at written down value) - Unitised</b>                              |               |                   |                            |                     |                     |   |              |        |                                      |                            |                                  |
| Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  |               |                   |                            |                     |                     |   |              |        |                                      |                            |                                  |
|  | 03/05/2018    | 195,768.64        | 181,085.98                 |                     |                     | 195,768.64                                | Prime Cost   | 2.50 % | 4,894.22                             | 4,894.22                   | 176,191.76                       |
| Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%) |               |                   |                            |                     |                     |   |              |        |                                      |                            |                                  |
|  | 31/05/2022    |                   |                            |                     | 353,078.28          | 0.00                                      | Prime Cost   | 2.50 % | 749.68                               | 1,499.36                   | 352,328.60                       |
|  |               | <b>195,768.64</b> | <b>181,085.98</b>          |                     | <b>353,078.28</b>   | <b>195,768.64</b>                         |              |        |                                      | <b>6,393.58</b>            | <b>528,520.36</b>                |
|  |               | <b>195,768.64</b> | <b>181,085.98</b>          |                     | <b>353,078.28</b>   | <b>195,768.64</b>                         |              |        |                                      | <b>6,393.58</b>            | <b>528,520.36</b>                |

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger



Nexus Projex Pty Ltd

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ABN: 39 615 177 510

ACN: 615 177 510

QBCC: 114508

*NAME TO BE CHANGED*

# TAX INVOICE

Herron Accountants

ABN: 16134060432

Invoice Date  
30 May 2022  
Invoice Number  
INV-0269

Total Net \$339,008.88  
+ GST \$33,900.91  
= Gross \$372,909.79

| Item Description  | Qty  | Rate (\$)    | GST                    | Amount AUD   |
|---|------|--------------|------------------------|--------------|
| Agreed Contract Sum   | 1.00 | 335,102.88   | 10%                    | 335,102.88   |
| PC1 (Inv 134) - Paid  | 1.00 | (4,030.00)   | 10%                    | (4,030.00)   |
| PC2 (Inv 156) - Paid  | 1.00 | (50,000.00)  | 10%                    | (50,000.00)  |
| PC3 (Inv 157) - Paid  | 1.00 | (32,000.00)  | 10%                    | (32,000.00)  |
| PC4 (Inv 245) - Paid  | 1.00 | (122,856.00) | 10%                    | (122,856.00) |
| Credit - \$3000 PC Sum for external Awning - Material cost only (\$1272.52) | 1.00 | (1,727.48)   | 10%                    | (1,727.48)   |
| Credit - Painting (Sum Allowed at Tender) \$13,130.00                       | 1.00 | (13,130.00)  | 10%                    | (13,130.00)  |
| Variation - Additional Electrical Works                                     | 1.00 | 1,135.00     | 10%                    | 1,135.00     |
| Variation - Additional Ceilings & Partition Works                           | 1.00 | 2,771.00     | 10%                    | 2,771.00     |
| PC5 (Inv 269) - This Claim - \$115,265.40                                   |      |              |                        |              |
|   |      |              | Subtotal               | 115,265.40   |
|   |      |              | Total GST 10%          | 11,526.54    |
|   |      |              | Invoice Total AUD      | 126,791.94   |
|   |      |              | Total Net Payments AUD | 0.00         |
|   |      |              | Amount Due AUD         | 126,791.94   |

*MAY OUT  
1. MAKE 1 FOR SAVE -  
CONTS  
2. RENT + RENT FOR 12 MONTHS  
PREPAID  
+ 1/5 MC WHAT  
KNOW BETW ATTORNEY  
HASN'T*

*PERSONAL DEDUCTIBLE CONTRS  
27500 EA*

Due Date: 13 Jun 2022

+ \$15,476.32 (GST incl.)  
17/11/2021 AJ Murphy  
(refer to bank stt)

## PAYMENT ADVICE

To: Nexus Projex Pty Ltd  
Attention: Andrew Winning

Brisbane Office:  
PO Box 4456  
Gumdale Qld 4154  
Remittance Advice please email to:  
[andrew@nexusprojex.com.au](mailto:andrew@nexusprojex.com.au)

Customer: Herron Accountants  
Invoice Number: INV-0269  
Amount Due: 126,791.94  
Due Date: 13 Jun 2022

Amount Enclosed

Enter the amount you are paying above

**Terms:** Payment to be remitted on or before the due date. Payment is to be made within 14 days by Cheque or Direct Deposit

**Bank:** Commonwealth Bank – Manly West

**Acc Name:** Nexus Projex Pty Ltd

**BSB:** 064192 **Account No:** 1005 6777

'This Claim for Payment (Tax Invoice) is made under the Building and Construction Industry Payments Act QLD 2004'

# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

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

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

|   |   |   |   |   |  |   |   |  |  |  |  |
|---|---|---|---|---|--|---|---|--|--|--|--|
| S | M | / | T | # |  | S | T |  |  |  |  |
|---|---|---|---|---|--|---|---|--|--|--|--|

- Place  in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

### 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 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |



## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

Was Part A of the audit report qualified?      **B** No      Yes

Was Part B of the audit report qualified?      **C** No      Yes

If Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** 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 Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **Go to C.**

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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

**8 Status of SMSF** Australian superannuation fund **A** 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 Amounts? **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 Day / Month / Year **▶** 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.

## 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 transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

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 |                    | Loss        |
| <b>D1</b> \$         | Net foreign income | <b>D</b> \$ |

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

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

Loss

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

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

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

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

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

Code

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

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

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

Code

#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** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

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

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

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

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

### 13 Calculation statement

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

#Taxable income **A \$** *(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$** *(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$** *(an amount must be included even if it is zero)*

Gross tax **B \$**  
*(T1 plus J)*

|   |   |
|---|---|
| Foreign income tax offset<br><b>C1 \$</b> |   |
| Rebates and tax offsets<br><b>C2 \$</b>   | Non-refundable non-carry forward tax offsets<br><b>C \$</b> |
|   | <i>(C1 plus C2)</i>   |

SUBTOTAL 1  
**T2 \$**  
*(B less C – cannot be less than zero)*

|   |   |
|---|---|
| Early stage venture capital limited partnership tax offset<br><b>D1 \$</b>                                    |   |
| Early stage venture capital limited partnership tax offset carried forward from previous year<br><b>D2 \$</b> | Non-refundable carry forward tax offsets<br><b>D \$</b> |
| Early stage investor tax offset<br><b>D3 \$</b>   | <i>(D1 plus D2 plus D3 plus D4)</i>                     |
| Early stage investor tax offset carried forward from previous year<br><b>D4 \$</b>                            |   |

SUBTOTAL 2  
**T3 \$**  
*(T2 less D – cannot be less than zero)*

|   |                                       |
|---|---------------------------------------|
| Complying fund's franking credits tax offset<br><b>E1 \$</b>    |                                       |
| No-TFN tax offset<br><b>E2 \$</b>                               |                                       |
| National rental affordability scheme tax offset<br><b>E3 \$</b> | Refundable tax offsets<br><b>E \$</b> |
| Exploration credit tax offset<br><b>E4 \$</b>                   | <i>(E1 plus E2 plus E3 plus E4)</i>   |

#TAX PAYABLE **T5 \$**  
*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge  
**G \$**

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

|   |             |   |
|---|-------------|---|
| <b>#Tax offset refunds</b><br>(Remainder of refundable tax offsets) | <b>I \$</b> | <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><br>A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you. | <b>S \$</b> | <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 2022*.

Tax losses carried forward to later income years **U \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

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

**A** \$ 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** \$

**H** \$ Proceeds from primary residence disposal

**H1** Receipt date Day / Month / Year

**I** \$ Assessable foreign superannuation fund amount

**J** \$ Non-assessable foreign superannuation fund amount

**K** \$ Transfer from reserve: assessable amount

**L** \$ Transfer from reserve: non-assessable amount

**M** \$ Contributions from non-complying funds and previously non-complying funds

**T** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

**S1** \$ Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

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

**P** \$ Inward rollovers and transfers

**Q** \$ Outward rollovers and transfers

**R1** \$ Lump Sum payments Code

**R2** \$ Income stream payments Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**Contributions** OPENING ACCOUNT BALANCE \$

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

- |  |  |
|--|--|
| <p><b>A \$</b> Employer contributions</p> <p>ABN of principal employer</p> <p><b>A1</b> Personal contributions</p> <p><b>B \$</b> CGT small business retirement exemption</p> <p><b>C \$</b> CGT small business 15-year exemption amount</p> <p><b>D \$</b> Personal injury election</p> <p><b>E \$</b> Spouse and child contributions</p> <p><b>F \$</b> Other third party contributions</p> <p><b>G \$</b></p> | <p><b>H \$</b> Proceeds from primary residence disposal</p> <p><b>H1</b> Receipt date <span style="margin-left: 20px;">Day</span> / <span style="margin-left: 20px;">Month</span> / <span style="margin-left: 20px;">Year</span></p> <p><b>I \$</b> Assessable foreign superannuation fund amount</p> <p><b>J \$</b> Non-assessable foreign superannuation fund amount</p> <p><b>K \$</b> Transfer from reserve: assessable amount</p> <p><b>L \$</b> Transfer from reserve: non-assessable amount</p> <p><b>M \$</b> Contributions from non-complying funds and previously non-complying funds</p> <p><b>T \$</b> Any other contributions (including Super Co-contributions and Low Income Super Amounts)</p> |
|--|--|

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

**Other transactions**

|  |   |
|--|---|
| <p><b>S1 \$</b> Accumulation phase account balance</p> <p><b>S2 \$</b> Retirement phase account balance – Non CDBIS</p> <p><b>S3 \$</b> Retirement phase account balance – CDBIS</p> | <p><b>O \$</b> Allocated earnings or losses <span style="float: right;">Loss</span></p> <p><b>P \$</b> Inward rollovers and transfers</p> <p><b>Q \$</b> Outward rollovers and transfers</p> <p><b>R1 \$</b> Lump Sum payments <span style="float: right;">Code</span></p> <p><b>R2 \$</b> Income stream payments <span style="float: right;">Code</span></p> |
| <p style="text-align: center;"><b>CLOSING ACCOUNT BALANCE S \$</b> <span style="float: right;">(S1 plus S2 plus S3)</span></p>   |   |

TRIS Count

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**



**MEMBER 3**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

**A \$** Employer contributions

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 \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date / /

**I \$** Assessable foreign superannuation fund amount

**J \$** Non-assessable foreign superannuation fund amount

**K \$** Transfer from reserve: assessable amount

**L \$** Transfer from reserve: non-assessable amount

**M \$** Contributions from non-complying funds and previously non-complying funds

**T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

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

**Other transactions**

**S1 \$** Accumulation phase account balance  
**S2 \$** Retirement phase account balance - Non CDBIS  
**S3 \$** Retirement phase account balance - CDBIS

TRIS Count

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

**O \$** Allocated earnings or losses

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments

**R2 \$** Income stream payments

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

---

## 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 \$**

|  |   |
|--|---|
| <b>Limited recourse borrowing arrangements</b> | Debt securities <b>F \$</b>                         |
| Australian residential real property           | Loans <b>G \$</b>                                   |
| <b>J1 \$</b>                                   | Listed shares <b>H \$</b>                           |
| Australian non-residential real property       | Unlisted shares <b>I \$</b>                         |
| <b>J2 \$</b>                                   | Limited recourse borrowing arrangements <b>J \$</b> |
| Overseas real property                         | Non-residential real property <b>K \$</b>           |
| <b>J3 \$</b>                                   | Residential real property <b>L \$</b>               |
| Australian shares                              | Collectables and personal use assets <b>M \$</b>    |
| <b>J4 \$</b>                                   | Other assets <b>O \$</b>                            |
| Overseas shares                                |   |
| <b>J5 \$</b>                                   |   |
| Other  |   |
| <b>J6 \$</b>                                   |   |
| Property count                                 |   |
| <b>J7</b>                                      |   |

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

|   |
|---|
| <b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b><br>(Sum of labels <b>A</b> to <b>T</b> ) |
|---|

---

### 15e **In-house assets**

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

**A** No      Yes    **B** \$

**15f 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

---

**16 LIABILITIES**

|   |                               |
|---|-------------------------------|
| Borrowings for limited recourse borrowing arrangements<br><b>V1</b> \$  |                               |
| Permissible temporary borrowings<br><b>V2</b> \$  |                               |
| Other borrowings<br><b>V3</b> \$  |                               |
|   | Borrowings <b>V</b> \$        |
| Total member closing account balances<br>(total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G) | <b>W</b> \$                   |
|   | Reserve accounts <b>X</b> \$  |
|   | Other liabilities <b>Y</b> \$ |
|   | <b>TOTAL LIABILITIES Z</b> \$ |

---

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

---

**Section J: Other information**

**Family trust election status**

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


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

**Interposed entity election status**

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

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

## Section K: **Declarations**

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

### **Important**

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

### **Privacy**

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

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

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

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

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

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: 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 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: 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

# The CM Superannuation Fund

## Members Statement

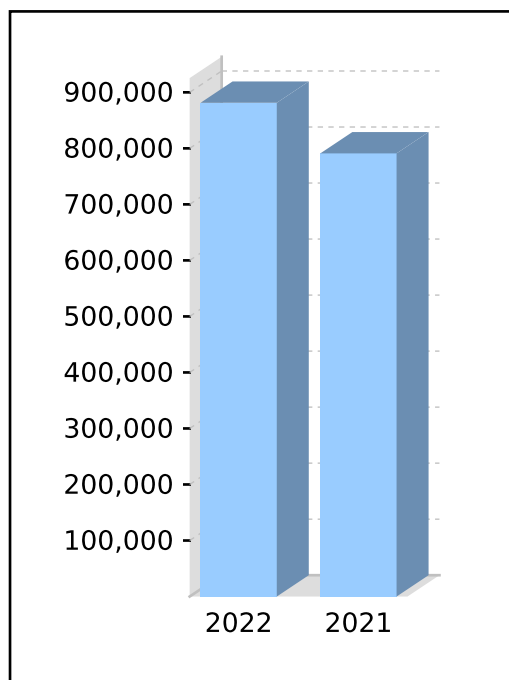
Mark Herron  
 56 Zeehan Street  
 Wavell Heights, Queensland, 4012, Australia

### Your Details

|                            |                    |                         |              |
|----------------------------|--------------------|-------------------------|--------------|
| Date of Birth :            | 18/05/1972         | Nominated Beneficiaries | N/A          |
| Age:                       | 50                 | Vested Benefits         | 881,337.87   |
| Tax File Number:           | Provided           | Total Death Benefit     | 3,487,568.87 |
| Date Joined Fund:          | 05/02/2003         | Current Salary          | 0.00         |
| Service Period Start Date: | 28/02/1993         | Previous Salary         | 0.00         |
| Date Left Fund:            |                    | Disability Benefit      | 2,606,231.00 |
| Member Code:               | HERMAR00001A       |                         |              |
| Account Start Date:        | 05/02/2003         |                         |              |
| Account Phase:             | Accumulation Phase |                         |              |
| Account Description:       | Accumulation       |                         |              |

### Your Balance

|                                |            |
|--------------------------------|------------|
| Total Benefits                 | 881,337.87 |
| <u>Preservation Components</u> |            |
| Preserved                      | 881,337.87 |
| Unrestricted Non Preserved     |            |
| Restricted Non Preserved       |            |
| <u>Tax Components</u>          |            |
| Tax Free                       | 57,218.00  |
| Taxable                        | 824,119.87 |



### Your Detailed Account Summary

|  | This Year  | Last Year  |
|--|------------|------------|
| Opening balance at 01/07/2021                        | 790,990.53 | 344,465.45 |
| <u>Increases to Member account during the period</u> |            |            |
| Employer Contributions                               |            | 8,550.00   |
| Personal Contributions (Concessional)                | 27,500.00  | 41,450.00  |
| Personal Contributions (Non Concessional)            | 46,933.33  |            |
| Government Co-Contributions                          |            |            |
| Other Contributions                                  |            |            |
| Proceeds of Insurance Policies                       |            |            |
| Transfers In   |            |            |
| Net Earnings   | 24,535.94  | 404,391.20 |
| Internal Transfer In                                 |            |            |
| <u>Decreases to Member account during the period</u> |            |            |
| Pensions Paid  |            |            |
| Contributions Tax                                    | 4,125.00   | 7,500.00   |
| Income Tax   | (3,237.84) | (7,365.83) |
| No TFN Excess Contributions Tax                      |            |            |
| Excess Contributions Tax                             |            |            |
| Refund Excess Contributions                          |            |            |
| Division 293 Tax                                     |            |            |
| Insurance Policy Premiums Paid                       | 7,734.77   | 7,731.95   |
| Management Fees                                      |            |            |
| Member Expenses                                      |            |            |
| Benefits Paid/Transfers Out                          |            |            |
| Superannuation Surcharge Tax                         |            |            |
| Internal Transfer Out                                |            |            |
| Closing balance at 30/06/2022                        | 881,337.87 | 790,990.53 |

# The CM Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

Mark Herron  
Director

---

Fiona Louise Herron  
Director

---

Coral Waugh  
Director

# The CM Superannuation Fund

## Members Statement

Coral Waugh  
 38 Penhill Street  
 Nudgee, Queensland, 4014, Australia

### Your Details

Date of Birth : 14/06/1939  
 Age: 83  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2004  
 Service Period Start Date: 01/04/1955  
 Date Left Fund:  
 Member Code: WAUCOR00001P  
 Account Start Date: 01/07/2004  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries N/A  
 Vested Benefits 201,892.26  
 Total Death Benefit 201,892.26  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

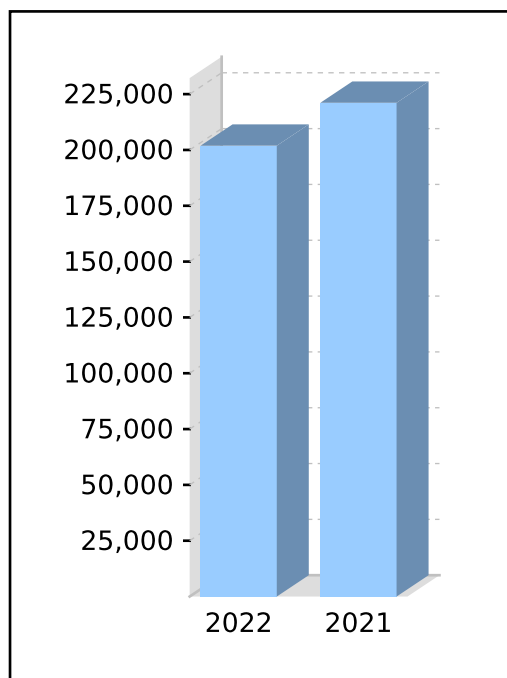
Total Benefits 201,892.26

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 201,892.26  
 Restricted Non Preserved

#### Tax Components

Tax Free (15.86%) 34,771.67  
 Taxable 167,120.59



### Your Detailed Account Summary

|  | This Year  | Last Year  |
|--|------------|------------|
| Opening balance at 01/07/2021                        | 221,120.26 | 239,800.14 |
| <u>Increases to Member account during the period</u> |            |            |
| Employer Contributions                               |            |            |
| Personal Contributions (Concessional)                |            |            |
| Personal Contributions (Non Concessional)            |            |            |
| Government Co-Contributions                          |            |            |
| Other Contributions                                  |            |            |
| Proceeds of Insurance Policies                       |            |            |
| Transfers In   |            |            |
| Net Earnings   | 772.00     | 1,320.12   |
| Internal Transfer In                                 |            |            |
| <u>Decreases to Member account during the period</u> |            |            |
| Pensions Paid  | 20,000.00  | 20,000.00  |
| Contributions Tax                                    |            |            |
| Income Tax   |            |            |
| 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 30/06/2022                        | 201,892.26 | 221,120.26 |

# The CM Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

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

Signed by all the trustees of the fund

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Mark Herron  
Director

---

Fiona Louise Herron  
Director

---

Coral Waugh  
Director



# The CM Superannuation Fund

## Members Statement

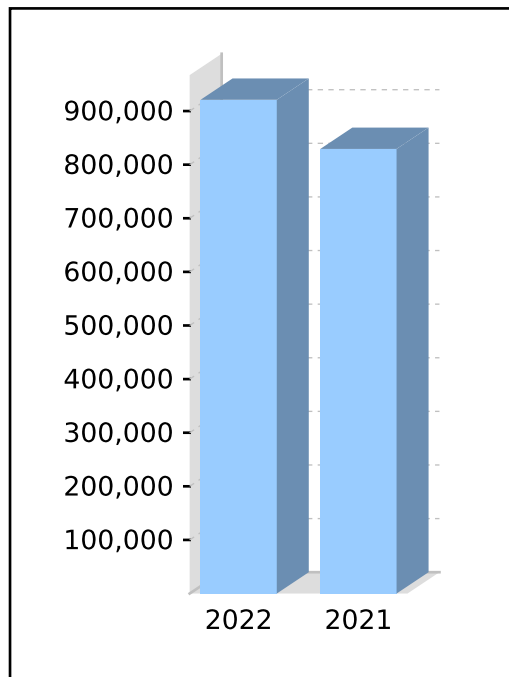
Fiona Louise Herron  
 56 Zeehan Street  
 Wavell Heights, Queensland, 4012, Australia

### Your Details

|                            |                    |                         |              |
|----------------------------|--------------------|-------------------------|--------------|
| Date of Birth :            | 29/04/1967         | Nominated Beneficiaries | N/A          |
| Age:                       | 55                 | Vested Benefits         | 921,008.05   |
| Tax File Number:           | Provided           | Total Death Benefit     | 1,624,558.05 |
| Date Joined Fund:          | 04/11/2013         | Current Salary          | 0.00         |
| Service Period Start Date: |                    | Previous Salary         | 0.00         |
| Date Left Fund:            |                    | Disability Benefit      | 703,550.00   |
| Member Code:               | HERFIO00002A       |                         |              |
| Account Start Date:        | 04/11/2013         |                         |              |
| Account Phase:             | Accumulation Phase |                         |              |
| Account Description:       | Accumulation       |                         |              |

### Your Balance

|                                |            |
|--------------------------------|------------|
| Total Benefits                 | 921,008.05 |
| <u>Preservation Components</u> |            |
| Preserved                      | 921,008.05 |
| Unrestricted Non Preserved     |            |
| Restricted Non Preserved       |            |
| <u>Tax Components</u>          |            |
| Tax Free                       | 60,363.69  |
| Taxable                        | 860,644.36 |



### Your Detailed Account Summary

|  | This Year  | Last Year  |
|--|------------|------------|
| Opening balance at 01/07/2021                        | 829,343.24 | 377,612.14 |
| <u>Increases to Member account during the period</u> |            |            |
| Employer Contributions                               |            | 8,550.00   |
| Personal Contributions (Concessional)                | 27,500.00  | 41,450.00  |
| Personal Contributions (Non Concessional)            | 47,304.34  |            |
| Government Co-Contributions                          |            |            |
| Other Contributions                                  |            |            |
| Proceeds of Insurance Policies                       |            |            |
| Transfers In   |            | 2,459.92   |
| Net Earnings   | 24,004.58  | 404,239.96 |
| Internal Transfer In                                 |            |            |
| <u>Decreases to Member account during the period</u> |            |            |
| Pensions Paid  |            |            |
| Contributions Tax                                    | 4,125.00   | 7,500.00   |
| Income Tax   | (3,097.26) | (7,616.62) |
| No TFN Excess Contributions Tax                      |            |            |
| Excess Contributions Tax                             |            |            |
| Refund Excess Contributions                          |            |            |
| Division 293 Tax                                     |            |            |
| Insurance Policy Premiums Paid                       | 6,116.37   | 5,085.40   |
| Management Fees                                      |            |            |
| Member Expenses                                      |            |            |
| Benefits Paid/Transfers Out                          |            |            |
| Superannuation Surcharge Tax                         |            |            |
| Internal Transfer Out                                |            |            |
| Closing balance at 30/06/2022                        | 921,008.05 | 829,343.24 |

# The CM Superannuation Fund

## Members Statement

---

### Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

Mark Herron  
Director

---

Fiona Louise Herron  
Director

---

Coral Waugh  
Director

# The CM Superannuation Fund

## Deductions Notice Letter

---

Cm (F) Superannuation Pty Ltd as trustee for The CM Superannuation Fund acknowledges that

**Mark Herron**

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$27500.00

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Mark Herron

Date:     /     /

**\*\* IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY \*\***

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2021 to 30 June 2022 is: \$ \_\_\_\_\_

---

Mark Herron

Date:     /     /

# Notice of intent to claim or vary a deduction for personal super contributions

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**!** The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

### 2 Name

Title: MR

Family name

HERRON

First given name

MARK

Other given names

3 Date of birth 18/05/1972

### 4 Current postal address

56 ZEEHAN STREET

Suburb/town/locality

WAVELL HEIGHTS

State/territory

QLD

(Australia only)

Postcode

4012

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code) 0732675648

## Section B: Super fund's details

### 6 Fund name

THE CM SUPERANNUATION FUND

7 Fund Australian business number (ABN) 93742435934

8 Member account number HERMAR00001A

9 Unique Superannuation Identifier (USI) (if known)

## Section C: Contribution details

### 10 Personal contribution details

Is this notice varying an earlier notice? No  Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.  
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

#### ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

## Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

#### INTENTION TO CLAIM A TAX DEDUCTION

**!** Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

*I declare that at the time of lodging this notice:*

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

*I declare that I am lodging this notice at the earlier of either:*

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**>** Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

#### VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

## Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

**!** Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

## VARIATION OF PREVIOUS VALID NOTICE OF INTENT

*I declare that at the time of lodging this notice:*

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*

- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**➤** Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

# The CM Superannuation Fund

## Deductions Notice Letter

---

Cm (F) Superannuation Pty Ltd as trustee for The CM Superannuation Fund acknowledges that

**Fiona Louise Herron**

has advised in writing in accordance with Section 290-170 of the Income Tax Assessment Act 1997 the intention to claim a tax deduction of

\$27500.00

for contributions paid in the year ended 30 June 2022. The Trustee has taken action to deduct the appropriate level of tax from the contributions claimed.

---

Fiona Louise Herron

Date:     /     /

**\*\* IMPORTANT INFORMATION - PLEASE READ THE FOLLOWING CAREFULLY \*\***

If your records confirm the above amount claimed no action on your behalf is required. Retain this acknowledgement with your taxation records as it may be requested by the Australian Taxation Office to substantiate your tax deduction for Superannuation Contributions.

Otherwise: Complete the details below and return this form to the Trustee if:

1. The amount shown above is not the amount that will be claimed, or
2. The Australian Taxation Office disallows/reduces the amount you claim.

In terms of Section 290-170 of the Income Tax Assessment Act 1997 I advise that the amount I intend to claim as a tax deduction for the period 01 July 2021 to 30 June 2022 is: \$ \_\_\_\_\_

---

Fiona Louise Herron

Date:     /     /

# Notice of intent to claim or vary a deduction for personal super contributions

## Section A: Your details

### 1 Tax file number (TFN)

PROVIDED

**!** The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

### 2 Name

Title: MRS

Family name

HERRON

First given name

FIONA LOUISE

Other given names

3 Date of birth 29/04/1967

### 4 Current postal address

56 ZEEHAN STREET

Suburb/town/locality

WAVELL HEIGHTS

State/territory

QLD

(Australia only)

Postcode

4012

(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code)

## Section B: Super fund's details

### 6 Fund name

THE CM SUPERANNUATION FUND

7 Fund Australian business number (ABN) 93742435934

8 Member account number HERFIO00002A

9 Unique Superannuation Identifier (USI) (if known)



## Section C: Contribution details

### 10 Personal contribution details

Is this notice varying an earlier notice? No  Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.  
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

#### ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

## Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

#### INTENTION TO CLAIM A TAX DEDUCTION

**!** Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

*I declare that at the time of lodging this notice:*

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

*I declare that I am lodging this notice at the earlier of either:*

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**>** Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

#### VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

## Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

**!** Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

## VARIATION OF PREVIOUS VALID NOTICE OF INTENT

*I declare that at the time of lodging this notice:*

- *I intend to claim the personal contributions stated as a tax deduction*
- *I am a current member of the identified super fund*
- *the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.*

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- *I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, or*

- *I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, or*
- *the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.*

*I declare that the information given on this notice is correct and complete.*

Name (Print in BLOCK LETTERS)

Signature

Date

**➤** Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

# Memorandum of Resolutions of the Director(s) of

Cm (F) Superannuation Pty Ltd ACN: 166599051

ATF The CM Superannuation Fund

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

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

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

## **TAX AGENTS:**

It was resolved that

Mark G W Herron

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

## **TRUSTEE STATUS:**

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

## **CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members

# Memorandum of Resolutions of the Director(s) of

Cm (F) Superannuation Pty Ltd ACN: 166599051  
ATF The CM Superannuation Fund

---

on the basis of the schedule provided by the principal Fund employer.

**CLOSURE:**

Signed as a true record –

.....  
Mark Herron  
/ /

.....  
Fiona Louise Herron  
/ /

.....  
Coral Waugh  
/ /

## The CM Superannuation Fund

# Trial Balance

As at 30 June 2022

| Last Year    | Code                         | Account Name  | Units | Debits<br>\$ | Credits<br>\$ |
|--------------|------------------------------|---|-------|--------------|---------------|
|              | <b>24200</b>                 | <b>Contributions</b>  |       |              |               |
| (50,000.00)  | 24200/HERFIO00002A           | (Contributions) Herron, Fiona Louise - Accumulation   |       |              | 74,804.34     |
| (50,000.00)  | 24200/HERMAR00001<br>A       | (Contributions) Herron, Mark - Accumulation   |       |              | 74,433.33     |
| (840,447.09) | 24700                        | Changes in Market Values of Investments   |       |              | 3,704.89      |
|              | <b>25000</b>                 | <b>Interest Received</b>  |       |              |               |
| (55.69)      | 25000/00017                  | Australian Taxation Office  |       |              |               |
| (1,570.12)   | 25000/AuswideBank77<br>733S2 | Auswide Bank 77733S27   |       |              | 771.99        |
| (2.50)       | 25000/BOQ22705233            | BOQ 22705233  |       |              | 0.42          |
|              | <b>28000</b>                 | <b>Rental Income</b>  |       |              |               |
| (16,543.22)  | 28000/248Flinders            | 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) |       |              | 12,833.33     |
| (19,940.52)  | 28000/48FLINDERS             | 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          |       |              | 98,091.33     |
|              | <b>28500</b>                 | <b>Transfers In</b>   |       |              |               |
| (2,459.92)   | 28500/HERFIO00002A           | (Transfers In) Herron, Fiona Louise - Accumulation  |       |              |               |
| 2,250.00     | 30100                        | Accountancy Fees  |       | 2,250.00     |               |
| 259.00       | 30400                        | ATO Supervisory Levy  |       | 259.00       |               |
| 750.00       | 30700                        | Auditor's Remuneration  |       | 350.00       |               |
| 328.00       | 30800                        | ASIC Fees   |       | 332.00       |               |
| 36.99        | 31500                        | Bank Charges  |       | 17.29        |               |
| 500.00       | 32601                        | Borrowing Expenses  |       | 500.00       |               |
|              | <b>33400</b>                 | <b>Depreciation</b>   |       |              |               |
| 4,894.22     | 33400/48FLINFO               | Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)   |       | 4,894.22     |               |
|              | 33400/Unit2-Capital<br>Works | Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  |       | 749.68       |               |
|              | 38200                        | Non Deductible Expenses   |       | 83.00        |               |
|              | <b>39000</b>                 | <b>Life Insurance Premiums</b>  |       |              |               |
| 5,085.40     | 39000/HERFIO00002A           | (Life Insurance Premiums) Herron, Fiona Louise - Accumulation   |       | 6,116.37     |               |

## The CM Superannuation Fund

# Trial Balance

As at 30 June 2022

| Last Year    | Code                   | Account Name  | Units | Debits     | Credits    |
|--------------|------------------------|---|-------|------------|------------|
|              |                        |   |       | \$         | \$         |
| 7,731.95     | 39000/HERMAR00001<br>A | (Life Insurance Premiums) Herron, Mark - Accumulation   |       | 7,734.77   |            |
|              | <b>41600</b>           | <b>Pensions Paid</b>  |       |            |            |
| 20,000.00    | 41600/WAUCOR00001<br>P | (Pensions Paid) Waugh, Coral - Pension (Pension)  |       | 20,000.00  |            |
|              | <b>42010</b>           | <b>Property Expenses - Interest on Loans</b>  |       |            |            |
| 15,723.53    | 42010/248Flinders      | 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) |       | 14,950.10  |            |
| 42,463.68    | 42010/48FLINDERS       | 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          |       | 41,704.15  |            |
|              | <b>42100</b>           | <b>Property Expenses - Body Corporate Fees</b>  |       |            |            |
| 1,163.74     | 42100/48FLINDERS       | 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          |       |            |            |
|              | <b>42150</b>           | <b>Property Expenses - Water Rates</b>  |       |            |            |
| 238.70       | 42150/48FLINDERS       | 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)                          |       |            |            |
| 17.55        | 48500                  | Income Tax Expense  |       | 1,914.90   |            |
| 879,576.30   | 49000                  | Profit/Loss Allocation Account  |       | 162,784.15 |            |
|              | <b>50010</b>           | <b>Opening Balance</b>  |       |            |            |
| (377,612.14) | 50010/HERFIO00002A     | (Opening Balance) Herron, Fiona Louise - Accumulation   |       |            | 829,343.24 |
| (344,465.45) | 50010/HERMAR00001<br>A | (Opening Balance) Herron, Mark - Accumulation   |       |            | 790,990.53 |
| (239,800.14) | 50010/WAUCOR00001<br>P | (Opening Balance) Waugh, Coral - Pension (Pension)  |       |            | 221,120.26 |
|              | <b>52420</b>           | <b>Contributions</b>  |       |            |            |
| (50,000.00)  | 52420/HERFIO00002A     | (Contributions) Herron, Fiona Louise - Accumulation   |       |            | 74,804.34  |
| (50,000.00)  | 52420/HERMAR00001<br>A | (Contributions) Herron, Mark - Accumulation   |       |            | 74,433.33  |
|              | <b>52850</b>           | <b>Transfers In</b>   |       |            |            |
| (2,459.92)   | 52850/HERFIO00002A     | (Transfers In) Herron, Fiona Louise - Accumulation  |       |            | 0.00       |
|              | <b>53100</b>           | <b>Share of Profit/(Loss)</b>   |       |            |            |

## The CM Superannuation Fund

# Trial Balance

As at 30 June 2022

| Last Year    | Code                         | Account Name  | Units  | Debits<br>\$ | Credits<br>\$ |
|--------------|------------------------------|---|--------|--------------|---------------|
| (404,239.96) | 53100/HERFIO00002A           | (Share of Profit/(Loss)) Herron, Fiona Louise - Accumulation  |        |              | 24,004.58     |
| (404,391.20) | 53100/HERMAR00001<br>A       | (Share of Profit/(Loss)) Herron, Mark - Accumulation  |        |              | 24,535.94     |
| (1,320.12)   | 53100/WAUCOR00001<br>P       | (Share of Profit/(Loss)) Waugh, Coral - Pension (Pension)   |        |              | 772.00        |
|              | <b>53330</b>                 | <b>Income Tax</b>   |        |              |               |
| (7,616.62)   | 53330/HERFIO00002A           | (Income Tax) Herron, Fiona Louise - Accumulation  |        |              | 3,097.26      |
| (7,365.83)   | 53330/HERMAR00001<br>A       | (Income Tax) Herron, Mark - Accumulation  |        |              | 3,237.84      |
|              | <b>53800</b>                 | <b>Contributions Tax</b>  |        |              |               |
| 7,500.00     | 53800/HERFIO00002A           | (Contributions Tax) Herron, Fiona Louise - Accumulation   |        | 4,125.00     |               |
| 7,500.00     | 53800/HERMAR00001<br>A       | (Contributions Tax) Herron, Mark - Accumulation   |        | 4,125.00     |               |
|              | <b>53920</b>                 | <b>Life Insurance Premiums</b>  |        |              |               |
| 5,085.40     | 53920/HERFIO00002A           | (Life Insurance Premiums) Herron, Fiona Louise - Accumulation   |        | 6,116.37     |               |
| 7,731.95     | 53920/HERMAR00001<br>A       | (Life Insurance Premiums) Herron, Mark - Accumulation   |        | 7,734.77     |               |
|              | <b>54160</b>                 | <b>Pensions Paid</b>  |        |              |               |
| 20,000.00    | 54160/WAUCOR00001<br>P       | (Pensions Paid) Waugh, Coral - Pension (Pension)  |        | 20,000.00    |               |
|              | <b>60400</b>                 | <b>Bank Accounts</b>  |        |              |               |
| 1,301.04     | 60400/AuswideBank77<br>733S1 | Auswide Bank 77733S1  |        | 1,301.04     |               |
| 225,930.57   | 60400/AuswideBank77<br>733S2 | Auswide Bank 77733S2  |        | 206,702.56   |               |
| 113.69       | 60400/BOQ22705233            | BOQ 22705233  |        | 284.56       |               |
| 965.75       | 66100                        | Borrowing Cost  |        | 465.75       |               |
| 5,000.00     | 68000                        | Sundry Debtors  |        |              | 0.00          |
|              | <b>72650</b>                 | <b>Fixtures and Fittings (at written down value) - Unitised</b>   |        |              |               |
| 181,085.98   | 72650/48FLINFO               | Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)   | 1.0000 | 176,191.76   |               |
|              | 72650/Unit2-Capital<br>Works | Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%)  | 1.0000 | 352,328.60   |               |
|              | <b>77250</b>                 | <b>Real Estate Properties (Australian - Non Residential)</b>  |        |              |               |
| 468,839.00   | 77250/248Flinders            | 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) | 1.0000 | 487,671.40   |               |

## The CM Superannuation Fund

# Trial Balance

As at 30 June 2022

| Last Year    | Code              | Account Name  | Units      | Debits<br>\$        | Credits<br>\$       |
|--------------|-------------------|---|------------|---------------------|---------------------|
| 2,138,915.00 | 77250/48FLINDERS  | 1/48 Flinders Parade, North Lakes<br>(Allocated - Mark 50% Fiona 50%, Bare<br>Trust: CM(F) Property Investment P/L<br>ATF 48 Flinders SMSF Trust)                             | 1.0000     | 2,123,808.24        |                     |
|              | <b>77600</b>      | <b>Shares in Listed Companies<br/>(Australian)</b>  |            |                     |                     |
| 90.55        | 77600/PWN.AX      | Parkway Minerals ML (Allocated -<br>Mark 50% Fiona 50%)   | 7,546.0000 | 75.46               |                     |
| 5.66         | 77600/PWNCA.AX    | Parkway Minerals NI (Allocated - Mark<br>50% Fiona 50%)   | 1,887.0000 |                     | 0.00                |
| 1,599.00     | 84000             | GST Payable/Refundable  |            | 32,675.00           |                     |
| 11,011.45    | 85000             | Income Tax Payable/Refundable   |            | 3,428.10            |                     |
|              | <b>85500</b>      | <b>Limited Recourse Borrowing<br/>Arrangements</b>  |            |                     |                     |
| (306,219.62) | 85500/248Flinders | 2/48 Flinders Parade, North Lakes<br>QLD, Australia (Allocated - Mark 50%<br>Fiona 50%, Bare Trust: CM(F) Property<br>Investment P/L ATF It Could Mean<br>Divorce LRBA Trust) |            |                     | 290,328.77          |
| (858,414.04) | 85500/No10Loan1   | Loan from No.10 Pty Ltd (1/48 Flinders<br>Parade, Allocated - Mark 50% Fiona<br>50%, Bare Trust: CM(F) Property<br>Investment P/L ATF 48 Flinders SMSF<br>Trust)              |            |                     | 804,845.52          |
| 0.00         | 88000             | Sundry Creditors  |            |                     | 240,800.00          |
| (28,770.00)  | 88001             | Commercial Bond (Unit 1, 48 Flinders<br>Pde)  |            |                     | 28,770.00           |
|              | 88002             | Commercial Bond (Unit 2, 48 Flinders<br>Pde)  |            |                     | 15,950.00           |
|              |                   |   |            | <b>3,691,673.24</b> | <b>3,691,673.24</b> |

**Current Year Profit/(Loss): 164,699.05**





## TBAR Checklist

Client Name: CM Superannuation FundPeriod Ended: 30 June 2022Client Code: HERR10Accountant: Eddy Lee

Items for accountant to consider before submitting for manager review.

| No.                         |   | YES/NO | N/A                                 |
|-----------------------------|---|--------|-------------------------------------|
| <b>Reporting Cycle</b>      |   |        |                                     |
| 1                           | Quarterly Reporting - if Members with Total Super Balance (TSB) > \$1M  |        | <input checked="" type="checkbox"/> |
| 2                           | Annual Reporting - if Member with TSB < \$1M  |        | <input checked="" type="checkbox"/> |
| <b>Events to Report</b>     |   |        |                                     |
| 3                           | Any new retirement phase pension commenced (incl. death benefits & TRIS meeting a condition of release)             |        | <input checked="" type="checkbox"/> |
| 4                           | Full or partial commutation of a pension  |        | <input checked="" type="checkbox"/> |
| 5                           | Structured settlement contributions   |        | <input checked="" type="checkbox"/> |
| 6                           | Some limited recourse borrowing arrangement loan repayments   |        | <input checked="" type="checkbox"/> |
| 7                           | Transfer balance event notification form may be required to be used by individuals to report specific events to ATO |        | <input checked="" type="checkbox"/> |
| 8                           | A Family law payment split  |        | <input checked="" type="checkbox"/> |
| 9                           | A debit event from fraud, dishonesty, or bankruptcy   |        | <input checked="" type="checkbox"/> |
| 10                          | A structured settlement contributions made before 1 July 2017   |        | <input checked="" type="checkbox"/> |
| <b>Events NOT to report</b> |   |        |                                     |
| 11                          | Pension payments paid to the SMSF member  |        | <input checked="" type="checkbox"/> |
| 12                          | Investment earnings, gains and losses   |        | <input checked="" type="checkbox"/> |
| 13                          | When pension ceases because a member dies or the assets supporting the income stream are exhausted                  |        | <input checked="" type="checkbox"/> |



TRANSACTION LISTING

Account: C F WAUGH & M G W HERRON ATF C E WAUGH & M G W HERRON ATF

ABN 40 087 652 060, AFSL & Australian Credit Licence 239686  
PO Box 1063 | 16 - 20 Barolin Street | Bundaberg QLD 4670

C F WAUGH & M G W HERRON ATF  
CM SUPERANNUATION FUND  
56 ZEEHAN STREET

PAGE : 1R  
TO : 30JUN22  
BSB : 645646  
ACCOUNT NO. : 7773351  
XREF : 300123736

WAVELL HEIGHTS QLD 4012

EVERYDAY CHOICE

| BR | OP  | P/DATE  | E/DATE  | DESCRIPTION   | CHEQ NO | DEBIT/CREDIT | BALANCE   |
|----|-----|---------|---------|---|---------|--------------|-----------|
|    |     | 01JUL21 |         | Opening Balance   |         |              | 1,301.04  |
| 90 | 546 | 04OCT21 |         | STMT-GEN Paper for client #77733                        |         |              |           |
| 90 | 76  | 04APR22 |         | STMT-GEN Paper for client #77733                        |         |              |           |
| 92 | 9   | 13JUN22 | 12JUN22 | TFR FROM ***33527                                       |         | 20,000.00    | 21,301.04 |
| 92 | 9   | 13JUN22 | 12JUN22 | IVR From-C F WAUGH & M G W HERRON ATF C F WAUGH & M G W |         |              |           |
| 92 | 9   | 13JUN22 | 12JUN22 | HERRON ATF  |         |              |           |
| 64 | 15  | 17JUN22 | 16JUN22 | PERSONAL CHEQUE   | 681307  | 20,000.00    | 1,301.04  |
|    |     | 30JUN22 |         | Closing Balance   |         |              | 1,301.04  |

PLEASE CHECK ALL ENTRIES ON THIS LISTING AND SHOULD YOU HAVE ANY PROBLEMS OR QUERIES CONTACT YOUR NEAREST BRANCH OR AGENT, OR PHONE 1300 138 831 DURING NORMAL OFFICE HOURS.

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TRANSACTION LISTING Account: C F WAUGH & M G W HERRON ATF C F WAUGH & M G W HERRON ATF  
 ABN 40 087 652 060, AFSL & Australian Credit Licence 239686  
 PO Box 1063 | 16 - 20 Barolin Street | Bundaberg QLD 4670

C F WAUGH & M G W HERRON ATF  
 CM SUPERANNUATION FUND  
 56 ZEEHAN STREET  
 WAVELL HEIGHTS QLD 4012

PAGE : 1R  
 TO : 30JUN22  
 BSB : 645646  
 ACCOUNT NO. : 77733527  
 XREF : 300123744

ONLINE SAVER

| BR | OP  | P/DATE  | E/DATE  | DESCRIPTION   | CHEQ NO | DEBIT/CREDIT | BALANCE    |
|----|-----|---------|---------|---|---------|--------------|------------|
|    |     | 01JUL21 |         | Opening Balance                                       |         |              | 225,930.57 |
| 90 | 5   | 31JUL21 |         | INTEREST CREDIT                                       |         | 95.94        | 226,026.51 |
| 90 | 5   | 31AUG21 |         | INTEREST CREDIT                                       |         | 82.98        | 226,109.49 |
| 90 | 5   | 30SEP21 |         | INTEREST CREDIT                                       |         | 74.34        | 226,183.83 |
| 90 | 546 | 04OCT21 |         | STMT-GEN Paper for client #77733                      |         |              |            |
| 90 | 5   | 31OCT21 |         | INTEREST CREDIT                                       |         | 71.26        | 226,255.09 |
| 90 | 5   | 30NOV21 |         | INTEREST CREDIT                                       |         | 55.79        | 226,310.88 |
| 90 | 5   | 31DEC21 |         | INTEREST CREDIT                                       |         | 57.66        | 226,368.54 |
| 90 | 5   | 31JAN22 |         | INTEREST CREDIT                                       |         | 57.68        | 226,426.22 |
| 90 | 5   | 28FEB22 |         | INTEREST CREDIT                                       |         | 52.11        | 226,478.33 |
| 90 | 5   | 31MAR22 |         | INTEREST CREDIT                                       |         | 57.71        | 226,536.04 |
| 90 | 76  | 04APR22 |         | STMT-GEN Paper for client #77733                      |         |              |            |
| 90 | 5   | 30APR22 |         | INTEREST CREDIT                                       |         | 55.86        | 226,591.90 |
| 90 | 5   | 31MAY22 |         | INTEREST CREDIT                                       |         | 57.73        | 226,649.63 |
| 92 | 9   | 13JUN22 | 12JUN22 | TFR TO ***3351  |         | 20,000.00    | 206,649.63 |
| 92 | 9   | 13JUN22 | 12JUN22 | IVR To-C F WAUGH & M G W HERRON ATF C E WAUGH & M G W |         |              |            |
| 92 | 9   | 13JUN22 | 12JUN22 | HERRON ATF  |         |              |            |
| 90 | 5   | 30JUN22 |         | INTEREST CREDIT                                       |         | 52.93        | 206,702.56 |
|    |     | 30JUN22 |         | Closing Balance                                       |         |              | 206,702.56 |

PLEASE CHECK ALL ENTRIES ON THIS LISTING AND SHOULD YOU HAVE ANY PROBLEMS OR QUERIES CONTACT YOUR NEAREST BRANCH OR AGENT, OR PHONE 1300 138 831 DURING NORMAL OFFICE HOURS.

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Account Details

22705233 CM Superannuation Savings - Available: \$3,284.56

Account Information

Account Name:  
CM Superannuation Savings

Transactions Search

Date Range  For a specified range  
 Start Date 01/07/2021 DD/MM/YYYY End Date 30/06/2022 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

| Date       | Description   | Debit       | Credit      | Balance     |
|------------|---|-------------|-------------|-------------|
| 30/06/2022 | INTERNET PAY ANYONE FEE   | \$1.95      |             | \$284.56    |
| 19/06/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-59986964      | \$7,939.39  |             | \$286.51    |
| 19/06/2022 | TFR FROM 021374214 IB2-59985984                                 |             | \$2,000.00  | \$8,225.90  |
| 16/06/2022 | TFR FROM 021374214 IB2-88659104                                 |             | \$1,000.00  | \$6,225.90  |
| 16/06/2022 | TFR FROM 021374214 IB2-78835521                                 |             | \$2,000.00  | \$5,225.90  |
| 15/06/2022 | TFR FROM 021374214 IB2-51883240                                 |             | \$1,500.00  | \$3,225.90  |
| 08/06/2022 | TFR FROM 021374214 IB2-06654413                                 |             | \$1,500.00  | \$1,725.90  |
| 08/06/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-06634773      | \$2,570.08  |             | \$225.90    |
| 08/06/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-06632933      | \$2,570.08  |             | \$2,795.98  |
| 08/06/2022 | TFR FROM 021374214 IB2-06631693                                 |             | \$5,000.00  | \$5,366.06  |
| 31/05/2022 | INTERNET PAY ANYONE FEE   | \$0.65      |             | \$366.06    |
| 23/05/2022 | TFR FROM 021374214 IB2-54809433                                 |             | \$6,000.00  | \$366.71    |
| 23/05/2022 | Direct Debit Asteron Life 02739689/00005                        | \$6,116.37  |             | -\$5,633.29 |
| 16/05/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-70801135      | \$7,939.39  |             | \$483.08    |
| 16/05/2022 | TFR FROM 021374214 IB2-70794395                                 |             | \$4,000.00  | \$8,422.47  |
| 09/05/2022 | TFR FROM 021374214 IB2-61176084                                 |             | \$3,000.00  | \$4,422.47  |
| 05/05/2022 | Direct Debit Asteron Life 02469765/00004                        | \$7,734.77  |             | \$1,422.47  |
| 30/04/2022 | INTERNET PAY ANYONE FEE   | \$0.65      |             | \$9,157.24  |
| 08/04/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-20922664      | \$2,570.08  |             | \$9,157.89  |
| 08/04/2022 | TFR FROM 021374214 IB2-20920704                                 |             | \$3,000.00  | \$11,727.97 |
| 08/04/2022 | TFR FROM 021374214 IB2-20919824                                 |             | \$8,000.00  | \$8,727.97  |
| 31/03/2022 | INTERNET PAY ANYONE FEE   | \$1.95      |             | \$727.97    |
| 28/03/2022 | PAY ANYONE TO Glenda Herron 12 4021 092124217 IB2-61756753      | \$7,939.39  |             | \$729.92    |
| 28/03/2022 | TFR FROM 021374214 IB2-61752393                                 |             | \$6,500.00  | \$8,669.31  |
| 10/03/2022 | TFR FROM 021374214 IB2-26655074                                 |             | \$2,000.00  | \$2,169.31  |
| 08/03/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-02628159      | \$2,570.08  |             | \$169.31    |
| 08/03/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-02624319      | \$7,939.39  |             | \$2,739.39  |
| 08/03/2022 | TFR FROM 021374214 IB2-02622039                                 |             | \$10,000.00 | \$10,678.78 |
| 28/02/2022 | INTERNET PAY ANYONE FEE   | \$1.95      |             | \$678.78    |
| 17/02/2022 | PAY ANYONE TO HERRON ACCOUNTAN TS 124185 021374214 IB2-10225410 | \$2,860.00  |             | \$680.73    |
| 17/02/2022 | TFR FROM 021374214 IB2-10216110                                 |             | \$3,000.00  | \$3,540.73  |
| 13/02/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-75361301      | \$2,570.08  |             | \$540.73    |
| 11/02/2022 | TFR FROM 021374214 IB2-15187921                                 |             | \$2,500.00  | \$3,110.81  |
| 02/02/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-20087021      | \$7,939.39  |             | \$610.81    |
| 02/02/2022 | TFR FROM 021374214 IB2-20083681                                 |             | \$7,000.00  | \$8,550.20  |
| 31/01/2022 | INTERNET PAY ANYONE FEE   | \$1.30      |             | \$1,550.20  |
| 27/01/2022 | TFR FROM 021374214 IB2-54002799                                 |             | \$1,000.00  | \$1,551.50  |
| 18/01/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-36153221      | \$7,939.39  |             | \$551.50    |
| 18/01/2022 | TFR FROM 021374214 IB2-36149581                                 |             | \$3,000.00  | \$8,490.89  |
| 18/01/2022 | TFR FROM 021374214 IB2-58609759                                 |             | \$2,000.00  | \$5,490.89  |
| 17/01/2022 | TFR FROM 021374214 IB2-25181159                                 |             | \$1,000.00  | \$3,490.89  |
| 14/01/2022 | TFR FROM 021374214 IB2-83291930                                 |             | \$1,000.00  | \$2,490.89  |
| 14/01/2022 | TFR FROM 021374214 IB2-75155441                                 |             | \$1,000.00  | \$1,490.89  |
| 13/01/2022 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-72851999      | \$2,570.08  |             | \$490.89    |
| 13/01/2022 | TFR FROM 021374214 IB2-72848739                                 |             | \$2,500.00  | \$3,060.97  |
| 31/12/2021 | INTERNET PAY ANYONE FEE   | \$0.65      |             | \$560.97    |
| 20/12/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-98940679      | \$7,979.39  |             | \$561.62    |
| 20/12/2021 | TFR FROM 021374214 IB2-98932999                                 |             | \$8,000.00  | \$8,541.01  |
| 13/12/2021 | TFR FROM 021374214 IB2-47107823                                 |             | \$500.00    | \$541.01    |
| 30/11/2021 | INTERNET PAY ANYONE FEE   | \$2.60      |             | \$41.01     |
| 22/11/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-71285378      | \$2,570.08  |             | \$43.61     |
| 17/11/2021 | PAY ANYONE TO AJ Murphy 112879 440933314 IB2-27093401           | \$15,476.32 |             | \$2,613.69  |
| 17/11/2021 | TFR FROM 021374214 IB2-27071181                                 |             | \$10,000.00 | \$18,090.01 |
| 17/11/2021 | Direct Credit ATO ATO00800015914535                             |             | \$7,367.45  | \$8,090.01  |
| 12/11/2021 | TFR TO ACCOUNT 021374214 IB2-96534329                           | \$2,860.00  |             | \$722.56    |
| 12/11/2021 | TFR FROM 021374214 IB2-96533109                                 |             | \$3,000.00  | \$3,582.56  |
| 06/11/2021 | TFR FROM 021374214 IB2-94093410                                 |             | \$500.00    | \$582.56    |
| 05/11/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-77005921      | \$7,979.39  |             | \$82.56     |
| 05/11/2021 | TFR FROM 021374214 IB2-77001241                                 |             | \$2,000.00  | \$8,061.95  |
| 05/11/2021 | TFR FROM 021374214 IB2-73344501                                 |             | \$2,000.00  | \$6,061.95  |
| 03/11/2021 | TFR FROM 021374214 IB2-32443879                                 |             | \$2,000.00  | \$4,061.95  |
| 01/11/2021 | TFR FROM 021374214 IB2-71308079                                 |             | \$2,000.00  | \$2,061.95  |
| 01/11/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-49327299      | \$2,570.08  |             | \$61.95     |
| 31/10/2021 | INTEREST  |             | \$0.36      | \$2,632.03  |
| 31/10/2021 | INTERNET PAY ANYONE FEE   | \$1.30      |             | \$2,631.67  |
| 22/10/2021 | BPAY TAX OFFICE PAYMENTS IB2-63856844                           | \$2,543.00  |             | \$2,632.97  |
| 15/10/2021 | TFR FROM 021374214 IB2-33579438                                 |             | \$1,000.00  | \$5,175.97  |
| 15/10/2021 | TFR FROM 021374214 IB2-84680909                                 |             | \$2,000.00  | \$4,175.97  |

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| Date       | Description  | Debit      | Credit     | Balance     |
|------------|--|------------|------------|-------------|
| 12/10/2021 | TFR FROM 021374214 IB2-71770819                                  |            | \$2,000.00 | \$2,175.97  |
| 05/10/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-77674669       | \$2,570.08 |            | \$175.97    |
| 05/10/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-77672229       | \$7,979.39 |            | \$2,746.05  |
| 30/09/2021 | INTERNET PAY ANYONE FEE  | \$0.65     |            | \$10,725.44 |
| 30/09/2021 | TFR FROM 021374214 IB2-91961958                                  |            | \$2,000.00 | \$10,726.09 |
| 29/09/2021 | TFR FROM 021374214 IB2-77772359                                  |            | \$1,500.00 | \$8,726.09  |
| 29/09/2021 | TFR FROM 021374214 IB2-77766099                                  |            | \$1,000.00 | \$7,226.09  |
| 28/09/2021 | TFR FROM 021374214 IB2-31885641                                  |            | \$1,000.00 | \$6,226.09  |
| 24/09/2021 | TFR FROM 021374214 IB2-66151143                                  |            | \$1,000.00 | \$5,226.09  |
| 20/09/2021 | TFR FROM 021374214 IB2-37108639                                  |            | \$1,000.00 | \$4,226.09  |
| 14/09/2021 | TFR FROM 021374214 IB2-14071104                                  |            | \$1,000.00 | \$3,226.09  |
| 13/09/2021 | TFR FROM 021374214 IB2-63250490                                  |            | \$2,000.00 | \$2,226.09  |
| 01/09/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-15521503       | \$7,979.39 |            | \$226.09    |
| 01/09/2021 | TFR FROM 021374214 IB2-15518303                                  |            | \$500.00   | \$8,205.48  |
| 01/09/2021 | TFR TO ACCOUNT 021374214 IB2-15515823                            | \$2,570.08 |            | \$7,705.48  |
| 01/09/2021 | TFR FROM 021374214 IB2-15506663                                  |            | \$5,000.00 | \$10,275.56 |
| 01/09/2021 | TFR FROM 021374214 IB2-15345083                                  |            | \$2,000.00 | \$5,275.56  |
| 31/08/2021 | INTERNET PAY ANYONE FEE  | \$1.95     |            | \$3,275.56  |
| 30/08/2021 | TFR FROM 021374214 IB2-60224631                                  |            | \$2,000.00 | \$3,277.51  |
| 12/08/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-43212500       | \$3,939.39 |            | \$1,277.51  |
| 10/08/2021 | Direct Credit ATO ATO93742435934I001                             |            | \$5,000.00 | \$5,216.90  |
| 05/08/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-68908541       | \$4,000.00 |            | \$216.90    |
| 05/08/2021 | Direct Credit ATO ATO93742435934I001                             |            | \$3,984.00 | \$4,216.90  |
| 02/08/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-95252651       | \$2,570.08 |            | \$232.90    |
| 02/08/2021 | TFR FROM 021374214 IB2-95249111                                  |            | \$2,200.00 | \$2,802.98  |
| 31/07/2021 | INTEREST   |            | \$0.06     | \$602.98    |
| 31/07/2021 | INTERNET PAY ANYONE FEE  | \$1.30     |            | \$602.92    |
| 18/07/2021 | BPAY TAX OFFICE PAYMENTS IB2-43797119                            | \$5,000.00 |            | \$604.22    |
| 18/07/2021 | TFR FROM 021374214 IB2-43720459                                  |            | \$5,000.00 | \$5,604.22  |
| 05/07/2021 | PAY ANYONE TO No.10 Pty Ltd 48 4799 452875594 IB2-45027421       | \$2,570.08 |            | \$604.22    |
| 05/07/2021 | TFR FROM 021374214 IB2-45017081                                  |            | \$1,000.00 | \$3,174.30  |
| 05/07/2021 | PAY ANYONE TO Herron Family Tr ust 484799 003836487 IB2-45008121 | \$7,939.39 |            | \$2,174.30  |

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



**Account Details**

22705233 CM Superannuation Savings - Available: \$3,284.56

**Account Information**

Account Name:  
CM Superannuation Savings

**Transactions Search**

Date Range For a specified range  
Start Date 01/07/2021 DD/MM/YYYY End Date 30/06/2022 DD/MM/YYYY(DD/MM/YYYY)

**Transaction List Matching Search Criteria**

| <b>Date</b> | <b>Description</b>              | <b>Debit</b> | <b>Credit</b> | <b>Balance</b> |
|-------------|---------------------------------|--------------|---------------|----------------|
| 04/07/2021  | TFR FROM 021374214 IB2-45620081 |              | \$10,000.00   | \$10,113.69    |

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date   | Description  | Units | Debit | Credit           | Balance \$          |
|--|--|-------|-------|------------------|---------------------|
| <b>Rental Income (28000)</b>   |  |       |       |                  |                     |
| <u>1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust)</u><br><u>(48FLINDERS)</u> |  |       |       |                  |                     |
| 30/06/2022   | 2022 Rent - Original Lease Agreement,<br>Applied annual percentage increase of 3.5%<br>from Jan. |       |       | 98,091.33        | 98,091.33 CR        |
|  |  |       |       | <b>98,091.33</b> | <b>98,091.33 CR</b> |

**Total Debits: 0.00**

**Total Credits: 98,091.33**



**Rent Pre-paid (Unit 1)**

Client Name: CM Superannuation Fund Period Ended: 30 June 2022  
 Client Code: HERR10 Accountant: Eddy Lee

| A/c Code               | Description                        | Period                       | Amount Paid       | GST              | NET               | Memo   |
|------------------------|------------------------------------|------------------------------|-------------------|------------------|-------------------|--|
| 28000/48Finders        | 2022 Rent - Paid in 2021 FY        | 01/07/2021 31/08/2021        | 21,934.57         | 1,994.05         | 19,940.52         | - Original Lease Agreement, Applied annual percentage increase of 3.5% from Jan. |
| 28000/48Finders        | 2022 Rent - Paid in 2022 FY        | 01/09/2021 30/06/2022        | 107,900.46        | 9,809.13         | 98,091.33         | - Original Lease Agreement, Applied annual percentage increase of 3.5% from Jan. |
| <b>28000/48Finders</b> | <b>2023 Rent - Paid in 2022 FY</b> | <b>01/07/2022 30/06/2023</b> | <b>176,000.00</b> | <b>16,000.00</b> | <b>160,000.00</b> | <b>- Rent renewal (\$160K+GST as per Market Appraisal)</b>                       |
|                        |                                    |                              |                   |                  |                   |  |



unearned income



## The CM Superannuation Fund

# General Ledger

As at 30 June 2022

| Transaction Date   | Description   | Units | Debit | Credit           | Balance \$          |
|--|---|-------|-------|------------------|---------------------|
| <b>Rental Income (28000)</b>   |   |       |       |                  |                     |
| <u>2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) (248Flinders)</u> |   |       |       |                  |                     |
| 30/06/2022   | 2022 Rent - Reno completed 31/05/2022.<br>Rent from 01/06/2022.                   |       |       | 4,833.33         | 4,833.33 CR         |
| 30/06/2022   | 2022 Rent - fitout work period, Feb 22 ~ May 22 (Old Rent \$2,000+GST per month ) |       |       | 8,000.00         | 12,833.33 CR        |
|  |   |       |       | <b>12,833.33</b> | <b>12,833.33 CR</b> |

**Total Debits: 0.00**

**Total Credits: 12,833.33**



### Rent Pre-paid (Unit 2)

Client Name: CM Superannuation Fund Period Ended: 30 June 2022  
 Client Code: HERR10 Accountant: Eddy Lee

| A/c Code                | Description                       | Period            |                   | Amount Paid      | GST             | NET              | Memo  |
|-------------------------|-----------------------------------|-------------------|-------------------|------------------|-----------------|------------------|---|
| 28000/248Finders        | 2022 Rent - vacant                | 01/07/2021        | 31/01/2022        | -                | -               | -                | - Reno completed 31/05/2022                               |
| 28000/248Finders        | 2022 Rent - fitout work period    | 01/02/2022        | 31/05/2022        | 8,800.00         | 800.00          | 8,000.00         | - Old Rent \$2,000+GST per month                          |
| 28000/248Finders        | 2022 Rent - Paid in 2022FY        | 01/06/2022        | 30/06/2022        | 5,316.66         | 483.33          | 4,833.33         | - Rent renewal (\$58K+GST as per Market Appraisal)        |
| <b>28000/248Finders</b> | <b>2023 Rent - Paid in 2022FY</b> | <b>01/07/2022</b> | <b>30/06/2023</b> | <b>63,800.00</b> | <b>5,800.00</b> | <b>58,000.00</b> | <b>- Rent renewal (\$58K+GST as per Market Appraisal)</b> |

unearned income



## End of Period Closing Figures

Client Name: CM Superannuation Fund      Period Ended: 30 June 2022  
Client Code: HERR10      Accountant: Eddy Lee

**Debtors:**

|               |
|---------------|
|               |
|               |
|               |
| <b>\$0.00</b> |

**Creditors:**

|                     |   |
|---------------------|---|
| 1,000.00            | - ATO ICA Balance 30/06/2022 (refer to WP 27)       |
| 176,000.00          | - Unearned Income (Unit 1 Rent Prepaid for 2023 FY) |
| 63,800.00           | - Unearned Income (Unit 2 Rent Prepaid for 2023 FY) |
| <b>\$240,800.00</b> |   |

**Other:**

|               |
|---------------|
|               |
|               |
|               |
| <b>\$0.00</b> |



## GST Reconciliation

Client Name: CM Superannuation Fund  
 Client Code: HERR10 Period Ended: 30 June 2022  
 Partner/Manager: MH / SA Accountant: Eddy Lee

**Details from BAS:**

| Period    | GST Collected | GST Paid     | PAYG Withholding | PAYG Instalment | FBT Instalment | Deferred Coy Instal | Payment / Refund |
|-----------|---------------|--------------|------------------|-----------------|----------------|---------------------|------------------|
| July      |               |              |                  |                 |                |                     | 0                |
| August    |               |              |                  |                 |                |                     | 0                |
| September | 3,200         | 0            |                  |                 |                |                     | 3,200            |
| October   |               |              |                  |                 |                |                     | 0                |
| November  |               |              |                  |                 |                |                     | 0                |
| December  | 4,000         | 0            |                  |                 |                |                     | 4,000            |
| January   |               |              |                  |                 |                |                     | 0                |
| February  |               |              |                  |                 |                |                     | 0                |
| March     | 6,000         | 5,000        |                  |                 |                |                     | 1,000            |
| April     |               |              |                  |                 |                |                     | 0                |
| May       |               |              |                  |                 |                |                     | 0                |
| June      |               |              |                  |                 |                |                     | 0                |
|           | <b>13,200</b> | <b>5,000</b> | <b>0</b>         | <b>0</b>        | <b>0</b>       | <b>0</b>            | <b>8,200</b>     |

**Details from Accounts:**

**892**

**940**

|                                       |                                 |                                 |
|---------------------------------------|---------------------------------|---------------------------------|
| GST Per Accounts                      | 32,675.00                       |                                 |
| Cash Basis Adjustments                |                                 |                                 |
| GST on Debtors/Creditors              |                                 |                                 |
| GST Variance                          | <u>\$32,675.00</u> underclaimed | <u>\$0.00</u> overpaid          |
| <b>Total BAS Adjustments Required</b> |                                 | <u>(\$32,675.00) refundable</u> |

Add: Amounts Overpaid/Underclaimed

|                          |             |
|--------------------------|-------------|
| 2022 June GST Refundable | 32,675.00   |
| Total                    | \$32,675.00 |

Less: Amounts Underpaid/Overclaimed

|       |        |
|-------|--------|
|       |        |
| Total | \$0.00 |

**Variance (should always be 0)** \$0.00

## The CM Superannuation Fund

# Detailed Activity Statement Preparation

For The Period 01 July 2021 - 30 June 2022

| Description   | Reference                                       | Gross(Inc GST)    | GST Rate | GST              |
|---|---|-------------------|----------|------------------|
| <b>Income</b>   |   |                   |          |                  |
| <b>Sales</b>  |   |                   |          |                  |
| <b>Rental Income</b>  |   |                   |          |                  |
| 30/06/2022<br>annu  | 2022 Rent - Original Lease Agreement, Applied   | 107,900.46        | 100%     | 9,809.13         |
|   |   | <u>107,900.46</u> |          | <u>9,809.13</u>  |
| 30/06/2022<br>from 0  | 2022 Rent - Reno completed 31/05/2022. Rent     | 5,316.66          | 100%     | 483.33           |
| 30/06/2022<br>(O  | 2022 Rent - fitout work period, Feb 22 ~ May 22 | 8,800.00          | 100%     | 800.00           |
|   |   | <u>14,116.66</u>  |          | <u>1,283.33</u>  |
|   |   | <u>122,017.12</u> |          | <u>11,092.46</u> |
| <b>Total Sales</b>  | G1  | <u>122,017.12</u> |          |                  |
| <b>Total GST collected on Sales</b>   | 1A  |                   |          | <u>11,092.46</u> |
| <b>Expenses</b>   |   |                   |          |                  |
| <b>Capital Purchases</b>  |   |                   |          |                  |
| <b>Total Capital Purchases</b>  | G10   | <u>0.00</u>       |          |                  |
| <b>Non Capital Purchases</b>  |   |                   |          |                  |
| <b>Accountancy Fees</b>   |   |                   |          |                  |
| Accountancy Fees  |   |                   |          |                  |
| 17/02/2022  | HERRON ACCOUNTANTS                              | 2,475.00          | 100%     | 225.00           |
|   |   | <u>2,475.00</u>   |          | <u>225.00</u>    |
|   |   | <u>2,475.00</u>   |          | <u>225.00</u>    |
| <b>Auditor's Remuneration</b>   |   |                   |          |                  |
| Auditor's Remuneration  |   |                   |          |                  |
| 17/02/2022  | HERRON ACCOUNTANTS                              | 385.00            | 100%     | 35.00            |
|   |   | <u>385.00</u>     |          | <u>35.00</u>     |
|   |   | <u>385.00</u>     |          | <u>35.00</u>     |
| <b>Fixtures and Fittings (at written down value) - Unitised</b>                                 |   |                   |          |                  |
| Building Works - 2/48 Flinders Parade, North Lakes - Fitout<br>(Allocated - Mark 50% Fiona 50%) |   |                   |          |                  |
| 17/11/2021<br>May 2022  | PAY TO AJ MURPHY - Reno completed on 31         | 0.00              | 100%     | 1,406.94         |
| 31/05/2022<br>Ma  | Unit 2 Building Works - - Reno completed on 31  |                   | 100%     | 33,900.89        |

The CM Superannuation Fund

**Detailed Activity Statement Preparation**

For The Period 01 July 2021 - 30 June 2022

| Description                                  | Reference                                | Gross(Inc GST) | GST Rate | GST       |
|--|--|----------------|----------|-----------|
|  |  | 0.00           |          | 35,307.83 |
|  |  | 0.00           |          | 35,307.83 |
| <b>Non Deductible Expenses</b>               |  |                |          |           |
| Non Deductible Expenses                      |  |                |          |           |
| 10/01/2022                                   | ASIC Fee - not paid from Fund's bank acc | 83.00          | GST Free | 0.00      |
|  |  | 83.00          |          | 0.00      |
|  |  | 83.00          |          | 0.00      |
| <b>Property Expenses - Interest on Loans</b> |  |                |          |           |
| 30/06/2022                                   | as per loan schedule                     | 41,704.15      | GST Free | 0.00      |
|  |  | 41,704.15      |          | 0.00      |
| 30/06/2022                                   | as per loan schedule #2                  | 14,950.10      | GST Free | 0.00      |
|  |  | 14,950.10      |          | 0.00      |
|  |  | 56,654.25      |          | 0.00      |
| <b>Total Non Capital Purchases</b>           | G11                                      | 59,597.25      |          |           |
| <b>Total GST Paid on Purchases</b>           | 1B                                       |                |          | 35,567.83 |

**BAS Summary**

|                                    |            |            |                                     |           |             |
|------------------------------------|------------|------------|-------------------------------------|-----------|-------------|
| <b>Total Sales</b>                 | <b>G1</b>  | 122,017.12 | <b>Total GST Collected on Sales</b> | <b>1A</b> | 11,092.46   |
| <b>Total Capital Purchases</b>     | <b>G10</b> | 0.00       | <b>Total GST Paid on Purchases</b>  | <b>1B</b> | 35,567.83   |
| <b>Total Non Capital Purchases</b> | <b>G11</b> | 59,597.25  | <b>GST Payable / (Refundable)</b>   |           | (24,475.37) |

(LESS) Q1,Q2,Q3 GST Paid (\$8,200)

= \$32,675 Refundable (Q4)

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date                      | Description  | Units | Debit            | Credit           | Balance \$          |
|---------------------------------------|--|-------|------------------|------------------|---------------------|
| <b>GST Payable/Refundable (84000)</b> |  |       |                  |                  |                     |
| GST Payable/Refundable (84000)        |  |       |                  |                  |                     |
| 01/07/2021                            | Opening Balance  |       |                  |                  | 1,599.00 DR         |
| 05/08/2021                            | ATO - PAYG INSTALMENT REFUND (\$1,016 GST - June 2021)                                     |       | 1,016.00         |                  | 2,615.00 DR         |
| 22/10/2021                            | ATO - SEPT BAS   |       | 3,200.00         |                  | 5,815.00 DR         |
| 17/11/2021                            | ATO - 2021 INCOME TAX REFUND   |       |                  | 2,615.00         | 3,200.00 DR         |
| 17/11/2021                            | PAY TO AJ MURPHY - Reno completed on 31 May 2022   |       | 1,406.94         |                  | 4,606.94 DR         |
| 08/02/2022                            | Dec 21 GST - not paid from Fund's bank acc   |       | 4,000.00         |                  | 8,606.94 DR         |
| 17/02/2022                            | HERRON ACCOUNTANTS   |       | 260.00           |                  | 8,866.94 DR         |
| 31/05/2022                            | Unit 2 Building Works - - Reno completed on 31 May 2022                                    |       | 33,900.89        |                  | 42,767.83 DR        |
| 30/06/2022                            | Mar 22 GST - paid on 01/07/2022 (ATO ICA balance 30/06/2022)                               |       | 1,000.00         |                  | 43,767.83 DR        |
| 30/06/2022                            | 2022 Rent - Original Lease Agreement, Applied annual percentage increase of 3.5% from Jan. |       |                  | 9,809.13         | 33,958.70 DR        |
| 30/06/2022                            | 2022 Rent - Reno completed 31/05/2022. Rent from 01/06/2022.                               |       |                  | 483.33           | 33,475.37 DR        |
| 30/06/2022                            | rounding   |       |                  | 0.37             | 33,475.00 DR        |
| 30/06/2022                            | 2022 Rent - fitout work period, Feb 22 ~ May 22 (Old Rent \$2,000+GST per month )          |       |                  | 800.00           | 32,675.00 DR        |
|                                       |  |       | <b>44,783.83</b> | <b>13,707.83</b> | <b>32,675.00 DR</b> |

**Total Debits: 44,783.83**

**Total Credits: 13,707.83**



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

**Agent** HERRON ACCOUNTANTS  
**Client** THE CM SUPERANNUATION  
FUND  
**ABN** 93 742 435 934

## Print activity statement

| Account   | Period              | Document ID | GST accounting method |
|---|---------------------|-------------|-----------------------|
| Activity statement – 001 – THE CM SUPERANNUATION FUND | Jul 2021 – Sep 2021 | 47604450762 | Cash                  |

**Receipt ID** 2585098463  
**Date lodged** 15 October 2021  
**Payment due date** 25 November 2021

## Statement summary

| Description   | Reported Value | Owed to ATO | Owed by ATO |
|---|----------------|-------------|-------------|
| <b>Goods and services tax (GST)</b>   |                |             |             |
| 1A Owed to ATO  |                | \$3,200.00  |             |
| 1B Owed by ATO  |                |             | \$0.00      |
| G1 Total sales  | \$35,200.00    |             |             |
| Does this include GST?  | Yes            |             |             |
| <b>PAYG income tax instalment</b>   |                |             |             |
| 5A Owed to ATO  |                | \$5,343.00  |             |
| 5B Owed by ATO  |                |             | \$0.00      |
| T7 Instalment amount – Based on the notional tax \$ 21,372.60 from the 2020 assessment. | \$5,343.00     |             |             |

## Amount owing to ATO

\$8,543.00

BPAY®



**Bill code** 75556  
**Ref** 937424359343360

### 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)





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

**Agent** HERRON ACCOUNTANTS  
**Client** THE CM SUPERANNUATION  
FUND  
**ABN** 93 742 435 934

## Print activity statement

| Account   | Period              | Document ID | GST accounting method |
|---|---------------------|-------------|-----------------------|
| Activity statement – 001 – THE CM SUPERANNUATION FUND | Oct 2021 – Dec 2021 | 47635003387 | Cash                  |

**Receipt ID** 8146898114  
**Date lodged** 08 February 2022  
**Payment due date** 28 February 2022

## Statement summary

| Description                         | Reported Value | Owed to ATO | Owed by ATO |
|-------------------------------------|----------------|-------------|-------------|
| <b>Goods and services tax (GST)</b> |                |             |             |
| 1A Owed to ATO                      |                | \$4,000.00  |             |
| 1B Owed by ATO                      |                |             | \$0.00      |
| G1 Total sales                      | \$44,000.00    |             |             |
| Does this include GST?              | Yes            |             |             |

## Amount owing to ATO

\$4,000.00

BPAY®



**Biller code** 75556  
**Ref** 937424359343360

### 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**



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

**Agent** HERRON ACCOUNTANTS  
**Client** THE CM SUPERANNUATION  
FUND  
**ABN** 93 742 435 934

## Print activity statement

| Account   | Period              | Document ID | GST accounting method |
|---|---------------------|-------------|-----------------------|
| Activity statement – 001 – THE CM SUPERANNUATION FUND | Jan 2022 – Mar 2022 | 47664836511 | Cash                  |

**Receipt ID** 3331406263  
**Date lodged** 19 June 2022  
**Payment due date** 26 May 2022

## Statement summary

| Description                         | Reported Value | Owed to ATO | Owed by ATO |
|-------------------------------------|----------------|-------------|-------------|
| <b>Goods and services tax (GST)</b> |                |             |             |
| 1A Owed to ATO                      |                | \$6,000.00  |             |
| 1B Owed by ATO                      |                |             | \$5,000.00  |
| G1 Total sales                      | \$66,000.00    |             |             |
| Does this include GST?              | Yes            |             |             |

## Amount owing to ATO

\$1,000.00

BPAY®



**Biller code** 75556  
**Ref** 937424359343360

### 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**



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

**Agent** HERRON ACCOUNTANTS  
**Client** THE CM SUPERANNUATION  
FUND  
**ABN** 93 742 435 934

## Print activity statement

| Account   | Period              | Document ID | GST accounting method |
|---|---------------------|-------------|-----------------------|
| Activity statement – 001 – THE CM SUPERANNUATION FUND | Apr 2022 – Jun 2022 | 47695146881 | Cash                  |

**Payment due date** 28 July 2022

## Statement summary

| Description                         | Reported Value | Owed to ATO | Owed by ATO |
|-------------------------------------|----------------|-------------|-------------|
| <b>Goods and services tax (GST)</b> |                |             |             |
| 1A Owed to ATO                      |                | \$0.00      |             |
| 1B Owed by ATO                      |                |             | \$32,675.00 |
| G1 Total sales                      | \$0.00         |             |             |
| Does this include GST?              | Yes            |             |             |

## Refund amount

\$32,675.00

This amount is refundable (it may be offset against any other tax debt).

## Declaration

- > I THE CM SUPERANNUATION FUND authorise HERRON ACCOUNTANTS to give the Apr 2022 – Jun 2022 activity statement to the Commissioner of Taxation for 001 – THE CM SUPERANNUATION FUND.
- > I declare that the information provided for the preparation of this activity statement is true and correct.
- > I am authorised to make this declaration.

Signed: \_\_\_\_\_

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

Inquires 1300 300 630

Issue date 19 Nov 21

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 87581028

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information.**

ACN 166 836 746  
FOR CM (F) PROPERTY INVESTMENT PTY LTD

REVIEW DATE: 19 November 21

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

**1 Registered office**  
HERRON ACCOUNTANTS UNIT 1 48 FLINDERS PARADE NORTH LAKES QLD 4509

**2 Principal place of business**  
56 ZEEHAN STREET WAVELL HEIGHTS QLD 4012

**3 Officeholders**

Name: MARK GAVIN WAYNE HERRON  
Born: BRISBANE QLD  
Date of birth: 18/05/1972  
Address: 56 ZEEHAN STREET WAVELL HEIGHTS QLD 4012  
Office(s) held: DIRECTOR, APPOINTED 19/11/2013; SECRETARY, APPOINTED 19/11/2013

Name: FIONA LOUISE HERRON  
Born: PAPUA NEW GUINEA  
Date of birth: 29/04/1967  
Address: 56 ZEEHAN STREET WAVELL HEIGHTS QLD 4012  
Office(s) held: DIRECTOR, APPOINTED 19/11/2013

## 4 Company share structure

| Share class | Shares description | Number issued | Total amount paid on these shares | Total amount unpaid on these shares |
|-------------|--------------------|---------------|-----------------------------------|-------------------------------------|
| ORD         | ORD SHARES         | 30            | \$30.00                           | \$0.00                              |

## 5 Members

These details continue on the next page

CM (F) PROPERTY INVESTMENT PTY LTD ACN 166 836 746

## Company statement continued

Name: FIONA LOUISE HERRON

Address: 56 ZEEHAN STREET WAVELL HEIGHTS QLD 4012

| Share Class | Total number held | Fully paid | Beneficially held |
|-------------|-------------------|------------|-------------------|
| ORD         | 10                | Yes        | Yes               |

Name: MARK GAVIN WAYNE HERRON

Address: 56 ZEEHAN STREET WAVELL HEIGHTS QLD 4012

| Share Class | Total number held | Fully paid | Beneficially held |
|-------------|-------------------|------------|-------------------|
| ORD         | 10                | Yes        | Yes               |

Name: CORAL FAY WAUGH

Address: 38 PENHILL STREET NUDGEES QLD 4014

| Share Class | Total number held | Fully paid | Beneficially held |
|-------------|-------------------|------------|-------------------|
| ORD         | 10                | Yes        | Yes               |

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

## Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see [www.asic.gov.au/addresses](http://www.asic.gov.au/addresses).

### 6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS

Registered agent number: 5461

Address: PO BOX 504 NORTH LAKES QLD 4509

**ASIC**

Australian Securities &amp; Investments Commission

ABN 86 768 265 615

CM (F) PROPERTY INVESTMENT PTY LTD  
 HERRON ACCOUNTANTS  
 PO BOX 504 NORTH LAKES QLD 4509

## INVOICE STATEMENT

Issue date 19 Nov 21

**CM (F) PROPERTY INVESTMENT PTY LTD**

ACN 166 836 746

Account No. 22 166836746

**Summary**

|                    |                 |
|--------------------|-----------------|
| Opening Balance    | \$0.00          |
| New items          | \$276.00        |
| Payments & credits | \$0.00          |
| <b>TOTAL DUE</b>   | <b>\$276.00</b> |

- 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*

**Inquiries**

www.asic.gov.au/invoices

1300 300 630

**Please pay**

|              |                 |
|--------------|-----------------|
| Immediately  | <b>\$0.00</b>   |
| By 19 Jan 22 | <b>\$276.00</b> |

*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 &amp; Investments Commission

## PAYMENT SLIP

**CM (F) PROPERTY INVESTMENT PTY LTD**

ACN 166 836 746

Account No: 22 166836746



22 166836746

|                  |                 |
|------------------|-----------------|
| <b>TOTAL DUE</b> | <b>\$276.00</b> |
| Immediately      | <b>\$0.00</b>   |
| By 19 Jan 22     | <b>\$276.00</b> |

*Payment options are listed on the back of this payment slip*



**Bill Code:** 17301  
**Ref:** 2291668367462



\*814 129 0002291668367462 83

# Transaction details:

page 2 of 2

|            | <b>Transactions for this period</b> | <b>ASIC reference</b> | <b>\$ Amount</b> |
|------------|-------------------------------------|-----------------------|------------------|
| 2021-11-19 | Annual Review - Pty Co              | 3X8580567480B A       | \$276.00         |
|            | <b>Outstanding transactions</b>     |                       |                  |
| 2021-11-19 | Annual Review - Pty Co              | 3X8580567480B A       | \$276.00         |

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2291 6683 6746 283

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



**Bill Code:** 17301  
**Ref:** 2291668367462

### Telephone & Internet Banking – BPAY®

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

**ASIC**

Australian Securities &amp; Investments Commission

ABN 86 768 265 615

CM (F) SUPERANNUATION PTY LTD  
 HERRON ACCOUNTANTS  
 PO BOX 504 NORTH LAKES QLD 4509

## INVOICE STATEMENT

Issue date 10 Jan 22

**CM (F) SUPERANNUATION PTY LTD**

ACN 166 599 051

Account No. 22 166599051

**Summary**

|                    |                 |
|--------------------|-----------------|
| Opening Balance    | \$56.00         |
| New items          | \$83.00         |
| Payments & credits | \$0.00          |
| <b>TOTAL DUE</b>   | <b>\$139.00</b> |

- 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*

**Inquiries**

www.asic.gov.au/invoices

1300 300 630

**Please pay**

**Immediately \$139.00**

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

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.

**ASIC**

Australian Securities &amp; Investments Commission

## PAYMENT SLIP

**CM (F) SUPERANNUATION PTY LTD**

ACN 166 599 051

Account No: 22 166599051



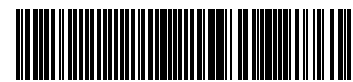
22 166599051

**TOTAL DUE \$139.00****Immediately \$139.00**

*Payment options are listed on the back of this payment slip*



**Bill Code:** 17301  
**Ref:** 2291665990514



\*814 129 0002291665990514 25



# Transaction details:

page 2 of 2

|            | <b>Transactions for this period</b>    | <b>ASIC reference</b> | <b>\$ Amount</b> |
|------------|--|-----------------------|------------------|
| 2022-01-10 | Late Payment Fee 1                     | 3X8465105480P A       | \$83.00          |
|            | <b>Outstanding transactions</b>        |                       |                  |
| 2021-11-04 | Annual Review - Special Purpose Pty Co | 3X8465105480P A       | \$56.00          |
| 2022-01-10 | Late Payment Fee 1                     | 3X8465105480P A       | \$83.00          |

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2291 6659 9051 425

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



**Biller Code:** 17301  
**Ref:** 2291665990514

### Telephone & Internet Banking – BPAY®

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



CM Superannuation Fund  
56 Zeehan St  
WAVELL HEIGHTS QLD 4012

**Invoice Date**  
12 November 2021  
**ABN.**  
16 134 060 432  
**Invoice No.**  
28052  
**Client Code**  
HERR10

## TAX INVOICE

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

### Annual Administration

Input and posting of data to General Ledger for the period 1 July 2020 to 30 June 2021.

Preparation of Financial Statements for the financial year ended 30 June 2021.

Preparation of Member Benefit Statements for the financial year ended 30 June 2021.

Preparation and lodgement with the Australian Taxation Office of Income Tax Return for the financial year ended 30 June 2021.

Professional advice and assistance from time to time as required.

2,250.00

### Audit

Audits of 2021 Fund Financial Statements as performed by Super Audits and paid on behalf of the Fund.

350.00

Our Price

2,600.00

Plus: GST

260.00

**TOTAL DUE**

**\$2,860.00**



### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 26 November 2021**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_ / \_\_\_

CVV: \_\_\_\_\_

**For Direct Deposit:**

BSB: 124 001

BoQ Account No: 21374214

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: HERR10

Invoice No: 28052

Amount Due: \$2,860.00

Amount Paid: \$ \_\_\_\_\_

## Write Off Borrowing Costs

Client Name: CM Superannuation Fund-2019      Period Ended: 30 June 2019  
 Client Code: HERR10      Accountant: Rathik

Borrowing Costs to be written off over 5 years or the term of the loan, whichever, is the shorter

Loan purpose

Date loan commenced 06/06/2018      No of Years 5

End of First Financial Year 30/06/2018

| Date | Costs Incurred         |          |
|------|------------------------|----------|
|      | Paid to borrowing bank | 2,500.00 |
|      | _____                  |          |
|      | _____                  |          |
|      | _____                  |          |
|      | _____                  | 2,500.00 |

| Year | Amount to Write Off | Balance  |
|------|---------------------|----------|
| 2018 | 34.25               | 2,465.75 |
| 2019 | 500.00              | 1,965.75 |
| 2020 | 500.00              | 1,465.75 |
| 2021 | 500.00              | 965.75   |
| 2022 | 500.00              | 465.75   |
| 2023 | 465.75              | 0.00     |

# The CM Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

| Tax Return Label   | Date       | Account Code           | Account Name  | Amount<br>\$      |
|--|------------|------------------------|---|-------------------|
| <b>B - Income - Gross rent and other leasing and hiring income</b> |            |                        |   |                   |
|  | 30/06/2022 | 28000/48FLINDERS       | 1/48 Flinders Parade, North Lakes<br>(Allocated - Mark 50% Fiona 50%... | 98,091.33         |
|  | 30/06/2022 | 28000/248Flinders      | 2/48 Flinders Parade, North Lakes QLD,<br>Australia (Allocated - Mar... | 4,833.33          |
|  | 30/06/2022 | 28000/248Flinders      | 2/48 Flinders Parade, North Lakes QLD,<br>Australia (Allocated - Mar... | 8,000.00          |
| <b>Sub-Total</b>   |            |                        |   | <b>110,924.66</b> |
| <b>Ignore Cents</b>  |            |                        |   | <b>0.66</b>       |
| <b>Total</b>   |            |                        |   | <b>110,924.00</b> |
| <b>C - Income - Gross interest</b>                                 |            |                        |   |                   |
|  | 31/07/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 95.94             |
|  | 31/07/2021 | 25000/BOQ22705233      | BOQ 22705233  | 0.06              |
|  | 31/08/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 82.98             |
|  | 30/09/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 74.34             |
|  | 31/10/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 71.26             |
|  | 31/10/2021 | 25000/BOQ22705233      | BOQ 22705233  | 0.36              |
|  | 30/11/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 55.79             |
|  | 31/12/2021 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 57.66             |
|  | 31/01/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 57.68             |
|  | 28/02/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 52.11             |
|  | 31/03/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 57.71             |
|  | 30/04/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 55.86             |
|  | 31/05/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 57.73             |
|  | 30/06/2022 | 25000/AuswideBank77733 | Auswide Bank 77733S27<br>S2   | 52.93             |
| <b>Sub-Total</b>   |            |                        |   | <b>772.41</b>     |
| <b>Ignore Cents</b>  |            |                        |   | <b>0.41</b>       |
| <b>Total</b>   |            |                        |   | <b>772.00</b>     |
| <b>R2 - Assessable personal contributions</b>                      |            |                        |   |                   |
|  | 30/06/2022 | 24200/HERMAR00001A     | (Contributions) Herron, Mark -<br>Accumulation (Accumulation)           | 27,500.00         |
|  | 30/06/2022 | 24200/HERFIO00002A     | (Contributions) Herron, Fiona Louise -<br>Accumulation (Accumulation... | 27,500.00         |
| <b>Sub-Total</b>   |            |                        |   | <b>55,000.00</b>  |
| <b>Ignore Cents</b>  |            |                        |   | <b>0.00</b>       |
| <b>Total</b>   |            |                        |   | <b>55,000.00</b>  |
| <b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>   |            |                        |   |                   |
|  |            |                        | Assessable personal contributions                                       | 55,000.00         |
| <b>Sub-Total</b>   |            |                        |   | <b>55,000.00</b>  |
| <b>Ignore Cents</b>  |            |                        |   | <b>0.00</b>       |
| <b>Total</b>   |            |                        |   | <b>55,000.00</b>  |

# The CM Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

| Tax Return Label   | Date       | Account Code              | Account Name  | Amount<br>\$      |
|--|------------|---------------------------|---|-------------------|
| <b>W - GROSS INCOME (Sum of labels A to U)</b>                   |            |                           |   |                   |
|  |            |                           |   | 166,696.00        |
| <b>Sub-Total</b>   |            |                           |   | <b>166,696.00</b> |
| <b>Ignore Cents</b>  |            |                           |   | <b>0.00</b>       |
| <b>Total</b>   |            |                           |   | <b>166,696.00</b> |
| <b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>                    |            |                           |   |                   |
|  |            |                           |   | 166,696.00        |
| <b>Sub-Total</b>   |            |                           |   | <b>166,696.00</b> |
| <b>Ignore Cents</b>  |            |                           |   | <b>0.00</b>       |
| <b>Total</b>   |            |                           |   | <b>166,696.00</b> |
| <b>A1 - Expenses - Interest expenses within Australia</b>        |            |                           |   |                   |
|  | 30/06/2022 | 42010/48FLINDERS          | 1/48 Flinders Parade, North Lakes<br>(Allocated - Mark 50% Fiona 50%...   | 41,704.15         |
|  | 30/06/2022 | 42010/248Flinders         | 2/48 Flinders Parade, North Lakes QLD,<br>Australia (Allocated - Mar...   | 14,950.10         |
| <b>Sub-Total</b>   |            |                           |   | <b>56,654.25</b>  |
| <b>Ignore Cents</b>  |            |                           |   | <b>0.25</b>       |
| <b>Total</b>   |            |                           |   | <b>56,654.00</b>  |
| <b>D1 - Expenses - Capital works expenditure</b>                 |            |                           |   |                   |
| Tax Adjustment - Capital Works<br>Expenditure (D1)               |            | 48FLINDERS                | 1/48 Flinders Parade, North Lakes<br>(Allocated - Mark 50% Fiona 50%, Bare<br>Trust: CM(F) Property Investment P/L<br>ATF 48 Flinders SMSF Trust)                             | 35,780.00         |
| Tax Adjustment - Capital Works<br>Expenditure (D1)               |            | 248Flinders               | 2/48 Flinders Parade, North Lakes QLD,<br>Australia (Allocated - Mark 50% Fiona<br>50%, Bare Trust: CM(F) Property<br>Investment P/L ATF It Could Mean<br>Divorce LRBA Trust) | 13,069.00         |
| Tax Adjustment - Capital Works<br>Expenditure (D1)               |            | Unit2-Capital Works       | Building Works - 2/48 Flinders Parade,<br>North Lakes - Fitout (Allocated - Mark<br>50% Fiona 50%)  | 750.00            |
| <b>Sub-Total</b>   |            |                           |   | <b>49,599.00</b>  |
| <b>Ignore Cents</b>  |            |                           |   | <b>0.00</b>       |
| <b>Total</b>   |            |                           |   | <b>49,599.00</b>  |
| <b>E1 - Expenses - Decline in value of depreciating assets</b>   |            |                           |   |                   |
|  | 30/06/2022 | 33400/48FLINFO            | Building Work - 1/48 Flinders Parade,<br>North Lakes - Fitout (Alloc...   | 4,894.22          |
|  | 30/06/2022 | 33400/Unit2-Capital Works | Building Works - 2/48 Flinders Parade,<br>North Lakes - Fitout (Allo...   | 749.68            |
| Tax Adjustment - Decline in value of<br>depreciating assets (E1) |            |                           |   | 16,125.00         |
| Tax Adjustment - Decline in value of<br>depreciating assets (E1) |            |                           |   | 8,350.00          |
| <b>Sub-Total</b>   |            |                           |   | <b>30,118.90</b>  |
| <b>Ignore Cents</b>  |            |                           |   | <b>0.90</b>       |
| <b>Total</b>   |            |                           |   | <b>30,118.00</b>  |
| <b>F1 - Expenses - Insurance Premiums</b>                        |            |                           |   |                   |
|  | 05/05/2022 | 39000/HERMAR00001A        | (Life Insurance Premiums) Herron, Mark -<br>Accumulation (Accumulati...   | 7,734.77          |

# The CM Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

| Tax Return Label  | Date       | Account Code       | Account Name   | Amount<br>\$     |
|---|------------|--------------------|--|------------------|
| <b>F1 - Expenses - Insurance Premiums</b>                     |            |                    |  |                  |
|   | 23/05/2022 | 39000/HERFIO00002A | (Life Insurance Premiums) Herron, Fiona Louise - Accumulation (Ac... | 6,116.37         |
| <b>Sub-Total</b>  |            |                    |  | <b>13,851.14</b> |
| <b>Ignore Cents</b>   |            |                    |  | <b>0.14</b>      |
| <b>Total</b>  |            |                    |  | <b>13,851.00</b> |
| <b>H1 - Expenses - SMSF auditor fee</b>                       |            |                    |  |                  |
|   | 17/02/2022 | 30700              | Auditor's Remuneration   | 350.00           |
| <b>Sub-Total</b>  |            |                    |  | <b>350.00</b>    |
| <b>Ignore Cents</b>   |            |                    |  | <b>0.00</b>      |
| <b>Total</b>  |            |                    |  | <b>350.00</b>    |
| <b>I1 - Expenses - Investment expenses</b>                    |            |                    |  |                  |
|   | 30/06/2022 | 32601              | Borrowing Expenses   | 500.00           |
| <b>Sub-Total</b>  |            |                    |  | <b>500.00</b>    |
| <b>Ignore Cents</b>   |            |                    |  | <b>0.00</b>      |
| <b>Total</b>  |            |                    |  | <b>500.00</b>    |
| <b>J1 - Expenses - Management and administration expenses</b> |            |                    |  |                  |
|   | 31/07/2021 | 31500              | Bank Charges   | 1.30             |
|   | 31/08/2021 | 31500              | Bank Charges   | 1.95             |
|   | 30/09/2021 | 31500              | Bank Charges   | 0.65             |
|   | 31/10/2021 | 31500              | Bank Charges   | 1.30             |
|   | 19/11/2021 | 30800              | ASIC Fees  | 276.00           |
|   | 30/11/2021 | 31500              | Bank Charges   | 2.60             |
|   | 31/12/2021 | 31500              | Bank Charges   | 0.65             |
|   | 10/01/2022 | 30800              | ASIC Fees  | 56.00            |
|   | 31/01/2022 | 31500              | Bank Charges   | 1.30             |
|   | 17/02/2022 | 30100              | Accountancy Fees   | 2,250.00         |
|   | 28/02/2022 | 31500              | Bank Charges   | 1.95             |
|   | 31/03/2022 | 31500              | Bank Charges   | 1.95             |
|   | 30/04/2022 | 31500              | Bank Charges   | 0.65             |
|   | 31/05/2022 | 31500              | Bank Charges   | 0.65             |
|   | 30/06/2022 | 31500              | Bank Charges   | 1.95             |
|   | 30/06/2022 | 31500              | Bank Charges   | 0.02             |
|   | 30/06/2022 | 31500              | Bank Charges   | 0.37             |
|   | 17/11/2021 | 30400              | ATO Supervisory Levy   | 259.00           |
| <b>Sub-Total</b>  |            |                    |  | <b>2,858.29</b>  |
| <b>Ignore Cents</b>   |            |                    |  | <b>0.29</b>      |
| <b>Total</b>  |            |                    |  | <b>2,858.00</b>  |
| <b>L2 - Expenses - Other amounts (Non-deductible)</b>         |            |                    |  |                  |
|   | 10/01/2022 | 38200              | Non Deductible Expenses  | 83.00            |
| <b>Sub-Total</b>  |            |                    |  | <b>83.00</b>     |
| <b>Ignore Cents</b>   |            |                    |  | <b>0.00</b>      |
| <b>Total</b>  |            |                    |  | <b>83.00</b>     |

# The CM Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

| Tax Return Label                         | Date | Account Code | Account Name | Amount<br>\$      |
|--|------|--------------|--------------|-------------------|
| <b>N - TOTAL DEDUCTIONS</b>              |      |              |              |                   |
|  |      |              |              | 153,930.00        |
| <b>Sub-Total</b>                         |      |              |              | <b>153,930.00</b> |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>153,930.00</b> |
| <b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b> |      |              |              |                   |
|  |      |              |              | 83.00             |
| <b>Sub-Total</b>                         |      |              |              | <b>83.00</b>      |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>83.00</b>      |
| <b>O - TAXABLE INCOME OR LOSS</b>        |      |              |              |                   |
|  |      |              |              | 12,766.00         |
| <b>Sub-Total</b>                         |      |              |              | <b>12,766.00</b>  |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>12,766.00</b>  |
| <b>Z - TOTAL SMSF EXPENSES</b>           |      |              |              |                   |
|  |      |              |              | 154,013.00        |
| <b>Sub-Total</b>                         |      |              |              | <b>154,013.00</b> |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>154,013.00</b> |
| <b>A - Taxable income</b>                |      |              |              |                   |
|  |      |              |              | 12,766.00         |
| <b>Sub-Total</b>                         |      |              |              | <b>12,766.00</b>  |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>12,766.00</b>  |
| <b>T1 - Tax on taxable income</b>        |      |              |              |                   |
|  |      |              |              | 1,914.90          |
| <b>Sub-Total</b>                         |      |              |              | <b>1,914.90</b>   |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>1,914.90</b>   |
| <b>B - Gross Tax</b>                     |      |              |              |                   |
|  |      |              |              | 1,914.90          |
| <b>Sub-Total</b>                         |      |              |              | <b>1,914.90</b>   |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>1,914.90</b>   |
| <b>T2 - SUBTOTAL</b>                     |      |              |              |                   |
|  |      |              |              | 1,914.90          |
| <b>Sub-Total</b>                         |      |              |              | <b>1,914.90</b>   |
| <b>Ignore Cents</b>                      |      |              |              | <b>0.00</b>       |
| <b>Total</b>                             |      |              |              | <b>1,914.90</b>   |

# The CM Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2022

| Tax Return Label                    | Date       | Account Code | Account Name                  | Amount<br>\$      |
|-------------------------------------|------------|--------------|-------------------------------|-------------------|
| <b>T3 - SUBTOTAL 2</b>              |            |              |                               |                   |
|                                     |            |              |                               | 1,914.90          |
| <b>Sub-Total</b>                    |            |              |                               | <b>1,914.90</b>   |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>1,914.90</b>   |
| <b>T5 - TAX PAYABLE</b>             |            |              |                               |                   |
|                                     |            |              |                               | 1,914.90          |
| <b>Sub-Total</b>                    |            |              |                               | <b>1,914.90</b>   |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>1,914.90</b>   |
| <b>K - PAYG instalments raised</b>  |            |              |                               |                   |
|                                     | 22/10/2021 | 85000        | Income Tax Payable/Refundable | 5,343.00          |
| <b>Sub-Total</b>                    |            |              |                               | <b>5,343.00</b>   |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>5,343.00</b>   |
| <b>L - Supervisory levy</b>         |            |              |                               |                   |
|                                     |            |              |                               | 259.00            |
| <b>Sub-Total</b>                    |            |              |                               | <b>259.00</b>     |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>259.00</b>     |
| <b>S - AMOUNT DUE OR REFUNDABLE</b> |            |              |                               |                   |
|                                     |            |              |                               | (3,169.10)        |
| <b>Sub-Total</b>                    |            |              |                               | <b>(3,169.10)</b> |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>(3,169.10)</b> |



# The CM Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2022

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|   | <b>2022</b>            |
|---|------------------------|
|   | <b>\$</b>              |
| Benefits accrued as a result of operations                    | 164,699.05             |
| <b>Less</b>   |                        |
| Increase in MV of investments                                 | 3,704.89               |
| Tax Adjustment - Decline in value of depreciating assets (E1) | 24,475.00              |
| Non Taxable Contributions                                     | 94,237.67              |
| Tax Adjustment - Capital Works Expenditure (D1)               | 49,599.00              |
|   | <hr/> 172,016.56       |
| <b>Add</b>  |                        |
| SMSF non deductible expenses                                  | 83.00                  |
| Pension Payments  | 20,000.00              |
|   | <hr/> 20,083.00        |
| SMSF Annual Return Rounding                                   | 0.51                   |
|   | <hr/> 12,766.00        |
| <b>Taxable Income or Loss</b>                                 | <hr/> 12,766.00        |
| Income Tax on Taxable Income or Loss                          | 1,914.90               |
|   | <hr/>                  |
| <b>CURRENT TAX OR REFUND</b>                                  | <hr/> 1,914.90         |
| Supervisory Levy  | 259.00                 |
| Income Tax Instalments Paid                                   | (5,343.00)             |
|   | <hr/>                  |
| <b>AMOUNT DUE OR REFUNDABLE</b>                               | <hr/> (3,169.10) <hr/> |

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# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date  | Description  | Units | Debit            | Credit           | Balance \$          |
|---|--|-------|------------------|------------------|---------------------|
| <b>Contributions (24200)</b>  |  |       |                  |                  |                     |
| <u>(Contributions) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u> |  |       |                  |                  |                     |
| 30/06/2022  | Mark & Fee personal contributions  |       |                  | 27,500.00        | 27,500.00 CR        |
| 30/06/2022  | Clearing immaterial balances to NCC  |       |                  | 371.00           | 27,871.00 CR        |
| 30/06/2022  | NCC for Mark/Fee   |       |                  | 46,933.34        | 74,804.34 CR        |
|   |  |       |                  | <b>74,804.34</b> | <b>74,804.34 CR</b> |
| <u>(Contributions) Herron, Mark - Accumulation (HERMAR00001A)</u>         |  |       |                  |                  |                     |
| 30/06/2022  | Mark & Fee personal contributions  |       |                  | 27,500.00        | 27,500.00 CR        |
| 30/06/2022  | NCC for Mark/Fee   |       |                  | 46,933.33        | 74,433.33 CR        |
|   |  |       |                  | <b>74,433.33</b> | <b>74,433.33 CR</b> |
| <b>Changes in Market Values of Investments (24700)</b>                    |  |       |                  |                  |                     |
| <u>Changes in Market Values of Investments (24700)</u>                    |  |       |                  |                  |                     |
| 31/10/2021  | Revaluation - 29/10/2021 @ \$0.011000<br>(System Price) - 7,546.000000 Units on hand<br>(PWN.AX)   |       | 7.54             |                  | 7.54 DR             |
| 31/10/2021  | Revaluation - 05/07/2021 @ \$0.005000<br>(System Price) - 1,887.000000 Units on hand<br>(PWNCA.AX) |       |                  | 3.78             | 3.76 DR             |
| 30/06/2022  | Revaluation - 30/06/2022 @ \$0.010000<br>(System Price) - 7,546.000000 Units on hand<br>(PWN.AX)   |       | 7.55             |                  | 11.31 DR            |
| 30/06/2022  | Revaluation - 30/06/2022 @ \$0.000000<br>(Custom) - 1,887.000000 Units on hand<br>(PWNCA.AX)       |       | 9.44             |                  | 20.75 DR            |
| 30/06/2022  | Revaluation - 30/06/2022 @<br>\$2,123,808.240000 (Exit) - 1.000000 Units on<br>hand (48FLINDERS)   |       | 15,106.76        |                  | 15,127.51 DR        |
| 30/06/2022  | Revaluation - 30/06/2022 @ \$487,671.400000<br>(Exit) - 1.000000 Units on hand (248Flinders)       |       |                  | 18,832.40        | 3,704.89 CR         |
|   |  |       | <b>15,131.29</b> | <b>18,836.18</b> | <b>3,704.89 CR</b>  |
| <b>Interest Received (25000)</b>  |  |       |                  |                  |                     |
| <u>Auswide Bank 77733S27 (AuswideBank77733S2)</u>                         |  |       |                  |                  |                     |
| 31/07/2021  | Interest Credit  |       |                  | 95.94            | 95.94 CR            |
| 31/08/2021  | Interest Credit  |       |                  | 82.98            | 178.92 CR           |
| 30/09/2021  | Interest Credit  |       |                  | 74.34            | 253.26 CR           |
| 31/10/2021  | Interest Credit  |       |                  | 71.26            | 324.52 CR           |
| 30/11/2021  | Interest Credit  |       |                  | 55.79            | 380.31 CR           |
| 31/12/2021  | Interest Credit  |       |                  | 57.66            | 437.97 CR           |
| 31/01/2022  | Interest Credit  |       |                  | 57.68            | 495.65 CR           |
| 28/02/2022  | Interest Credit  |       |                  | 52.11            | 547.76 CR           |
| 31/03/2022  | Interest Credit  |       |                  | 57.71            | 605.47 CR           |
| 30/04/2022  | Interest Credit  |       |                  | 55.86            | 661.33 CR           |
| 31/05/2022  | Interest Credit  |       |                  | 57.73            | 719.06 CR           |
| 30/06/2022  | Interest Credit  |       |                  | 52.93            | 771.99 CR           |
|   |  |       |                  | <b>771.99</b>    | <b>771.99 CR</b>    |
| <u>BOQ 22705233 (BOQ22705233)</u>   |  |       |                  |                  |                     |
| 31/07/2021  | INTEREST   |       |                  | 0.06             | 0.06 CR             |
| 31/10/2021  | INTEREST   |       |                  | 0.36             | 0.42 CR             |
|   |  |       |                  | <b>0.42</b>      | <b>0.42 CR</b>      |
| <b>Rental Income (28000)</b>  |  |       |                  |                  |                     |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date   | Description  | Units | Debit           | Credit           | Balance \$          |
|--|--|-------|-----------------|------------------|---------------------|
| <u>2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) (248Flinders)</u> |  |       |                 |                  |                     |
| 30/06/2022   | 2022 Rent - Reno completed 31/05/2022.<br>Rent from 01/06/2022.                                  |       |                 | 4,833.33         | 4,833.33 CR         |
| 30/06/2022   | 2022 Rent - fitout work period, Feb 22 ~ May 22 (Old Rent \$2,000+GST per month )                |       |                 | 8,000.00         | 12,833.33 CR        |
|  |  |       |                 | <b>12,833.33</b> | <b>12,833.33 CR</b> |
| <u>1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust) (48FLINDERS)</u>                           |  |       |                 |                  |                     |
| 30/06/2022   | 2022 Rent - Original Lease Agreement,<br>Applied annual percentage increase of 3.5%<br>from Jan. |       |                 | 98,091.33        | 98,091.33 CR        |
|  |  |       |                 | <b>98,091.33</b> | <b>98,091.33 CR</b> |
| <b>Accountancy Fees (30100)</b>  |  |       |                 |                  |                     |
| <u>Accountancy Fees (30100)</u>  |  |       |                 |                  |                     |
| 17/02/2022   | HERRON ACCOUNTANTS   |       | 2,250.00        |                  | 2,250.00 DR         |
|  |  |       | <b>2,250.00</b> |                  | <b>2,250.00 DR</b>  |
| <b>ATO Supervisory Levy (30400)</b>  |  |       |                 |                  |                     |
| <u>ATO Supervisory Levy (30400)</u>  |  |       |                 |                  |                     |
| 17/11/2021   | ATO - 2021 INCOME TAX REFUND   |       | 259.00          |                  | 259.00 DR           |
|  |  |       | <b>259.00</b>   |                  | <b>259.00 DR</b>    |
| <b>Auditor's Remuneration (30700)</b>  |  |       |                 |                  |                     |
| <u>Auditor's Remuneration (30700)</u>  |  |       |                 |                  |                     |
| 17/02/2022   | HERRON ACCOUNTANTS   |       | 350.00          |                  | 350.00 DR           |
|  |  |       | <b>350.00</b>   |                  | <b>350.00 DR</b>    |
| <b>ASIC Fees (30800)</b>   |  |       |                 |                  |                     |
| <u>ASIC Fees (30800)</u>   |  |       |                 |                  |                     |
| 19/11/2021   | ASIC Fee - not paid from Fund's bank acc   |       | 276.00          |                  | 276.00 DR           |
| 10/01/2022   | ASIC Fee - not paid from Fund's bank acc   |       | 56.00           |                  | 332.00 DR           |
|  |  |       | <b>332.00</b>   |                  | <b>332.00 DR</b>    |
| <b>Bank Charges (31500)</b>  |  |       |                 |                  |                     |
| <u>Bank Charges (31500)</u>  |  |       |                 |                  |                     |
| 31/07/2021   | PAY ANYONE FEE   |       | 1.30            |                  | 1.30 DR             |
| 31/08/2021   | PAY ANYONE FEE   |       | 1.95            |                  | 3.25 DR             |
| 30/09/2021   | PAY ANYONE FEE   |       | 0.65            |                  | 3.90 DR             |
| 31/10/2021   | PAY ANYONE FEE   |       | 1.30            |                  | 5.20 DR             |
| 30/11/2021   | PAY ANYONE FEE   |       | 2.60            |                  | 7.80 DR             |
| 31/12/2021   | PAY ANYONE FEE   |       | 0.65            |                  | 8.45 DR             |
| 31/01/2022   | PAY ANYONE FEE   |       | 1.30            |                  | 9.75 DR             |
| 28/02/2022   | PAY ANYONE FEE   |       | 1.95            |                  | 11.70 DR            |
| 31/03/2022   | PAY ANYONE FEE   |       | 1.95            |                  | 13.65 DR            |
| 30/04/2022   | PAY ANYONE FEE   |       | 0.65            |                  | 14.30 DR            |
| 31/05/2022   | PAY ANYONE FEE   |       | 0.65            |                  | 14.95 DR            |
| 30/06/2022   | PAY ANYONE FEE   |       | 1.95            |                  | 16.90 DR            |
| 30/06/2022   | roundings  |       | 0.02            |                  | 16.92 DR            |
| 30/06/2022   | rounding   |       | 0.37            |                  | 17.29 DR            |
|  |  |       | <b>17.29</b>    |                  | <b>17.29 DR</b>     |
| <b>Borrowing Expenses (32601)</b>  |  |       |                 |                  |                     |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date   | Description                                      | Units | Debit            | Credit    | Balance \$          |
|--|--|-------|------------------|-----------|---------------------|
| <b>Borrowing Expenses (32601)</b>  |  |       |                  |           |                     |
| 30/06/2022   | borrowing cost                                   |       | 500.00           |           | 500.00 DR           |
|  |  |       | <b>500.00</b>    |           | <b>500.00 DR</b>    |
| <b>Depreciation (33400)</b>  |  |       |                  |           |                     |
| <u>Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%) (48FLINFO)</u>  |  |       |                  |           |                     |
| 30/06/2022   | Depreciation for the period {2022}               |       | 4,894.22         |           | 4,894.22 DR         |
|  |  |       | <b>4,894.22</b>  |           | <b>4,894.22 DR</b>  |
| <u>Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%) (Unit2-Capital Works)</u>  |  |       |                  |           |                     |
| 30/06/2022   | Depreciation for the period {2022}               |       | 749.68           |           | 749.68 DR           |
|  |  |       | <b>749.68</b>    |           | <b>749.68 DR</b>    |
| <b>Non Deductible Expenses (38200)</b>   |  |       |                  |           |                     |
| <u>Non Deductible Expenses (38200)</u>   |  |       |                  |           |                     |
| 10/01/2022   | ASIC Fee - not paid from Fund's bank acc         |       | 83.00            |           | 83.00 DR            |
|  |  |       | <b>83.00</b>     |           | <b>83.00 DR</b>     |
| <b>Life Insurance Premiums (39000)</b>   |  |       |                  |           |                     |
| <u>(Life Insurance Premiums) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u>  |  |       |                  |           |                     |
| 23/05/2022   | ASTERON LIFE                                     |       | 6,116.37         |           | 6,116.37 DR         |
|  |  |       | <b>6,116.37</b>  |           | <b>6,116.37 DR</b>  |
| <u>(Life Insurance Premiums) Herron, Mark - Accumulation (HERMAR00001A)</u>  |  |       |                  |           |                     |
| 05/05/2022   | ASTERON LIFE                                     |       | 7,734.77         |           | 7,734.77 DR         |
|  |  |       | <b>7,734.77</b>  |           | <b>7,734.77 DR</b>  |
| <b>Pensions Paid (41600)</b>   |  |       |                  |           |                     |
| <u>(Pensions Paid) Waugh, Coral - Pension (Pension) (WAUCOR00001P)</u>   |  |       |                  |           |                     |
| 17/06/2022   | Personal Cheque (Pension)                        |       | 20,000.00        |           | 20,000.00 DR        |
|  |  |       | <b>20,000.00</b> |           | <b>20,000.00 DR</b> |
| <b>Property Expenses - Interest on Loans (42010)</b>   |  |       |                  |           |                     |
| <u>2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) (248Flinders)</u> |  |       |                  |           |                     |
| 30/06/2022   | as per loan schedule #2                          |       | 14,950.10        |           | 14,950.10 DR        |
|  |  |       | <b>14,950.10</b> |           | <b>14,950.10 DR</b> |
| <u>1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust) (48FLINDERS)</u>                           |  |       |                  |           |                     |
| 30/06/2022   | as per loan schedule                             |       | 41,704.15        |           | 41,704.15 DR        |
|  |  |       | <b>41,704.15</b> |           | <b>41,704.15 DR</b> |
| <b>Income Tax Expense (48500)</b>  |  |       |                  |           |                     |
| <u>Income Tax Expense (48500)</u>  |  |       |                  |           |                     |
| 30/06/2022   | Create Entries - Income Tax Expense - 30/06/2022 |       | 1,914.90         |           | 1,914.90 DR         |
|  |  |       | <b>1,914.90</b>  |           | <b>1,914.90 DR</b>  |
| <b>Profit/Loss Allocation Account (49000)</b>  |  |       |                  |           |                     |
| <u>Profit/Loss Allocation Account (49000)</u>  |  |       |                  |           |                     |
| 31/10/2021   | Profit/Loss Allocation - 31/10/2021              |       |                  | 1.88      | 1.88 CR             |
| 31/10/2021   | Profit/Loss Allocation - 31/10/2021              |       |                  | 1.88      | 3.76 CR             |
| 05/05/2022   | System Member Journals                           |       |                  | 6,574.55  | 6,578.31 CR         |
| 23/05/2022   | System Member Journals                           |       |                  | 5,198.91  | 11,777.22 CR        |
| 17/06/2022   | System Member Journals                           |       |                  | 20,000.00 | 31,777.22 CR        |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date | Description   | Units | Debit             | Credit           | Balance \$           |
|------------------|---|-------|-------------------|------------------|----------------------|
| 30/06/2022       | System Member Journals                                      |       | 23,375.00         |                  | 8,402.22 CR          |
| 30/06/2022       | System Member Journals                                      |       | 23,375.00         |                  | 14,972.78 DR         |
| 30/06/2022       | System Member Journals                                      |       | 371.00            |                  | 15,343.78 DR         |
| 30/06/2022       | System Member Journals                                      |       | 46,933.34         |                  | 62,277.12 DR         |
| 30/06/2022       | System Member Journals                                      |       | 46,933.33         |                  | 109,210.45 DR        |
| 30/06/2022       | Create Entries - Profit/Loss Allocation - 30/06/2022        |       | 24,923.82         |                  | 134,134.27 DR        |
| 30/06/2022       | Create Entries - Profit/Loss Allocation - 30/06/2022        |       |                   | 451.47           | 133,682.80 DR        |
| 30/06/2022       | Create Entries - Profit/Loss Allocation - 30/06/2022        |       | 24,843.93         |                  | 158,526.73 DR        |
| 30/06/2022       | Create Entries - Income Tax Expense Allocation - 30/06/2022 |       | 2,077.62          |                  | 160,604.35 DR        |
| 30/06/2022       | Create Entries - Income Tax Expense Allocation - 30/06/2022 |       | 2,179.80          |                  | 162,784.15 DR        |
| 30/06/2022       | Create Entries - Profit allocation adjustment - 30/06/2022  |       |                   | 386.00           | 162,398.15 DR        |
| 30/06/2022       | Create Entries - Profit allocation adjustment - 30/06/2022  |       | 1,223.47          |                  | 163,621.62 DR        |
| 30/06/2022       | Create Entries - Profit allocation adjustment - 30/06/2022  |       |                   | 837.47           | 162,784.15 DR        |
|                  |   |       | <b>196,236.31</b> | <b>33,452.16</b> | <b>162,784.15 DR</b> |

### Opening Balance (50010)

(Opening Balance) Herron, Fiona Louise - Accumulation (HERFIO00002A)

|            |                      |  |  |                   |                      |
|------------|----------------------|--|--|-------------------|----------------------|
| 01/07/2021 | Opening Balance      |  |  |                   | 377,612.14 CR        |
| 01/07/2021 | Close Period Journal |  |  | 451,731.10        | 829,343.24 CR        |
|            |                      |  |  | <b>451,731.10</b> | <b>829,343.24 CR</b> |

(Opening Balance) Herron, Mark - Accumulation (HERMAR00001A)

|            |                      |  |  |                   |                      |
|------------|----------------------|--|--|-------------------|----------------------|
| 01/07/2021 | Opening Balance      |  |  |                   | 344,465.45 CR        |
| 01/07/2021 | Close Period Journal |  |  | 446,525.08        | 790,990.53 CR        |
|            |                      |  |  | <b>446,525.08</b> | <b>790,990.53 CR</b> |

(Opening Balance) Waugh, Coral - Pension (Pension) (WAUCOR00001P)

|            |                      |  |                  |  |                      |
|------------|----------------------|--|------------------|--|----------------------|
| 01/07/2021 | Opening Balance      |  |                  |  | 239,800.14 CR        |
| 01/07/2021 | Close Period Journal |  | 18,679.88        |  | 221,120.26 CR        |
|            |                      |  | <b>18,679.88</b> |  | <b>221,120.26 CR</b> |

### Contributions (52420)

(Contributions) Herron, Fiona Louise - Accumulation (HERFIO00002A)

|            |                        |  |                  |                  |                     |
|------------|------------------------|--|------------------|------------------|---------------------|
| 01/07/2021 | Opening Balance        |  |                  |                  | 50,000.00 CR        |
| 01/07/2021 | Close Period Journal   |  | 50,000.00        |                  | 0.00 DR             |
| 30/06/2022 | System Member Journals |  |                  | 27,500.00        | 27,500.00 CR        |
| 30/06/2022 | System Member Journals |  |                  | 371.00           | 27,871.00 CR        |
| 30/06/2022 | System Member Journals |  |                  | 46,933.34        | 74,804.34 CR        |
|            |                        |  | <b>50,000.00</b> | <b>74,804.34</b> | <b>74,804.34 CR</b> |

(Contributions) Herron, Mark - Accumulation (HERMAR00001A)

|            |                        |  |                  |                  |                     |
|------------|------------------------|--|------------------|------------------|---------------------|
| 01/07/2021 | Opening Balance        |  |                  |                  | 50,000.00 CR        |
| 01/07/2021 | Close Period Journal   |  | 50,000.00        |                  | 0.00 DR             |
| 30/06/2022 | System Member Journals |  |                  | 27,500.00        | 27,500.00 CR        |
| 30/06/2022 | System Member Journals |  |                  | 46,933.33        | 74,433.33 CR        |
|            |                        |  | <b>50,000.00</b> | <b>74,433.33</b> | <b>74,433.33 CR</b> |

### Transfers In (52850)

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date   | Description   | Units | Debit             | Credit           | Balance \$          |
|--|---|-------|-------------------|------------------|---------------------|
| <u>(Transfers In) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u>           |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 2,459.92 CR         |
| 01/07/2021   | Close Period Journal  |       | 2,459.92          |                  | 0.00 DR             |
|  |   |       | <b>2,459.92</b>   |                  | <b>0.00 DR</b>      |
| <b>Share of Profit/(Loss) (53100)</b>  |   |       |                   |                  |                     |
| <u>(Share of Profit/(Loss)) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u> |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 404,239.96 CR       |
| 01/07/2021   | Close Period Journal  |       | 404,239.96        |                  | 0.00 DR             |
| 31/10/2021   | Profit/Loss Allocation - 31/10/2021                         |       | 1.88              |                  | 1.88 DR             |
| 30/06/2022   | Create Entries - Profit/Loss Allocation - 30/06/2022        |       |                   | 24,843.93        | 24,842.05 CR        |
| 30/06/2022   | Create Entries - Profit allocation adjustment - 30/06/2022  |       | 837.47            |                  | 24,004.58 CR        |
|  |   |       | <b>405,079.31</b> | <b>24,843.93</b> | <b>24,004.58 CR</b> |
| <u>(Share of Profit/(Loss)) Herron, Mark - Accumulation (HERMAR00001A)</u>         |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 404,391.20 CR       |
| 01/07/2021   | Close Period Journal  |       | 404,391.20        |                  | 0.00 DR             |
| 31/10/2021   | Profit/Loss Allocation - 31/10/2021                         |       | 1.88              |                  | 1.88 DR             |
| 30/06/2022   | Create Entries - Profit/Loss Allocation - 30/06/2022        |       |                   | 24,923.82        | 24,921.94 CR        |
| 30/06/2022   | Create Entries - Profit allocation adjustment - 30/06/2022  |       | 386.00            |                  | 24,535.94 CR        |
|  |   |       | <b>404,779.08</b> | <b>24,923.82</b> | <b>24,535.94 CR</b> |
| <u>(Share of Profit/(Loss)) Waugh, Coral - Pension (Pension) (WAUCOR00001P)</u>    |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 1,320.12 CR         |
| 01/07/2021   | Close Period Journal  |       | 1,320.12          |                  | 0.00 DR             |
| 30/06/2022   | Create Entries - Profit/Loss Allocation - 30/06/2022        |       | 451.47            |                  | 451.47 DR           |
| 30/06/2022   | Create Entries - Profit allocation adjustment - 30/06/2022  |       |                   | 1,223.47         | 772.00 CR           |
|  |   |       | <b>1,771.59</b>   | <b>1,223.47</b>  | <b>772.00 CR</b>    |
| <b>Income Tax (53330)</b>  |   |       |                   |                  |                     |
| <u>(Income Tax) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u>             |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 7,616.62 CR         |
| 01/07/2021   | Close Period Journal  |       | 7,616.62          |                  | 0.00 DR             |
| 23/05/2022   | System Member Journals                                      |       |                   | 917.46           | 917.46 CR           |
| 30/06/2022   | Create Entries - Income Tax Expense Allocation - 30/06/2022 |       |                   | 2,179.80         | 3,097.26 CR         |
|  |   |       | <b>7,616.62</b>   | <b>3,097.26</b>  | <b>3,097.26 CR</b>  |
| <u>(Income Tax) Herron, Mark - Accumulation (HERMAR00001A)</u>                     |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 7,365.83 CR         |
| 01/07/2021   | Close Period Journal  |       | 7,365.83          |                  | 0.00 DR             |
| 05/05/2022   | System Member Journals                                      |       |                   | 1,160.22         | 1,160.22 CR         |
| 30/06/2022   | Create Entries - Income Tax Expense Allocation - 30/06/2022 |       |                   | 2,077.62         | 3,237.84 CR         |
|  |   |       | <b>7,365.83</b>   | <b>3,237.84</b>  | <b>3,237.84 CR</b>  |
| <b>Contributions Tax (53800)</b>   |   |       |                   |                  |                     |
| <u>(Contributions Tax) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u>      |   |       |                   |                  |                     |
| 01/07/2021   | Opening Balance   |       |                   |                  | 7,500.00 DR         |
| 01/07/2021   | Close Period Journal  |       |                   | 7,500.00         | 0.00 DR             |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date  | Description               | Units | Debit            | Credit           | Balance \$          |
|---|---------------------------|-------|------------------|------------------|---------------------|
| 30/06/2022  | System Member Journals    |       | 4,125.00         |                  | 4,125.00 DR         |
|   |                           |       | <b>4,125.00</b>  | <b>7,500.00</b>  | <b>4,125.00 DR</b>  |
| <u>(Contributions Tax) Herron, Mark - Accumulation (HERMAR00001A)</u>               |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 7,500.00 DR         |
| 01/07/2021  | Close Period Journal      |       |                  | 7,500.00         | 0.00 DR             |
| 30/06/2022  | System Member Journals    |       | 4,125.00         |                  | 4,125.00 DR         |
|   |                           |       | <b>4,125.00</b>  | <b>7,500.00</b>  | <b>4,125.00 DR</b>  |
| <b>Life Insurance Premiums (53920)</b>  |                           |       |                  |                  |                     |
| <u>(Life Insurance Premiums) Herron, Fiona Louise - Accumulation (HERFIO00002A)</u> |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 5,085.40 DR         |
| 01/07/2021  | Close Period Journal      |       |                  | 5,085.40         | 0.00 DR             |
| 23/05/2022  | System Member Journals    |       | 6,116.37         |                  | 6,116.37 DR         |
|   |                           |       | <b>6,116.37</b>  | <b>5,085.40</b>  | <b>6,116.37 DR</b>  |
| <u>(Life Insurance Premiums) Herron, Mark - Accumulation (HERMAR00001A)</u>         |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 7,731.95 DR         |
| 01/07/2021  | Close Period Journal      |       |                  | 7,731.95         | 0.00 DR             |
| 05/05/2022  | System Member Journals    |       | 7,734.77         |                  | 7,734.77 DR         |
|   |                           |       | <b>7,734.77</b>  | <b>7,731.95</b>  | <b>7,734.77 DR</b>  |
| <b>Pensions Paid (54160)</b>  |                           |       |                  |                  |                     |
| <u>(Pensions Paid) Waugh, Coral - Pension (Pension) (WAUCOR00001P)</u>              |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 20,000.00 DR        |
| 01/07/2021  | Close Period Journal      |       |                  | 20,000.00        | 0.00 DR             |
| 17/06/2022  | System Member Journals    |       | 20,000.00        |                  | 20,000.00 DR        |
|   |                           |       | <b>20,000.00</b> | <b>20,000.00</b> | <b>20,000.00 DR</b> |
| <b>Bank Accounts (60400)</b>  |                           |       |                  |                  |                     |
| <u>Auswide Bank 77733S1 (AuswideBank77733S1)</u>                                    |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 1,301.04 DR         |
| 13/06/2022  | Transfer [Transfer]       |       | 20,000.00        |                  | 21,301.04 DR        |
| 17/06/2022  | Personal Cheque (Pension) |       |                  | 20,000.00        | 1,301.04 DR         |
|   |                           |       | <b>20,000.00</b> | <b>20,000.00</b> | <b>1,301.04 DR</b>  |
| <u>Auswide Bank 77733S27 (AuswideBank77733S2)</u>                                   |                           |       |                  |                  |                     |
| 01/07/2021  | Opening Balance           |       |                  |                  | 225,930.57 DR       |
| 31/07/2021  | Interest Credit           |       | 95.94            |                  | 226,026.51 DR       |
| 31/08/2021  | Interest Credit           |       | 82.98            |                  | 226,109.49 DR       |
| 30/09/2021  | Interest Credit           |       | 74.34            |                  | 226,183.83 DR       |
| 31/10/2021  | Interest Credit           |       | 71.26            |                  | 226,255.09 DR       |
| 30/11/2021  | Interest Credit           |       | 55.79            |                  | 226,310.88 DR       |
| 31/12/2021  | Interest Credit           |       | 57.66            |                  | 226,368.54 DR       |
| 31/01/2022  | Interest Credit           |       | 57.68            |                  | 226,426.22 DR       |
| 28/02/2022  | Interest Credit           |       | 52.11            |                  | 226,478.33 DR       |
| 31/03/2022  | Interest Credit           |       | 57.71            |                  | 226,536.04 DR       |
| 30/04/2022  | Interest Credit           |       | 55.86            |                  | 226,591.90 DR       |
| 31/05/2022  | Interest Credit           |       | 57.73            |                  | 226,649.63 DR       |
| 13/06/2022  | Transfer [Transfer]       |       |                  | 20,000.00        | 206,649.63 DR       |
| 30/06/2022  | Interest Credit           |       | 52.93            |                  | 206,702.56 DR       |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date                  | Description  | Units | Debit         | Credit           | Balance \$           |
|-----------------------------------|--|-------|---------------|------------------|----------------------|
|                                   |  |       | <b>771.99</b> | <b>20,000.00</b> | <b>206,702.56 DR</b> |
| <u>BOQ 22705233 (BOQ22705233)</u> |  |       |               |                  |                      |
| 01/07/2021                        | Opening Balance  |       |               |                  | 113.69 DR            |
| 04/07/2021                        | TFR FROM 021374214                                     |       | 10,000.00     |                  | 10,113.69 DR         |
| 05/07/2021                        | HERRON FAMILY TRUST                                    |       |               | 7,939.39         | 2,174.30 DR          |
| 05/07/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 3,174.30 DR          |
| 05/07/2021                        | PAY TO NO.10 PTY LTD                                   |       |               | 2,570.08         | 604.22 DR            |
| 18/07/2021                        | TFR FROM 021374214                                     |       | 5,000.00      |                  | 5,604.22 DR          |
| 18/07/2021                        | ATO - PAYG INSTALMENT                                  |       |               | 5,000.00         | 604.22 DR            |
| 31/07/2021                        | PAY ANYONE FEE   |       |               | 1.30             | 602.92 DR            |
| 31/07/2021                        | INTEREST   |       | 0.06          |                  | 602.98 DR            |
| 02/08/2021                        | TFR FROM 021374214                                     |       | 2,200.00      |                  | 2,802.98 DR          |
| 02/08/2021                        | PAY ANYONE TO NO.10 PTY LTD                            |       |               | 2,570.08         | 232.90 DR            |
| 05/08/2021                        | ATO - PAYG INSTALMENT REFUND (\$1,016 GST - June 2021) |       | 3,984.00      |                  | 4,216.90 DR          |
| 05/08/2021                        | PAYANYONE TO NO.10 PTY LTD                             |       |               | 4,000.00         | 216.90 DR            |
| 10/08/2021                        | ATO - PAYG INSTALMENT REFUND                           |       | 5,000.00      |                  | 5,216.90 DR          |
| 12/08/2021                        | PAY ANYONE TO NO.10 PTY LTD                            |       |               | 3,939.39         | 1,277.51 DR          |
| 30/08/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 3,277.51 DR          |
| 31/08/2021                        | PAY ANYONE FEE   |       |               | 1.95             | 3,275.56 DR          |
| 01/09/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 5,275.56 DR          |
| 01/09/2021                        | TFR FROM 021374214                                     |       | 5,000.00      |                  | 10,275.56 DR         |
| 01/09/2021                        | TFR TO ACCOUNT 021374214                               |       |               | 2,570.08         | 7,705.48 DR          |
| 01/09/2021                        | TFR FROM 021374214                                     |       | 500.00        |                  | 8,205.48 DR          |
| 01/09/2021                        | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       |               | 7,979.39         | 226.09 DR            |
| 13/09/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 2,226.09 DR          |
| 14/09/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 3,226.09 DR          |
| 20/09/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 4,226.09 DR          |
| 24/09/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 5,226.09 DR          |
| 28/09/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 6,226.09 DR          |
| 29/09/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 7,226.09 DR          |
| 29/09/2021                        | TFR FROM 021374214                                     |       | 1,500.00      |                  | 8,726.09 DR          |
| 30/09/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 10,726.09 DR         |
| 30/09/2021                        | PAY ANYONE FEE   |       |               | 0.65             | 10,725.44 DR         |
| 05/10/2021                        | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       |               | 7,979.39         | 2,746.05 DR          |
| 05/10/2021                        | PAY ANYONE TO NO.10 PTY LTD                            |       |               | 2,570.08         | 175.97 DR            |
| 12/10/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 2,175.97 DR          |
| 15/10/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 4,175.97 DR          |
| 15/10/2021                        | TFR FROM 021374214                                     |       | 1,000.00      |                  | 5,175.97 DR          |
| 22/10/2021                        | ATO - SEPT BAS   |       |               | 2,543.00         | 2,632.97 DR          |
| 31/10/2021                        | PAY ANYONE FEE   |       |               | 1.30             | 2,631.67 DR          |
| 31/10/2021                        | INTEREST   |       | 0.36          |                  | 2,632.03 DR          |
| 01/11/2021                        | PAY ANYONE TO NO.10 PTY LTD                            |       |               | 2,570.08         | 61.95 DR             |
| 01/11/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 2,061.95 DR          |
| 03/11/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 4,061.95 DR          |
| 05/11/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 6,061.95 DR          |
| 05/11/2021                        | TFR FROM 021374214                                     |       | 2,000.00      |                  | 8,061.95 DR          |



# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date | Description                                      | Units | Debit     | Credit    | Balance \$   |
|------------------|--|-------|-----------|-----------|--------------|
| 05/11/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)      |       |           | 7,979.39  | 82.56 DR     |
| 06/11/2021       | TFR FROM 021374214                               |       | 500.00    |           | 582.56 DR    |
| 12/11/2021       | TFR FROM 021374214                               |       | 3,000.00  |           | 3,582.56 DR  |
| 12/11/2021       | TFR TO ACCOUNT 021374214                         |       |           | 2,860.00  | 722.56 DR    |
| 17/11/2021       | ATO - 2021 INCOME TAX REFUND                     |       | 7,367.45  |           | 8,090.01 DR  |
| 17/11/2021       | TFR FROM 021374214                               |       | 10,000.00 |           | 18,090.01 DR |
| 17/11/2021       | PAY TO AJ MURPHY - Reno completed on 31 May 2022 |       |           | 15,476.32 | 2,613.69 DR  |
| 22/11/2021       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 2,570.08  | 43.61 DR     |
| 30/11/2021       | PAY ANYONE FEE                                   |       |           | 2.60      | 41.01 DR     |
| 13/12/2021       | TFR FROM 021374214                               |       | 500.00    |           | 541.01 DR    |
| 20/12/2021       | TFR FROM 021374214                               |       | 8,000.00  |           | 8,541.01 DR  |
| 20/12/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)      |       |           | 7,979.39  | 561.62 DR    |
| 31/12/2021       | PAY ANYONE FEE                                   |       |           | 0.65      | 560.97 DR    |
| 13/01/2022       | TFR FROM 021374214                               |       | 2,500.00  |           | 3,060.97 DR  |
| 14/01/2022       | TFR FROM 021374214                               |       | 1,000.00  |           | 4,060.97 DR  |
| 14/01/2022       | TFR FROM 021374214                               |       | 1,000.00  |           | 5,060.97 DR  |
| 17/01/2022       | TFR FROM 021374214                               |       | 1,000.00  |           | 6,060.97 DR  |
| 18/01/2022       | TFR FROM 021374214                               |       | 2,000.00  |           | 8,060.97 DR  |
| 18/01/2022       | TFR FROM 021374214                               |       | 3,000.00  |           | 11,060.97 DR |
| 18/01/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 7,939.39  | 3,121.58 DR  |
| 27/01/2022       | TFR FROM 021374214                               |       | 1,000.00  |           | 4,121.58 DR  |
| 31/01/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 2,570.08  | 1,551.50 DR  |
| 31/01/2022       | PAY ANYONE FEE                                   |       |           | 1.30      | 1,550.20 DR  |
| 02/02/2022       | TFR FROM 021374214                               |       | 7,000.00  |           | 8,550.20 DR  |
| 02/02/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 7,939.39  | 610.81 DR    |
| 11/02/2022       | TFR FROM 021374214                               |       | 2,500.00  |           | 3,110.81 DR  |
| 13/02/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 2,570.08  | 540.73 DR    |
| 17/02/2022       | TFR FROM 021374214                               |       | 3,000.00  |           | 3,540.73 DR  |
| 17/02/2022       | HERRON ACCOUNTANTS                               |       |           | 2,860.00  | 680.73 DR    |
| 28/02/2022       | PAY ANYONE FEE                                   |       |           | 1.95      | 678.78 DR    |
| 08/03/2022       | TFR FROM 021374214                               |       | 10,000.00 |           | 10,678.78 DR |
| 08/03/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 7,939.39  | 2,739.39 DR  |
| 08/03/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 2,570.08  | 169.31 DR    |
| 10/03/2022       | TFR FROM 021374214                               |       | 2,000.00  |           | 2,169.31 DR  |
| 28/03/2022       | TFR FROM 021374214                               |       | 6,500.00  |           | 8,669.31 DR  |
| 28/03/2022       | GLENDA HERRON                                    |       |           | 7,939.39  | 729.92 DR    |
| 31/03/2022       | PAY ANYONE FEE                                   |       |           | 1.95      | 727.97 DR    |
| 08/04/2022       | TFR FROM 021374214                               |       | 8,000.00  |           | 8,727.97 DR  |
| 08/04/2022       | TFR FROM 021374214                               |       | 3,000.00  |           | 11,727.97 DR |
| 08/04/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 2,570.08  | 9,157.89 DR  |
| 30/04/2022       | PAY ANYONE FEE                                   |       |           | 0.65      | 9,157.24 DR  |
| 05/05/2022       | ASTERON LIFE                                     |       |           | 7,734.77  | 1,422.47 DR  |
| 09/05/2022       | TFR FROM 021374214                               |       | 3,000.00  |           | 4,422.47 DR  |
| 16/05/2022       | TFR FROM 021374214                               |       | 4,000.00  |           | 8,422.47 DR  |
| 16/05/2022       | PAY ANYONE TO NO.10 PTY LTD                      |       |           | 7,939.39  | 483.08 DR    |
| 23/05/2022       | ASTERON LIFE                                     |       |           | 6,116.37  | 5,633.29 CR  |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date             | Description                              | Units | Debit             | Credit            | Balance \$       |
|------------------------------|--|-------|-------------------|-------------------|------------------|
| 23/05/2022                   | TFR FROM 021374214                       |       | 6,000.00          |                   | 366.71 DR        |
| 31/05/2022                   | PAY ANYONE FEE                           |       |                   | 0.65              | 366.06 DR        |
| 08/06/2022                   | TFR FROM 021374214                       |       | 5,000.00          |                   | 5,366.06 DR      |
| 08/06/2022                   | PAY ANYONE TO NO.10 PTY LTD              |       |                   | 2,570.08          | 2,795.98 DR      |
| 08/06/2022                   | PAY ANYONE TO NO.10 PTY LTD              |       |                   | 2,570.08          | 225.90 DR        |
| 08/06/2022                   | TFR FROM 021374214                       |       | 1,500.00          |                   | 1,725.90 DR      |
| 15/06/2022                   | TFR FROM 021374214                       |       | 1,500.00          |                   | 3,225.90 DR      |
| 16/06/2022                   | TFR FROM 021374214                       |       | 2,000.00          |                   | 5,225.90 DR      |
| 16/06/2022                   | TFR FROM 021374214                       |       | 1,000.00          |                   | 6,225.90 DR      |
| 19/06/2022                   | TFR FROM 021374214                       |       | 2,000.00          |                   | 8,225.90 DR      |
| 19/06/2022                   | PAY ANYONE TO NO.10 PTY LTD              |       |                   | 7,939.39          | 286.51 DR        |
| 30/06/2022                   | PAY ANYONE FEE                           |       |                   | 1.95              | 284.56 DR        |
|                              |  |       | <b>169,051.87</b> | <b>168,881.00</b> | <b>284.56 DR</b> |
| <u>DummyAcc (DummyAccCM)</u> |  |       |                   |                   |                  |
| 04/07/2021                   | TFR FROM 021374214                       |       |                   | 10,000.00         | 10,000.00 CR     |
| 05/07/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 11,000.00 CR     |
| 18/07/2021                   | TFR FROM 021374214                       |       |                   | 5,000.00          | 16,000.00 CR     |
| 02/08/2021                   | TFR FROM 021374214                       |       |                   | 2,200.00          | 18,200.00 CR     |
| 30/08/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 20,200.00 CR     |
| 01/09/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 22,200.00 CR     |
| 01/09/2021                   | TFR FROM 021374214                       |       |                   | 5,000.00          | 27,200.00 CR     |
| 01/09/2021                   | TFR FROM 021374214                       |       |                   | 500.00            | 27,700.00 CR     |
| 13/09/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 29,700.00 CR     |
| 14/09/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 30,700.00 CR     |
| 20/09/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 31,700.00 CR     |
| 24/09/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 32,700.00 CR     |
| 28/09/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 33,700.00 CR     |
| 29/09/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 34,700.00 CR     |
| 29/09/2021                   | TFR FROM 021374214                       |       |                   | 1,500.00          | 36,200.00 CR     |
| 30/09/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 38,200.00 CR     |
| 12/10/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 40,200.00 CR     |
| 15/10/2021                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 41,200.00 CR     |
| 15/10/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 43,200.00 CR     |
| 01/11/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 45,200.00 CR     |
| 03/11/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 47,200.00 CR     |
| 05/11/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 49,200.00 CR     |
| 05/11/2021                   | TFR FROM 021374214                       |       |                   | 2,000.00          | 51,200.00 CR     |
| 06/11/2021                   | TFR FROM 021374214                       |       |                   | 500.00            | 51,700.00 CR     |
| 12/11/2021                   | TFR FROM 021374214                       |       |                   | 3,000.00          | 54,700.00 CR     |
| 12/11/2021                   | TFR TO ACCOUNT 021374214                 |       | 2,860.00          |                   | 51,840.00 CR     |
| 17/11/2021                   | TFR FROM 021374214                       |       |                   | 10,000.00         | 61,840.00 CR     |
| 19/11/2021                   | ASIC Fee - not paid from Fund's bank acc |       |                   | 276.00            | 62,116.00 CR     |
| 13/12/2021                   | TFR FROM 021374214                       |       |                   | 500.00            | 62,616.00 CR     |
| 20/12/2021                   | TFR FROM 021374214                       |       |                   | 8,000.00          | 70,616.00 CR     |
| 10/01/2022                   | ASIC Fee - not paid from Fund's bank acc |       |                   | 139.00            | 70,755.00 CR     |
| 13/01/2022                   | TFR FROM 021374214                       |       |                   | 2,500.00          | 73,255.00 CR     |
| 14/01/2022                   | TFR FROM 021374214                       |       |                   | 1,000.00          | 74,255.00 CR     |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date | Description  | Units | Debit             | Credit            | Balance \$     |
|------------------|--|-------|-------------------|-------------------|----------------|
| 14/01/2022       | TFR FROM 021374214   |       |                   | 1,000.00          | 75,255.00 CR   |
| 17/01/2022       | TFR FROM 021374214   |       |                   | 1,000.00          | 76,255.00 CR   |
| 18/01/2022       | TFR FROM 021374214   |       |                   | 2,000.00          | 78,255.00 CR   |
| 18/01/2022       | TFR FROM 021374214   |       |                   | 3,000.00          | 81,255.00 CR   |
| 27/01/2022       | TFR FROM 021374214   |       |                   | 1,000.00          | 82,255.00 CR   |
| 02/02/2022       | TFR FROM 021374214   |       |                   | 7,000.00          | 89,255.00 CR   |
| 08/02/2022       | Dec 21 GST - not paid from Fund's bank acc   |       |                   | 4,000.00          | 93,255.00 CR   |
| 11/02/2022       | TFR FROM 021374214   |       |                   | 2,500.00          | 95,755.00 CR   |
| 17/02/2022       | TFR FROM 021374214   |       |                   | 3,000.00          | 98,755.00 CR   |
| 08/03/2022       | TFR FROM 021374214   |       |                   | 10,000.00         | 108,755.00 CR  |
| 10/03/2022       | TFR FROM 021374214   |       |                   | 2,000.00          | 110,755.00 CR  |
| 28/03/2022       | TFR FROM 021374214   |       |                   | 6,500.00          | 117,255.00 CR  |
| 08/04/2022       | TFR FROM 021374214   |       |                   | 8,000.00          | 125,255.00 CR  |
| 08/04/2022       | TFR FROM 021374214   |       |                   | 3,000.00          | 128,255.00 CR  |
| 09/05/2022       | TFR FROM 021374214   |       |                   | 3,000.00          | 131,255.00 CR  |
| 16/05/2022       | TFR FROM 021374214   |       |                   | 4,000.00          | 135,255.00 CR  |
| 23/05/2022       | TFR FROM 021374214   |       |                   | 6,000.00          | 141,255.00 CR  |
| 31/05/2022       | Unit 2 Building Works - - Reno completed on 31 May 2022                                    |       |                   | 372,909.79        | 514,164.79 CR  |
| 08/06/2022       | TFR FROM 021374214   |       |                   | 5,000.00          | 519,164.79 CR  |
| 08/06/2022       | TFR FROM 021374214   |       |                   | 1,500.00          | 520,664.79 CR  |
| 15/06/2022       | TFR FROM 021374214   |       |                   | 1,500.00          | 522,164.79 CR  |
| 16/06/2022       | TFR FROM 021374214   |       |                   | 1,000.00          | 523,164.79 CR  |
| 16/06/2022       | TFR FROM 021374214   |       |                   | 2,000.00          | 525,164.79 CR  |
| 19/06/2022       | TFR FROM 021374214   |       |                   | 2,000.00          | 527,164.79 CR  |
| 30/06/2022       | Mark & Fee personal contributions  |       | 55,000.00         |                   | 472,164.79 CR  |
| 30/06/2022       | 2022 Rent - Original Lease Agreement, Applied annual percentage increase of 3.5% from Jan. |       | 107,900.46        |                   | 364,264.33 CR  |
| 30/06/2022       | 2023 Rent (Prepaid) - Rent renewal (\$160K+GST as per Market Appraisal)                    |       | 176,000.00        |                   | 188,264.33 CR  |
| 30/06/2022       | 2022 Rent - Reno completed 31/05/2022. Rent from 01/06/2022.                               |       | 5,316.66          |                   | 182,947.67 CR  |
| 30/06/2022       | 2023 Rent (Prepaid) - Rent renewal (\$58K+GST as per Market Appraisal)                     |       | 63,800.00         |                   | 119,147.67 CR  |
| 30/06/2022       | Unit 2 - Commercial Bond (3 month Rent)  |       | 15,950.00         |                   | 103,197.67 CR  |
| 30/06/2022       | Clearing immaterial balances to NCC  |       | 531.00            |                   | 102,666.67 CR  |
| 30/06/2022       | 2022 Rent - fitout work period, Feb 22 ~ May 22 (Old Rent \$2,000+GST per month )          |       | 8,800.00          |                   | 93,866.67 CR   |
| 30/06/2022       | NCC for Mark/Fee   |       | 93,866.67         |                   | 0.00 DR        |
|                  |  |       | <b>530,024.79</b> | <b>530,024.79</b> | <b>0.00 DR</b> |

### **Borrowing Cost (66100)**

#### Borrowing Cost (66100)

|            |                 |  |  |               |                  |
|------------|-----------------|--|--|---------------|------------------|
| 01/07/2021 | Opening Balance |  |  |               | 965.75 DR        |
| 30/06/2022 | borrowing cost  |  |  | 500.00        | 465.75 DR        |
|            |                 |  |  | <b>500.00</b> | <b>465.75 DR</b> |

### **Sundry Debtors (68000)**

#### Sundry Debtors (68000)

|            |                 |  |  |  |             |
|------------|-----------------|--|--|--|-------------|
| 01/07/2021 | Opening Balance |  |  |  | 5,000.00 DR |
|------------|-----------------|--|--|--|-------------|

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date | Description  | Units | Debit           | Credit           | Balance \$     |
|------------------|--|-------|-----------------|------------------|----------------|
| 18/07/2021       | ATO - PAYG INSTALMENT                                  |       | 5,000.00        |                  | 10,000.00 DR   |
| 05/08/2021       | ATO - PAYG INSTALMENT REFUND (\$1,016 GST - June 2021) |       |                 | 5,000.00         | 5,000.00 DR    |
| 10/08/2021       | ATO - PAYG INSTALMENT REFUND                           |       |                 | 5,000.00         | 0.00 DR        |
| 01/09/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       | 40.00           |                  | 40.00 DR       |
| 05/10/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       | 40.00           |                  | 80.00 DR       |
| 05/11/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       | 40.00           |                  | 120.00 DR      |
| 20/12/2021       | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)            |       | 40.00           |                  | 160.00 DR      |
| 30/06/2022       | Clearing immaterial balances to NCC                    |       |                 | 160.00           | 0.00 DR        |
|                  |  |       | <b>5,160.00</b> | <b>10,160.00</b> | <b>0.00 DR</b> |

### Fixtures and Fittings (at written down value) - Unitised (72650)

#### Building Work - 1/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%) (48FLINFO)

|            |                                    |             |  |                 |                      |
|------------|------------------------------------|-------------|--|-----------------|----------------------|
| 01/07/2021 | Opening Balance                    | 1.00        |  |                 | 181,085.98 DR        |
| 30/06/2022 | Depreciation for the period {2022} |             |  | 4,894.22        | 176,191.76 DR        |
|            |                                    | <b>1.00</b> |  | <b>4,894.22</b> | <b>176,191.76 DR</b> |

#### Building Works - 2/48 Flinders Parade, North Lakes - Fitout (Allocated - Mark 50% Fiona 50%) (Unit2-Capital Works)

|            |  |             |                   |               |                      |
|------------|--|-------------|-------------------|---------------|----------------------|
| 17/11/2021 | PAY TO AJ MURPHY - Reno completed on 31 May 2022                 | 1.00        | 14,069.38         |               | 14,069.38 DR         |
| 31/05/2022 | Unit 2 Building Works - - Reno completed on 31 May 2022          | 0.00        | 339,008.90        |               | 353,078.28 DR        |
| 30/06/2022 | Depreciation - Capital Works Expenditure Adjustment - 30/06/2022 |             |                   |               | 353,078.28 DR        |
| 30/06/2022 | Depreciation for the period {2022}                               |             |                   | 749.68        | 352,328.60 DR        |
|            |  | <b>1.00</b> | <b>353,078.28</b> | <b>749.68</b> | <b>352,328.60 DR</b> |

### Real Estate Properties (Australian - Non Residential) (77250)

#### 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) (248Flinders)

|            |   |             |                  |  |                      |
|------------|---|-------------|------------------|--|----------------------|
| 01/07/2021 | Opening Balance   | 1.00        |                  |  | 468,839.00 DR        |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$487,671.400000 (Exit) - 1.000000 Units on hand |             | 18,832.40        |  | 487,671.40 DR        |
| 30/06/2022 | Create Entries - Capital Works Expenditure Adjustment - 30/06/2022          |             |                  |  | 487,671.40 DR        |
|            |   | <b>1.00</b> | <b>18,832.40</b> |  | <b>487,671.40 DR</b> |

#### 1/48 Flinders Parade, North Lakes (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust) (48FLINDERS)

|            |   |             |             |                  |                        |
|------------|---|-------------|-------------|------------------|------------------------|
| 01/07/2021 | Opening Balance   | 1.00        |             |                  | 2,138,915.00 DR        |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$2,123,808.240000 (Exit) - 1.000000 Units on hand |             |             | 15,106.76        | 2,123,808.24 DR        |
| 30/06/2022 | Create Entries - Capital Works Expenditure Adjustment - 30/06/2022            |             |             |                  | 2,123,808.24 DR        |
|            |   | <b>1.00</b> | <b>0.00</b> | <b>15,106.76</b> | <b>2,123,808.24 DR</b> |

### Shares in Listed Companies (Australian) (77600)

#### Parkway Minerals ML (Allocated - Mark 50% Fiona 50%) (PWN.AX)

|            |   |                 |  |              |                 |
|------------|---|-----------------|--|--------------|-----------------|
| 01/07/2021 | Opening Balance   | 7,546.00        |  |              | 90.55 DR        |
| 31/10/2021 | Revaluation - 29/10/2021 @ \$0.011000 (System Price) - 7,546.000000 Units on hand |                 |  | 7.54         | 83.01 DR        |
| 30/06/2022 | Revaluation - 30/06/2022 @ \$0.010000 (System Price) - 7,546.000000 Units on hand |                 |  | 7.55         | 75.46 DR        |
|            |   | <b>7,546.00</b> |  | <b>15.09</b> | <b>75.46 DR</b> |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date   | Description   | Units           | Debit       | Credit      | Balance \$     |
|--|---|-----------------|-------------|-------------|----------------|
| <u>Parkway Minerals NI (Allocated - Mark 50% Fiona 50%) (PWNCA.AX)</u> |   |                 |             |             |                |
| 01/07/2021   | Opening Balance   | 1,887.00        |             |             | 5.66 DR        |
| 31/10/2021   | Revaluation - 05/07/2021 @ \$0.005000 (System Price) - 1,887.000000 Units on hand |                 | 3.78        |             | 9.44 DR        |
| 30/06/2022   | Revaluation - 30/06/2022 @ \$0.000000 (Custom) - 1,887.000000 Units on hand       |                 |             | 9.44        | 0.00 DR        |
|  |   | <b>1,887.00</b> | <b>3.78</b> | <b>9.44</b> | <b>0.00 DR</b> |

### GST Payable/Refundable (84000)

#### GST Payable/Refundable (84000)

|            |  |  |                  |                  |                     |
|------------|--|--|------------------|------------------|---------------------|
| 01/07/2021 | Opening Balance  |  |                  |                  | 1,599.00 DR         |
| 05/08/2021 | ATO - PAYG INSTALMENT REFUND (\$1,016 GST - June 2021)                                     |  | 1,016.00         |                  | 2,615.00 DR         |
| 22/10/2021 | ATO - SEPT BAS   |  | 3,200.00         |                  | 5,815.00 DR         |
| 17/11/2021 | ATO - 2021 INCOME TAX REFUND   |  |                  | 2,615.00         | 3,200.00 DR         |
| 17/11/2021 | PAY TO AJ MURPHY - Reno completed on 31 May 2022   |  | 1,406.94         |                  | 4,606.94 DR         |
| 08/02/2022 | Dec 21 GST - not paid from Fund's bank acc   |  | 4,000.00         |                  | 8,606.94 DR         |
| 17/02/2022 | HERRON ACCOUNTANTS   |  | 260.00           |                  | 8,866.94 DR         |
| 31/05/2022 | Unit 2 Building Works - - Reno completed on 31 May 2022                                    |  | 33,900.89        |                  | 42,767.83 DR        |
| 30/06/2022 | Mar 22 GST - paid on 01/07/2022 (ATO ICA balance 30/06/2022)                               |  | 1,000.00         |                  | 43,767.83 DR        |
| 30/06/2022 | 2022 Rent - Original Lease Agreement, Applied annual percentage increase of 3.5% from Jan. |  |                  | 9,809.13         | 33,958.70 DR        |
| 30/06/2022 | 2022 Rent - Reno completed 31/05/2022. Rent from 01/06/2022.                               |  |                  | 483.33           | 33,475.37 DR        |
| 30/06/2022 | rounding   |  |                  | 0.37             | 33,475.00 DR        |
| 30/06/2022 | 2022 Rent - fitout work period, Feb 22 ~ May 22 (Old Rent \$2,000+GST per month )          |  |                  | 800.00           | 32,675.00 DR        |
|            |  |  | <b>44,783.83</b> | <b>13,707.83</b> | <b>32,675.00 DR</b> |

### Income Tax Payable/Refundable (85000)

#### Income Tax Payable/Refundable (85000)

|            |  |  |                 |                  |                    |
|------------|--|--|-----------------|------------------|--------------------|
| 01/07/2021 | Opening Balance                                  |  |                 |                  | 11,011.45 DR       |
| 22/10/2021 | ATO - SEPT BAS                                   |  | 5,343.00        |                  | 16,354.45 DR       |
| 17/11/2021 | ATO - 2021 INCOME TAX REFUND                     |  |                 | 11,011.45        | 5,343.00 DR        |
| 30/06/2022 | Create Entries - Income Tax Expense - 30/06/2022 |  |                 | 1,914.90         | 3,428.10 DR        |
|            |  |  | <b>5,343.00</b> | <b>12,926.35</b> | <b>3,428.10 DR</b> |

### Limited Recourse Borrowing Arrangements (85500)

#### 2/48 Flinders Parade, North Lakes QLD, Australia (Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF It Could Mean Divorce LRBA Trust) (248Flinders)

|            |                             |  |          |  |               |
|------------|-----------------------------|--|----------|--|---------------|
| 01/07/2021 | Opening Balance             |  |          |  | 306,219.62 CR |
| 05/07/2021 | PAY TO NO.10 PTY LTD        |  | 2,570.08 |  | 303,649.54 CR |
| 02/08/2021 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 301,079.46 CR |
| 01/09/2021 | TFR TO ACCOUNT 021374214    |  | 2,570.08 |  | 298,509.38 CR |
| 05/10/2021 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 295,939.30 CR |
| 01/11/2021 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 293,369.22 CR |
| 22/11/2021 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 290,799.14 CR |
| 31/01/2022 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 288,229.06 CR |
| 13/02/2022 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 285,658.98 CR |
| 08/03/2022 | PAY ANYONE TO NO.10 PTY LTD |  | 2,570.08 |  | 283,088.90 CR |

# The CM Superannuation Fund

## General Ledger

As at 30 June 2022

| Transaction Date  | Description   | Units | Debit            | Credit            | Balance \$           |
|---|---|-------|------------------|-------------------|----------------------|
| 08/04/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 2,570.08         |                   | 280,518.82 CR        |
| 08/06/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 2,570.08         |                   | 277,948.74 CR        |
| 08/06/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 2,570.08         |                   | 275,378.66 CR        |
| 30/06/2022  | as per loan schedule #2   |       |                  | 14,950.10         | 290,328.76 CR        |
| 30/06/2022  | roundings   |       |                  | 0.01              | 290,328.77 CR        |
|   |   |       | <b>30,840.96</b> | <b>14,950.11</b>  | <b>290,328.77 CR</b> |
| <u>Loan from No.10 Pty Ltd (1/48 Flinders Parade, Allocated - Mark 50% Fiona 50%, Bare Trust: CM(F) Property Investment P/L ATF 48 Flinders SMSF Trust) (No10Loan1)</u> |   |       |                  |                   |                      |
| 01/07/2021  | Opening Balance   |       |                  |                   | 858,414.04 CR        |
| 05/07/2021  | HERRON FAMILY TRUST   |       | 7,939.39         |                   | 850,474.65 CR        |
| 05/08/2021  | PAYANYONE TO NO.10 PTY LTD  |       | 4,000.00         |                   | 846,474.65 CR        |
| 12/08/2021  | PAY ANYONE TO NO.10 PTY LTD   |       | 3,939.39         |                   | 842,535.26 CR        |
| 01/09/2021  | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)                             |       | 7,939.39         |                   | 834,595.87 CR        |
| 05/10/2021  | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)                             |       | 7,939.39         |                   | 826,656.48 CR        |
| 05/11/2021  | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)                             |       | 7,939.39         |                   | 818,717.09 CR        |
| 20/12/2021  | PAY ANYONE TO NO.10 PTY LTD (\$40 overpaid)                             |       | 7,939.39         |                   | 810,777.70 CR        |
| 18/01/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 7,939.39         |                   | 802,838.31 CR        |
| 02/02/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 7,939.39         |                   | 794,898.92 CR        |
| 08/03/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 7,939.39         |                   | 786,959.53 CR        |
| 28/03/2022  | GLENDA HERRON   |       | 7,939.39         |                   | 779,020.14 CR        |
| 16/05/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 7,939.39         |                   | 771,080.75 CR        |
| 19/06/2022  | PAY ANYONE TO NO.10 PTY LTD   |       | 7,939.39         |                   | 763,141.36 CR        |
| 30/06/2022  | as per loan schedule  |       |                  | 41,704.15         | 804,845.51 CR        |
| 30/06/2022  | roundings   |       |                  | 0.01              | 804,845.52 CR        |
|   |   |       | <b>95,272.68</b> | <b>41,704.16</b>  | <b>804,845.52 CR</b> |
| <b>Sundry Creditors (88000)</b>   |   |       |                  |                   |                      |
| <u>Sundry Creditors (88000)</u>   |   |       |                  |                   |                      |
| 22/10/2021  | ATO - SEPT BAS  |       |                  | 6,000.00          | 6,000.00 CR          |
| 17/11/2021  | ATO - 2021 INCOME TAX REFUND  |       | 6,000.00         |                   | 0.00 DR              |
| 30/06/2022  | Mar 22 GST - paid on 01/07/2022 (ATO ICA balance 30/06/2022)            |       |                  | 1,000.00          | 1,000.00 CR          |
| 30/06/2022  | 2023 Rent (Prepaid) - Rent renewal (\$160K+GST as per Market Appraisal) |       |                  | 176,000.00        | 177,000.00 CR        |
| 30/06/2022  | 2023 Rent (Prepaid) - Rent renewal (\$58K+GST as per Market Appraisal)  |       |                  | 63,800.00         | 240,800.00 CR        |
|   |   |       | <b>6,000.00</b>  | <b>246,800.00</b> | <b>240,800.00 CR</b> |
| <b>Commercial Bond (Unit 1, 48 Flinders Pde) (88001)</b>  |   |       |                  |                   |                      |
| <u>Commercial Bond (Unit 1, 48 Flinders Pde) (88001)</u>  |   |       |                  |                   |                      |
| 01/07/2021  | Opening Balance   |       |                  |                   | 28,770.00 CR         |
|   |   |       |                  |                   | <b>28,770.00 CR</b>  |
| <b>Commercial Bond (Unit 2, 48 Flinders Pde) (88002)</b>  |   |       |                  |                   |                      |
| <u>Commercial Bond (Unit 2, 48 Flinders Pde) (88002)</u>  |   |       |                  |                   |                      |
| 30/06/2022  | Unit 2 - Commercial Bond (3 month Rent)                                 |       |                  | 15,950.00         | 15,950.00 CR         |
|   |   |       |                  | <b>15,950.00</b>  | <b>15,950.00 CR</b>  |

**Total Debits: 2,582,240.03**

**Total Credits: 2,582,240.03**

# The CM Superannuation Fund

## Create Entries Report

For the period 01 July 2021 to 30 June 2022

### Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

| <b>Total Profit</b> | <b>Amount</b>     |
|---------------------|-------------------|
| Income              | 264,639.63        |
| Less Expense        | 99,940.58         |
| <b>Total Profit</b> | <b>164,699.05</b> |

| <b>Tax Summary</b>   | <b>Amount</b>    |
|--|------------------|
| Fund Tax Rate  | 15.00 %          |
| Total Profit   | 164,699.05       |
| Less Permanent Differences   | 3,704.89         |
| Less Timing Differences  | 0.00             |
| Less Exempt Pension Income   | 0.00             |
| Less Other Non Taxable Income                                      | 74,237.67        |
| Less LIC Deductions  | 0.00             |
| Add SMSF Non Deductible Expenses                                   | 83.00            |
| Add Other Non Deductible Expenses                                  | 0.00             |
| Add Total Franking/Foreign/TFN/FRW Credits                         | 0.00             |
| Less Realised Accounting Capital Gains                             | 0.00             |
| Less Tax Adjustment - Capital Works Expenditure (D1)               | 49,599.00        |
| Less Tax Adjustment - Decline in value of depreciating assets (E1) | 24,475.00        |
| Less Tax Losses Deducted   | 0.00             |
| Add SMSF Annual Return Rounding                                    | 0.51             |
| <b>Taxable Income</b>  | <b>12,766.00</b> |
| <b>Income Tax on Taxable Income or Loss</b>                        | <b>1,914.90</b>  |

| <b>Profit/(Loss) Available for Allocation</b> | <b>Amount</b>    |
|---|------------------|
| Total Available Profit                        | 49,312.52        |
| Franking Credits                              | 0.00             |
| TFN Credits                                   | 0.00             |
| Foreign Credits                               | 0.00             |
| FRW Credits                                   | 0.00             |
| <b>Total</b>                                  | <b>49,312.52</b> |

| <b>Income Tax Expense Available for Allocation</b> | <b>Amount</b>     |
|--|-------------------|
| Income Tax on Taxable Income or Loss               | 1,914.90          |
| Member Specific Income Tax                         | (6,172.32)        |
| <b>Total Income Tax Expense Allocation</b>         | <b>(4,257.42)</b> |



## Final Segment 1 from 01 July 2021 to 30 June 2022

### Pool Name Loan to Herron Accountants

| Total Profit        | Amount      |
|---------------------|-------------|
| Income              | 0.00        |
| Less Expense        | 0.00        |
| <b>Total Profit</b> | <b>0.00</b> |

| Create Entries Summary                      | Amount      |
|---|-------------|
| Fund Tax Rate                               | 15.00 %     |
| Total Profit                                | 0.00        |
| Less Permanent Differences                  | 0.00        |
| Less Timing Differences                     | 0.00        |
| Less Exempt Pension Income                  | 0.00        |
| Less Other Non Taxable Income               | 0.00        |
| Add SMSF Non Deductible Expenses            | 0.00        |
| Add Other Non Deductible Expenses           | 0.00        |
| Add Total Franking/Foreign/TFN/FRW Credits  | 0.00        |
| Less Realised Accounting Capital Gains      | 0.00        |
| Less Tax Losses Deducted                    | 0.00        |
| <b>Taxable Income</b>                       | <b>0.00</b> |
| <b>Income Tax on Taxable Income or Loss</b> | <b>0.00</b> |

| Member Pool % Summary     | Pool % |
|---------------------------|--------|
| Coral Waugh(WAUCOR00001P) | 100.00 |

| Profit/(Loss) Available for Allocation | Amount      |
|--|-------------|
| Total Available Profit                 | 0.00        |
| Franking Credits                       | 0.00        |
| TFN Credits                            | 0.00        |
| FRW Credits                            | 0.00        |
| <b>Total</b>                           | <b>0.00</b> |

| Allocation to Members     | Pool % | Amount |
|---------------------------|--------|--------|
| Coral Waugh(WAUCOR00001P) | 100.00 | 0.00   |

### Pool Name Parkway Share

| Total Profit        | Amount         |
|---------------------|----------------|
| Income              | (15.09)        |
| Less Expense        | 0.00           |
| <b>Total Profit</b> | <b>(15.09)</b> |

| Create Entries Summary        | Amount  |
|-------------------------------|---------|
| Fund Tax Rate                 | 15.00 % |
| Total Profit                  | (15.09) |
| Less Permanent Differences    | (15.09) |
| Less Timing Differences       | 0.00    |
| Less Exempt Pension Income    | 0.00    |
| Less Other Non Taxable Income | 0.00    |

| <b>Create Entries Summary</b>               |  | <b>Amount</b> |
|---|--|---------------|
| Add SMSF Non Deductible Expenses            |  | 0.00          |
| Add Other Non Deductible Expenses           |  | 0.00          |
| Add Total Franking/Foreign/TFN/FRW Credits  |  | 0.00          |
| Less Realised Accounting Capital Gains      |  | 0.00          |
| Less Tax Losses Deducted                    |  | 0.00          |
| <b>Taxable Income</b>                       |  | <b>0.00</b>   |
| <b>Income Tax on Taxable Income or Loss</b> |  | <b>0.00</b>   |

| <b>Member Pool % Summary</b>      | <b>Pool %</b> |
|-----------------------------------|---------------|
| Fiona Louise Herron(HERFIO00002A) | 50.00         |
| Mark Herron(HERMAR00001A)         | 50.00         |

| <b>Profit/(Loss) Available for Allocation</b> |  |                |
|---|--|----------------|
| Total Available Profit                        |  | (15.09)        |
| Franking Credits                              |  | 0.00           |
| TFN Credits                                   |  | 0.00           |
| FRW Credits                                   |  | 0.00           |
| <b>Total</b>                                  |  | <b>(15.09)</b> |

| <b>Allocation to Members</b>      | <b>Pool %</b> | <b>Amount</b> |
|-----------------------------------|---------------|---------------|
| Fiona Louise Herron(HERFIO00002A) | 50.00         | (7.54)        |
| Mark Herron(HERMAR00001A)         | 50.00         | (7.55)        |

**Pool Name Parkway Share 2**

| <b>Total Profit</b> |  | <b>Amount</b> |
|---------------------|--|---------------|
| Income              |  | (5.66)        |
| Less Expense        |  | 0.00          |
| <b>Total Profit</b> |  | <b>(5.66)</b> |

| <b>Create Entries Summary</b>               |  | <b>Amount</b> |
|---|--|---------------|
| Fund Tax Rate                               |  | 15.00 %       |
| Total Profit                                |  | (5.66)        |
| Less Permanent Differences                  |  | (5.66)        |
| Less Timing Differences                     |  | 0.00          |
| Less Exempt Pension Income                  |  | 0.00          |
| Less Other Non Taxable Income               |  | 0.00          |
| Add SMSF Non Deductible Expenses            |  | 0.00          |
| Add Other Non Deductible Expenses           |  | 0.00          |
| Add Total Franking/Foreign/TFN/FRW Credits  |  | 0.00          |
| Less Realised Accounting Capital Gains      |  | 0.00          |
| Less Tax Losses Deducted                    |  | 0.00          |
| <b>Taxable Income</b>                       |  | <b>0.00</b>   |
| <b>Income Tax on Taxable Income or Loss</b> |  | <b>0.00</b>   |

| <b>Member Pool % Summary</b>      | <b>Pool %</b> |
|-----------------------------------|---------------|
| Fiona Louise Herron(HERFIO00002A) | 50.00         |
| Mark Herron(HERMAR00001A)         | 50.00         |

**Profit/(Loss) Available for Allocation**

|                        |  |               |
|------------------------|--|---------------|
| Total Available Profit |  | (5.66)        |
| Franking Credits       |  | 0.00          |
| TFN Credits            |  | 0.00          |
| FRW Credits            |  | 0.00          |
| <b>Total</b>           |  | <b>(5.66)</b> |

| Allocation to Members             | Pool % | Amount |
|-----------------------------------|--------|--------|
| Fiona Louise Herron(HERFIO00002A) | 50.00  | (2.83) |
| Mark Herron(HERMAR00001A)         | 50.00  | (2.83) |

**Pool Name Unsegregated Pool**

| Total Profit        | Amount            |
|---------------------|-------------------|
| Income              | 150,010.08        |
| Less Expense        | 38,392.11         |
| <b>Total Profit</b> | <b>111,617.97</b> |

**Create Entries Summary**

|   | Amount            |
|---|-------------------|
| Fund Tax Rate                               | 15.00 %           |
| Total Profit                                | 111,617.97        |
| Less Permanent Differences                  | 0.00              |
| Less Timing Differences                     | 0.00              |
| Less Exempt Pension Income                  | 0.00              |
| Less Other Non Taxable Income               | 74,237.67         |
| Add SMSF Non Deductible Expenses            | 83.00             |
| Add Other Non Deductible Expenses           | 0.00              |
| Add Total Franking/Foreign/TFN/FRW Credits  | 0.00              |
| Less Realised Accounting Capital Gains      | 0.00              |
| Less Tax Losses Deducted                    | 0.00              |
| Add Taxable Income Adjustment               | (37,463.30)       |
| <b>Taxable Income</b>                       | <b>0.00</b>       |
| <b>Income Tax on Taxable Income or Loss</b> | <b>(5,491.53)</b> |

| Member Weighted Balance Summary   | Weighting% | Amount     |
|-----------------------------------|------------|------------|
| Mark Herron(HERMAR00001A)         | 42.95      | 789,975.25 |
| Coral Waugh(WAUCOR00001P)         | 11.98      | 220,353.14 |
| Fiona Louise Herron(HERFIO00002A) | 45.07      | 828,883.35 |

**Profit/(Loss) Available for Allocation**

|                        |  |                   |
|------------------------|--|-------------------|
| Total Available Profit |  | (3,768.56)        |
| Franking Credits       |  | 0.00              |
| TFN Credits            |  | 0.00              |
| FRW Credits            |  | 0.00              |
| <b>Total</b>           |  | <b>(3,768.56)</b> |

| Allocation to Members     | Weighting% | Amount     |
|---------------------------|------------|------------|
| Mark Herron(HERMAR00001A) | 42.95      | (1,618.60) |
| Coral Waugh(WAUCOR00001P) | 11.98      | (451.47)   |

| <b>Allocation to Members</b>                                     | <b>Weighting%</b> | <b>Amount</b>     |
|--|-------------------|-------------------|
| Fiona Louise Herron(HERFIO00002A)                                | 45.07             | (1,698.49)        |
| <b>Profit Allocation Adjustments</b>                             |                   | <b>Amount</b>     |
| Mark Herron (HERMAR00001A)                                       |                   | (386.00)          |
| Coral Waugh (WAUCOR00001P)                                       |                   | 1,223.47          |
| Fiona Louise Herron (HERFIO00002A)                               |                   | (837.47)          |
| <b>Accumulation Weighted Balance Summary</b>                     | <b>Weighting%</b> | <b>Amount</b>     |
| Mark Herron(HERMAR00001A)  | 48.80             | 789,975.25        |
| Coral Waugh(WAUCOR00001P)  | 0.00              | 220,353.14        |
| Fiona Louise Herron(HERFIO00002A)                                | 51.20             | 828,883.35        |
| <b>Income Tax Expense Available for Allocation</b>               |                   | <b>Amount</b>     |
| Income Tax on Taxable Income or Loss(Unsegregated Pool)          |                   | (5,491.53)        |
| Member Specific Income Tax                                       |                   | (6,172.32)        |
| Income Tax on Taxable Income or Loss(Loan to Herron Accountants) |                   | 0.00              |
| Deferred Tax(Loan to Herron Accountants)                         |                   | 0.00              |
| Income Tax on Taxable Income or Loss(Parkway Share)              |                   | 0.00              |
| Deferred Tax(Parkway Share)                                      |                   | 0.00              |
| Income Tax on Taxable Income or Loss(Parkway Share 2)            |                   | 0.00              |
| Deferred Tax(Parkway Share 2)                                    |                   | 0.00              |
| Income Tax on Taxable Income or Loss(1 &2/48 Flinders Pde)       |                   | 7,406.43          |
| Deferred Tax(1 &2/48 Flinders Pde)                               |                   | 0.00              |
| <b>Total Income Tax Expense Allocation</b>                       |                   | <b>(4,257.42)</b> |

| <b>Allocation to Members</b>      | <b>Weighting%</b> | <b>Amount</b> |
|-----------------------------------|-------------------|---------------|
| Mark Herron(HERMAR00001A)         | 48.80             | (2,077.62)    |
| Coral Waugh(WAUCOR00001P)         | 0.00              | 0.00          |
| Fiona Louise Herron(HERFIO00002A) | 51.20             | (2,179.80)    |

**Pool Name 1 &2/48 Flinders Pde**

| <b>Total Profit</b> | <b>Amount</b>    |
|---------------------|------------------|
| Income              | 114,650.30       |
| Less Expense        | 61,548.47        |
| <b>Total Profit</b> | <b>53,101.83</b> |

| <b>Create Entries Summary</b>              | <b>Amount</b> |
|--|---------------|
| Fund Tax Rate                              | 15.00 %       |
| Total Profit                               | 53,101.83     |
| Less Permanent Differences                 | 3,725.64      |
| Less Timing Differences                    | 0.00          |
| Less Exempt Pension Income                 | 0.00          |
| Less Other Non Taxable Income              | 0.00          |
| Add SMSF Non Deductible Expenses           | 0.00          |
| Add Other Non Deductible Expenses          | 0.00          |
| Add Total Franking/Foreign/TFN/FRW Credits | 0.00          |
| Less Realised Accounting Capital Gains     | 0.00          |
| Less Tax Losses Deducted                   | 0.00          |

|   |                  |
|---|------------------|
| <b>Taxable Income</b>                       | <b>49,376.19</b> |
| <b>Income Tax on Taxable Income or Loss</b> | <b>7,406.43</b>  |

| <b>Member Pool % Summary</b>      | <b>Pool %</b> |
|-----------------------------------|---------------|
| Fiona Louise Herron(HERFIO00002A) | 50.00         |
| Mark Herron(HERMAR00001A)         | 50.00         |

**Profit/(Loss) Available for Allocation**

|                        |                  |
|------------------------|------------------|
| Total Available Profit | 53,101.83        |
| Franking Credits       | 0.00             |
| TFN Credits            | 0.00             |
| FRW Credits            | 0.00             |
| <b>Total</b>           | <b>53,101.83</b> |

| <b>Allocation to Members</b>      | <b>Pool %</b> | <b>Amount</b> |
|-----------------------------------|---------------|---------------|
| Fiona Louise Herron(HERFIO00002A) | 50.00         | 26,550.91     |
| Mark Herron(HERMAR00001A)         | 50.00         | 26,550.92     |

**Calculation of daily member weighted balances**

**Mark Herron (HERMAR00001A)**

Member Balance

|                                |       |                         |            |                   |
|--------------------------------|-------|-------------------------|------------|-------------------|
| 01/07/2021                     | 50010 | Opening Balance         | 790,990.53 | 790,990.53        |
| 05/05/2022                     | 53920 | Life Insurance Premiums | (7,734.77) | (1,207.90)        |
| 30/06/2022                     | 52420 | Contributions           | 27,500.00  | 75.34             |
| 30/06/2022                     | 52420 | Contributions           | 46,933.33  | 128.58            |
| 30/06/2022                     | 53800 | Contributions Tax       | (4,125.00) | (11.30)           |
| <b>Total Amount (Weighted)</b> |       |                         |            | <b>789,975.25</b> |

**Coral Waugh (WAUCOR00001P)**

Member Balance

|                                |       |                 |             |                   |
|--------------------------------|-------|-----------------|-------------|-------------------|
| 01/07/2021                     | 50010 | Opening Balance | 221,120.26  | 221,120.26        |
| 17/06/2022                     | 54160 | Pensions Paid   | (20,000.00) | (767.12)          |
| <b>Total Amount (Weighted)</b> |       |                 |             | <b>220,353.14</b> |

**Fiona Louise Herron (HERFIO00002A)**

Member Balance

|                                |       |                         |            |                   |
|--------------------------------|-------|-------------------------|------------|-------------------|
| 01/07/2021                     | 50010 | Opening Balance         | 829,343.24 | 829,343.24        |
| 23/05/2022                     | 53920 | Life Insurance Premiums | (6,116.37) | (653.53)          |
| 30/06/2022                     | 52420 | Contributions           | 27,500.00  | 75.34             |
| 30/06/2022                     | 52420 | Contributions           | 371.00     | 1.02              |
| 30/06/2022                     | 52420 | Contributions           | 46,933.34  | 128.58            |
| 30/06/2022                     | 53800 | Contributions Tax       | (4,125.00) | (11.30)           |
| <b>Total Amount (Weighted)</b> |       |                         |            | <b>828,883.35</b> |

**Calculation of Net Capital Gains**

|  |             |
|--|-------------|
| Capital gains from Loan to Herron Accountants                              | 0.00        |
| Capital gains from Loan to Herron Accountants - Collectables               | 0.00        |
| Capital gains from Parkway Share   | 0.00        |
| Capital gains from Parkway Share - Collectables                            | 0.00        |
| Capital gains from Parkway Share 2   | 0.00        |
| Capital gains from Parkway Share 2 - Collectables                          | 0.00        |
| Capital gains from Unsegregated Pool                                       | 0.00        |
| Capital gains from Unsegregated Pool - Collectables                        | 0.00        |
| Capital gains from 1 &2/48 Flinders Pde                                    | 0.00        |
| Capital gains from 1 &2/48 Flinders Pde - 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 Loan to Herron Accountants                | 0.00        |
| Current year capital losses from Loan to Herron Accountants - Collectables | 0.00        |
| Current year capital losses from Parkway Share                             | 0.00        |
| Current year capital losses from Parkway Share - Collectables              | 0.00        |
| Current year capital losses from Parkway Share 2                           | 0.00        |
| Current year capital losses from Parkway Share 2 - Collectables            | 0.00        |
| Current year capital losses from Unsegregated Pool                         | 0.00        |
| Current year capital losses from Unsegregated Pool - Collectables          | 0.00        |
| Current year capital losses from 1 &2/48 Flinders Pde                      | 0.00        |
| Current year capital losses from 1 &2/48 Flinders Pde - 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 - Loan to Herron Accountants (0/0)=0%              | 0.00        |
| Capital Gain Proportion - Parkway Share (0/0)=0%                           | 0.00        |
| Capital Gain Proportion - Parkway Share 2 (0/0)=0%                         | 0.00        |
| Capital Gain Proportion - Unsegregated Pool (0/0)=0%                       | 0.00        |
| Capital Gain Proportion - 1 &2/48 Flinders Pde (0/0)=100.00%               | 0.00        |

#### Foreign Tax Offset Calculations

##### Segment 01 July 2021 to 30 June 2022

|  |             |
|--|-------------|
| Claimable FTO - Loan to Herron Accountants | 0.00        |
| Claimable FTO - Parkway Share              | 0.00        |
| Claimable FTO - Parkway Share 2            | 0.00        |
| Claimable FTO - Unsegregated Pool          | 0.00        |
| Claimable FTO - 1 &2/48 Flinders Pde       | 0.00        |
| <b>Claimable FTO</b>                       | <b>0.00</b> |

**Total Claimable Foreign Credits for the Year** **0.00**

**Foreign Tax Offset (Label C1)** **0.00**

**Applied/Claimed FTO** **0.00**

**Allocations of Foreign Tax Offset to Members**

|  |             |
|--|-------------|
| Mark Herron(HERMAR00001A) - 100.00 %                 | 0.00        |
| Coral Waugh(WAUCOR00001P) - 0.00 %                   | 0.00        |
| Fiona Louise Herron(HERFIO00002A) - 0.00 %           | 0.00        |
| <b>Total Foreign Tax Offset Allocated to Members</b> | <b>0.00</b> |

**Calculation of Outstanding Limited Recourse Borrowing Arrangements****Segregated****1 &2/48 Flinders Pde**

|  |            |
|--|------------|
| Total Outstanding LRBA Balance for Segregated Assets | 290,328.77 |
|--|------------|

**Allocation of LRBA asset to members**

|  |            |
|--|------------|
| Fiona Louise Herron - 290328.77 * 50.00% | 145,164.38 |
| Mark Herron - 290328.77 * 50.00%         | 145,164.38 |

**Loan to Herron Accountants**

|  |      |
|--|------|
| Total Outstanding LRBA Balance for Segregated Assets | 0.00 |
|--|------|

**Allocation of LRBA asset to members**

|                           |      |
|---------------------------|------|
| Coral Waugh - 0 * 100.00% | 0.00 |
|---------------------------|------|

**Parkway Share**

|  |      |
|--|------|
| Total Outstanding LRBA Balance for Segregated Assets | 0.00 |
|--|------|

**Allocation of LRBA asset to members**

|                                  |      |
|----------------------------------|------|
| Fiona Louise Herron - 0 * 50.00% | 0.00 |
| Mark Herron - 0 * 50.00%         | 0.00 |

**Parkway Share 2**

|  |      |
|--|------|
| Total Outstanding LRBA Balance for Segregated Assets | 0.00 |
|--|------|

**Allocation of LRBA asset to members**

|                                  |      |
|----------------------------------|------|
| Fiona Louise Herron - 0 * 50.00% | 0.00 |
| Mark Herron - 0 * 50.00%         | 0.00 |

---



## Income tax 551

---

|                       |            |
|-----------------------|------------|
| <b>Date generated</b> | 05/07/2022 |
| <b>Overdue</b>        | \$0.00     |
| <b>Not yet due</b>    | \$0.00     |
| <b>Balance</b>        | \$0.00     |

## Transactions

---

4 results found - from **01 July 2021** to **05 July 2022** sorted by **processed date** ordered **newest to oldest**

| <b>Processed date</b> | <b>Effective date</b> | <b>Description</b>  | <b>Debit (DR)</b> | <b>Credit (CR)</b> | <b>Balance</b> |
|-----------------------|-----------------------|---|-------------------|--------------------|----------------|
| 12 Nov 2021           | 17 Nov 2021           | EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21                  | \$7,367.45        |                    | \$0.00         |
| 12 Nov 2021           | 12 Nov 2021           | Credit transferred to Integrated Client Account                                       | \$2,117.06        |                    | \$7,367.45 CR  |
| 12 Nov 2021           | 12 Nov 2021           | Credit transferred to Integrated Client Account                                       | \$1,267.94        |                    | \$9,484.51 CR  |
| 12 Nov 2021           | 12 Nov 2021           | Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21 |                   | \$10,752.45        | \$10,752.45 CR |

---





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

**Agent** HERRON ACCOUNTANTS  
**Client** THE CM SUPERANNUATION FUND  
**ABN** 93 742 435 934  
**TFN** 790 921 929

## Activity statement 001

**Date generated** 05/07/2022  
**Overdue** \$0.00  
**Not yet due** \$0.00  
**Balance** \$0.00

### Transactions

15 results found - from **01 July 2021** to **05 July 2022** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description  | Debit (DR) | Credit (CR) | Balance       |
|----------------|----------------|--|------------|-------------|---------------|
| 4 Jul 2022     | 1 Jul 2022     | Payment received   |            | \$1,000.00  | \$0.00        |
| 1 Jul 2022     | 1 Jul 2022     | General interest charge  |            |             | \$1,000.00 DR |
| 19 Jun 2022    | 26 May 2022    | Original Activity<br>Statement for the period<br>ending 31 Mar 22 - GST                    | \$1,000.00 |             | \$1,000.00 DR |
| 9 Feb 2022     | 8 Feb 2022     | Payment received   |            | \$4,000.00  | \$0.00        |
| 8 Feb 2022     | 28 Feb 2022    | Original Activity<br>Statement for the period<br>ending 31 Dec 21 - GST                    | \$4,000.00 |             | \$4,000.00 DR |
| 12 Nov 2021    | 12 Nov 2021    | Credit transfer received<br>from Income Tax<br>Account                                     |            | \$2,117.06  | \$0.00        |
| 12 Nov 2021    | 12 Nov 2021    | Credit transfer received<br>from Income Tax<br>Account                                     |            | \$1,267.94  | \$2,117.06 DR |
| 12 Nov 2021    | 2 Mar 2021     | Client initiated amended<br>Activity Statement for the<br>period ending 31 Dec 20<br>- GST |            | \$2,615.00  | \$3,385.00 DR |
| 25 Oct 2021    | 22 Oct 2021    | Payment received   |            | \$2,543.00  | \$6,000.00 DR |
| 15 Oct 2021    | 25 Nov 2021    | Original Activity<br>Statement for the period<br>ending 30 Sep 21                          | \$8,543.00 |             | \$8,543.00 DR |

\$4K, not paid from  
fund's bank acc

| Processed date | Effective date | Description  | Debit (DR) | Credit (CR) | Balance       |
|----------------|----------------|--|------------|-------------|---------------|
| 15 Oct 2021    | 25 Nov 2021    | - GST  | \$3,200.00 |             |               |
| 15 Oct 2021    | 25 Nov 2021    | - PAYG Instalments   | \$5,343.00 |             |               |
| 5 Aug 2021     | 10 Aug 2021    | EFT refund for Activity Statement Payment for the period from 01 Jan 00 to 31 Dec 99           | \$5,000.00 |             | \$0.00        |
| 2 Aug 2021     | 5 Aug 2021     | EFT refund for PAYG Instalments for the period from 01 Apr 21 to 30 Jun 21                     | \$3,984.00 |             | \$5,000.00 CR |
| 2 Aug 2021     | 28 Jul 2021    | Client initiated amended Activity Statement for the period ending 30 Jun 21 - PAYG Instalments |            | \$5,000.00  | \$8,984.00 CR |
| 2 Aug 2021     | 28 Jul 2021    | Original Activity Statement for the period ending 30 Jun 21 - GST                              | \$1,016.00 |             | \$3,984.00 CR |
| 20 Jul 2021    | 19 Jul 2021    | Payment received   |            | \$5,000.00  | \$5,000.00 CR |



# DUGAN & CO

P R O P E R T Y

COMMERCIAL PROPERTY | INDUSTRIAL PROPERTY | RETAIL PROPERTY

---

[www.duganandco.com.au](http://www.duganandco.com.au)



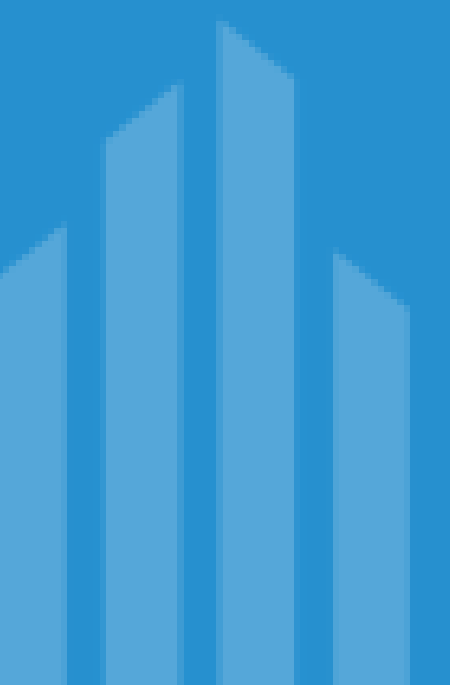
# 1&2/48 Flinders Parade, North Lakes QLD 4509

**PREPARED EXCLUSIVELY FOR**

Mark Herron

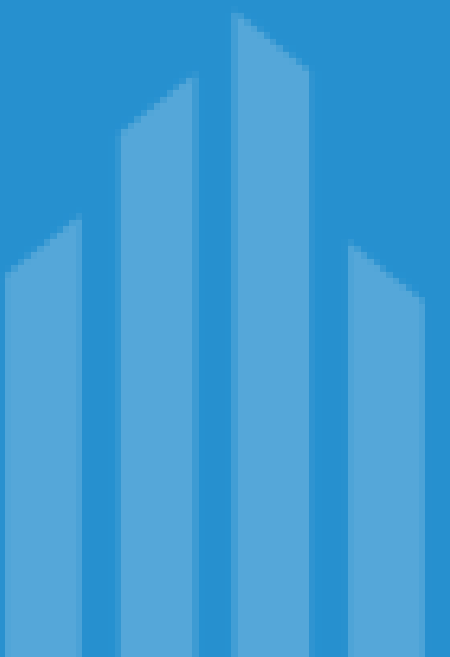
by Dugan & Co Property

July 2022



# Contents

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# PROPERTY ANALYSIS

# PROPERTY DESCRIPTION

## PROPERTY ADDRESS

1&2/48 Flinders Parade, North Lakes QLD 4509

## LOT & PLAN

L1&2 SP299324

## PARISH

Moreton Bay Regional - Pine Rivers

## BUILDING AREA

Unit 1: 543sqm\*

Unit 2: 196sqm\*

## TOTAL BUILDING AREA:

739sqm\*

## PREVIOUS PURCHASE PRICE:

Unit 1: \$1,200,000 (May-18)

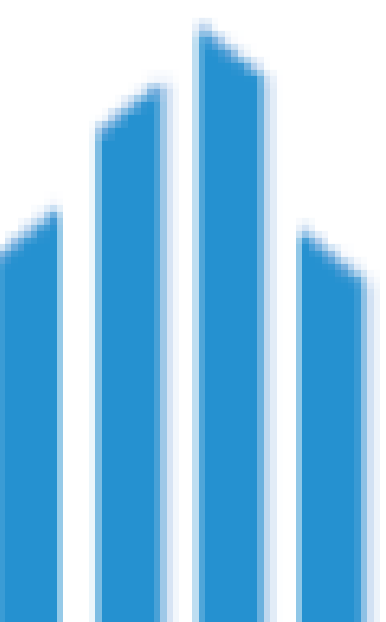
Unit 2: \$450,000 (Feb-20)



North Lakes is one of the most strategically located and highly sought after industrial/commercial precinct's, situated directly adjacent to the Bruce Highway and major retail amenities including IKEA, Cosco, Westfield North Lakes and Bunnings.

This prime 739sqm\* office/warehouse split over two tenancies is perfectly positioned in the heart of the North Lakes Business Park and is easily accessible to major roads and business centers. The property is well serviced by a broad range of local amenities and is a short drive off the Bruce Highway and Gateway Motorway.

\*approximate



**ESTIMATED PRICE  
RANGE**



# LEASING RANGE - UNIT 1

## RATIONALE

In order to calculate a likely leasing range for your property we have considered recent leases in the area, the age and location of the building and quality of the tenancy together with recent market conditions.

At present due to the current economic conditions and the softening affect it has on rental rates, many companies are planning their long term strategy for economic recovery. From this the vacant tenancies are well positioned to take advantage of the subdued market conditions and will capture companies who are currently taking steps to renegotiate more favourable lease terms.

---

**TOTAL LETTABLE AREA:** 543sqm\*

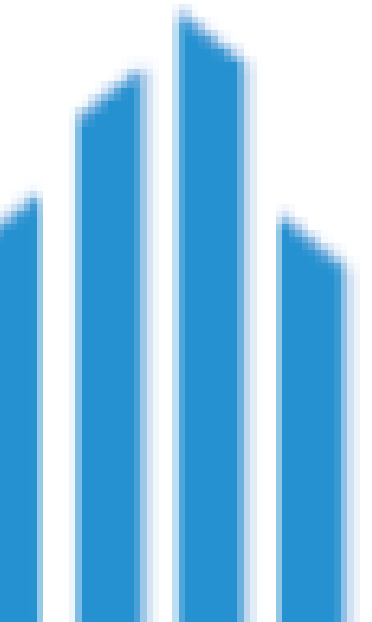
---

**Estimated Leasing Price Range:** \$157,000 - \$163,000 Net p.a. + GST  
(\$290/m<sup>2</sup>- \$300/m<sup>2</sup>)

---

**Suggested Advertising Rental:** \$168,000 Net p.a. + GST (\$310/m<sup>2</sup>)

\$160,000 + GST per annum.



# LEASING RANGE - UNIT 2

## RATIONALE

In order to calculate a likely leasing range for your property we have considered recent leases in the area, the age and location of the building and quality of the tenancy together with recent market conditions.

At present due to the current economic conditions and the softening affect it has on rental rates, many companies are planning their long term strategy for economic recovery. From this the vacant tenancies are well positioned to take advantage of the subdued market conditions and will capture companies who are currently taking steps to renegotiate more favourable lease terms.

---

**TOTAL LETTABLE AREA:** 196sqm\*

---

**Estimated Leasing Price Range:**

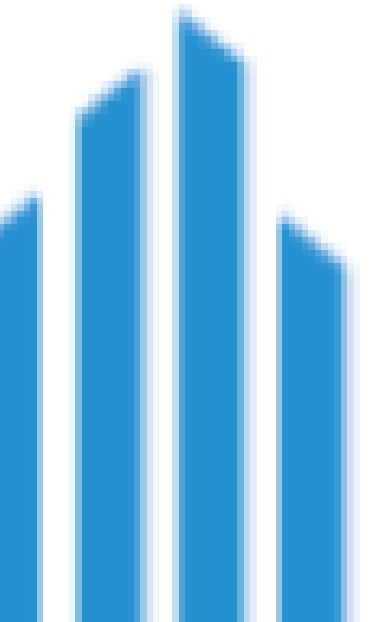
**\$57,000 - \$59,000 Net p.a. + GST  
(\$290/m<sup>2</sup>- \$300/m<sup>2</sup>)**

---

**Suggested Advertising Rental:**

**\$61,000 Net p.a. + GST (\$310/m<sup>2</sup>)**

\$58,000 + GST per annum. - 2023 FY Market



# SALE RANGE - UNIT 1

## DIRECT COMPARISON METHOD:

The direct comparison method involves researching recent sales of similar properties in the area and comparing those properties with your property. The comparable properties act as a price guide and indication of what market value of your property is.

The figures below are based on the council approved floor area of the building. The following figures are on the sale of the property as a vacant possession.

---

**TOTAL AREA:** 543m<sup>2</sup>\*

---

**Adopted rate per sqm for Building:** \$4,200/sqm - \$4,400/sqm

---

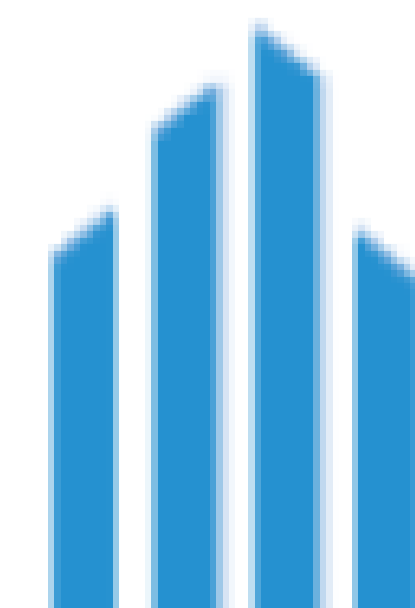
**Adopted List Price Range:** \$2,280,000 - \$2,390,000 + GST

---

**Suggested Advertising price for property:** \$2,440,000 + GST (\$4,500/m<sup>2</sup>)

---

[\\$2.3M - Market Value 30/06/2022.](#)



# SALE RANGE - UNIT 2

## DIRECT COMPARISON METHOD:

The direct comparison method involves researching recent sales of similar properties in the area and comparing those properties with your property. The comparable properties act as a price guide and indication of what market value of your property is.

The figures below are based on the council approved floor area of the building. The following figures are on the sale of the property as a vacant possession.

---

**TOTAL AREA:** 196m<sup>2</sup>\*

---

**Adopted rate per sqm for Building:** \$4,200/sqm - \$4,400/sqm

---

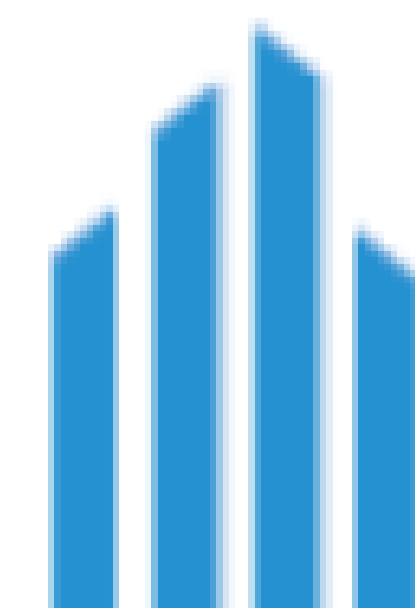
**Adopted List Price Range:** \$820,000 - \$860,000 + GST

---

**Suggested Advertising price for property:** \$880,000 + GST (\$4,500/m<sup>2</sup>)

---

\$840,000 Market Value - 30/06/2022



# SALE & LEASE PRICE SUMMARY

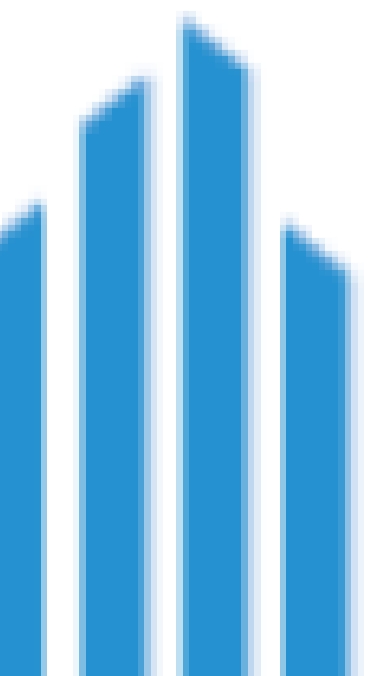
| Tenancy | Floor Area | Suggested Lease Price                | Suggested Sale Price            |
|---------|------------|--------------------------------------|---------------------------------|
| Unit 1  | 543 sqm    | \$168,000 net p.a. + GST (\$310/sqm) | \$2,440,000 + GST (\$4,500/sqm) |
| Unit 2  | 196 sqm    | \$61,000 net p.a. + GST (\$310/sqm)  | \$880,000 + GST (\$4,500/sqm)   |
| Total   | 739 sqm    | \$229,000 net p.a. + GST (\$310/sqm) | \$3,320,000 + GST (\$4,500/sqm) |



# WHO WE ARE

Dugan & Co Property is Brisbane's dynamic independent Commercial, Industrial & Retail Real Estate Agency committed to providing personalised expert service to realise your strategic business objectives.

Our defining objective is to understand your needs and specific goals to enable us to add value and exceed expectations not only in dollar value, also through service leadership and a strategic partnership with Dugan & Co.



# Our track record

At Dugan & Co we pride ourselves on the provision of exceptional service combined with our extensive experience in Commercial & Industrial Property

Combined Sale  
Transactions

**994m**

million  
dollars

Combined Lease  
Transactions

**9.98m**

million  
dollars

Combined Property  
Experience

**86yrs**

years

# EXPERIENCE BY YOUR SIDE



Saxon joined Dugan & Co property as a Sales and Leasing Executive focusing on Industrial and Leasing transactions in the Inner North Industrial region and North Lakes.

Previously to joining, Saxon completed a Bachelor of Property Economics degree majoring in Valuations and Public Relations. Through his degree and stints with Savills and CBRE, Saxon gained a thorough understanding of the South-East Queensland commercial market and the economic factors influencing it.

Along with a thorough understanding of the fundamentals that drive the commercial property market, and a strong network of contacts, Saxon is well placed to assist clients in achieving a premium price for their asset.

## SAXON KETTLE

Sales & Leasing Executive  
Dugan & Co Property

0477 778 460

[saxon@duganandco.com.au](mailto:saxon@duganandco.com.au)



“I have no hesitation in recommending Dugan & Co to anyone investing in, or selling off, a commercial property after my own experience. I found Paul Dugan to be totally honest and trustworthy and very experienced in real estate dealings. His easy manner belies his conscientious attention to detail, his personal interest in the transaction and willingness to communicate to his clients at all times. I have no doubt Paul will treat all his clients in the same way he has treated me.”

Eileen Colless

**OUR  
CLIENTS**

ARE OUR BUSINESS



# **DUGAN & CO**

P R O P E R T Y

**Our mission is to educate &  
sophisticate our clients so  
they can use commercial  
property as a vehicle for  
financial & personal  
prosperity greater than they  
imagined.  
Come join us.**



[Holding Summary](#) / [Holding Summary Details](#)



**PARKWAY CORPORATE LIMITED**

PARKWAY CORPORATE LIMITED (PWN)

ABN 62 147 346 334  
PO BOX 174  
West Perth WA 6872

**Company Secretary:** AMANDA WILTON-HEALD

**Tel:** 08 9479 5386

**Fax:** -

**Official Web Site:** [pwnps.com/collections/investor-centre](http://pwnps.com/collections/investor-centre)

**Market Info:** [Market Index](#)



DETAILS



HISTORY



PAYMENT



IMPORTANT INFO

Securities: **PWN ORDINARY FULLY PAID**

| Transaction Date | Transaction Type        |        | Units |
|------------------|-------------------------|--------|-------|
| 15/06/2011       | CHESS/CHESS MOVEMENT ON | +278   | 7,546 |
| 10/06/2011       | CHESS/CHESS MOVEMENT ON | +6,311 | 7,268 |
| 06/05/2011       | ALLOTMENT ON            | +957   | 957   |

From Date \*  
01/07/2021

To Date \*  
30/06/2022

EXPORT

[Holding Summary](#) / Holding Summary Details



**PARKWAY CORPORATE LIMITED**

PARKWAY CORPORATE LIMITED (PWN)

ABN 62 147 346 334  
PO BOX 174  
West Perth WA 6872

**Company Secretary:** AMANDA WILTON-HEALD

**Tel:** 08 9479 5386

**Fax:** -

**Official Web Site:** [pwnps.com/collections/investor-centre](http://pwnps.com/collections/investor-centre)

**Market Info:** [Market Index](#)



[DETAILS](#)



[HISTORY](#)



[PAYMENT](#)



[IMPORTANT INFO](#)

### Security Holdings

| Securities                  | Balance | Locked Amount | Price/Unit | Total Value |
|-----------------------------|---------|---------------|------------|-------------|
| PWN82001 UO28072024/\$0.019 | 1,887   | 0             | \$0.000    | \$0.00      |

\* Important Note: Price is based on the closing price on the previous business day.

### Balances for the previous End of Financial Years

| 30/06/2021 | 30/06/2020 | 30/06/2019 |
|------------|------------|------------|
| 0          | 0          | 0          |

Please note that your end of financial year balances may not be correct due to incomplete details.

### Payment Details

| Payment Method | Banking Details | Dividend Reinvestment | DRP Amount |
|----------------|-----------------|-----------------------|------------|
| Cheque         |                 | N/A                   | N/A        |

The CM Superannuation Fund

# Pension Summary

As at 30 June 2022

**Member Name :** Waugh, Coral

**Member Age :** 82\* (Date of Birth : 14/06/1939)

| Member Code      | Pension Type          | Pension Start Date | Tax Free | Min / PF | Minimum     | Maximum | Gross Pension Payments | PAYG   | Net Pension Payment | Amount to reach Minimum |
|------------------|-----------------------|--------------------|----------|----------|-------------|---------|------------------------|--------|---------------------|-------------------------|
| WAUCOR<br>00001P | Account Based Pension | 01/07/2004         | 15.86%   | 3.50%    | \$7,740.00* | N/A     | \$20,000.00            | \$0.00 | \$20,000.00         | NIL                     |

\*COVID-19 50% reduction has been applied to the minimum pension amount.

|  |  |  |  |  |                   |               |                    |               |                    |               |
|--|--|--|--|--|-------------------|---------------|--------------------|---------------|--------------------|---------------|
|  |  |  |  |  | <b>\$7,740.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$0.00</b> |
|--|--|--|--|--|-------------------|---------------|--------------------|---------------|--------------------|---------------|

**Total :**

|  |  |  |  |  |                   |               |                    |               |                    |               |
|--|--|--|--|--|-------------------|---------------|--------------------|---------------|--------------------|---------------|
|  |  |  |  |  | <b>\$7,740.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$0.00</b> | <b>\$20,000.00</b> | <b>\$0.00</b> |
|--|--|--|--|--|-------------------|---------------|--------------------|---------------|--------------------|---------------|

\*Age as at 01/07/2021 or pension start date for new pensions.

The CM Superannuation Fund  
**Yearly Projected Pension Calculation Report**

As at 01 July 2022

| Member Name  | Member Code  | Pension Type          | Pension Start/<br>Conversion Date | Age (as at<br>01/07/2022) | Opening<br>Balance | Minimum<br>Amount * | Maximum<br>Amount | Tax Free % | Min Tax Free<br>Payments | Min Taxable<br>Payments |
|--------------|--------------|-----------------------|-----------------------------------|---------------------------|--------------------|---------------------|-------------------|------------|--------------------------|-------------------------|
| Waugh, Coral | WAUCOR00001P | Account Based Pension | 01/07/2004                        | 83                        | 201,892.26         | 7,070.00            | N/A               | 15.86      | 1,121.30                 | 5,948.70                |
|              |              |                       |                                   |                           | <b>201,892.26</b>  | <b>7,070.00</b>     |                   |            | <b>1,121.30</b>          | <b>5,948.70</b>         |
|              |              |                       |                                   |                           | <b>201,892.26</b>  | <b>7,070.00</b>     |                   |            | <b>1,121.30</b>          | <b>5,948.70</b>         |

\* COVID-19 50% reduction has been applied to the minimum pension amount

# Simple Loan Calculator

Enter values

|                      |               |
|----------------------|---------------|
| Loan amount          | \$ 941,963.89 |
| Annual interest rate | 5.00%         |
| Loan period in years | 14            |
| Start date of loan   | 28/10/2019    |

|                    |                 |
|--------------------|-----------------|
| Monthly payment    | \$ 7,939.39     |
| Number of payments | 164             |
| Total interest     | \$ 360,095.93   |
| Total cost of loan | \$ 1,302,059.82 |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 1   | 28/11/2019   | \$ 941,963.89     | \$ 7,939.39 | \$ 4,014.54 | \$ 3,924.85 | \$ 937,949.35  |
| 2   | 28/12/2019   | \$ 937,949.35     | \$ 7,939.39 | \$ 4,031.27 | \$ 3,908.12 | \$ 933,918.08  |
| 3   | 28/01/2020   | \$ 933,918.08     | \$ 7,939.39 | \$ 4,048.06 | \$ 3,891.33 | \$ 929,870.02  |
| 4   | 28/02/2020   | \$ 929,870.02     | \$ 7,939.39 | \$ 4,064.93 | \$ 3,874.46 | \$ 925,805.09  |
| 5   | 28/03/2020   | \$ 925,805.09     | \$ 7,939.39 | \$ 4,081.87 | \$ 3,857.52 | \$ 921,723.22  |
| 6   | 28/04/2020   | \$ 921,723.22     | \$ 7,939.39 | \$ 4,098.88 | \$ 3,840.51 | \$ 917,624.35  |
| 7   | 28/05/2020   | \$ 917,624.35     | \$ 7,939.39 | \$ 4,115.95 | \$ 3,823.43 | \$ 913,508.39  |
| 8   | 28/06/2020   | \$ 913,508.39     | \$ 7,939.39 | \$ 4,133.10 | \$ 3,806.28 | \$ 909,375.29  |
| 9   | 28/07/2020   | \$ 909,375.29     | \$ 7,939.39 | \$ 4,150.33 | \$ 3,789.06 | \$ 905,224.96  |
| 10  | 28/08/2020   | \$ 905,224.96     | \$ 7,939.39 | \$ 4,167.62 | \$ 3,771.77 | \$ 901,057.34  |
| 11  | 28/09/2020   | \$ 901,057.34     | \$ 7,939.39 | \$ 4,184.98 | \$ 3,754.41 | \$ 896,872.36  |
| 12  | 28/10/2020   | \$ 896,872.36     | \$ 7,939.39 | \$ 4,202.42 | \$ 3,736.97 | \$ 892,669.94  |
| 13  | 28/11/2020   | \$ 892,669.94     | \$ 7,939.39 | \$ 4,219.93 | \$ 3,719.46 | \$ 888,450.01  |
| 14  | 28/12/2020   | \$ 888,450.01     | \$ 7,939.39 | \$ 4,237.51 | \$ 3,701.88 | \$ 884,212.49  |
| 15  | 28/01/2021   | \$ 884,212.49     | \$ 7,939.39 | \$ 4,255.17 | \$ 3,684.22 | \$ 879,957.32  |
| 16  | 28/02/2021   | \$ 879,957.32     | \$ 7,939.39 | \$ 4,272.90 | \$ 3,666.49 | \$ 875,684.42  |
| 17  | 28/03/2021   | \$ 875,684.42     | \$ 7,939.39 | \$ 4,290.70 | \$ 3,648.69 | \$ 871,393.72  |
| 18  | 28/04/2021   | \$ 871,393.72     | \$ 7,939.39 | \$ 4,308.58 | \$ 3,630.81 | \$ 867,085.14  |
| 19  | 28/05/2021   | \$ 867,085.14     | \$ 7,939.39 | \$ 4,326.53 | \$ 3,612.85 | \$ 862,758.60  |
| 20  | 28/06/2021   | \$ 862,758.60     | \$ 7,939.39 | \$ 4,344.56 | \$ 3,594.83 | \$ 858,414.04  |

2022 interest \$41,704.15  
balance 30/06/2022 \$804,845.52

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 21  | 28/07/2021   | \$ 858,414.04     | \$ 7,939.39 | \$ 4,362.66 | \$ 3,576.73 | \$ 854,051.38  |
| 22  | 28/08/2021   | \$ 854,051.38     | \$ 7,939.39 | \$ 4,380.84 | \$ 3,558.55 | \$ 849,670.53  |
| 23  | 28/09/2021   | \$ 849,670.53     | \$ 7,939.39 | \$ 4,399.10 | \$ 3,540.29 | \$ 845,271.44  |
| 24  | 28/10/2021   | \$ 845,271.44     | \$ 7,939.39 | \$ 4,417.42 | \$ 3,521.96 | \$ 840,854.01  |
| 25  | 28/11/2021   | \$ 840,854.01     | \$ 7,939.39 | \$ 4,435.83 | \$ 3,503.56 | \$ 836,418.18  |
| 26  | 28/12/2021   | \$ 836,418.18     | \$ 7,939.39 | \$ 4,454.31 | \$ 3,485.08 | \$ 831,963.87  |
| 27  | 28/01/2022   | \$ 831,963.87     | \$ 7,939.39 | \$ 4,472.87 | \$ 3,466.52 | \$ 827,491.00  |
| 28  | 28/02/2022   | \$ 827,491.00     | \$ 7,939.39 | \$ 4,491.51 | \$ 3,447.88 | \$ 822,999.49  |
| 29  | 28/03/2022   | \$ 822,999.49     | \$ 7,939.39 | \$ 4,510.22 | \$ 3,429.16 | \$ 818,489.26  |
| 30  | 28/04/2022   | \$ 818,489.26     | \$ 7,939.39 | \$ 4,529.02 | \$ 3,410.37 | \$ 813,960.24  |
| 31  | 28/05/2022   | \$ 813,960.24     | \$ 7,939.39 | \$ 4,547.89 | \$ 3,391.50 | \$ 809,412.36  |
| 32  | 28/06/2022   | \$ 809,412.36     | \$ 7,939.39 | \$ 4,566.84 | \$ 3,372.55 | \$ 804,845.52  |
| 33  | 28/07/2022   | \$ 804,845.52     | \$ 7,939.39 | \$ 4,585.87 | \$ 3,353.52 | \$ 800,259.65  |
| 34  | 28/08/2022   | \$ 800,259.65     | \$ 7,939.39 | \$ 4,604.97 | \$ 3,334.42 | \$ 795,654.68  |
| 35  | 28/09/2022   | \$ 795,654.68     | \$ 7,939.39 | \$ 4,624.16 | \$ 3,315.23 | \$ 791,030.52  |
| 36  | 28/10/2022   | \$ 791,030.52     | \$ 7,939.39 | \$ 4,643.43 | \$ 3,295.96 | \$ 786,387.09  |
| 37  | 28/11/2022   | \$ 786,387.09     | \$ 7,939.39 | \$ 4,662.78 | \$ 3,276.61 | \$ 781,724.31  |
| 38  | 28/12/2022   | \$ 781,724.31     | \$ 7,939.39 | \$ 4,682.20 | \$ 3,257.18 | \$ 777,042.11  |
| 39  | 28/01/2023   | \$ 777,042.11     | \$ 7,939.39 | \$ 4,701.71 | \$ 3,237.68 | \$ 772,340.39  |
| 40  | 28/02/2023   | \$ 772,340.39     | \$ 7,939.39 | \$ 4,721.30 | \$ 3,218.08 | \$ 767,619.09  |
| 41  | 28/03/2023   | \$ 767,619.09     | \$ 7,939.39 | \$ 4,740.98 | \$ 3,198.41 | \$ 762,878.11  |
| 42  | 28/04/2023   | \$ 762,878.11     | \$ 7,939.39 | \$ 4,760.73 | \$ 3,178.66 | \$ 758,117.38  |
| 43  | 28/05/2023   | \$ 758,117.38     | \$ 7,939.39 | \$ 4,780.57 | \$ 3,158.82 | \$ 753,336.82  |
| 44  | 28/06/2023   | \$ 753,336.82     | \$ 7,939.39 | \$ 4,800.49 | \$ 3,138.90 | \$ 748,536.33  |
| 45  | 28/07/2023   | \$ 748,536.33     | \$ 7,939.39 | \$ 4,820.49 | \$ 3,118.90 | \$ 743,715.84  |
| 46  | 28/08/2023   | \$ 743,715.84     | \$ 7,939.39 | \$ 4,840.57 | \$ 3,098.82 | \$ 738,875.27  |
| 47  | 28/09/2023   | \$ 738,875.27     | \$ 7,939.39 | \$ 4,860.74 | \$ 3,078.65 | \$ 734,014.53  |
| 48  | 28/10/2023   | \$ 734,014.53     | \$ 7,939.39 | \$ 4,881.00 | \$ 3,058.39 | \$ 729,133.53  |
| 49  | 28/11/2023   | \$ 729,133.53     | \$ 7,939.39 | \$ 4,901.33 | \$ 3,038.06 | \$ 724,232.20  |
| 50  | 28/12/2023   | \$ 724,232.20     | \$ 7,939.39 | \$ 4,921.75 | \$ 3,017.63 | \$ 719,310.44  |
| 51  | 28/01/2024   | \$ 719,310.44     | \$ 7,939.39 | \$ 4,942.26 | \$ 2,997.13 | \$ 714,368.18  |
| 52  | 28/02/2024   | \$ 714,368.18     | \$ 7,939.39 | \$ 4,962.86 | \$ 2,976.53 | \$ 709,405.33  |
| 53  | 28/03/2024   | \$ 709,405.33     | \$ 7,939.39 | \$ 4,983.53 | \$ 2,955.86 | \$ 704,421.79  |
| 54  | 28/04/2024   | \$ 704,421.79     | \$ 7,939.39 | \$ 5,004.30 | \$ 2,935.09 | \$ 699,417.50  |



| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 55  | 28/05/2024   | \$ 699,417.50     | \$ 7,939.39 | \$ 5,025.15 | \$ 2,914.24 | \$ 694,392.35  |
| 56  | 28/06/2024   | \$ 694,392.35     | \$ 7,939.39 | \$ 5,046.09 | \$ 2,893.30 | \$ 689,346.26  |
| 57  | 28/07/2024   | \$ 689,346.26     | \$ 7,939.39 | \$ 5,067.11 | \$ 2,872.28 | \$ 684,279.15  |
| 58  | 28/08/2024   | \$ 684,279.15     | \$ 7,939.39 | \$ 5,088.23 | \$ 2,851.16 | \$ 679,190.92  |
| 59  | 28/09/2024   | \$ 679,190.92     | \$ 7,939.39 | \$ 5,109.43 | \$ 2,829.96 | \$ 674,081.49  |
| 60  | 28/10/2024   | \$ 674,081.49     | \$ 7,939.39 | \$ 5,130.72 | \$ 2,808.67 | \$ 668,950.78  |
| 61  | 28/11/2024   | \$ 668,950.78     | \$ 7,939.39 | \$ 5,152.09 | \$ 2,787.29 | \$ 663,798.68  |
| 62  | 28/12/2024   | \$ 663,798.68     | \$ 7,939.39 | \$ 5,173.56 | \$ 2,765.83 | \$ 658,625.12  |
| 63  | 28/01/2025   | \$ 658,625.12     | \$ 7,939.39 | \$ 5,195.12 | \$ 2,744.27 | \$ 653,430.00  |
| 64  | 28/02/2025   | \$ 653,430.00     | \$ 7,939.39 | \$ 5,216.76 | \$ 2,722.63 | \$ 648,213.24  |
| 65  | 28/03/2025   | \$ 648,213.24     | \$ 7,939.39 | \$ 5,238.50 | \$ 2,700.89 | \$ 642,974.74  |
| 66  | 28/04/2025   | \$ 642,974.74     | \$ 7,939.39 | \$ 5,260.33 | \$ 2,679.06 | \$ 637,714.41  |
| 67  | 28/05/2025   | \$ 637,714.41     | \$ 7,939.39 | \$ 5,282.25 | \$ 2,657.14 | \$ 632,432.16  |
| 68  | 28/06/2025   | \$ 632,432.16     | \$ 7,939.39 | \$ 5,304.26 | \$ 2,635.13 | \$ 627,127.91  |
| 69  | 28/07/2025   | \$ 627,127.91     | \$ 7,939.39 | \$ 5,326.36 | \$ 2,613.03 | \$ 621,801.55  |
| 70  | 28/08/2025   | \$ 621,801.55     | \$ 7,939.39 | \$ 5,348.55 | \$ 2,590.84 | \$ 616,453.00  |
| 71  | 28/09/2025   | \$ 616,453.00     | \$ 7,939.39 | \$ 5,370.83 | \$ 2,568.55 | \$ 611,082.17  |
| 72  | 28/10/2025   | \$ 611,082.17     | \$ 7,939.39 | \$ 5,393.21 | \$ 2,546.18 | \$ 605,688.95  |
| 73  | 28/11/2025   | \$ 605,688.95     | \$ 7,939.39 | \$ 5,415.69 | \$ 2,523.70 | \$ 600,273.27  |
| 74  | 28/12/2025   | \$ 600,273.27     | \$ 7,939.39 | \$ 5,438.25 | \$ 2,501.14 | \$ 594,835.02  |
| 75  | 28/01/2026   | \$ 594,835.02     | \$ 7,939.39 | \$ 5,460.91 | \$ 2,478.48 | \$ 589,374.11  |
| 76  | 28/02/2026   | \$ 589,374.11     | \$ 7,939.39 | \$ 5,483.66 | \$ 2,455.73 | \$ 583,890.45  |
| 77  | 28/03/2026   | \$ 583,890.45     | \$ 7,939.39 | \$ 5,506.51 | \$ 2,432.88 | \$ 578,383.93  |
| 78  | 28/04/2026   | \$ 578,383.93     | \$ 7,939.39 | \$ 5,529.46 | \$ 2,409.93 | \$ 572,854.48  |
| 79  | 28/05/2026   | \$ 572,854.48     | \$ 7,939.39 | \$ 5,552.50 | \$ 2,386.89 | \$ 567,301.98  |
| 80  | 28/06/2026   | \$ 567,301.98     | \$ 7,939.39 | \$ 5,575.63 | \$ 2,363.76 | \$ 561,726.35  |
| 81  | 28/07/2026   | \$ 561,726.35     | \$ 7,939.39 | \$ 5,598.86 | \$ 2,340.53 | \$ 556,127.49  |
| 82  | 28/08/2026   | \$ 556,127.49     | \$ 7,939.39 | \$ 5,622.19 | \$ 2,317.20 | \$ 550,505.30  |
| 83  | 28/09/2026   | \$ 550,505.30     | \$ 7,939.39 | \$ 5,645.62 | \$ 2,293.77 | \$ 544,859.68  |
| 84  | 28/10/2026   | \$ 544,859.68     | \$ 7,939.39 | \$ 5,669.14 | \$ 2,270.25 | \$ 539,190.54  |
| 85  | 28/11/2026   | \$ 539,190.54     | \$ 7,939.39 | \$ 5,692.76 | \$ 2,246.63 | \$ 533,497.78  |
| 86  | 28/12/2026   | \$ 533,497.78     | \$ 7,939.39 | \$ 5,716.48 | \$ 2,222.91 | \$ 527,781.30  |
| 87  | 28/01/2027   | \$ 527,781.30     | \$ 7,939.39 | \$ 5,740.30 | \$ 2,199.09 | \$ 522,041.00  |
| 88  | 28/02/2027   | \$ 522,041.00     | \$ 7,939.39 | \$ 5,764.22 | \$ 2,175.17 | \$ 516,276.78  |
| 89  | 28/03/2027   | \$ 516,276.78     | \$ 7,939.39 | \$ 5,788.24 | \$ 2,151.15 | \$ 510,488.54  |
| 90  | 28/04/2027   | \$ 510,488.54     | \$ 7,939.39 | \$ 5,812.35 | \$ 2,127.04 | \$ 504,676.19  |
| 91  | 28/05/2027   | \$ 504,676.19     | \$ 7,939.39 | \$ 5,836.57 | \$ 2,102.82 | \$ 498,839.62  |
| 92  | 28/06/2027   | \$ 498,839.62     | \$ 7,939.39 | \$ 5,860.89 | \$ 2,078.50 | \$ 492,978.72  |
| 93  | 28/07/2027   | \$ 492,978.72     | \$ 7,939.39 | \$ 5,885.31 | \$ 2,054.08 | \$ 487,093.41  |
| 94  | 28/08/2027   | \$ 487,093.41     | \$ 7,939.39 | \$ 5,909.83 | \$ 2,029.56 | \$ 481,183.58  |
| 95  | 28/09/2027   | \$ 481,183.58     | \$ 7,939.39 | \$ 5,934.46 | \$ 2,004.93 | \$ 475,249.12  |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 96  | 28/10/2027   | \$ 475,249.12     | \$ 7,939.39 | \$ 5,959.18 | \$ 1,980.20 | \$ 469,289.94  |
| 97  | 28/11/2027   | \$ 469,289.94     | \$ 7,939.39 | \$ 5,984.01 | \$ 1,955.37 | \$ 463,305.92  |
| 98  | 28/12/2027   | \$ 463,305.92     | \$ 7,939.39 | \$ 6,008.95 | \$ 1,930.44 | \$ 457,296.98  |
| 99  | 28/01/2028   | \$ 457,296.98     | \$ 7,939.39 | \$ 6,033.99 | \$ 1,905.40 | \$ 451,262.99  |
| 100 | 28/02/2028   | \$ 451,262.99     | \$ 7,939.39 | \$ 6,059.13 | \$ 1,880.26 | \$ 445,203.86  |
| 101 | 28/03/2028   | \$ 445,203.86     | \$ 7,939.39 | \$ 6,084.37 | \$ 1,855.02 | \$ 439,119.49  |
| 102 | 28/04/2028   | \$ 439,119.49     | \$ 7,939.39 | \$ 6,109.72 | \$ 1,829.66 | \$ 433,009.77  |
| 103 | 28/05/2028   | \$ 433,009.77     | \$ 7,939.39 | \$ 6,135.18 | \$ 1,804.21 | \$ 426,874.58  |
| 104 | 28/06/2028   | \$ 426,874.58     | \$ 7,939.39 | \$ 6,160.75 | \$ 1,778.64 | \$ 420,713.84  |
| 105 | 28/07/2028   | \$ 420,713.84     | \$ 7,939.39 | \$ 6,186.41 | \$ 1,752.97 | \$ 414,527.42  |
| 106 | 28/08/2028   | \$ 414,527.42     | \$ 7,939.39 | \$ 6,212.19 | \$ 1,727.20 | \$ 408,315.23  |
| 107 | 28/09/2028   | \$ 408,315.23     | \$ 7,939.39 | \$ 6,238.08 | \$ 1,701.31 | \$ 402,077.16  |
| 108 | 28/10/2028   | \$ 402,077.16     | \$ 7,939.39 | \$ 6,264.07 | \$ 1,675.32 | \$ 395,813.09  |
| 109 | 28/11/2028   | \$ 395,813.09     | \$ 7,939.39 | \$ 6,290.17 | \$ 1,649.22 | \$ 389,522.92  |
| 110 | 28/12/2028   | \$ 389,522.92     | \$ 7,939.39 | \$ 6,316.38 | \$ 1,623.01 | \$ 383,206.54  |
| 111 | 28/01/2029   | \$ 383,206.54     | \$ 7,939.39 | \$ 6,342.70 | \$ 1,596.69 | \$ 376,863.85  |
| 112 | 28/02/2029   | \$ 376,863.85     | \$ 7,939.39 | \$ 6,369.12 | \$ 1,570.27 | \$ 370,494.73  |
| 113 | 28/03/2029   | \$ 370,494.73     | \$ 7,939.39 | \$ 6,395.66 | \$ 1,543.73 | \$ 364,099.07  |
| 114 | 28/04/2029   | \$ 364,099.07     | \$ 7,939.39 | \$ 6,422.31 | \$ 1,517.08 | \$ 357,676.76  |
| 115 | 28/05/2029   | \$ 357,676.76     | \$ 7,939.39 | \$ 6,449.07 | \$ 1,490.32 | \$ 351,227.69  |
| 116 | 28/06/2029   | \$ 351,227.69     | \$ 7,939.39 | \$ 6,475.94 | \$ 1,463.45 | \$ 344,751.75  |
| 117 | 28/07/2029   | \$ 344,751.75     | \$ 7,939.39 | \$ 6,502.92 | \$ 1,436.47 | \$ 338,248.82  |
| 118 | 28/08/2029   | \$ 338,248.82     | \$ 7,939.39 | \$ 6,530.02 | \$ 1,409.37 | \$ 331,718.80  |
| 119 | 28/09/2029   | \$ 331,718.80     | \$ 7,939.39 | \$ 6,557.23 | \$ 1,382.16 | \$ 325,161.58  |
| 120 | 28/10/2029   | \$ 325,161.58     | \$ 7,939.39 | \$ 6,584.55 | \$ 1,354.84 | \$ 318,577.03  |
| 121 | 28/11/2029   | \$ 318,577.03     | \$ 7,939.39 | \$ 6,611.98 | \$ 1,327.40 | \$ 311,965.04  |
| 122 | 28/12/2029   | \$ 311,965.04     | \$ 7,939.39 | \$ 6,639.53 | \$ 1,299.85 | \$ 305,325.51  |
| 123 | 28/01/2030   | \$ 305,325.51     | \$ 7,939.39 | \$ 6,667.20 | \$ 1,272.19 | \$ 298,658.31  |
| 124 | 28/02/2030   | \$ 298,658.31     | \$ 7,939.39 | \$ 6,694.98 | \$ 1,244.41 | \$ 291,963.33  |
| 125 | 28/03/2030   | \$ 291,963.33     | \$ 7,939.39 | \$ 6,722.88 | \$ 1,216.51 | \$ 285,240.45  |
| 126 | 28/04/2030   | \$ 285,240.45     | \$ 7,939.39 | \$ 6,750.89 | \$ 1,188.50 | \$ 278,489.57  |
| 127 | 28/05/2030   | \$ 278,489.57     | \$ 7,939.39 | \$ 6,779.02 | \$ 1,160.37 | \$ 271,710.55  |
| 128 | 28/06/2030   | \$ 271,710.55     | \$ 7,939.39 | \$ 6,807.26 | \$ 1,132.13 | \$ 264,903.29  |
| 129 | 28/07/2030   | \$ 264,903.29     | \$ 7,939.39 | \$ 6,835.63 | \$ 1,103.76 | \$ 258,067.66  |
| 130 | 28/08/2030   | \$ 258,067.66     | \$ 7,939.39 | \$ 6,864.11 | \$ 1,075.28 | \$ 251,203.55  |
| 131 | 28/09/2030   | \$ 251,203.55     | \$ 7,939.39 | \$ 6,892.71 | \$ 1,046.68 | \$ 244,310.85  |
| 132 | 28/10/2030   | \$ 244,310.85     | \$ 7,939.39 | \$ 6,921.43 | \$ 1,017.96 | \$ 237,389.42  |
| 133 | 28/11/2030   | \$ 237,389.42     | \$ 7,939.39 | \$ 6,950.27 | \$ 989.12   | \$ 230,439.15  |
| 134 | 28/12/2030   | \$ 230,439.15     | \$ 7,939.39 | \$ 6,979.23 | \$ 960.16   | \$ 223,459.93  |
| 135 | 28/01/2031   | \$ 223,459.93     | \$ 7,939.39 | \$ 7,008.31 | \$ 931.08   | \$ 216,451.62  |
| 136 | 28/02/2031   | \$ 216,451.62     | \$ 7,939.39 | \$ 7,037.51 | \$ 901.88   | \$ 209,414.11  |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest  | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-----------|----------------|
| 137 | 28/03/2031   | \$ 209,414.11     | \$ 7,939.39 | \$ 7,066.83 | \$ 872.56 | \$ 202,347.28  |
| 138 | 28/04/2031   | \$ 202,347.28     | \$ 7,939.39 | \$ 7,096.28 | \$ 843.11 | \$ 195,251.01  |
| 139 | 28/05/2031   | \$ 195,251.01     | \$ 7,939.39 | \$ 7,125.84 | \$ 813.55 | \$ 188,125.16  |
| 140 | 28/06/2031   | \$ 188,125.16     | \$ 7,939.39 | \$ 7,155.53 | \$ 783.85 | \$ 180,969.63  |
| 141 | 28/07/2031   | \$ 180,969.63     | \$ 7,939.39 | \$ 7,185.35 | \$ 754.04 | \$ 173,784.28  |
| 142 | 28/08/2031   | \$ 173,784.28     | \$ 7,939.39 | \$ 7,215.29 | \$ 724.10 | \$ 166,568.99  |
| 143 | 28/09/2031   | \$ 166,568.99     | \$ 7,939.39 | \$ 7,245.35 | \$ 694.04 | \$ 159,323.64  |
| 144 | 28/10/2031   | \$ 159,323.64     | \$ 7,939.39 | \$ 7,275.54 | \$ 663.85 | \$ 152,048.10  |
| 145 | 28/11/2031   | \$ 152,048.10     | \$ 7,939.39 | \$ 7,305.86 | \$ 633.53 | \$ 144,742.25  |
| 146 | 28/12/2031   | \$ 144,742.25     | \$ 7,939.39 | \$ 7,336.30 | \$ 603.09 | \$ 137,405.95  |
| 147 | 28/01/2032   | \$ 137,405.95     | \$ 7,939.39 | \$ 7,366.86 | \$ 572.52 | \$ 130,039.08  |
| 148 | 28/02/2032   | \$ 130,039.08     | \$ 7,939.39 | \$ 7,397.56 | \$ 541.83 | \$ 122,641.52  |
| 149 | 28/03/2032   | \$ 122,641.52     | \$ 7,939.39 | \$ 7,428.38 | \$ 511.01 | \$ 115,213.14  |
| 150 | 28/04/2032   | \$ 115,213.14     | \$ 7,939.39 | \$ 7,459.33 | \$ 480.05 | \$ 107,753.81  |
| 151 | 28/05/2032   | \$ 107,753.81     | \$ 7,939.39 | \$ 7,490.41 | \$ 448.97 | \$ 100,263.39  |
| 152 | 28/06/2032   | \$ 100,263.39     | \$ 7,939.39 | \$ 7,521.63 | \$ 417.76 | \$ 92,741.77   |
| 153 | 28/07/2032   | \$ 92,741.77      | \$ 7,939.39 | \$ 7,552.97 | \$ 386.42 | \$ 85,188.80   |
| 154 | 28/08/2032   | \$ 85,188.80      | \$ 7,939.39 | \$ 7,584.44 | \$ 354.95 | \$ 77,604.37   |
| 155 | 28/09/2032   | \$ 77,604.37      | \$ 7,939.39 | \$ 7,616.04 | \$ 323.35 | \$ 69,988.33   |
| 156 | 28/10/2032   | \$ 69,988.33      | \$ 7,939.39 | \$ 7,647.77 | \$ 291.62 | \$ 62,340.56   |
| 157 | 28/11/2032   | \$ 62,340.56      | \$ 7,939.39 | \$ 7,679.64 | \$ 259.75 | \$ 54,660.92   |
| 158 | 28/12/2032   | \$ 54,660.92      | \$ 7,939.39 | \$ 7,711.64 | \$ 227.75 | \$ 46,949.29   |
| 159 | 28/01/2033   | \$ 46,949.29      | \$ 7,939.39 | \$ 7,743.77 | \$ 195.62 | \$ 39,205.52   |
| 160 | 28/02/2033   | \$ 39,205.52      | \$ 7,939.39 | \$ 7,776.03 | \$ 163.36 | \$ 31,429.49   |
| 161 | 28/03/2033   | \$ 31,429.49      | \$ 7,939.39 | \$ 7,808.43 | \$ 130.96 | \$ 23,621.05   |
| 162 | 28/04/2033   | \$ 23,621.05      | \$ 7,939.39 | \$ 7,840.97 | \$ 98.42  | \$ 15,780.08   |
| 163 | 28/05/2033   | \$ 15,780.08      | \$ 7,939.39 | \$ 7,873.64 | \$ 65.75  | \$ 7,906.45    |
| 164 | 28/06/2033   | \$ 7,906.45       | \$ 7,939.39 | \$ 7,906.45 | \$ 32.94  | \$ (0.00)      |

| No. | Payment<br>Date | Beginning<br>Balance | Payment | Principal | Interest | Ending<br>Balance |
|-----|-----------------|----------------------|---------|-----------|----------|-------------------|
|-----|-----------------|----------------------|---------|-----------|----------|-------------------|

## Simple Loan Calculator

| Enter values         |               |
|----------------------|---------------|
| Loan amount          | \$ 325,000.00 |
| Annual interest rate | 5.00%         |
| Loan period in years | 15            |
| Start date of loan   | 19/03/2020    |
|                      |               |
| Monthly payment      | \$ 2,570.08   |
| Number of payments   | 180           |
| Total interest       | \$ 137,614.27 |
| Total cost of loan   | \$ 462,614.27 |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 1   | 19/04/2020   | \$ 325,000.00     | \$ 2,570.08 | \$ 1,215.91 | \$ 1,354.17 | \$ 323,784.09  |
| 2   | 19/05/2020   | \$ 323,784.09     | \$ 2,570.08 | \$ 1,220.98 | \$ 1,349.10 | \$ 322,563.11  |
| 3   | 19/06/2020   | \$ 322,563.11     | \$ 2,570.08 | \$ 1,226.07 | \$ 1,344.01 | \$ 321,337.04  |
| 4   | 19/07/2020   | \$ 321,337.04     | \$ 2,570.08 | \$ 1,231.17 | \$ 1,338.90 | \$ 320,105.87  |
| 5   | 19/08/2020   | \$ 320,105.87     | \$ 2,570.08 | \$ 1,236.30 | \$ 1,333.77 | \$ 318,869.56  |
| 6   | 19/09/2020   | \$ 318,869.56     | \$ 2,570.08 | \$ 1,241.46 | \$ 1,328.62 | \$ 317,628.11  |
| 7   | 19/10/2020   | \$ 317,628.11     | \$ 2,570.08 | \$ 1,246.63 | \$ 1,323.45 | \$ 316,381.48  |
| 8   | 19/11/2020   | \$ 316,381.48     | \$ 2,570.08 | \$ 1,251.82 | \$ 1,318.26 | \$ 315,129.65  |
| 9   | 19/12/2020   | \$ 315,129.65     | \$ 2,570.08 | \$ 1,257.04 | \$ 1,313.04 | \$ 313,872.62  |
| 10  | 19/01/2021   | \$ 313,872.62     | \$ 2,570.08 | \$ 1,262.28 | \$ 1,307.80 | \$ 312,610.34  |
| 11  | 19/02/2021   | \$ 312,610.34     | \$ 2,570.08 | \$ 1,267.54 | \$ 1,302.54 | \$ 311,342.80  |
| 12  | 19/03/2021   | \$ 311,342.80     | \$ 2,570.08 | \$ 1,272.82 | \$ 1,297.26 | \$ 310,069.98  |
| 13  | 19/04/2021   | \$ 310,069.98     | \$ 2,570.08 | \$ 1,278.12 | \$ 1,291.96 | \$ 308,791.86  |
| 14  | 19/05/2021   | \$ 308,791.86     | \$ 2,570.08 | \$ 1,283.45 | \$ 1,286.63 | \$ 307,508.42  |
| 15  | 19/06/2021   | \$ 307,508.42     | \$ 2,570.08 | \$ 1,288.79 | \$ 1,281.29 | \$ 306,219.62  |
| 16  | 19/07/2021   | \$ 306,219.62     | \$ 2,570.08 | \$ 1,294.16 | \$ 1,275.92 | \$ 304,925.46  |
| 17  | 19/08/2021   | \$ 304,925.46     | \$ 2,570.08 | \$ 1,299.56 | \$ 1,270.52 | \$ 303,625.90  |
| 18  | 19/09/2021   | \$ 303,625.90     | \$ 2,570.08 | \$ 1,304.97 | \$ 1,265.11 | \$ 302,320.93  |
| 19  | 19/10/2021   | \$ 302,320.93     | \$ 2,570.08 | \$ 1,310.41 | \$ 1,259.67 | \$ 301,010.52  |
| 20  | 19/11/2021   | \$ 301,010.52     | \$ 2,570.08 | \$ 1,315.87 | \$ 1,254.21 | \$ 299,694.65  |
| 21  | 19/12/2021   | \$ 299,694.65     | \$ 2,570.08 | \$ 1,321.35 | \$ 1,248.73 | \$ 298,373.30  |
| 22  | 19/01/2022   | \$ 298,373.30     | \$ 2,570.08 | \$ 1,326.86 | \$ 1,243.22 | \$ 297,046.44  |
| 23  | 19/02/2022   | \$ 297,046.44     | \$ 2,570.08 | \$ 1,332.39 | \$ 1,237.69 | \$ 295,714.06  |
| 24  | 19/03/2022   | \$ 295,714.06     | \$ 2,570.08 | \$ 1,337.94 | \$ 1,232.14 | \$ 294,376.12  |
| 25  | 19/04/2022   | \$ 294,376.12     | \$ 2,570.08 | \$ 1,343.51 | \$ 1,226.57 | \$ 293,032.61  |
| 26  | 19/05/2022   | \$ 293,032.61     | \$ 2,570.08 | \$ 1,349.11 | \$ 1,220.97 | \$ 291,683.50  |
| 27  | 19/06/2022   | \$ 291,683.50     | \$ 2,570.08 | \$ 1,354.73 | \$ 1,215.35 | \$ 290,328.77  |
| 28  | 19/07/2022   | \$ 290,328.77     | \$ 2,570.08 | \$ 1,360.38 | \$ 1,209.70 | \$ 288,968.39  |
| 29  | 19/08/2022   | \$ 288,968.39     | \$ 2,570.08 | \$ 1,366.04 | \$ 1,204.03 | \$ 287,602.35  |
| 30  | 19/09/2022   | \$ 287,602.35     | \$ 2,570.08 | \$ 1,371.74 | \$ 1,198.34 | \$ 286,230.61  |
| 31  | 19/10/2022   | \$ 286,230.61     | \$ 2,570.08 | \$ 1,377.45 | \$ 1,192.63 | \$ 284,853.16  |
| 32  | 19/11/2022   | \$ 284,853.16     | \$ 2,570.08 | \$ 1,383.19 | \$ 1,186.89 | \$ 283,469.97  |
| 33  | 19/12/2022   | \$ 283,469.97     | \$ 2,570.08 | \$ 1,388.95 | \$ 1,181.12 | \$ 282,081.01  |
| 34  | 19/01/2023   | \$ 282,081.01     | \$ 2,570.08 | \$ 1,394.74 | \$ 1,175.34 | \$ 280,686.27  |
| 35  | 19/02/2023   | \$ 280,686.27     | \$ 2,570.08 | \$ 1,400.55 | \$ 1,169.53 | \$ 279,285.72  |
| 36  | 19/03/2023   | \$ 279,285.72     | \$ 2,570.08 | \$ 1,406.39 | \$ 1,163.69 | \$ 277,879.33  |
| 37  | 19/04/2023   | \$ 277,879.33     | \$ 2,570.08 | \$ 1,412.25 | \$ 1,157.83 | \$ 276,467.08  |
| 38  | 19/05/2023   | \$ 276,467.08     | \$ 2,570.08 | \$ 1,418.13 | \$ 1,151.95 | \$ 275,048.95  |
| 39  | 19/06/2023   | \$ 275,048.95     | \$ 2,570.08 | \$ 1,424.04 | \$ 1,146.04 | \$ 273,624.91  |
| 40  | 19/07/2023   | \$ 273,624.91     | \$ 2,570.08 | \$ 1,429.98 | \$ 1,140.10 | \$ 272,194.93  |
| 41  | 19/08/2023   | \$ 272,194.93     | \$ 2,570.08 | \$ 1,435.93 | \$ 1,134.15 | \$ 270,759.00  |
| 42  | 19/09/2023   | \$ 270,759.00     | \$ 2,570.08 | \$ 1,441.92 | \$ 1,128.16 | \$ 269,317.08  |
| 43  | 19/10/2023   | \$ 269,317.08     | \$ 2,570.08 | \$ 1,447.92 | \$ 1,122.15 | \$ 267,869.16  |
| 44  | 19/11/2023   | \$ 267,869.16     | \$ 2,570.08 | \$ 1,453.96 | \$ 1,116.12 | \$ 266,415.20  |
| 45  | 19/12/2023   | \$ 266,415.20     | \$ 2,570.08 | \$ 1,460.02 | \$ 1,110.06 | \$ 264,955.18  |

2022  
interest \$14,950.10

balance 30/06/22  
\$290,328.77

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest    | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-------------|----------------|
| 46  | 19/01/2024   | \$ 264,955.18     | \$ 2,570.08 | \$ 1,466.10 | \$ 1,103.98 | \$ 263,489.08  |
| 47  | 19/02/2024   | \$ 263,489.08     | \$ 2,570.08 | \$ 1,472.21 | \$ 1,097.87 | \$ 262,016.87  |
| 48  | 19/03/2024   | \$ 262,016.87     | \$ 2,570.08 | \$ 1,478.34 | \$ 1,091.74 | \$ 260,538.53  |
| 49  | 19/04/2024   | \$ 260,538.53     | \$ 2,570.08 | \$ 1,484.50 | \$ 1,085.58 | \$ 259,054.03  |
| 50  | 19/05/2024   | \$ 259,054.03     | \$ 2,570.08 | \$ 1,490.69 | \$ 1,079.39 | \$ 257,563.34  |
| 51  | 19/06/2024   | \$ 257,563.34     | \$ 2,570.08 | \$ 1,496.90 | \$ 1,073.18 | \$ 256,066.44  |
| 52  | 19/07/2024   | \$ 256,066.44     | \$ 2,570.08 | \$ 1,503.14 | \$ 1,066.94 | \$ 254,563.31  |
| 53  | 19/08/2024   | \$ 254,563.31     | \$ 2,570.08 | \$ 1,509.40 | \$ 1,060.68 | \$ 253,053.91  |
| 54  | 19/09/2024   | \$ 253,053.91     | \$ 2,570.08 | \$ 1,515.69 | \$ 1,054.39 | \$ 251,538.22  |
| 55  | 19/10/2024   | \$ 251,538.22     | \$ 2,570.08 | \$ 1,522.00 | \$ 1,048.08 | \$ 250,016.22  |
| 56  | 19/11/2024   | \$ 250,016.22     | \$ 2,570.08 | \$ 1,528.35 | \$ 1,041.73 | \$ 248,487.87  |
| 57  | 19/12/2024   | \$ 248,487.87     | \$ 2,570.08 | \$ 1,534.71 | \$ 1,035.37 | \$ 246,953.16  |
| 58  | 19/01/2025   | \$ 246,953.16     | \$ 2,570.08 | \$ 1,541.11 | \$ 1,028.97 | \$ 245,412.05  |
| 59  | 19/02/2025   | \$ 245,412.05     | \$ 2,570.08 | \$ 1,547.53 | \$ 1,022.55 | \$ 243,864.52  |
| 60  | 19/03/2025   | \$ 243,864.52     | \$ 2,570.08 | \$ 1,553.98 | \$ 1,016.10 | \$ 242,310.55  |
| 61  | 19/04/2025   | \$ 242,310.55     | \$ 2,570.08 | \$ 1,560.45 | \$ 1,009.63 | \$ 240,750.09  |
| 62  | 19/05/2025   | \$ 240,750.09     | \$ 2,570.08 | \$ 1,566.95 | \$ 1,003.13 | \$ 239,183.14  |
| 63  | 19/06/2025   | \$ 239,183.14     | \$ 2,570.08 | \$ 1,573.48 | \$ 996.60   | \$ 237,609.66  |
| 64  | 19/07/2025   | \$ 237,609.66     | \$ 2,570.08 | \$ 1,580.04 | \$ 990.04   | \$ 236,029.62  |
| 65  | 19/08/2025   | \$ 236,029.62     | \$ 2,570.08 | \$ 1,586.62 | \$ 983.46   | \$ 234,443.00  |
| 66  | 19/09/2025   | \$ 234,443.00     | \$ 2,570.08 | \$ 1,593.23 | \$ 976.85   | \$ 232,849.76  |
| 67  | 19/10/2025   | \$ 232,849.76     | \$ 2,570.08 | \$ 1,599.87 | \$ 970.21   | \$ 231,249.89  |
| 68  | 19/11/2025   | \$ 231,249.89     | \$ 2,570.08 | \$ 1,606.54 | \$ 963.54   | \$ 229,643.35  |
| 69  | 19/12/2025   | \$ 229,643.35     | \$ 2,570.08 | \$ 1,613.23 | \$ 956.85   | \$ 228,030.12  |
| 70  | 19/01/2026   | \$ 228,030.12     | \$ 2,570.08 | \$ 1,619.95 | \$ 950.13   | \$ 226,410.17  |
| 71  | 19/02/2026   | \$ 226,410.17     | \$ 2,570.08 | \$ 1,626.70 | \$ 943.38   | \$ 224,783.46  |
| 72  | 19/03/2026   | \$ 224,783.46     | \$ 2,570.08 | \$ 1,633.48 | \$ 936.60   | \$ 223,149.98  |
| 73  | 19/04/2026   | \$ 223,149.98     | \$ 2,570.08 | \$ 1,640.29 | \$ 929.79   | \$ 221,509.69  |
| 74  | 19/05/2026   | \$ 221,509.69     | \$ 2,570.08 | \$ 1,647.12 | \$ 922.96   | \$ 219,862.57  |
| 75  | 19/06/2026   | \$ 219,862.57     | \$ 2,570.08 | \$ 1,653.99 | \$ 916.09   | \$ 218,208.59  |
| 76  | 19/07/2026   | \$ 218,208.59     | \$ 2,570.08 | \$ 1,660.88 | \$ 909.20   | \$ 216,547.71  |
| 77  | 19/08/2026   | \$ 216,547.71     | \$ 2,570.08 | \$ 1,667.80 | \$ 902.28   | \$ 214,879.91  |
| 78  | 19/09/2026   | \$ 214,879.91     | \$ 2,570.08 | \$ 1,674.75 | \$ 895.33   | \$ 213,205.17  |
| 79  | 19/10/2026   | \$ 213,205.17     | \$ 2,570.08 | \$ 1,681.72 | \$ 888.35   | \$ 211,523.44  |
| 80  | 19/11/2026   | \$ 211,523.44     | \$ 2,570.08 | \$ 1,688.73 | \$ 881.35   | \$ 209,834.71  |
| 81  | 19/12/2026   | \$ 209,834.71     | \$ 2,570.08 | \$ 1,695.77 | \$ 874.31   | \$ 208,138.94  |
| 82  | 19/01/2027   | \$ 208,138.94     | \$ 2,570.08 | \$ 1,702.83 | \$ 867.25   | \$ 206,436.11  |
| 83  | 19/02/2027   | \$ 206,436.11     | \$ 2,570.08 | \$ 1,709.93 | \$ 860.15   | \$ 204,726.18  |
| 84  | 19/03/2027   | \$ 204,726.18     | \$ 2,570.08 | \$ 1,717.05 | \$ 853.03   | \$ 203,009.13  |
| 85  | 19/04/2027   | \$ 203,009.13     | \$ 2,570.08 | \$ 1,724.21 | \$ 845.87   | \$ 201,284.92  |
| 86  | 19/05/2027   | \$ 201,284.92     | \$ 2,570.08 | \$ 1,731.39 | \$ 838.69   | \$ 199,553.53  |
| 87  | 19/06/2027   | \$ 199,553.53     | \$ 2,570.08 | \$ 1,738.61 | \$ 831.47   | \$ 197,814.92  |
| 88  | 19/07/2027   | \$ 197,814.92     | \$ 2,570.08 | \$ 1,745.85 | \$ 824.23   | \$ 196,069.07  |
| 89  | 19/08/2027   | \$ 196,069.07     | \$ 2,570.08 | \$ 1,753.12 | \$ 816.95   | \$ 194,315.94  |
| 90  | 19/09/2027   | \$ 194,315.94     | \$ 2,570.08 | \$ 1,760.43 | \$ 809.65   | \$ 192,555.51  |
| 91  | 19/10/2027   | \$ 192,555.51     | \$ 2,570.08 | \$ 1,767.76 | \$ 802.31   | \$ 190,787.75  |
| 92  | 19/11/2027   | \$ 190,787.75     | \$ 2,570.08 | \$ 1,775.13 | \$ 794.95   | \$ 189,012.62  |
| 93  | 19/12/2027   | \$ 189,012.62     | \$ 2,570.08 | \$ 1,782.53 | \$ 787.55   | \$ 187,230.09  |
| 94  | 19/01/2028   | \$ 187,230.09     | \$ 2,570.08 | \$ 1,789.95 | \$ 780.13   | \$ 185,440.14  |
| 95  | 19/02/2028   | \$ 185,440.14     | \$ 2,570.08 | \$ 1,797.41 | \$ 772.67   | \$ 183,642.73  |
| 96  | 19/03/2028   | \$ 183,642.73     | \$ 2,570.08 | \$ 1,804.90 | \$ 765.18   | \$ 181,837.83  |
| 97  | 19/04/2028   | \$ 181,837.83     | \$ 2,570.08 | \$ 1,812.42 | \$ 757.66   | \$ 180,025.40  |
| 98  | 19/05/2028   | \$ 180,025.40     | \$ 2,570.08 | \$ 1,819.97 | \$ 750.11   | \$ 178,205.43  |
| 99  | 19/06/2028   | \$ 178,205.43     | \$ 2,570.08 | \$ 1,827.56 | \$ 742.52   | \$ 176,377.87  |
| 100 | 19/07/2028   | \$ 176,377.87     | \$ 2,570.08 | \$ 1,835.17 | \$ 734.91   | \$ 174,542.70  |
| 101 | 19/08/2028   | \$ 174,542.70     | \$ 2,570.08 | \$ 1,842.82 | \$ 727.26   | \$ 172,699.88  |
| 102 | 19/09/2028   | \$ 172,699.88     | \$ 2,570.08 | \$ 1,850.50 | \$ 719.58   | \$ 170,849.39  |
| 103 | 19/10/2028   | \$ 170,849.39     | \$ 2,570.08 | \$ 1,858.21 | \$ 711.87   | \$ 168,991.18  |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest  | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-----------|----------------|
| 104 | 19/11/2028   | \$ 168,991.18     | \$ 2,570.08 | \$ 1,865.95 | \$ 704.13 | \$ 167,125.23  |
| 105 | 19/12/2028   | \$ 167,125.23     | \$ 2,570.08 | \$ 1,873.72 | \$ 696.36 | \$ 165,251.51  |
| 106 | 19/01/2029   | \$ 165,251.51     | \$ 2,570.08 | \$ 1,881.53 | \$ 688.55 | \$ 163,369.98  |
| 107 | 19/02/2029   | \$ 163,369.98     | \$ 2,570.08 | \$ 1,889.37 | \$ 680.71 | \$ 161,480.60  |
| 108 | 19/03/2029   | \$ 161,480.60     | \$ 2,570.08 | \$ 1,897.24 | \$ 672.84 | \$ 159,583.36  |
| 109 | 19/04/2029   | \$ 159,583.36     | \$ 2,570.08 | \$ 1,905.15 | \$ 664.93 | \$ 157,678.21  |
| 110 | 19/05/2029   | \$ 157,678.21     | \$ 2,570.08 | \$ 1,913.09 | \$ 656.99 | \$ 155,765.13  |
| 111 | 19/06/2029   | \$ 155,765.13     | \$ 2,570.08 | \$ 1,921.06 | \$ 649.02 | \$ 153,844.07  |
| 112 | 19/07/2029   | \$ 153,844.07     | \$ 2,570.08 | \$ 1,929.06 | \$ 641.02 | \$ 151,915.01  |
| 113 | 19/08/2029   | \$ 151,915.01     | \$ 2,570.08 | \$ 1,937.10 | \$ 632.98 | \$ 149,977.91  |
| 114 | 19/09/2029   | \$ 149,977.91     | \$ 2,570.08 | \$ 1,945.17 | \$ 624.91 | \$ 148,032.73  |
| 115 | 19/10/2029   | \$ 148,032.73     | \$ 2,570.08 | \$ 1,953.28 | \$ 616.80 | \$ 146,079.46  |
| 116 | 19/11/2029   | \$ 146,079.46     | \$ 2,570.08 | \$ 1,961.41 | \$ 608.66 | \$ 144,118.04  |
| 117 | 19/12/2029   | \$ 144,118.04     | \$ 2,570.08 | \$ 1,969.59 | \$ 600.49 | \$ 142,148.46  |
| 118 | 19/01/2030   | \$ 142,148.46     | \$ 2,570.08 | \$ 1,977.79 | \$ 592.29 | \$ 140,170.66  |
| 119 | 19/02/2030   | \$ 140,170.66     | \$ 2,570.08 | \$ 1,986.03 | \$ 584.04 | \$ 138,184.63  |
| 120 | 19/03/2030   | \$ 138,184.63     | \$ 2,570.08 | \$ 1,994.31 | \$ 575.77 | \$ 136,190.32  |
| 121 | 19/04/2030   | \$ 136,190.32     | \$ 2,570.08 | \$ 2,002.62 | \$ 567.46 | \$ 134,187.70  |
| 122 | 19/05/2030   | \$ 134,187.70     | \$ 2,570.08 | \$ 2,010.96 | \$ 559.12 | \$ 132,176.73  |
| 123 | 19/06/2030   | \$ 132,176.73     | \$ 2,570.08 | \$ 2,019.34 | \$ 550.74 | \$ 130,157.39  |
| 124 | 19/07/2030   | \$ 130,157.39     | \$ 2,570.08 | \$ 2,027.76 | \$ 542.32 | \$ 128,129.63  |
| 125 | 19/08/2030   | \$ 128,129.63     | \$ 2,570.08 | \$ 2,036.21 | \$ 533.87 | \$ 126,093.43  |
| 126 | 19/09/2030   | \$ 126,093.43     | \$ 2,570.08 | \$ 2,044.69 | \$ 525.39 | \$ 124,048.74  |
| 127 | 19/10/2030   | \$ 124,048.74     | \$ 2,570.08 | \$ 2,053.21 | \$ 516.87 | \$ 121,995.53  |
| 128 | 19/11/2030   | \$ 121,995.53     | \$ 2,570.08 | \$ 2,061.76 | \$ 508.31 | \$ 119,933.76  |
| 129 | 19/12/2030   | \$ 119,933.76     | \$ 2,570.08 | \$ 2,070.36 | \$ 499.72 | \$ 117,863.41  |
| 130 | 19/01/2031   | \$ 117,863.41     | \$ 2,570.08 | \$ 2,078.98 | \$ 491.10 | \$ 115,784.43  |
| 131 | 19/02/2031   | \$ 115,784.43     | \$ 2,570.08 | \$ 2,087.64 | \$ 482.44 | \$ 113,696.78  |
| 132 | 19/03/2031   | \$ 113,696.78     | \$ 2,570.08 | \$ 2,096.34 | \$ 473.74 | \$ 111,600.44  |
| 133 | 19/04/2031   | \$ 111,600.44     | \$ 2,570.08 | \$ 2,105.08 | \$ 465.00 | \$ 109,495.36  |
| 134 | 19/05/2031   | \$ 109,495.36     | \$ 2,570.08 | \$ 2,113.85 | \$ 456.23 | \$ 107,381.51  |
| 135 | 19/06/2031   | \$ 107,381.51     | \$ 2,570.08 | \$ 2,122.66 | \$ 447.42 | \$ 105,258.86  |
| 136 | 19/07/2031   | \$ 105,258.86     | \$ 2,570.08 | \$ 2,131.50 | \$ 438.58 | \$ 103,127.36  |
| 137 | 19/08/2031   | \$ 103,127.36     | \$ 2,570.08 | \$ 2,140.38 | \$ 429.70 | \$ 100,986.97  |
| 138 | 19/09/2031   | \$ 100,986.97     | \$ 2,570.08 | \$ 2,149.30 | \$ 420.78 | \$ 98,837.67   |
| 139 | 19/10/2031   | \$ 98,837.67      | \$ 2,570.08 | \$ 2,158.26 | \$ 411.82 | \$ 96,679.42   |
| 140 | 19/11/2031   | \$ 96,679.42      | \$ 2,570.08 | \$ 2,167.25 | \$ 402.83 | \$ 94,512.17   |
| 141 | 19/12/2031   | \$ 94,512.17      | \$ 2,570.08 | \$ 2,176.28 | \$ 393.80 | \$ 92,335.89   |
| 142 | 19/01/2032   | \$ 92,335.89      | \$ 2,570.08 | \$ 2,185.35 | \$ 384.73 | \$ 90,150.55   |
| 143 | 19/02/2032   | \$ 90,150.55      | \$ 2,570.08 | \$ 2,194.45 | \$ 375.63 | \$ 87,956.09   |
| 144 | 19/03/2032   | \$ 87,956.09      | \$ 2,570.08 | \$ 2,203.60 | \$ 366.48 | \$ 85,752.50   |
| 145 | 19/04/2032   | \$ 85,752.50      | \$ 2,570.08 | \$ 2,212.78 | \$ 357.30 | \$ 83,539.72   |
| 146 | 19/05/2032   | \$ 83,539.72      | \$ 2,570.08 | \$ 2,222.00 | \$ 348.08 | \$ 81,317.72   |
| 147 | 19/06/2032   | \$ 81,317.72      | \$ 2,570.08 | \$ 2,231.26 | \$ 338.82 | \$ 79,086.47   |
| 148 | 19/07/2032   | \$ 79,086.47      | \$ 2,570.08 | \$ 2,240.55 | \$ 329.53 | \$ 76,845.92   |
| 149 | 19/08/2032   | \$ 76,845.92      | \$ 2,570.08 | \$ 2,249.89 | \$ 320.19 | \$ 74,596.03   |
| 150 | 19/09/2032   | \$ 74,596.03      | \$ 2,570.08 | \$ 2,259.26 | \$ 310.82 | \$ 72,336.77   |
| 151 | 19/10/2032   | \$ 72,336.77      | \$ 2,570.08 | \$ 2,268.68 | \$ 301.40 | \$ 70,068.09   |
| 152 | 19/11/2032   | \$ 70,068.09      | \$ 2,570.08 | \$ 2,278.13 | \$ 291.95 | \$ 67,789.96   |
| 153 | 19/12/2032   | \$ 67,789.96      | \$ 2,570.08 | \$ 2,287.62 | \$ 282.46 | \$ 65,502.34   |
| 154 | 19/01/2033   | \$ 65,502.34      | \$ 2,570.08 | \$ 2,297.15 | \$ 272.93 | \$ 63,205.19   |
| 155 | 19/02/2033   | \$ 63,205.19      | \$ 2,570.08 | \$ 2,306.72 | \$ 263.35 | \$ 60,898.46   |
| 156 | 19/03/2033   | \$ 60,898.46      | \$ 2,570.08 | \$ 2,316.34 | \$ 253.74 | \$ 58,582.13   |
| 157 | 19/04/2033   | \$ 58,582.13      | \$ 2,570.08 | \$ 2,325.99 | \$ 244.09 | \$ 56,256.14   |
| 158 | 19/05/2033   | \$ 56,256.14      | \$ 2,570.08 | \$ 2,335.68 | \$ 234.40 | \$ 53,920.46   |
| 159 | 19/06/2033   | \$ 53,920.46      | \$ 2,570.08 | \$ 2,345.41 | \$ 224.67 | \$ 51,575.05   |
| 160 | 19/07/2033   | \$ 51,575.05      | \$ 2,570.08 | \$ 2,355.18 | \$ 214.90 | \$ 49,219.87   |
| 161 | 19/08/2033   | \$ 49,219.87      | \$ 2,570.08 | \$ 2,365.00 | \$ 205.08 | \$ 46,854.87   |

| No. | Payment Date | Beginning Balance | Payment     | Principal   | Interest  | Ending Balance |
|-----|--------------|-------------------|-------------|-------------|-----------|----------------|
| 162 | 19/09/2033   | \$ 46,854.87      | \$ 2,570.08 | \$ 2,374.85 | \$ 195.23 | \$ 44,480.02   |
| 163 | 19/10/2033   | \$ 44,480.02      | \$ 2,570.08 | \$ 2,384.75 | \$ 185.33 | \$ 42,095.27   |
| 164 | 19/11/2033   | \$ 42,095.27      | \$ 2,570.08 | \$ 2,394.68 | \$ 175.40 | \$ 39,700.59   |
| 165 | 19/12/2033   | \$ 39,700.59      | \$ 2,570.08 | \$ 2,404.66 | \$ 165.42 | \$ 37,295.93   |
| 166 | 19/01/2034   | \$ 37,295.93      | \$ 2,570.08 | \$ 2,414.68 | \$ 155.40 | \$ 34,881.25   |
| 167 | 19/02/2034   | \$ 34,881.25      | \$ 2,570.08 | \$ 2,424.74 | \$ 145.34 | \$ 32,456.51   |
| 168 | 19/03/2034   | \$ 32,456.51      | \$ 2,570.08 | \$ 2,434.84 | \$ 135.24 | \$ 30,021.67   |
| 169 | 19/04/2034   | \$ 30,021.67      | \$ 2,570.08 | \$ 2,444.99 | \$ 125.09 | \$ 27,576.68   |
| 170 | 19/05/2034   | \$ 27,576.68      | \$ 2,570.08 | \$ 2,455.18 | \$ 114.90 | \$ 25,121.50   |
| 171 | 19/06/2034   | \$ 25,121.50      | \$ 2,570.08 | \$ 2,465.41 | \$ 104.67 | \$ 22,656.09   |
| 172 | 19/07/2034   | \$ 22,656.09      | \$ 2,570.08 | \$ 2,475.68 | \$ 94.40  | \$ 20,180.42   |
| 173 | 19/08/2034   | \$ 20,180.42      | \$ 2,570.08 | \$ 2,485.99 | \$ 84.09  | \$ 17,694.42   |
| 174 | 19/09/2034   | \$ 17,694.42      | \$ 2,570.08 | \$ 2,496.35 | \$ 73.73  | \$ 15,198.07   |
| 175 | 19/10/2034   | \$ 15,198.07      | \$ 2,570.08 | \$ 2,506.75 | \$ 63.33  | \$ 12,691.32   |
| 176 | 19/11/2034   | \$ 12,691.32      | \$ 2,570.08 | \$ 2,517.20 | \$ 52.88  | \$ 10,174.12   |
| 177 | 19/12/2034   | \$ 10,174.12      | \$ 2,570.08 | \$ 2,527.69 | \$ 42.39  | \$ 7,646.43    |
| 178 | 19/01/2035   | \$ 7,646.43       | \$ 2,570.08 | \$ 2,538.22 | \$ 31.86  | \$ 5,108.21    |
| 179 | 19/02/2035   | \$ 5,108.21       | \$ 2,570.08 | \$ 2,548.80 | \$ 21.28  | \$ 2,559.42    |
| 180 | 19/03/2035   | \$ 2,559.42       | \$ 2,570.08 | \$ 2,559.42 | \$ 10.66  | \$ (0.00)      |



# The CM Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022

### Summary

| Member               | D.O.B      | Age<br>(at 30/06/2021) | Total Super Balance<br>(at 30/06/2021) *1 | Concessional     | Non-Concessional | Other       | Reserves    | Total             |
|----------------------|------------|------------------------|---|------------------|------------------|-------------|-------------|-------------------|
| Herron, Fiona Louise | 29/04/1967 | 54                     | 1,368,997.27                              | 27,500.00        | 47,304.34        | 0.00        | 0.00        | 74,804.34         |
| Herron, Mark         | 18/05/1972 | 49                     | 1,312,765.36                              | 27,500.00        | 46,933.33        | 0.00        | 0.00        | 74,433.33         |
| <b>All Members</b>   |            |                        |   | <b>55,000.00</b> | <b>94,237.67</b> | <b>0.00</b> | <b>0.00</b> | <b>149,237.67</b> |

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

### Contribution Caps

| Member               | Contribution Type | Contributions | Cap        | Current Position    |
|----------------------|-------------------|---------------|------------|---------------------|
| Herron, Fiona Louise | Concessional      | 27,500.00     | 27,500.00  | At Limit            |
|                      | Non-Concessional  | 47,304.34     | 110,000.00 | 62,695.66 Below Cap |
| Herron, Mark         | Concessional      | 27,500.00     | 27,500.00  | At Limit            |
|                      | Non-Concessional  | 46,933.33     | 110,000.00 | 63,066.67 Below Cap |

### Carry Forward Unused Concessional Contribution Cap

| Member                           | 2017      | 2018       | 2019       | 2020       | 2021       | 2022         | Current Position |
|----------------------------------|-----------|------------|------------|------------|------------|--------------|------------------|
| Herron, Fiona Louise             |           |            |            |            |            |              |                  |
| Concessional Contribution Cap    | 35,000.00 | 25,000.00  | 25,000.00  | 25,000.00  | 25,000.00  | 27,500.00    |                  |
| Concessional Contribution        | 13,782.25 | 17,373.46  | 0.00       | 25,000.00  | 50,000.00  | 27,500.00    |                  |
| Unused Concessional Contribution | 0.00      | 0.00       | 25,000.00  | 0.00       | 0.00       | 0.00         |                  |
| Cumulative Carry Forward Unused  | N/A       | N/A        | 0.00       | 25,000.00  | 0.00       | 0.00         |                  |
| Maximum Cap Available            | 35,000.00 | 25,000.00  | 25,000.00  | 50,000.00  | 25,000.00  | 27,500.00    | At Limit         |
| Total Super Balance              | 0.00      | 247,073.26 | 262,494.07 | 284,104.69 | 896,006.87 | 1,368,997.27 |                  |



Concessional

**Total - Herron, Mark**

|                  |                  |             |             |
|------------------|------------------|-------------|-------------|
| <b>27,500.00</b> | <b>46,933.33</b> | <b>0.00</b> | <b>0.00</b> |
|------------------|------------------|-------------|-------------|

|             |             |             |
|-------------|-------------|-------------|
| <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |
|-------------|-------------|-------------|

**Total for All Members**

|                  |                  |             |             |
|------------------|------------------|-------------|-------------|
| <b>55,000.00</b> | <b>94,237.67</b> | <b>0.00</b> | <b>0.00</b> |
|------------------|------------------|-------------|-------------|



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

**Agent** HERRON ACCOUNTANTS  
**Client** MARK HERRON  
**ABN** 60840519064

## Total superannuation balance

### ! Important

- > All data is based on information reported to us by your client, or their super funds, and processed through our systems.
- > Decisions made with this information can have tax consequences for your client. Your clients can refer to their own records or contact their funds to obtain up-to-date information.

Your client's total superannuation balance is used to determine their eligibility to make contributions, receive co-contributions, and their spouse's eligibility to claim a tax offset for spouse contributions they make. For your clients who are members of a self-managed super fund, or small APRA fund, the trustee of the fund will also use their members' total superannuation balance to determine whether the segregated assets method can be used to calculate exempt current pension income.

## Total superannuation balance as at 30/06/2021

**\$1,312,765.36**

**Current**

**History**

Total superannuation balance details for previous financial years.

Financial year 2020 - 2021

| Type   | Amount                   |
|--|--------------------------|
| Accumulation phase                                     | \$790,990.53 CR          |
| Retirement phase                                       | \$0.00                   |
| Outstanding limited recourse borrowing amount          | \$521,774.83 CR          |
| <b>Total superannuation balance as at 30 June 2021</b> | <b>\$1,312,765.36 CR</b> |

Financial year 2019 - 2020

| Type               | Amount          |
|--------------------|-----------------|
| Accumulation phase | \$344,465.45 CR |
| Retirement phase   | \$0.00          |



**Australian Government**  
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**Agent** HERRON ACCOUNTANTS

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**ABN** 60840519064

## Concessional contributions

These are contributions that are made into the super fund **before tax**. They are taxed at a rate of 15% in the super fund.

Super funds report the contributions to us and we determine whether they are concessional contributions.

The decisions made with this information can have tax consequences. We recommend independent financial advice specific to individual circumstances is obtained.

### Total superannuation balance at 30 June 2021

\$1,312,765.36

Visit [total superannuation balance](#) to learn more.

Financial year

2021-22



Current as at **03 July 2022**

### Remaining concessional contributions Cap available

**\$27,500.00**

Contributions are **within** the concessional contributions cap. If the concessional contributions cap is exceeded and the exceeded amount is not released, **more tax** may be due.

| Description   | Amount             |
|---|--------------------|
| Annual concessional contributions cap   | \$27,500.00        |
| Concessional contributions  | \$0.00             |
| Unused carry-forward concessional contributions applied from previous year(s) | \$0.00             |
| <b>Remaining concessional contributions cap</b>                               | <b>\$27,500.00</b> |

### Further considerations

- > Concessional contributions may not be reported until 31 October for members of a defined benefit fund.
- > Concessional contributions made to a self-managed fund will not be displayed until we have received and processed the annual return.
- > Concessional contributions will affect additional tax on contributions under [Division 293](#).
- > Refer to previous records or contact the fund (or funds) after 31 October to obtain more up-to-date information.

**Agent** HERRON ACCOUNTANTS | **Client** MARK HERRON | **ABN** 60840519064



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

**Agent** HERRON ACCOUNTANTS  
**Client** FIONA HERRON  
**TFN** 490634564

## Total superannuation balance

### ! Important

- > All data is based on information reported to us by your client, or their super funds, and processed through our systems.
- > Decisions made with this information can have tax consequences for your client. Your clients can refer to their own records or contact their funds to obtain up-to-date information.

Your client's total superannuation balance is used to determine their eligibility to make contributions, receive co-contributions, and their spouse's eligibility to claim a tax offset for spouse contributions they make. For your clients who are members of a self-managed super fund, or small APRA fund, the trustee of the fund will also use their members' total superannuation balance to determine whether the segregated assets method can be used to calculate exempt current pension income.

## Total superannuation balance as at 30/06/2021

**\$1,368,997.27**

**Current**

**History**

Total superannuation balance details for previous financial years.

Financial year 2020 - 2021

| Type   | Amount                   |   |
|--|--------------------------|---|
| Accumulation phase                                     | \$829,343.24 CR          | ✓ |
| Retirement phase                                       | \$0.00                   | ✓ |
| Outstanding limited recourse borrowing amount          | \$539,654.03 CR          | ✓ |
| <b>Total superannuation balance as at 30 June 2021</b> | <b>\$1,368,997.27 CR</b> |   |

Financial year 2019 - 2020

| Type               | Amount          |   |
|--------------------|-----------------|---|
| Accumulation phase | \$377,612.14 CR | ✓ |
| Retirement phase   | \$0.00          | ✓ |

**Agent** HERRON ACCOUNTANTS | **Client** FIONA HERRON | **TFN** 490634564



Australian Government  
Australian Taxation Office

**Agent** HERRON ACCOUNTANTS

**Client** FIONA HERRON

**TFN** 490634564

## Concessional contributions

This screen will display contributions we have determined to be concessional contributions, so that it can be seen how the concessional contributions are tracking against the cap for the year.

### Total superannuation balance at 30 June 2021

\$1,368,997.27

Visit [total superannuation balance](#) to learn more.

Financial year

2021-22



Current as at **07 July 2022**

### **(i) We currently have no concessional contributions information to display**

This may be because:

- > We process all contributions through our systems to ensure they are identified correctly before we display them, and this may not have happened yet
- > Employer contributions may not be payable
- > Contributions may not have been made yet as the employer may pay super quarterly
- > The super fund (or funds) have not reported the contribution yet
- > The super fund (or funds) may be a defined benefit fund, self-managed super fund or other fund that reports this information annually and does not need to report contributions until **31 October** or later
- > Personal details held by the fund (or funds) may be different to the information we hold. Ensure [client details](#) are up to date with both the fund and the ATO



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

**Agent** HERRON ACCOUNTANTS  
**Client** FIONA HERRON  
**TFN** 490634564

## Income statements

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The employers listed below have reported payroll information. When using this information to prepare your tax return, note:

- > 'Tax ready' means this statement is complete and will be prefilled in your tax return.
- > 'Year to date' or 'Not tax ready' means the statement may be incomplete and must be checked before it is used. Your employer has until 31 July to finalise the information.
- > If you believe the amounts are incorrect, you should contact your employer.

**Current**

**History**

Income details for the current and previous year that the employer has reported through Single Touch Payroll.



### **No payroll information**

No payroll information has been reported by **any employers for this financial year**