

Group Name: <b>GIBSON GROUP</b>			
Superfund Name: <b>D &amp; M Gibson Superannuation Fund</b>			
<input type="checkbox"/> FFR		Year: 2021	Consultant
			Initial: <b>MB</b>
			Date: <b>13/4/22</b>
Reviewer			

Notes:

- Allan Gibson passed away 10/04/2021
- Closure of Allan's member balance to be zeroed out by 30/06/2022.
- As per prior year Rental Review the amount is as per what was agreed from the prior year.

1. Prestart checks					Yes
Check Trust Deed details check addresses and trustees. beneficiaries are up to date XPM					✓
Confirm Individual office holders address and DOB, Check email, bank account details on client engagement form are correct in XPM					✓
Check Lodgment Status - If download/print prefills and applicable reports and discuss with client					✓
Setup Job in XPM and Create all Tax Returns to be completed under this job, add tax Return and Upload Prefills					✓
Accounting Software used	<input checked="" type="checkbox"/> BGL360	<input type="checkbox"/> MYOB	<input type="checkbox"/> Source Records	<input type="checkbox"/> Other write details	
2. Workpapers					
Print Trial Balance					✓
General ledger Review for reallocations					✓

Profit & Loss items	
Review income (Rental agreements are at market rate, Employer Contributions, Interest, Dividends and Franking amounts)	✓
Review for non-deductible expenses (Penalties and fines)	
Check interest claimed, loans, ATO SIC or GIC	
Review Depreciation expense	
Check insurance expense	
Reconcile Investment expenses	
Other (please write details)	
Balance sheet items	
Reconcile Cash/bank	
Reconcile Receivables/debtors and write off bad debts	
Reconcile members balances	
Update Assets and Depreciation schedule	
Reconcile Payables/creditors	
Update Financial liabilities including HPs, loans etc.	
Reconcile GST, Taxation and PAYG Instalments	
Check all assets have been revalued	
Other (please write details)	
Prepare Journals and post	
Print final Trial Balance	
Sent to Auditor and Auditors Report Received	
Print Financials	
Prepare and print tax returns	
Compile for checking	

Order of file for checking:

1. Checklist and client notes
2. Superannuation Engagement letter
3. Return (Already in SuiteFiles)
4. Financials (Already in SuiteFiles)
5. Workpapers
  - a. Final Comparative trial balance after complete
  - b. Journals
  - c. Trial balance or General ledger summary from client software before adjustments
  - d. Supporting evidence in the order of the trial balance (account code noted on top RHS)
  - e. General ledger
  - f. Other
6. ATO printouts
  - a. Balance of ITA & ICA account as at 30th June XXXX
  - b. Client account running balance account
  - c. PAYG Instalments report
7. ASIC printout

The D & M Gibson Superannuation Fund  
**Trial Balance**

AFTER  
 CREATE  
 ENTRIES

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23900</b>	<b>Dividends Received</b>			
(608.11)	23900/GMA.AX	Genworth Mortgage Insurance Australia Limited			
	23900/HVN.AX	Harvey Norman Holdings Limited			435.60
(341.13)	23900/NAB.AX	National Australia Bank Limited			174.00
	23900/WBC.AX	Westpac Banking Corporation			155.00
	<b>24200</b>	<b>Contributions</b>			
(21,474.30)	24200/GIBDEA00001A	(Contributions) Gibson, Dean Allan - Accumulation			23,007.40
(15,885.61)	24200/GIBMEL00001A	(Contributions) Gibson, Melissa - Accumulation			19,481.85
31,921.92	24700	Changes in Market Values of Investments			26,507.45
	<b>25000</b>	<b>Interest Received</b>			
(362.58)	25000/CBA12091025	Cash at Bank - 12091025			29.44
	<b>28000</b>	<b>Property Income</b>			
(44,363.60)	28000/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham			24,000.00
	<b>28500</b>	<b>Transfers In</b>			
	28500/GIBMEL00001A	(Transfers In) Gibson, Melissa - Accumulation			6,723.09
5,860.20	30100	Accountancy Fees		5,676.36	
	30200	Administration Costs		1,200.00	
259.00	30400	ATO Supervisory Levy		518.00	
272.73	30700	Auditor's Remuneration		650.00	
54.00	30800	ASIC Fees		55.00	
	<b>33400</b>	<b>Depreciation</b>			
5,246.00	33400/00001	Rental- Capital Allowance		5,246.00	
1,509.00	33400/00002	Rental- Plant		1,196.00	
302.11	33400/THED0004_SO LARPANELS	Solar Panels		271.89	
249.81	33400/THED004_SOL ARPANELS2	Solar Panels - Refit		224.83	
360.39	33400/UNIT 6 IMPROVEMENTS	UNIT 6 IMPROVEMENTS		360.39	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
3,206.77	39000/GIBDEA00001A	(Life Insurance Premiums) Gibson, Dean Allan - Accumulation		3,998.78	

The D & M Gibson Superannuation Fund  
**Trial Balance**

AFTER  
 CREATE  
 ENTRIES

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
1,390.66	39000/GIBMEL00001A	(Life Insurance Premiums) Gibson, Melissa - Accumulation		1,685.65	
	<b>41600</b>	<b>Pensions Paid</b>			
6,113.97	41600/GIBALL00001P	(Pensions Paid) Gibson, Allan - Pension (Pension)			
16,441.38	41600/GIBALL00018P	(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2)		10,000.00	
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
9,798.70	42010/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham		6,658.39	
	<b>42160</b>	<b>Property Expenses - Loan fees</b>			
540.00	42160/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham		540.00	
4,286.59	48500	Income Tax Expense		8,658.07	
(4,777.90)	49000	Profit/Loss Allocation Account		53,574.47	
	<b>50010</b>	<b>Opening Balance</b>			
(53,796.98)	50010/GIBALL00001P	(Opening Balance) Gibson, Allan - Pension (Pension)			0.00
(170,749.55)	50010/GIBALL00018P	(Opening Balance) Gibson, Allan - Pension (Account Based Pension 2)			150,550.93
(152,762.21)	50010/GIBDEA00001A	(Opening Balance) Gibson, Dean Allan - Accumulation			163,301.16
(108,166.40)	50010/GIBMEL00001A	(Opening Balance) Gibson, Melissa - Accumulation			116,845.15
	<b>52420</b>	<b>Contributions</b>			
(21,474.30)	52420/GIBDEA00001A	(Contributions) Gibson, Dean Allan - Accumulation			23,007.40
(15,885.61)	52420/GIBMEL00001A	(Contributions) Gibson, Melissa - Accumulation			19,481.85
	<b>52850</b>	<b>Transfers In</b>			
0.00	52850/GIBMEL00001A	(Transfers In) Gibson, Melissa - Accumulation			6,723.09
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(2,316.99)	53100/GIBALL00001P	(Share of Profit/(Loss)) Gibson, Allan - Pension (Pension)			0.00
3,757.24	53100/GIBALL00018P	(Share of Profit/(Loss)) Gibson, Allan - Pension (Account Based Pension 2)			11,206.23
5,209.19	53100/GIBDEA00001A	(Share of Profit/(Loss)) Gibson, Dean Allan - Accumulation			10,389.31
3,827.22	53100/GIBMEL00001A	(Share of Profit/(Loss)) Gibson, Melissa - Accumulation			7,436.78
	<b>53330</b>	<b>Income Tax</b>			
(701.76)	53330/GIBDEA00001A	(Income Tax) Gibson, Dean Allan - Accumulation		1,395.80	

The D & M Gibson Superannuation Fund  
**Trial Balance**

As at 30 June 2021

AFTER  
 CREATE  
 ENTRIES

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(393.86)	53330/GIBMEL00001A	(Income Tax) Gibson, Melissa - Accumulation		1,216.57	
	<b>53800</b>	<b>Contributions Tax</b>			
3,221.15	53800/GIBDEA00001A	(Contributions Tax) Gibson, Dean Allan - Accumulation		3,451.11	
2,382.84	53800/GIBMEL00001A	(Contributions Tax) Gibson, Melissa - Accumulation		2,922.28	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
3,206.77	53920/GIBDEA00001A	(Life Insurance Premiums) Gibson, Dean Allan - Accumulation		3,998.78	
1,390.66	53920/GIBMEL00001A	(Life Insurance Premiums) Gibson, Melissa - Accumulation		1,685.65	
	<b>54160</b>	<b>Pensions Paid</b>			
6,113.97	54160/GIBALL00001P	(Pensions Paid) Gibson, Allan - Pension (Pension)			0.00
16,441.38	54160/GIBALL00018P	(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2)		10,000.00	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
50,000.00	54500/GIBALL00001P	(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Pension)			0.00
	54500/GIBALL00018P	(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2)		92,125.23	
	<b>60400</b>	<b>Bank Accounts</b>			
11,294.97	60400/CBA12091025	Cash at Bank - 12091025		2,432.47	
	<b>76201</b>	<b>Borrowing Costs</b>			
1,629.55	76201/THED0004_UNI T6,3BENJ	Unit 6, 3 Benjamin Way Rockingham - CBA	1.0000	1,629.55	
	<b>76500</b>	<b>Plant and Equipment (at written down value)</b>			
99,980.00	76500/00012	Capital Allowance Benjamin Way		94,734.00	
14,883.00	76500/00021	Plant and Equipment - Benjamin Way		13,687.00	
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>			
2,718.94	76550/THED0004_SO LARPANELS	Solar Panels	1.0000	2,718.94	
2,248.27	76550/THED004_SOL ARPANELS2	Solar Panels - Refit	1.0000	2,248.27	
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
13,354.38	77250/UNIT 6 IMPROVEMENTS	UNIT 6 IMPROVEMENTS	1.0000	13,354.38	
465,000.00	77250/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham	1.0000	465,000.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			

The D & M Gibson Superannuation Fund  
**Trial Balance**

AFTER  
 CREATE  
 ENTRIES

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
22,647.46	77600/NAB.AX	National Australia Bank Limited	0.0000		0.00
6,250.00	77600/PLS.AX	Pilbara Minerals Limited	0.0000		0.00
9,911.48	77600/RHC.AX	Ramsay Health Care Limited	0.0000		0.00
8,975.00	77600/WBC.AX	Westpac Banking Corporation	0.0000		0.00
	<b>80500</b>	<b>Amounts owing to other persons</b>			
0.00	80500/00002	Banking Error 2019			63.99
4.89	84000	GST Payable/Refundable		67.50	
(4,842.30)	85000	Income Tax Payable/Refundable			1,638.71
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(211,216.97)	85500/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham			190,433.04
(3,701.00)	88000	Sundry Creditors			1,832.00
(8,440.43)	89000	Deferred Tax Liability/Asset			9,757.89
				<u>813,181.36</u>	<u>813,181.36</u>

Current Year Profit/(Loss): 62,232.54

The D & M Gibson Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	62,233.00
<b>Less</b>	
Non Taxable Transfer In	6,723.00
Exempt current pension income	13,174.00
Realised Accounting Capital Gains	27,631.00
Tax Adjustment - Capital Works Expenditure (D1)	360.00
	<u>47,888.00</u>
<b>Add</b>	
Decrease in MV of investments	1,123.00
SMSF non deductible expenses	6,638.00
Pension Payments	10,000.00
Franking Credits	328.00
Net Capital Gains	18,684.00
	<u>36,773.00</u>
SMSF Annual Return Rounding	4.00
	<u>51,122.00</u>
<b>Taxable Income or Loss</b>	<u>51,122.00</u>
Income Tax on Taxable Income or Loss	7,668.30
<b>Less</b>	
Franking Credits	327.69
<b>CURRENT TAX OR REFUND</b>	<u>7,340.61</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(6,110.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,489.61</u>

23900/HVN



051\_11468\_9116

GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168Reference Number: S00119576814  
TFN/ABN Status: Not Quoted  
Subregister: CHESS  
Record Date: 01/04/2021  
Payment Date: 03/05/2021

## Dividend Statement

Payment Description: Interim 2021 Dividend  
Security Class: Fully Paid Ordinary Shares

ASX Code: HVN

Number of shares held at Record Date	Dividend Rate per share	Gross Dividend (AUD)	Withholding Tax <sup>1</sup> (AUD)	Net Dividend (AUD)	Franked Amount <sup>2</sup> (AUD)	Unfranked Amount (AUD)	Franking Credit <sup>3</sup> (AUD)
2,178	20 cents	\$435.60	Nil	\$435.60	\$435.60	Nil	\$186.69

- This withholding tax applies to you if the dividend amount is partially or totally unfranked and you are a:
  - resident of Australia and your TFN or ABN has not been recorded by the share registry. TFN withholding tax is deducted from the gross unfranked portion of the dividend at the highest marginal tax rate applying to personal income; or
  - non-resident of Australia. Non-resident withholding tax (30%) is deducted from the gross unfranked portion of the dividend unless you are a resident of a country which has entered into a Double Taxation Agreement with Australia. In that case a lower rate (generally 15%) may apply.
- This dividend is 100% franked.
- The franking credit has been calculated at the rate of 30%.

To update your TFN, bank account and other details, please log onto [www.investorserve.com.au](http://www.investorserve.com.au), call Boardroom Pty Limited on 1300 737 760 (within Australia), or call +61 2 9290 9600 (outside Australia) or email [enquiries@boardroomlimited.com.au](mailto:enquiries@boardroomlimited.com.au).

## Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

Bank Domicile:	AUS	Receipt Currency:	AUD
Bank Account Type:	Domestic	Amount Deposited:	435.60
Bank Code:	066-000		
Account Number:	*****025		
Exchange Rate:	N/A		

Please check the above details are correct and that the payment has been credited to your account.



# Rollover benefits statement

## Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode

Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)

(b) Member Client Identifier

## Section B: Member's details

5 Tax file number (TFN)

6 Full name  
Title   
Family name

First given name Other given names

7 Residential address  
Street address

Suburb/town/locality State/territory Postcode

Country if outside Australia

8 Date of birth Day/Month/Year

9 Sex Male  Female

10 Daytime phone number

11 Email address (if applicable)

**Section C: Rollover transaction details**

		Day/Month/Year
12	<b>Service period start date</b>	23/02/2013
13	<b>Tax components:</b>	
	Tax-free component	\$ 0.00
	KiwiSaver tax-free component	\$ 0.00
	Taxable component:	
	Element taxed in the fund	\$ 6,723.09
	Element untaxed in the fund	\$ 0.00
	<b>TOTAL Tax components</b>	<b>\$ 6,723.09</b>
14	<b>Preservation amounts:</b>	
	Preserved amount	\$ 6,723.09
	KiwiSaver preserved amount	\$ 0.00
	Restricted non-preserved amount	\$ 0.00
	Unrestricted non-preserved amount	\$ 0.00
	<b>TOTAL Preservation amounts</b>	<b>\$ 6,723.09</b>

**Section D: Non-complying funds**

15 Contributions made to a non-complying fund on or after 10 May 2006 \$ 0.00

**Section E: Transferring fund**

16 Fund's ABN 60 | 562 | 335 | 823

17 Fund's name  
Prime Super

18 Contact name  
Prime Super Contact Centre

19 Daytime phone number (include area Code) 1800675839

20 Email address (if applicable)  
administration@primesuper.com.au

**Section F: Declaration****AUTHORISED REPRESENTATIVE DECLARATION:**

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

*I declare that:*

- *I have prepared the statement with the information supplied by the superannuation provider*
- *I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct*
- *I am authorised by the superannuation provider to give the information in the statement to the ATO.*

**Name**

JOE NEKIC

**Authorised representative signature**

JOE NEKIC

Day / Month / Year

**Date**

26/02/2021

Dashboard

# Sales overview >

## Invoices

New Invoice

- New Invoice
- New Repeating Invoice
- INVOICE TO...
- Creditors (0)
- Family Trusts (75)
- ListA (11)
- + Add contact group

New Credit Note

Send Statements

Import

Export

Invoice Reminders: On

- All
- Draft (0)
- Awaiting Approval (0)
- Awaiting Payment (347)
- Paid
- Repeating

Enter Number, Reference, Contact or Amount d & m gIBSON

Search Within

Any date

Start Date

1 Jul 2020

End Date

30 Jun 20:

Unsent Only

Include Deleted & Voiced

Search

or Clear

Search

9 items

Number	Ref	To	Date	Due Date	Paid	Due	Status	Sent
INV-21992		The D & M Gibson Superannuation Fund	30 Jun 2021	14 Jul 2021	110.00	0.00	Paid	Viewed
INV-21364		The D & M Gibson Superannuation Fund	30 Apr 2021	14 May 2021	330.00	0.00	Paid	Sent
INV-21350		The D & M Gibson Superannuation Fund	29 Apr 2021	13 May 2021	132.00	0.00	Paid	Viewed
INV-20888		The D & M Gibson Superannuation Fund	22 Feb 2021	8 Mar 2021	2,732.00	0.00	Paid	Sent

30100

Number	Ref	To	Date	Due Date	Paid	Due	Status	Sent
INV-20687		The D & M Gibson Superannuation Fund	5 Feb 2021	19 Feb 2021	150.00	0.00	Paid	Sent
INV-19942		The D & M Gibson Superannuation Fund	5 Nov 2020	19 Nov 2020	150.00	0.00	Paid	Viewed
INV-19889		The D & M Gibson Superannuation Fund	28 Oct 2020	11 Nov 2020	2,970.00	0.00	Paid	Sent
INV-18803		The D & M Gibson Superannuation Fund	17 Aug 2020	31 Aug 2020	110.00	0.00	Paid	Sent
INV-17634		The D & M Gibson Superannuation Fund	30 Jun 2020	14 Jul 2020	110.00	0.00	Paid	Sent

6,794.00  
 - 330.00  


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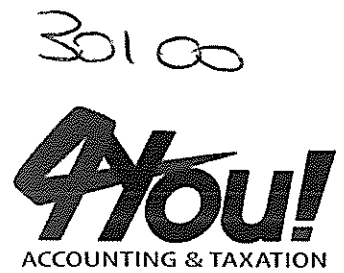
 6,464.00 ÷ 11  


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 5,876.36  
 - 200.00  


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 \$ 5,676.36



# TAX INVOICE

The D & M Gibson Superannuation Fund  
Attention: Gibson, Dean  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA  
ABN: 95 452 079 395

**Invoice Date**  
22 Feb 2021

**Invoice Number**  
INV-20888

**ABN**  
60 600 197 000

4You Accounting & Taxation  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
Preparation and lodgement of Self Managed Superannuation Fund Taxation Return the year ended 30 June 2020.	1.00	363.64	10%	363.64
Preparation of Financial Statements and prepare compliance documents for the year ended 30 June 2020.	1.00	1,000.00	10%	1,000.00
Correspondence and advice for the period to date.				
Assistance with a new rental property lease agreement, market property valuation and recalculation of over/under rental payments.	1.00	700.00	10%	700.00
SMSF Audit - 2020	1.00	300.00	10%	300.00
Actuarial certificate 2020 - Accurium	1.00	120.00	10%	120.00
			Subtotal	2,483.64
			TOTAL GST 10%	248.36
			<b>TOTAL AUD</b>	<b>2,732.00</b>
			Less Amount Paid	2,732.00
			<b>AMOUNT DUE AUD</b>	<b>0.00</b>

**Due Date: 8 Mar 2021**

PLEASE INCLUDE YOUR INVOICE NO. IN BANKING REFERENCE IF MAKING PAYMENT ONLINE

BSB 066159

A/c no. 10935332

Credit Card payment is also available by contacting our office on 08 9528 5863.

When paying by cheque, please complete this payment advice, detach and post to the address provided. Please note that our terms are 14 days and unpaid accounts are liable for up to 25% debt collection service fee, added to the unpaid balance.

30100



# TAX INVOICE

The D & M Gibson Superannuation Fund  
Attention: Gibson, Dean  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA  
ABN: 95 452 079 395

**Invoice Date**  
28 Oct 2020

**Invoice Number**  
INV-19889

**ABN**  
60 600 197 000

4You Accounting & Taxation  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
Rework on accounts trying to reverse create entries and adjust closing balance of members balances for Allan. Started to fill out one of the 2 centrelink forms.	1.00	2,700.00	10%	2,700.00
Resent to auditor and reprinted reports to be signed for the auditor.				
Help with Allan Gibson pension queries with Sharon. Enter DRP for July NAB as all shares sold in the Dec Qtr.				
Rework required for member balances of Allan Gibson and also process 9 months of member transactions for 2019/20 to get a current balance as at 31/03/20 for centrelink age pension amounts.				
Also had BGL360 issues which i tried to fix and get arround however i actually needed them to change things as we are not allowed to change or adjust certain entries.				
On the phone once to raise a request for help on a members accounts in pension phase.				
Go the call back and had to go through the issues and as each one was solved it created another issue.				
Following up on auditor issues and starting to reconcile 5 years of rental income.				
Auditor calls and rental review and lease plus drafting a meeting to resolve the issue of over and under payments of rental income ove the last 4 years.				
More auditor issues and chasing up and providing more prior year documents as per required by the auditor.				
Review members balances				
Phoned a real estate agent and got them to organised a valuation so we can forward this to the auditor and also confirm the rental agreement is based on the same valuation. Advise Dean of the email coming and if he could forward it to me so i can continue to work on the final audit queries.				

301.00

Description	Quantity	Unit Price	GST	Amount AUD
Audit conversation with Anthony and also working on the rent reconciliation of 5 years and work paper documents from prior years.				
			Subtotal	2,700.00
			TOTAL GST 10%	270.00
			<b>TOTAL AUD</b>	<b>2,970.00</b>
			Less Amount Paid	2,970.00
			<b>AMOUNT DUE AUD</b>	<b>0.00</b>

**Due Date: 11 Nov 2020**

PLEASE INCLUDE YOUR INVOICE NO. IN BANKING REFERENCE IF MAKING PAYMENT ONLINE

BSB 066159

A/c no. 10935332

Credit Card payment is also available by contacting our office on 08 9528 5863.

When paying by cheque, please complete this payment advice, detach and post to the address provided. Please note that our terms are 14 days and unpaid accounts are liable for up to 25% debt collection service fee, added to the unpaid balance.



## PAYMENT ADVICE

To: 4You Accounting & Taxation  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA

**Customer** The D & M Gibson Superannuation Fund  
**Invoice Number** INV-19889  
**Amount Due** 0.00  
**Due Date** 11 Nov 2020  
**Amount Enclosed**

Enter the amount you are paying above

30200

# Valuations WA

Pty. Ltd.

**INDEPENDENT VALUERS - REAL ESTATE CONSULTANTS**

 Valuations WA Pty Ltd - Licensee Trading as Valuations WA Licensed Real Estate and Business Agent  
 ABN: 81 233 844 596 ACN: 134 464 065

## TAX INVOICE

D & M Gibson Superannuation Fund C/- 4You  
 Accounting & Taxation  
 Attention: Matthew Symons  
 matthew.s@4you.net.au

Invoice Date  
 30 Oct 2020

Invoice Number  
 INV-42915

ABN  
 81 233 844 596

Valuations WA  
 P.O. BOX 1128  
 OSBORNE PARK WA 6916  
 P: (08) 9242 1611  
 F: (08) 9242 1612  
 E: vals@valuationswa.com.au

### Our Reference

## VWA 42915

Description	Quantity	Unit Price	GST	Amount AUD
VALUATION REPORT; Unit 6, 3 Benjamin Way, Rockingham	1.00	1,200.00	10%	1,200.00
			Subtotal	1,200.00
			Total GST 10%	120.00
			Invoice Total AUD	1,320.00
			Total Net Payments AUD	0.00
			Amount Due AUD	1,320.00

### Our Bank Details

Reference: VWA 42915

NATIONAL AUSTRALIA BANK

BSB: 086 334

A/C NO: 83264 3420

VALUATIONS WA PTY LTD

PLEASE QUOTE INVOICE NUMBER AS YOUR REFERENCE

**YOUR REPORT WILL BE RELEASED UPON CLEARED FUNDS IN OUR BANK ACCOUNT  
 THANK YOU FOR YOUR BUSINESS**

*LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION*

## PAYMENT ADVICE

To: Valuations WA  
 P.O. BOX 1128  
 OSBORNE PARK WA 6916  
 P: (08) 9242 1611  
 F: (08) 9242 1612  
 E: vals@valuationswa.com.au

Customer	D & M Gibson Superannuation Fund C/- 4You Accounting & Taxation
Invoice Number	INV-42915
Amount Due	1,320.00
Due Date	30 Oct 2020
Amount Enclosed	

Enter the amount you are paying above



30700

SUPER AUDITS

TAX INVOICE

**Supplier:** Super Audits  
**Auditor:** A. W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)  
**Address:** Box 3376  
Rundle Mall 5000  
**ABN:** 20 461 503 652  
**Services:** Auditing  
**Date:** 23 October 2020  
**Recipient:** D & M Gibson Superannuation Fund  
**Address:** C/- PO Box 840, ROCKINGHAM W.A. 6968

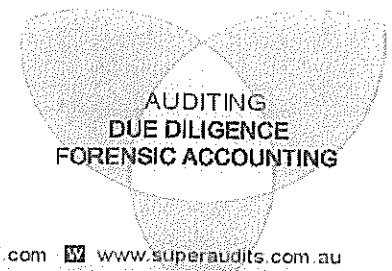
paid

Description of Services

Statutory audit of the D & M Gibson Superannuation Fund for the financial year ending 30 June 2019.

**Fee:** \$350.00  
**GST:** \$35.00  
**Total:** \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.





**ASIC**  
Australian Securities & Investments Commission

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

30800

ABN 86 768 265 615

GIBSON HOLDEM PTY. LTD.  
D A GIBSON  
PO BOX 840 ROCKINGHAM WA 6968

**INVOICE STATEMENT**

Issue date 16 Oct 20

**GIBSON HOLDEM PTY. LTD.**

ACN 602 371 022

Account No. 22 602371022

**Summary**

Opening Balance	\$0.00
New items	\$55.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$55.00</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*

**Please pay**

Immediately	<b>\$0.00</b>
By 16 Dec 20	<b>\$55.00</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 & Investments Commission

**PAYMENT SLIP**  
**GIBSON HOLDEM PTY. LTD.**

ACN 602 371 022      Account No: 22 602371022



22 602371022

<b>TOTAL DUE</b>	<b>\$55.00</b>
Immediately	<b>\$0.00</b>
By 16 Dec 20	<b>\$55.00</b>

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



**Bill Code: 17301**  
**Ref: 2296023710223**



\*814 129 0002296023710223 77

# Transaction details:

	Transactions for this period	ASIC reference	\$ Amount
2020-10-16	Annual Review - Special Purpose Pty Co	3X5439974480P A	\$55.00
	<b>Outstanding transactions</b>		
2020-10-16	Annual Review - Special Purpose Pty Co	3X5439974480P A	\$55.00

---

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 0237 1022 377

### 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: 2296023710223

### 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)

33400 / 00001  
 00002  
 77200 + 7

PURCHASE OF 6/3 BENJAMIN WAY, ROCKINGHAM WA 6168  
 BY GIBSON HOLDEM PTY LTD

1.0 SUMMARY OF ENTITLEMENTS

YEAR	SUMMARY OF ENTITLEMENTS DIMINISHING VALUE METHOD				OR	SUMMARY OF ENTITLEMENTS PRIME COST METHOD		
	Depreciation on Plant Items	Capital Allowance	Yearly Total	Low Value Pooling		Depreciation on Plant Items	Capital Allowance	Yearly Total
	\$	\$	\$	\$		\$	\$	\$
13/2/2015 - 2015	2,346 +	1,281 +	1,984 =	5,610	or	1,905 +	1,984 =	3,889
2015 - 2016	4,321 +	2,082 +	5,246 =	11,649		3,603 +	5,246 =	8,849
2016 - 2017	3,264 +	1,301 +	5,246 =	9,811		3,603 +	5,246 =	8,849
2017 - 2018	2,493 +	813 +	5,246 =	8,552		3,603 +	5,246 =	8,849
2018 - 2019	1,927 +	1,355 +	5,246 =	8,529		3,603 +	5,246 =	8,849
2019 - 2020	1,509 +	0 +	5,246 =	6,755		2,814 +	5,246 =	8,060
2020 - 2021	1,196 + ✓	0 + ✓	5,246 = ✓	6,442		1,517 +	5,246 =	6,763
2021 - 2022	961 +	0 +	5,246 =	6,207		1,353 +	5,246 =	6,599
2022 - 2023	782 +	0 +	5,246 =	6,028		1,286 +	5,246 =	6,532
2023 - 2024	644 +	0 +	5,246 =	5,890		1,286 +	5,246 =	6,532
2024 - 2025	537 +	0 +	5,246 =	5,793		1,065 +	5,246 =	6,311
2025 - 2026	452 +	0 +	5,246 =	5,698		703 +	5,246 =	5,949
2026 - 2027	384 +	0 +	5,246 =	5,630		703 +	5,246 =	5,949
2027 - 2028	330 +	0 +	5,246 =	5,576		690 +	5,246 =	5,936
2028 - 2029	286 +	0 +	5,246 =	5,532		413 +	5,246 =	5,659
2029 - 2030	249 +	0 +	5,246 =	5,495		413 +	5,246 =	5,659
2030 - 2031	218 +	0 +	5,246 =	5,464		413 +	5,246 =	5,659
2031 - 2032	192 +	0 +	5,246 =	5,438		413 +	5,246 =	5,659
2032 - 2033	170 +	0 +	5,246 =	5,416		413 +	5,246 =	5,659
2033 - 2034	152 +	0 +	5,246 =	5,398		413 +	5,246 =	5,659
2034 - 2035	135 +	0 +	5,246 =	5,381		265 +	5,246 =	5,511
2035 - 2036	121 +	0 +	5,246 =	5,367		20 +	5,246 =	5,266
2036 - 2037	109 +	0 +	5,246 =	5,355		20 +	5,246 =	5,266
2037 - 2038	98 +	0 +	5,246 =	5,344		20 +	5,246 =	5,266
2038 - 2039	89 +	0 +	5,246 =	5,335		20 +	5,246 =	5,266
2039 - 2040	80 +	0 +	306 =	386		20 +	306 =	326
2040 - 2041	73 +	0 +	0 =	73		20 +	0 =	20
2041 - 2042	66 +	0 +	0 =	66		20 +	0 =	20
2042 - 2043	60 +	0 +	0 =	60		20 +	0 =	20
2043 - 2044	55 +	0 +	0 =	55		20 +	0 =	20
2044 - 2045	50 +	0 +	0 =	50		20 +	0 =	20
2045 - 2046	45 +	0 +	0 =	45		20 +	0 =	20
2046 - 2047	42 +	0 +	0 =	42		20 +	0 =	20
2047 - 2048	38 +	0 +	0 =	38		19 +	0 =	19
2048 - 2049	35 +	0 +	0 =	35		0 +	0 =	0
2049 - 2050	32 +	0 +	0 =	32		0 +	0 =	0
2050 - 2051	29 +	0 +	0 =	29		0 +	0 =	0
2051 - 2052	27 +	0 +	0 =	27		0 +	0 =	0
2052 - 2053	25 +	0 +	0 =	25		0 +	0 =	0
2053 - 2054	289 +	0 +	0 =	289		0 +	0 =	0
<b>GRAND TOTAL</b>	<b>\$23,909 +</b>	<b>\$6,833 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>		<b>\$30,742 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>

# 209,875 - 208,499 Building  
 11,376 Building  
 expense

33400 / 00001  
 00002  
 772007

PURCHASE OF 6/3 BENJAMIN WAY, ROCKINGHAM WA 6168  
 BY GIBSON HOLDEM PTY LTD

1.0 SUMMARY OF ENTITLEMENTS

YEAR	SUMMARY OF ENTITLEMENTS DIMINISHING VALUE METHOD				OR	SUMMARY OF ENTITLEMENTS PRIME COST METHOD		
	Depreciation on Plant Items	Capital Allowance	Yearly Total	Low Value Pooling		Depreciation on Plant Items	Capital Allowance	Yearly Total
	\$	\$	\$	\$		\$	\$	\$
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2015 - 2016	4,321 +	2,082 +	5,246 =	*11,649		3,603 +	5,246 =	8,849
2016 - 2017	3,264 +	1,301 +	5,246 =	9,811		3,603 +	5,246 =	8,849
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2023 - 2024	644 +	0 +	5,246 =	5,890		1,286 +	5,246 =	6,532
2024 - 2025	537 +	0 +	5,246 =	5,783		1,065 +	5,246 =	6,311
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2026 - 2027	384 +	0 +	5,246 =	5,630		703 +	5,246 =	5,949
2027 - 2028	330 +	0 +	5,246 =	5,576		690 +	5,246 =	5,936
2028 - 2029	286 +	0 +	5,246 =	5,532		413 +	5,246 =	5,659
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2036 - 2037	109 +	0 +	5,246 =	5,355		20 +	5,246 =	5,266
2037 - 2038	98 +	0 +	5,246 =	5,344		20 +	5,246 =	5,266
2038 - 2039	89 +	0 +	5,246 =	5,335		20 +	5,246 =	5,266
2039 - 2040	80 +	0 +	306 =	386		20 +	306 =	326
2040 - 2041	73 +	0 +	0 =	73		20 +	0 =	20
2041 - 2042	66 +	0 +	0 =	66		20 +	0 =	20
2042 - 2043	60 +	0 +	0 =	60		20 +	0 =	20
2043 - 2044	55 +	0 +	0 =	55		20 +	0 =	20
2044 - 2045	50 +	0 +	0 =	50		20 +	0 =	20
2045 - 2046	45 +	0 +	0 =	45		20 +	0 =	20
2046 - 2047	42 +	0 +	0 =	42		20 +	0 =	20
2047 - 2048	38 +	0 +	0 =	38		19 +	0 =	19
2048 - 2049	35 +	0 +	0 =	35		0 +	0 =	0
2049 - 2050	32 +	0 +	0 =	32		0 +	0 =	0
2050 - 2051	29 +	0 +	0 =	29		0 +	0 =	0
2051 - 2052	27 +	0 +	0 =	27		0 +	0 =	0
2052 - 2053	25 +	0 +	0 =	25		0 +	0 =	0
2053 - 2054	289 +	0 +	0 =	289		0 +	0 =	0
<b>GRAND TOTAL</b>	<b>\$23,909 +</b>	<b>\$6,833 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>		<b>\$30,742 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>

# 209,875 - 208,499 Building  
 1,376. Building  
 expense

The D & M Gibson Superannuation Fund  
**Depreciation Schedule**

For The Period 01 July 2020 - 30 June 2021

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Total Value For Depreciation <sup>1</sup>	Method	Rate	Depreciation			
				Disposals/ Decrease	Additions/ Increase				Calculated Depreciation <sup>2</sup>	Posted Depreciation <sup>3</sup>	Closing Written Down Value	
<b>Plant and Equipment (at written down value) - Unitised</b>												
Solar Panels												
	20/05/2016	4,446.37	2,718.94			2,718.94	Diminishing Value	10.00 %	271.89	0.00	0.00	2,718.94
Solar Panels - Refit												
	19/08/2016	3,376.36	2,248.27			2,248.27	Diminishing Value	10.00 %	224.83	0.00	0.00	2,248.27
		7,822.73	4,967.21			4,967.21				0.00	0.00	4,967.21
<b>Real Estate Properties (Australian - Non Residential)</b>												
UNIT 6 IMPROVEMENTS												
	18/07/2017	14,415.50	13,354.38			14,415.50	Capital Works	2.50 %	360.39	0.00	0.00	13,354.38
		14,415.50	13,354.38			14,415.50				0.00	0.00	13,354.38
		22,238.23	18,321.59			19,382.71				0.00	0.00	18,321.59

<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

33400/

The D & M Gibson Superannuation Fund  
**Depreciation Schedule**

For The Period 01 July 2020 - 30 June 2021

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Total Value For Depreciation <sup>1</sup>	Method	Rate	Depreciation			
				Disposals/ Decrease	Additions/ Increase				Calculated Depreciation <sup>2</sup>	Posted Depreciation <sup>3</sup>	Closing Written Down Value	
<b>Plant and Equipment (at written down value) - Unitted</b>												
Solar Panels												
	20/05/2016	4,446.37	2,718.94			2,718.94	Diminishing Value	10.00 %	271.89	271.89	2,447.05	
Solar Panels - Refit												
	19/08/2016	3,376.36	2,248.27			2,248.27	Diminishing Value	10.00 %	224.83	224.83	2,023.44	
		7,822.73	4,967.21			4,967.21			496.72	496.72	4,470.49	
<b>Real Estate Properties (Australian - Non Residential)</b>												
UNIT 6 IMPROVEMENTS												
	18/07/2017	14,415.50	13,354.38			14,415.50	Capital Works	2.50 %	360.39	360.39	12,993.99	
		14,415.50	13,354.38			14,415.50			360.39	360.39	12,993.99	
		22,238.23	18,321.59			19,382.71			857.11	857.11	17,464.48	

<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

33400/



GIBSON HOLDEM PTY LTD  
ATF D & M Gibson Superannuation Fund  
6/3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Product name: OneCare  
Policy owner(s): Gibson Holdem Pty Ltd  
ATF D & M Gibson Superannuation Fund  
Policy number: 1005123962  
OnePath reference: 1005123962/FYL

13 July 2021

## 2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

### Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mr Dean Allan Gibson	Life Cover	\$1,983.90	-
Mr Dean Allan Gibson	Super TPD (Working)	\$2,014.88	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

### Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Anthony Malcolm Cordi on 0427057750
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at [customer.risk@onepath.com.au](mailto:customer.risk@onepath.com.au)

Yours sincerely,

Jay Tutt  
Head of Customer Service & Operations





GIBSON HOLDEM PTY LTD  
 ATF D & M Gibson Superannuation Fund  
 6/3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Product name: OneCare  
 Policy owner(s): Gibson Holdem Pty Ltd  
 ATF D & M Gibson Superannuation Fund  
 Policy number: 1005124050  
 OnePath reference: 1005124050/FYL

13 July 2021

## 2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

### Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mrs Melissa Gibson	Life Cover	\$545.52	-
Mrs Melissa Gibson	Super TPD (Working)	\$1,140.13	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

### Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Anthony Malcolm Cordi on 0427057750
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at [customer.risk@onepath.com.au](mailto:customer.risk@onepath.com.au)

Yours sincerely,

Jay Tutt  
 Head of Customer Service & Operations

60400/1025

Statement 11

(Page 3 of 4)

Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance			
19 May	NAB SPP NetBank BPAY 275149 150589900853529441 NAB share purchase	30,000.00		\$308.00 CR			
25 May	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,663.00	\$12,971.00 CR			
28 May	Direct Debit 219313 OnePath Life Ltd 1005123962/1fCFr	3,206.77		\$9,764.23 CR			
28 May	Direct Debit 219313 OnePath Life Ltd 1005124050/1fCFq	1,390.66		\$8,373.57 CR			
01 Jun	Credit Interest		1.21	\$8,374.78 CR			
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$8,329.78 CR			
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$6,042.92 CR			
04 Jun	Direct Credit 531547 NAB SPP REFUND NSPPA/00872123		27,509.60	\$33,552.52 CR			
10 Jun	Direct Debit 062934 COMMONWEALTH SEC COMMSEC	10,062.63		\$23,489.89 CR			
11 Jun	Direct Debit 062934 COMMONWEALTH SEC COMMSEC	20,023.01		\$3,466.88 CR			
12 Jun	Direct Credit 481471 SuperChoice P/L PC090620-147364118		2,137.50	\$5,604.38 CR			
15 Jun	Transfer from NetBank Rent		4,400.00	\$10,004.38 CR			
16 Jun	Direct Credit 361578 QUICKSUPER QUICKSPR2714553855		616.48	\$10,620.86 CR			
30 Jun	Transfer to CBA A/c CommBank app 17634 subscribe	110.00		\$10,510.86 CR			
30 Jun	Direct Credit 481471 SuperChoice P/L PC240620-177731708		442.11	\$10,952.97 CR			
30 Jun	Direct Credit 481471 SuperChoice P/L PC240620-177731694		342.00	\$11,294.97 CR			
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2020 is \$362.58						
01 Jul	Credit Interest		1.62	\$11,296.59 CR			
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$11,251.59 CR			
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$8,964.73 CR			
03 Jul	Direct Credit 002473 NAB INTERIM DIV DV211/01135078		174.00	\$9,138.73 CR			
15 Jul	Transfer from NetBank Rent		4,400.00	\$13,538.73 CR			
16 Jul	Direct Credit 361578 QUICKSUPER QUICKSPR2735328295		636.98	\$14,175.71 CR			
21 Jul 2020	CLOSING BALANCE			\$14,175.71 CR			
<b>Opening balance</b>		<b>-</b>	<b>Total debits</b>	<b>+</b>	<b>Total credits</b>	<b>=</b>	<b>Closing balance</b>
\$83,097.05 CR			\$159,336.48		\$90,415.14		\$14,175.71 CR



3460.8943.2.3 ZZ256R3 0303.SL.R3.S911.D203.O.V06.00.30



60400 / 1025

Your Statement

Statement 12 (Page 1 of 3)

Account Number 06 6000 12091025

Statement Period 22 Jul 2020 - 21 Jan 2021

Closing Balance \$10,541.09 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



051

THE TRUSTEE  
 GIBSON HOLDEM PTY LTD  
 65 COLONIAL BVD  
 BALDIVIS WA 6171



**Direct Investment Account**

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
 THE D & M GIBSON SUPER FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Jul	2020 OPENING BALANCE			\$14,175.71 CR
22 Jul	Direct Credit 481471 SuperChoice P/L PC160720-157653763		114.00	\$14,289.71 CR
22 Jul	Direct Credit 481471 SuperChoice P/L PC160720-157653754		950.00	\$15,239.71 CR
01 Aug	Credit Interest		1.03	\$15,240.74 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$15,195.74 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$12,908.88 CR
10 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		9,980.05	\$22,888.93 CR
14 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		22,654.80	\$45,543.73 CR
15 Aug	Transfer from NetBank Rent		4,400.00	\$49,943.73 CR
17 Aug	Direct Credit 361578 QUICKSUPER QUICKSPR2757449633		640.29	\$50,584.02 CR
18 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		10,037.98	\$60,622.00 CR

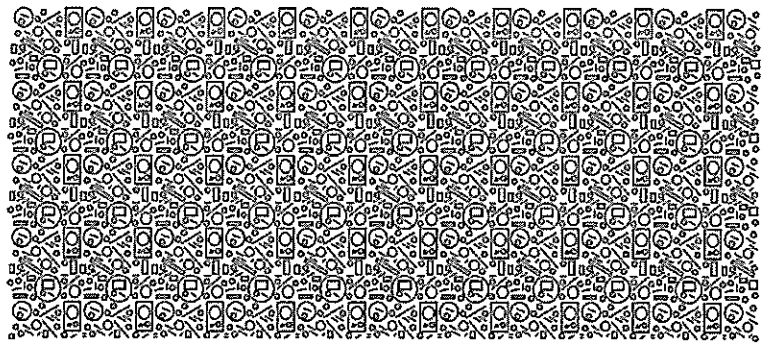
60400 / 1025

Statement 12

(Page 2 of 3)

Account Number

06 6000 12091025



Date	Transaction	Debit	Credit	Balance
20 Aug	TAX OFFICE PAYMENTS CommBank app BPAY 7 001954520793950160 ATO bas	1,757.00		\$58,865.00 CR
01 Sep	Credit Interest		5.06	\$58,870.06 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$58,825.06 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$56,538.20 CR
02 Sep	Transfer to CBA A/c NetBank 18803 Subscription	110.00		\$56,428.20 CR
15 Sep	Transfer from NetBank Rent		4,400.00	\$60,828.20 CR
15 Sep	Direct Credit 361578 QUICKSUPER QUICKSPR2778155347		1,011.35	\$61,839.55 CR
01 Oct	Credit Interest		7.31	\$61,846.86 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$61,801.86 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$59,515.00 CR
08 Oct	Transfer from CommBank app dean super Value Date: 09/10/2020		2,850.00	\$62,365.00 CR
08 Oct	Transfer from CommBank app Melissa super Value Date: 09/10/2020		672.60	\$63,037.60 CR
15 Oct	Transfer from NetBank Rent		4,400.00	\$67,437.60 CR
16 Oct	Direct Credit 361578 QUICKSUPER QUICKSPR2800735385		657.85	\$68,095.45 CR
23 Oct	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS	1,944.00		\$66,151.45 CR
26 Oct	ASIC NetBank BPAY 17301 2296023710223 ASIC	55.00		\$66,096.45 CR
28 Oct	Transfer to other Bank NetBank Audit DM Gibson	385.00		\$65,711.45 CR
28 Oct	Transfer to CBA A/c NetBank 19889 Accounting	2,970.00		\$62,741.45 CR
30 Oct	Transfer to other Bank NetBank 42915 Gibson Valua	1,320.00		\$61,421.45 CR
01 Nov	Credit Interest		8.13	\$61,429.58 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$61,384.58 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$59,097.72 CR

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Statement 12

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
06 Nov	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009402164495021 2019 ITR ATO	1,667.68		\$57,430.04 CR
15 Nov	Transfer from NetBank Rent		4,400.00	\$61,830.04 CR
17 Nov	Direct Credit 361578 QUICKSUPER QUICKSPR2824101558		580.22	\$62,410.26 CR
27 Nov	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,013.10		\$52,397.16 CR
30 Nov	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,900.90		\$36,496.26 CR
01 Dec	Credit Interest		4.31	\$36,500.57 CR
01 Dec	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,016.30		\$21,484.27 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$21,439.27 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$19,152.41 CR
03 Dec	Transfer to CBA A/c NetBank 19942 DM SF Accoun	150.00		\$19,002.41 CR
10 Dec	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS	1,940.00		\$17,062.41 CR
15 Dec	Transfer from NetBank Rent		4,400.00	\$21,462.41 CR
15 Dec	Direct Credit 361578 QUICKSUPER QUICKSPR2845936835		626.26	\$22,088.67 CR
18 Dec	Direct Credit 250556 WBC DIVIDEND 001254253791		155.00	\$22,243.67 CR
18 Dec	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,016.97		\$12,226.70 CR
01 Jan	Credit Interest		0.68	\$12,227.38 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$12,182.38 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$9,895.52 CR
18 Jan	Direct Credit 361578 QUICKSUPER QUICKSPR2869023792		645.57	\$10,541.09 CR
21 Jan	2021 CLOSING BALANCE			\$10,541.09 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$14,175.71 CR		\$77,237.11		\$73,602.49		\$10,541.09 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jan	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.

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# Your Statement

Statement 13 (Page 1 of 4)

Account Number 06 6000 12091025

Statement Period 22 Jan 2021 - 21 Jul 2021

Closing Balance \$8,036.65 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



051

THE TRUSTEE  
 GIBSON HOLDEM PTY LTD  
 65 COLONIAL BVD  
 BALDIVIS WA 6171



## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
 THE D & M GIBSON SUPER FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Jan 2021	OPENING BALANCE			\$10,541.09 CR
01 Feb	Credit Interest		0.20	\$10,541.29 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$10,496.29 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$8,209.43 CR
06 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 ATO BAS	1,699.00		\$6,510.43 CR
06 Feb	Transfer to CBA A/c NetBank 20687 BAS 4You	150.00		\$6,360.43 CR
12 Feb	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		10,611.92	\$16,972.35 CR
16 Feb	Direct Credit 361578 QUICKSUPER QUICKSPR2891443073		926.37	\$17,898.72 CR
23 Feb	Transfer to CBA A/c NetBank 20888 4You ACCOUN	2,732.00		\$15,166.72 CR
01 Mar	Credit Interest		0.39	\$15,167.11 CR
01 Mar	Direct Credit 207984 PRIME SUPER 001010427		6,723.09	\$21,890.20 CR

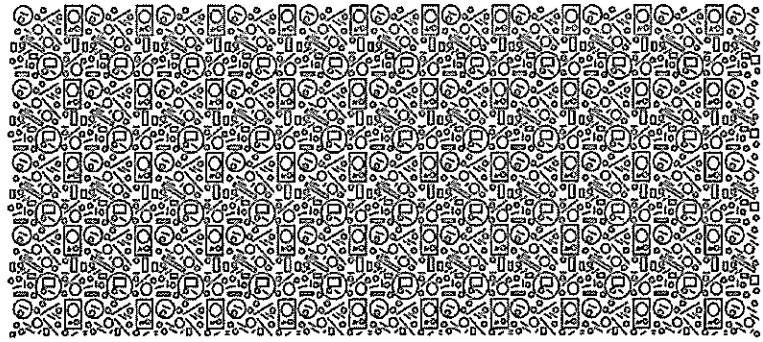
60400/1025

## Statement 13

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Account Number

06 6000 12091025



Date	Transaction	Debit	Credit	Balance
01 Mar	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,319.95		\$19,570.25 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$19,525.25 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$17,238.39 CR
04 Mar	Transfer to xx8753 CommBank app allan payment	10,000.00		\$7,238.39 CR
05 Mar	Transfer to other Bank CommBank app dean wages	504.00		\$6,734.39 CR
06 Mar	Transfer from CommBank app wages dean		504.00	\$7,238.39 CR
08 Mar	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,699.97		\$4,538.42 CR
16 Mar	Direct Credit 361578 QUICKSUPER QUICKSPR2914350928		533.02	\$5,071.44 CR
23 Mar	Transfer from NetBank Super Dean		2,850.00	\$7,921.44 CR
23 Mar	Transfer from NetBank Super Melissa		342.00	\$8,263.44 CR
30 Mar	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,185.05	\$20,448.49 CR
31 Mar	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		18,574.02	\$39,022.51 CR
31 Mar	Transfer to xx8753 NetBank Allan withdrawal	32,125.23		\$6,897.28 CR
31 Mar	Transfer from CommBank app Melissa dean gibso		10,000.00	\$16,897.28 CR
01 Apr	Credit Interest		0.12	\$16,897.40 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$16,852.40 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$14,565.54 CR
09 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		27,373.99	\$41,939.53 CR
10 Apr	Transfer to xx8753 CommBank app allan transfer Value Date: 11/04/2021	30,000.00		\$11,939.53 CR
10 Apr	Transfer from CommBank app dean Melissa super Value Date: 11/04/2021		10,000.00	\$21,939.53 CR
12 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,558.89	\$34,498.42 CR

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Statement 13

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
13 Apr	Transfer to xx8753 NetBank Allan transfer	30,000.00		\$4,498.42 CR
15 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		5,414.80	\$9,913.22 CR
15 Apr	Direct Credit 361578 QUICKSUPER QUICKSPR2937894873		615.32	\$10,528.54 CR
21 Apr	Transfer from NetBank Dean Super		2,850.00	\$13,378.54 CR
21 Apr	Transfer from CommBank app melissa super		209.34	\$13,587.88 CR
29 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009402164495021 Tax payment	3,284.52		\$10,303.36 CR
29 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS payment	2,339.00		\$7,964.36 CR
29 Apr	Transfer to CBA A/c NetBank 21350 BAS Gibson	132.00		\$7,832.36 CR
01 May	Credit Interest		0.59	\$7,832.95 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$7,787.95 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$5,501.09 CR
03 May	Direct Credit 142644 HARVEY NORMAN S00119576814		435.60	\$5,936.69 CR
03 May	Transfer to CBA A/c NetBank 4you 21364 Gib SF	330.00		\$5,606.69 CR
11 May	Direct Credit 012721 ATO ATO007000014381140		63.99	\$5,670.68 CR
18 May	Direct Credit 361578 QUICKSUPER QUICKSPR2964662461		673.14	\$6,343.82 CR
28 May	Direct Debit 219313 OnePath Life Ltd 1005123962/1oSFy	3,998.78		\$2,345.04 CR
28 May	Direct Debit 219313 OnePath Life Ltd 1005124050/1oSFz	1,685.65		\$659.39 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$614.39 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$1,672.47 DR
01 Jun	Loan Pymt Dishonour		2,286.86	\$614.39 CR
04 Jun	Transfer from NetBank Dean Super		2,699.17	\$3,313.56 CR
04 Jun	Transfer from NetBank Melissa Super		29.52	\$3,343.08 CR
04 Jun	Transfer to CBA A/c CommBank app loan repayment	2,286.86		\$1,056.22 CR
16 Jun	Direct Credit 361578 QUICKSUPER QUICKSPR2985802520		682.02	\$1,738.24 CR
29 Jun	Transfer from NetBank Super D Gibson		694.23	\$2,432.47 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$29.44			
01 Jul	Transfer from NetBank Rent		3,500.97	\$5,933.44 CR



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Statement 13

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$5,888.44 CR
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$3,601.58 CR
15 Jul	Transfer from NetBank Rent		3,790.79	\$7,392.37 CR
16 Jul	Direct Credit 361578 QUICKSUPER QUICKSPR3006942348		644.28	\$8,036.65 CR
21 Jul	Transfer To Gibson FT ANZ CommBank App transfer	1,000.01		\$7,036.64 CR
21 Jul	Transfer from CommBank app transfer error		1,000.01	\$8,036.65 CR
21 Jul	2021 CLOSING BALANCE			\$8,036.65 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$10,541.09 CR		\$141,278.13		\$138,773.69		\$8,036.65 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.



# Valuations WA

Pty. Ltd.

INDEPENDENT VALUERS - REAL ESTATE CONSULTANTS

Valuations WA Pty Ltd - Licensee Trading as Valuations WA Licensed Real Estate and Business Agent  
ABN 81 232 844 596 ACN 134 464 065

## VALUATION REPORT

UNIT 6, 3 BENJAMIN WAY,  
ROCKINGHAM,  
WESTERN AUSTRALIA

**PREPARED FOR:**

D & M GIBSON SUPERANNUATION FUND  
C/- 4YOU ACCOUNTING & TAXATION  
PO Box 840, ROCKINGHAM WA 6968  
ATTN: Matthew Symons  
matthew.s@4you.net.au

**PREPARED BY:**

K. A. LANE, AAPI  
CERTIFIED PRACTISING VALUER  
Australian Property Institute Member  
Licensed Valuer 44458 W.A.

**PURPOSE OF VALUATION:**

Retrospective Market Value for  
Superannuation Fund / Rental Value Purposes

**DATE OF VALUATION:**

30 June 2020

**DATE OF INSPECTION:**

27 October 2020

**OUR REFERENCE:**

VWA 42915 ROCKINGHAM

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4 Gordon Road (West), Osborne Park WA 6017  
P.O. BOX 1128 Osborne Park WA 6916  
Tel: (08) 9242 1611 Fax: (08) 9242 1612  
[www.valuationswa.com.au](http://www.valuationswa.com.au)


*"Liability limited by a scheme approved under Professional Standards Legislation"*

**UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM,  
WESTERN AUSTRALIA**





## EXECUTIVE SUMMARY

<b>Property Address:</b>	UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM WA 6168
<b>Instructing Client:</b>	D & M Gibson Superannuation Fund.
<b>Purpose:</b>	Retrospective Market Value for Superannuation Fund / Rental Value Purposes.
<b>Interest Valued:</b>	Freehold – Vacant Possession basis.
<b>Certificate of Title Details:</b>	Lot 6 on Strata Plan 35263 contained in Certificate of Title Volume 2165 Folio 147.
<b>Registered Owners:</b>	Premium Custody Services Pty Ltd.
<b>Encumbrances:</b>	See copy of Certificate of Title appended to report.
<b>Last Sale Date:</b>	\$405,000 assumed exclusive of GST registered on 16 February 2015.
<b>Zoning:</b>	"Primary Centre Waterfront Village" under City of Rockingham TPS No 2. "Central City Area" under Metropolitan Region Scheme.
<b>Description of Property "As Is":</b>	The subject property comprises a circa 1998 built, 181 square metre brick wall and iron roof office unit with an 85 square metre first floor extension (not shown on the Strata Plan), situated within a 17 unit complex known as 'Poole House'.
<b>Comments:</b>	Located within the commercial precinct of Rockingham, being suitable for a variety of commercial uses. The property is currently leased for \$48,000 per annum net plus GST and outgoings, however we note our valuation is on a vacant possession basis given the related party nature of the lease.
<b>Date of Valuation:</b>	30 June 2020
<b>Date of Inspection:</b>	27 October 2020
<b>Retrospective Market Value "As at 30 June 2020":</b>	\$465,000 <i>(FOUR HUNDRED AND SIXTY FIVE THOUSAND DOLLARS)</i> <i>(Excluding GST)</i>
<b>Retrospective Market Rental Value "As at 30 June 2020":</b>	\$36,000 <i>(THIRTY SIX THOUSAND DOLLARS)</i> <i>Per Annum plus GST (if applicable) and Outgoings</i>
<b>Valuer:</b>	 K.A. LANE, AAPI CERTIFIED PRACTISING VALUER Australian Property Institute Member Licensed Valuer No. 44458 in WA
<b>Date of Issue:</b>	30 October 2020
<b>Assumptions, Conditions &amp; Limitations:</b>	Please refer to the Assumptions, Conditions & Limitations section in the Body of the Report for Qualifications, Limitations, Critical Assumptions and Disclaimers.
<b>Important Note:</b>	All data provided in this summary is wholly reliant on and must be read in conjunction with the information provided in the attached report. It is a synopsis only designed to provide a brief overview and must not be acted on in isolation.
<b>Our Ref:</b>	VWA 42915 ROCKINGHAM

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## 1.0 INTRODUCTION

### 1.1 VALUATION INSTRUCTIONS

Under written instructions received from Matthew Symons, this report has been prepared for D & M Gibson Superannuation Fund C/- 4You Accounting & Taxation. Our instructions, a copy of which is appended to this report, are to provide a retrospective market valuation for Superannuation Fund / Rental Value Purposes for the property known as:

#### **UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM**

We confirm having inspected the subject property on 27 October 2020 with a view to providing our opinion of the retrospective market value and the market rental value of the subject property as at 30 June 2020.

## 2.0 BASIS OF VALUATION

### 2.1 MARKET VALUE

For the purpose of this valuation "Market Value" as defined by the International Valuation Standards Committee, and as adopted by the Australian Property Institute as:

*"the estimated amount for which an asset or liability should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion".*

Our valuation is based on the information and evidence that existed at the date of valuation and no warranty can be given to the maintenance of the value in the future.

### 2.2 MARKET RENTAL VALUE

For the purpose of this valuation "Market Rental Value" as defined by the International Valuation Standards Committee, and as adopted by the Australian Property Institute as:

*"The estimated amount for which an asset should rent, as at the relevant date, between a willing lessor and a willing lessee in an arm's length transaction, wherein the parties had each acted knowledgeably, prudently and without compulsion, and having regard to the usual terms and conditions for leases of similar assets".*

### 2.3 AS IS VALUATION

"As Is" Valuation: a valuation that provides the market value of the property as it exists rather than the value of any proposed improvements.

### 2.4 CONFLICT OF INTEREST

Neither the valuer, nor any member of Valuations WA has any conflict of interest, or direct or financial interest in relation to this property that is not disclosed herein.

## 3.0 LOCATION

Distance from CBD:	39 kilometres south	Services: Usual provided
Surrounding Development:	Commercial / Residential	Access: Good

## 4.0 TITLE PARTICULARS

### 4.1 LEGAL DESCRIPTION

An estate in fee simple being Lot 6 on Strata Plan 35263, together with a share in any common property as set out on the Strata Plan and being the whole of the land contained in Certificate of Title Volume 2165 Folio 147.

### 4.2 REGISTERED PROPRIETOR

The registered proprietor is Premium Custody Services Pty Ltd.

### 4.3 ENCUMBRANCES

The Certificate of Title is currently encumbered by the following interests:

- i. Interests notified on the Strata Plan and any amendments to Lots or Common Property notified thereon by virtue of the provisions of the Strata Titles Act No. 33 of 1985 as amended.
- ii. Mortgage M913704 to Commonwealth Bank of Australia. Registered 16/2/2015.

This valuation assumes an unencumbered freehold title with the exception of (i) on a vacant possession basis.

We note we have not searched the above encumbrances, however have assumed they do not adversely affect the market value of the subject. If this is deemed incorrect we reserve the right to amend our valuation.

## 5.0 TOWN PLANNING

Zoning:	"Primary Centre Waterfront Village"	Local Authority:	City of Rockingham
MRS Zoning:	"Central City Area"	Current Use:	Approved

Our valuation has been undertaken on the assumption that the buildings comply with the full requirements of the law including the current zoning, land use classification, building, planning, fire and health by-laws, rules, regulations, orders and codes of all authorities and that there are no outstanding requisitions.

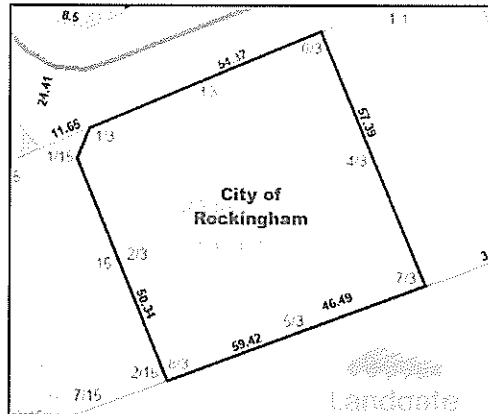
## 6.0 LAND DESCRIPTION & SERVICES

The part of the land encompassed in Strata Plan 35263 comprises the following:

Area:	181 square metres as per Strata Plan with 85 square metre extension		
Topography:	Level	Soils:	Sandy, free draining
Services:	Sewer, water, power, telephone, bitumen roads.		

The Strata Plan certifies that the improvements lie within the lot's boundaries, with no encroachment over the boundaries. A further survey is not considered to be necessary at this stage.

**LAND DESCRIPTION AND SERVICES: Continued**



Source: Landgate Map Viewer

**7.0 IMPROVEMENTS**

The subject property comprises a circa 1998 built, 181 square metre two level strata titled office unit with an 85 square metre first floor extension, forming part of a 17 unit complex known as 'Poole House' fronting Benjamin Way. Currently, the property is utilised as an Accounting Office.

Basic construction noted during our inspection included concrete floorings with face brick walls under a metal roof cover.

Accommodation to the ground floor comprises an entry / waiting corridor, reception area, server store, kitchenette, 7 separate offices and open plan office area. The first floor comprises an open plan office area, filing room and staff room with kitchenette. We note approximately 20 square metres has a low clearance height of less than 1.5 metres.

The interior features carpeted square and laminated floorboards, plastered brick walls, fibro and glass partitioning under grid panel and plastered ceilings with fluorescent tube lighting, ducted air conditioning, alarm and CCTV cameras. The kitchenettes comprise a single sink and bench cupboards.

Externally, there is common amenities including separate male and female ablutions and a kitchenette, exterior walkways, security screen doors and common bitumen paved carpark.

We have inspected the exterior of the property and where possible, the interior of the premises. However, no structural survey has been made, but in the course of our inspection we did not note any serious defects. We are not however, able to report that the property is free from rot, infestation or any other structural defects. No tests were carried out on any of the building services.

*Please note we are not building surveyors and our measurements are based on the Strata Plan and onsite measurements and are approximate. Should the areas outlined above be significantly different to subsequent areas calculated by a suitable qualified building surveyor, we reserve the right to alter our valuation accordingly.*



## 8.0 LEASE DETAILS

We have been provided with a related party Lease containing the following pertinent details:

Lease:

<i>Dated:</i>	2nd day of February 2015.
<i>Lessor:</i>	Premium Custody Services Pty Ltd.
<i>Lessee:</i>	Gibson Tax & Accounting Services Pty Ltd.
<i>Premises:</i>	That part of the Land and Building situated at and known as Unit 6, 3 Benjamin Way, Rockingham, Western Australia.
<i>Term:</i>	5 years.
<i>Date of Commencement:</i>	2 February 2015.
<i>Further Terms:</i>	5 years commencing on 2 February 2019.
<i>Initial Rent:</i>	\$33,000 per annum, payable by instalments of \$2,750 per month in advance on the first day of each month (Rent is inclusive of GST).
<i>Current Rent:</i>	\$48,000 per annum plus GST and outgoings.
<i>Rent Review Dates:</i>	Rent applicable before Rent Review Date increased by 4% of that Rent: 2 February 2016 – during the Term 2 February 2017 – during the Term 2 February 2022 – during the Further Term  Market Rent Review on that Rent Review Date: 2 February 2018 – during the Term 2 February 2021 – during the FurtherTerm
<i>Nature of Business:</i>	The Permitted Use of the business is Office space
<i>Outgoings:</i>	Payable by Lessee.

We assume the lease is of standard commercial nature for a property of this type, with no onerous or extraordinary conditions imposed upon either the Lessor/s or Lessee/s. Our valuation is on a vacant possession basis.

## 9.0 VALUATION COMMENTS

In providing our assessment for the subject property, regard has been given to the following relevant factors:

- The location of the property and the surrounding land uses;
- The area of the land, its configuration and topographical features;
- The zoning of the land;
- The availability of utility services;
- The age, construction and condition of the improvements;
- The functional design and utility of the improvements;
- The prevailing lease terms and conditions (if any);
- The available comparable sales evidence within reasonable proximity; and
- The general state of the Perth real estate market today, with particular regard to the demand which exists for premises of this nature within the Rockingham and surrounding locality.

From March 2020, the COVID-19 pandemic forced many retailers to close stores and businesses in unprecedented market conditions. The Australian government introduced social distancing measures to slow the spread of the coronavirus and advised Australians they may be living with this virus for at least the next 6 months. Gatherings were restricted to no more than 2 people except for people living in the same household, funerals were limited to 10 people and weddings were limited to 5 people. Returning travellers had to self-isolate for at least 14 days, schools were transitioning to home schooling until the end of the first term whilst licensed premises (clubs, pubs, dining in restaurants, casinos, night clubs), cinemas and entertainment venues, personal services (beauty therapy, massage, tattoo parlours), markets, amusement parks, galleries, museums, swimming pools, gyms, playgrounds and skate parks were all banned. The Australian government also restricted evictions for tenants. From 27th June 2020, Western Australia's COVID-19 restrictions were relaxed to "Phase 4" with gathering limits removed, however still restricted to the 2 square metre rule, and most venues were able to reopen. WA was planned to move to Phase 5 restrictions in July 2020, however this was scrapped due to concerns over Victoria's COVID-19 outbreak. Currently, a tentative start date of Phase 5 will be 24 October 2020, however this has not yet been confirmed. Furthermore, WA's hard border and access to remove Aboriginal communities will remain in place, with advice this will only open once the other states (whole of Australia) have no community spread for 28 days. The real estate market is being impacted by the uncertainty that the COVID-19 outbreak has caused. Market conditions are changing daily at present and therefore there is a significant level of market uncertainty.

**VALUATION COMMENTS: Continued**

Prior to the COVID-19 pandemic, the Perth commercial market was experiencing slow market conditions with slow sales and rental turnover as a continued flow on effect from reduced mining investment and a difficult few years, however there were previous reports indicating an improved start to 2020. The Property Council of Australia reported Perth's CBD had been resilient to date despite the impacts of the pandemic with the overall vacancy rate for the six months to July 2020 at 18.4% which is inline with a year ago, and only slightly higher than the January 2020 vacancy rate of 17.5%. In the six months to July 2020, an extra 17,174 square metres of supply was added and 12,500 square metres was withdrawn for a total vacancy of 331,570 square metres, however notes the vacancy rates are calculated on 1 July, measured by whether a lease is in place for office space, not whether the tenant's employees are occupying the space or working from home, so may be misleading in our opinion. Property Council WA Executive Director Sandra Brewer said "Perth's Premium and A-grade office continued to perform strongly but vacancies rose in the lower grades". Perth's July 2020 Premium vacancy fell to 6.8%, from 7.4% in January 2020; A-grade was steady at 15.8%; B-grade rose to 28.7% (25.9% in January) and C-grade was 21.7%, from 20.5% in January 2020 and D-grade was steady at 16.0%. Chevron has also relinquished 13,360 square metres of office space at Dynon Plaza, 905 Hay Street, which is now for lease with JLL, Price on Application.

Savills's most recent Perth CBD Quarter Times Report Q4/2019, which was released in March 2020, indicates "Perth remains a problematic Office market, however it is showing signs of reflation as it grows into its office space". Q4 2019 Incentives in Premium grade space are 42% to 48% on average with A grade incentives at 45% to 53% and B grade incentives slightly higher at 48% to 58%. Net effective rents typically range from \$360 to \$400 per square metre per annum for Premium, between \$280 and \$335 per square metre per annum for A grade, along with \$140 to \$235 per square metre for B grade office space. Market yields based on net face rentals in the Perth CBD are estimated to range between 5.25% to 6.00% for Premium grade buildings, 5.75% to 7.25% for A grade and 6.75% to 7.75% for B grade buildings.

Rockingham is a southern mixed use locality of Perth experiencing slow market conditions with slow sales and rental turnover.

The Reserve Bank of Australia Board met on the 6<sup>th</sup> October 2020 and decided to leave the cash rate on hold at 0.25%, after a previous emergency meeting on 19th March 2020, which was the second time that month, reducing the cash rate by 25 basis points given the COVID-19 coronavirus outbreak which was having major impacts on the economy and the financial system with travel restrictions creating major disruptions to economic activities across the world. The global economy has been gradually recovering after a severe contraction due to the pandemic, however recovery is uneven with infection rates varying from country to country. The RBA Governor, Philip Lowe stated "Financial conditions remain accommodative around the world and supportive of the economic recovery. Financial market volatility is low and the prices of many assets have risen substantially despite the high level of uncertainty about the economic outlook. The Australian economy experienced a sharp contraction in the June quarter, with output falling by 7 per cent. As difficult as this was, the decline in output was smaller than in most other countries and smaller than was earlier expected. A recovery is now under way in most of Australia, although the second-wave outbreak in Victoria has resulted in a further contraction in output there. The national recovery is likely to be bumpy and uneven and it will be some time before the level of output returns to its end 2019 level." The unemployment rate increased to an estimated 6.9% in September 2020, up from 5.3% in January, which was also around 5.25% since April 2019 with wages growth expected to remain subdued. The RBA judged that it was appropriate to ease monetary policy further to provide additional support to employment and economic activity.

Sales and rental evidence researched and analysed are as follows.

9.1 SALES EVIDENCE

<b>Address:</b>	<b>Lot 1, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$300,000 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	126 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 126 square metre face brick and metal roof office suite, situated within a 17 unit complex. For sale asking \$300,000 + GST since May 2020. Previously sold for \$315,000 assumed exclusive of GST (\$2,500/sqm) in August 2016.
<b>Sales Analysis:</b>	\$2,381/m <sup>2</sup> on building area
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout however better exposure in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 5, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$139,000
<b>Sale Date:</b>	October 2020
<b>Building Area:</b>	54 m <sup>2</sup>
<b>Zoning:</b>	Primary Centre Waterfront Village
<b>Occupancy Details:</b>	For Sale or For Lease
<b>Comments:</b>	A circa 1998 built, 54 square metre face brick and metal roof office suite situated within a 17 unit complex. For sale asking \$139,000, initially marketed for sale asking \$155,000 in February 2020. Also available for lease asking \$10,000 pa net (\$185/sqm) plus outgoings of approximately \$5,065 pa.
<b>Sales Analysis:</b>	\$2,574/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$10,000
<b>Yield:</b>	7.19%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout however better exposure in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 11, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$129,990 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	80 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 80 square metre face brick and metal roof office suite situated within a 17 unit complex. For sale asking \$129,990, initially marketed in January 2020.
<b>Sales Analysis:</b>	\$1,625/m <sup>2</sup> on building area
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout and similar exposure, located within in the subject complex. Considered broadly comparable on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 12, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$299,990 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	143 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 143 square metre face brick and metal roof office suite with 89 square metre front yard used as carparking and a side yard of 29 square metres, situated within a 17 unit complex. For sale asking \$299,990, initially marketed in January 2020. Passing rent is \$21,450 pa net (\$150/sqm) plus GST and outgoings due to expire September 2021. The premises was built as a caretakers residence however has been used as an office for many years.
<b>Sales Analysis:</b>	\$2,098/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$21,450
<b>Yield:</b>	7.15%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout, located within in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 15, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$172,500 For Sale or For Lease
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	83 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 60 square metre face brick and metal roof office suite with a 23 square metre mezzanine level, situated within a 17 unit complex. For sale asking \$172,500 plus GST initially marketed in November 2019. Also available for lease asking \$13,620 pa net (\$164/sqm) plus outgoings of approximately \$7,101 pa. Previously sold for \$130,000 assumed exclusive of GST (\$1,566/sqm) in October 2017.
<b>Sales Analysis:</b>	\$2,078/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$13,620
<b>Yield:</b>	7.90%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout, located within in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 17, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$295,000 For Sale or For Lease
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	165 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 145 square metre face brick and metal roof office suite with a 20 square metre mezzanine level, situated within a 17 unit complex. For sale asking \$295,000 since March 2018. Also available for lease asking \$22,800 pa net (\$138/sqm) plus outgoings.
<b>Sales Analysis:</b>	\$1,788/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$22,800
<b>Yield:</b>	7.73%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller office located next to the subject property. Considered slightly superior on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 6, 7 Cessnock Way, Rockingham</b>
<b>Sale Price:</b>	\$195,000 Under Offer
<b>Sale Date:</b>	September 2020
<b>Building Area:</b>	123 m <sup>2</sup>
<b>Comments:</b>	A circa 1997 built, 123 square metre rendered brick and metal roof office / shop situated within a 6 unit complex. Advertised with an over 7% net ROI, therefore we assume the passing rent was in the order of \$14,000 pa (\$114/sqm), commencing 17 February 2020 for a 3 year term plus options.
<b>Sales Analysis:</b>	\$1,585/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$14,000
<b>Yield:</b>	7.18%
<b>Comparison:</b>	Similar aged, smaller premises with inferior fitout. Considered slightly inferior on a rate per square metre.

<b>Address:</b>	<b>4/23-25 Chalgrove Avenue, Rockingham</b>
<b>Sale Price:</b>	\$1,090,000
<b>Sale Date:</b>	May 2020
<b>Building Area:</b>	389 m <sup>2</sup>
<b>Occupancy Details:</b>	AtWork Australia Pty Ltd
<b>Comments:</b>	A modernised circa 1982 built, 389 square metre rendered brick and tile roof single level freestanding office situated within a 4 unit complex. Leased for a Gross rental of \$111,786 per annum (\$287/sqm) expiring 30 June 2023 with a 2 year option.
<b>Sales Analysis:</b>	\$2,802/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$111,786
<b>Yield:</b>	10.26%
<b>Comparison:</b>	Larger better presented premises with a strong rental return. Considered superior on a rate per square metre.

<b>Address:</b>	<b>9/31 Council Avenue, Rockingham</b>
<b>Sale Price:</b>	\$770,000
<b>Sale Date:</b>	January 2020
<b>Building Area:</b>	289 m <sup>2</sup>
<b>Occupancy Details:</b>	AutoBahn
<b>Comments:</b>	A circa 2005 built, 289 square metre concrete tilt panel and metal roof showroom unit situated within a 9 unit complex. Advertised with a 6.5% return due to expire 31 January 2026 with a further 5 year option. We estimate the passing rent is \$50,375 pa. We assume the property was sold on a going concern basis.
<b>Sales Analysis:</b>	\$2,664/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$50,375
<b>Yield:</b>	6.54%
<b>Comparison:</b>	Newer, similar sized premises in a better location. Considered superior on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 34, 43 Rockingham Beach Road, Rockingham</b>
<b>Sale Price:</b>	\$660,000
<b>Sale Date:</b>	November 2019
<b>Building Area:</b>	232 m <sup>2</sup>
<b>Comments:</b>	A circa 2005 built, 232 square metre ground floor shop / office situated within a multi-level mixed use complex opposite Rockingham Foreshore. We have assumed the sale price included a full GST component with the GST exclusive price of \$600,000. Leased after date of sale for \$35,000 pa Gross commencing 16 October 2020 for a 3 + 2 year term. Nil incentives.
<b>Sales Analysis:</b>	\$2,586/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$35,000
<b>Yield:</b>	5.83%
<b>Comparison:</b>	Newer, similar sized shop in a better location. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 2, 5 Cessnock Way, Rockingham</b>
<b>Sale Price:</b>	\$456,500
<b>Sale Date:</b>	October 2019
<b>Building Area:</b>	341 m <sup>2</sup>
<b>Comments:</b>	A circa 1994 built, 341 square metre rendered brick and metal roof showroom warehouse situated within a 2 unit complex. We have assumed the sale price included a full GST component with the GST exclusive price of \$415,000.
<b>Sales Analysis:</b>	\$1,217/m <sup>2</sup> on building area
<b>Comparison:</b>	Similar aged and sized, however inferior style accommodation. Considered inferior on a rate per square metre.

**9.2 RENTAL EVIDENCE**

<b>Address:</b>	<b>Unit 5, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	54 m <sup>2</sup>
<b>Annual Rental:</b>	\$10,000
<b>Rate per sqm:</b>	\$185/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 54 square metre face brick and metal roof office suite situated within a 17 unit complex. For lease asking \$10,000 pa net plus outgoings of approximately \$5,065 pa.
<b>Outgoings:</b>	\$94/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure considered price ceiling. Considered superior on a rate per square metre.

**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Unit 7, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	School Councillor
<b>Building Area:</b>	34 m <sup>2</sup>
<b>Annual Rental:</b>	\$9,420
<b>Rate per sqm:</b>	\$277/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 34 square metre face brick and metal roof office suite situated within a 17 unit complex. For lease asking \$9,420 pa net plus outgoings of approximately \$5,040 pa in June 2020. The premises later leased for \$9,702.60 pa net (\$285/sqm) plus outgoings of \$5,460.96 pa (\$161/sqm) commencing 18 September 2020 for a 1 + 1 +1 year term. Rent reviews are annually to fixed 2% increases. Agent advised the former tenants bond (massage clinic) was used to clean the property and the unit presented neatly.
<b>Outgoings:</b>	\$148/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure only at date of valuation. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Unit 15, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	83 m <sup>2</sup>
<b>Annual Rental:</b>	\$13,620
<b>Rate per sqm:</b>	\$164/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 60 square metre face brick and metal roof office suite with a 23 square metre mezzanine level, situated within a 17 unit complex. For lease asking \$13,620 pa net plus outgoings of approximately \$7,101 pa.
<b>Outgoings:</b>	\$86/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure considered price ceiling. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Unit 17, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	165 m <sup>2</sup>
<b>Annual Rental:</b>	\$22,800
<b>Rate per sqm:</b>	\$138/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 145 square metre face brick and metal roof office suite with a 20 square metre mezzanine level, situated within a 17 unit complex. For lease asking \$22,800 pa net plus outgoings.
<b>Comparison:</b>	Slightly smaller office within the subject complex. Asking figure considered price ceiling. Considered broadly comparable on a rate per square metre.



**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Unit 12, 3 Benjamin Way, Rockingham</b>
<b>Building Area:</b>	143 m <sup>2</sup>
<b>Annual Rental:</b>	\$21,450
<b>Rate per sqm:</b>	\$150/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 143 square metre face brick and metal roof office suite with 89 square metre front yard used as carparking and a side yard of 29 square metres, situated within a 17 unit complex. Passing rent is \$21,450 pa net (\$150/sqm) plus GST and outgoings due to expire September 2021. The premises was built as a caretakers residence however has been used as an office for many years.
<b>Comparison:</b>	Smaller office within the subject complex. Considered slightly superior on a rate per square metre.

<b>Address:</b>	<b>Unit 4, 12 Robinson Road, Rockingham</b>
<b>Building Area:</b>	50 m <sup>2</sup>
<b>Annual Rental:</b>	\$12,000
<b>Rate per sqm:</b>	\$240/m <sup>2</sup>
<b>Date Set:</b>	August 2020
<b>Comments:</b>	A circa late 1980's built, 50 square metre face brick and metal roof shop/office situated within a 4 unit (3 strata lot) complex. Leased for \$12,000 pa Gross for a 1 + 2 + 2 year term. Nil incentives.
<b>Comparison:</b>	Negotiated just after the date of valuation in a similar market. Older, smaller shop leased on a gross basis. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 6, 7 Cessnock Way, Rockingham</b>
<b>Building Area:</b>	123 m <sup>2</sup>
<b>Annual Rental:</b>	\$14,000
<b>Rate per sqm:</b>	\$114/m <sup>2</sup>
<b>Date Set:</b>	February 2020
<b>Comments:</b>	A circa 1997 built, 123 square metre rendered brick and metal roof office / shop situated within a 6 unit complex. Advertised for sale with an over 7% net ROI, therefore we assume the passing rent was in the order of \$14,000 pa (\$114/sqm), commencing 17 February 2020 for a 3 year term plus options.
<b>Comparison:</b>	Similar aged, smaller premises. Considered inferior on a rate per square metre.

**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 34, 43 Rockingham Beach Road, Rockingham</b>
<b>Building Area:</b>	232 m <sup>2</sup>
<b>Annual Rental:</b>	\$35,000
<b>Rate per sqm:</b>	\$151/m <sup>2</sup>
<b>Date Set:</b>	October 2020
<b>Comments:</b>	A circa 2005 built, 232 square metre ground floor shop / office situated within a multi-level mixed use complex opposite Rockingham Foreshore. Leased for \$35,000 pa Gross commencing 16 October 2020 for a 3 + 2 year term. Nil incentives.
<b>Comparison:</b>	Negotiated after the date of valuation in a similar market. Newer, similar sized premises in a better location. Considered superior on a rate per square metre.

**9.3 VALUATION METHODOLOGY**

In arriving at the market value of the subject property utilising the direct sales comparison approach, we have analysed the sales listed above taking into account the size, shape and location of the premises, along with the quality of the improvements. We note there has been a limited number of recent comparable sales and those quoted are considered the most relevant.

The retrospective sales evidence relevant to our 30 June 2020 valuation range from \$1,217 per square metre to \$2,802 per square metre. The subject property has been modernised and extended, however has limited exposure. Given the sales listed above and market conditions, we are of the opinion the subject property would achieve a value range as at 30 June 2020 between \$1,650 to \$1,850 per square metre equating to a value range of \$440,000 to \$495,000. We have adopted a mid range rate of \$1,750 per square metre equating to a market value of \$465,000.

As a check method, we have utilised the capitalisation method of valuation which involves the assessment of the net market rental, which is then capitalised at an appropriate rate of return to determine the market value. The subject property is currently leased for \$48,000 per annum net plus GST and outgoings equating to approximately \$180 per square metre. The rental transactions analysed range between \$114 per square metre net to \$277 per square metre per annum net overall. From this we have adopted a rate of \$135 per square metre for the office equating to a rounded total market rental of \$36,000 per annum net. We have then capitalised the total rental at a rate of 7.25%. Our valuation is on a vacant possession basis therefore we have deducted a letting up allowance including a loss in rental and outgoings and leasing fees. Under this method the property's market values is \$460,000 exclusive of GST. Our calculations as follows:

<b>Improvements</b>	<b>Area</b>	<b>Rate</b>	<b>Amount</b>
Office	266 sqm	\$135.00 psm	\$35,910
		<b>Say</b>	<b>\$36,000</b>
Capitalised @	7.25%		\$496,552
Less Letting up allowance			
Loss in rental	9 months	\$26,933	
Loss in outgoings	9 months	\$6,733	
Leasing fee	10.50%	\$3,771	\$37,436
			\$459,116
		<b>Adopt</b>	<b>\$460,000</b>

#### 9.4 SUMMARY

Having regard for the above, a summary of values is disclosed as follows:

Direct Sales Comparison Approach	\$465,000
Capitalisation Approach	\$460,000

For finite valuation assessment purposes, we have adopted a value of \$465,000 exclusive of GST as being reflective of the retrospective fair market value of the subject property as at 30 June 2020.

For rental valuation assessment purposes, we have adopted \$36,000 per annum net plus GST (if applicable) as being reflective of the fair rental market value of the subject property.

### 10.0 ENVIRONMENTAL CONSIDERATIONS

In our opinion, the subject property does not contain any specific factors that may warrant an environmental hazard in the future. The property appears to be free of specific factors including asbestos insulation, PCBs, waste water treatment, storm water system, air emission, hazardous waste storage, non hazardous waste and trash storage and chemical storage.

As a consequence of the Contaminated Sites Act 2003, a Public Register is now kept in Western Australia of land that has been classified as being either contaminated – remediation required; contaminated – restricted use or remediation for restricted use.

Accordingly, in making our assessment of the value of the property, we have carried out a basic search of the Register on the inspection date and this discloses that the land is not classified.

We do not accept any responsibility or liability whatsoever for the accuracy of the information indicated by the search of the Register.

Further, we do not accept any responsibility or liability for any loss or damage or for consequential loss or damage of any kind arising from our negligence or otherwise to you or any person in relation to the valuation of the property.

This includes any loss or damage arising from our failure or omission to consider any factors which would affect the value of the land including but not limited to any possible environmental site contamination, or any failure to comply with environmental legislation.

Although the subject property is not recorded on the Contaminated Sites Register, we recommend a search of the Reported Sites Register that reports properties which are in the process of being classified.

The Reported Sites Register can be searched by written application to the Department of Environment and Conservation (DEC). The charge for a basic summary is approximately \$30 or a more detailed summary may be requested for which a fee of approximately \$300 is charged.

As it will take time for the Register to be fully established, together with the fact many owners may be unaware that their property is contaminated, we believe the carrying out of an independent Environmental Survey by an appropriate expert is the best way to ascertain whether a property is contaminated or otherwise.

Subject to the above caveats, this valuation is made on the assumption that there is no contamination of the land.

## 11.0 ASSUMPTIONS, CONDITIONS AND LIMITATIONS

This valuation is subject to an unencumbered freehold title being obtained to the land with the exception of (i).

There are no encumbrances, caveats, easements or rights of way, other than those shown on the Certificate of Title.

This valuation is for the use only of D & M Gibson Superannuation Fund C/- 4You Accounting & Taxation for Superannuation Fund / Rental Value purposes only. No responsibility is accepted to any third party who may use or rely on the whole or any part of the contents of this valuation.

It is assumed that no significant event occurs between the date of inspection and the date of valuation that would impact on the value of the subject property.

We are of the opinion there is a significant possibility of an extreme risk to the local economy as a result of COVID-19. The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. We have seen global financial markets and travel restrictions and recommendations being implemented by many countries, including Australia. The real estate market is being impacted by the uncertainty that the COVID-19 outbreak has caused. Market conditions are changing daily at present. As at the date of valuation we consider that there is a significant market uncertainty. We do not accept responsibility or liability for any losses arising from such subsequent changes in value. Given the valuation uncertainty noted, we recommend that the user(s) of this report review this valuation periodically.

We are not aware of any notices currently issued against the property and we have made no enquiries in this regard. This valuation has been undertaken on the assumption that the buildings comply in all material respects with any restrictive covenants affecting the site and have been built and are occupied and being operated, in all material respects, in full compliance with all requirements of the law, including all zoning, land-use classification, building, planning, fire and health by-laws (including asbestos), rules, regulations, orders and codes of all authorities, and that there are no outstanding requisitions.

The Strata Plan certifies that the improvements lie within the lot's boundaries, with no encroachment over the boundaries. A further survey is not considered to be necessary at this stage.

We have carried out an inspection of exposed and readily accessible areas of the improvements. However, the valuer is not a building construction or structural expert and is therefore unable to certify the structural soundness of the improvements. Readers of this report should make their own enquiries.

The property was searched on the inspection date and is not listed or considered to have historical significance by the National Trust or the Western Australian Heritage Council. For the purposes of this valuation, it is assumed the property is unaffected.

A visual site inspection has not revealed any obvious asbestos contamination. A search of the Department of Environment and Conservation contamination data base was carried out on the inspection date and no contamination was notified on this site. Nevertheless, we are not experts in the detection or qualification of environmental problems and, accordingly, have not carried out a detailed environmental investigation. Therefore, this valuation is made on the assumption that there are no actual or potential contamination issues affecting the subject property. Should a subsequent investigation undertaken by a suitably qualified expert show that the site is contaminated we reserve the right to amend our valuation.

**ASSUMPTIONS, CONDITIONS & LIMITATIONS: Continued**

The value and utility of land can be adversely affected by the presence of aboriginal sacred sites and/or sites of aboriginal heritage significance. We have made no investigations in this regard, as aboriginal requirements can only be determined by the appointment of an appropriate expert. Under these circumstances we cannot warrant that there are no such sites on the land if subsequently determined that the realty is so affected, we reserve the right to review the situation.

The land comprises topsoils, which appear to be relatively free draining; however, as no geo-technical investigations have been either undertaken or commissioned, we are unable to report on the underlying nature of the site.

This valuation is current as at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period (including as a result of general market movements or factors specific to the particular property). We do not accept liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment, we do not assume any responsibility or accept any liability where this valuation is relied upon after the expiration of 3 months from the date of the valuation, or such earlier date if you become aware of any factors that have any effect on the valuation.

Should this valuation be subject to assignment, confirmation, reissue or any other act we state that the signing valuer(s) have not reinspected the property nor undertaken further investigation or analysis as to any changes since the initial valuation and accept no responsibility for reliance upon the initial valuation other than as a valuation of the property as at the date of the initial valuation.

It has been assumed that the lessees are registered for GST and are entitled to claim input tax credits for any GST liability incurred under the provisions of the lease. In this instance, it has been assumed that the transaction would be revenue neutral, with the exception of administration costs and interest for the period between GST remittance and refund. The valuation assessment has been completed net of GST calculated on the sale of the subject property.

Finally, the writer of this report certifies that he has no pecuniary interest in the subject property or a relationship with the registered proprietor.

## 12.0 VALUATION CERTIFICATION

Accordingly, after consideration of the factors contained in this report and the sales evidence analysed, we are of the opinion that the retrospective fair market value and market rental value, as at 30 June 2020 of the subject property known as **Unit 6, 3 Benjamin Way, Rockingham, Western Australia**, as at the date of valuation and in accordance with the assumptions outlined in this report can be fairly expressed in the total sum of:

**Retrospective Market Value as at 30 June 2020**

**\$465,000**

**(FOUR HUNDRED AND SIXTY FIVE THOUSAND DOLLARS)**

The above assessment of value is net of GST calculated on the sale of the property.

**Retrospective Market Rental Value as at 30 June 2020**

**\$36,000**

**(THIRTY SIX THOUSAND DOLLARS)**

Per annum net plus GST (if applicable) and outgoings

Yours faithfully,  
VALUATIONS WA



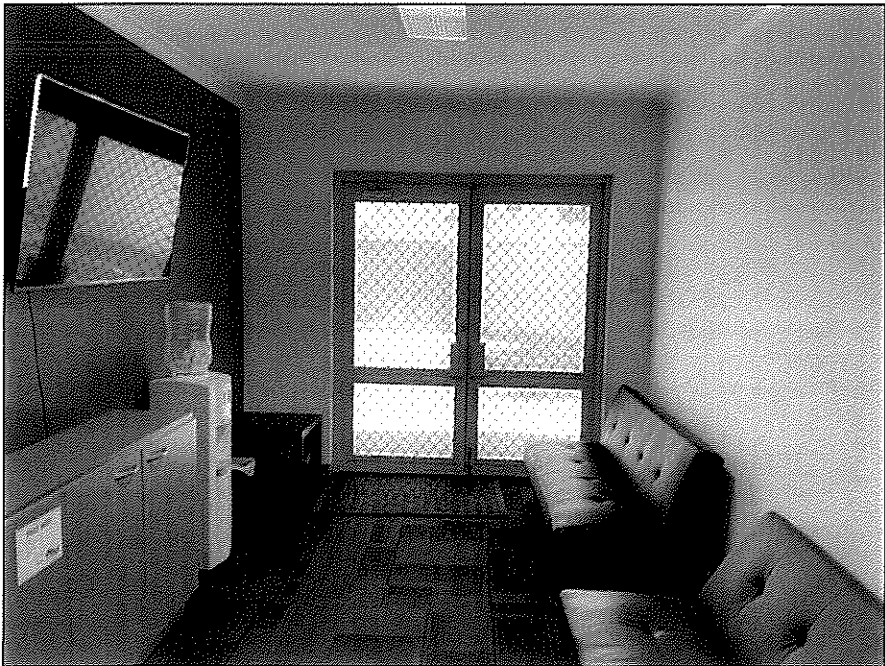
Digitally signed  
by Kirsty Lane  
AAPI Licensed  
Valuer No. 44458

**K.A. LANE AAPI  
CERTIFIED PRACTISING VALUER  
Licensed Valuer 44458 in W.A.**

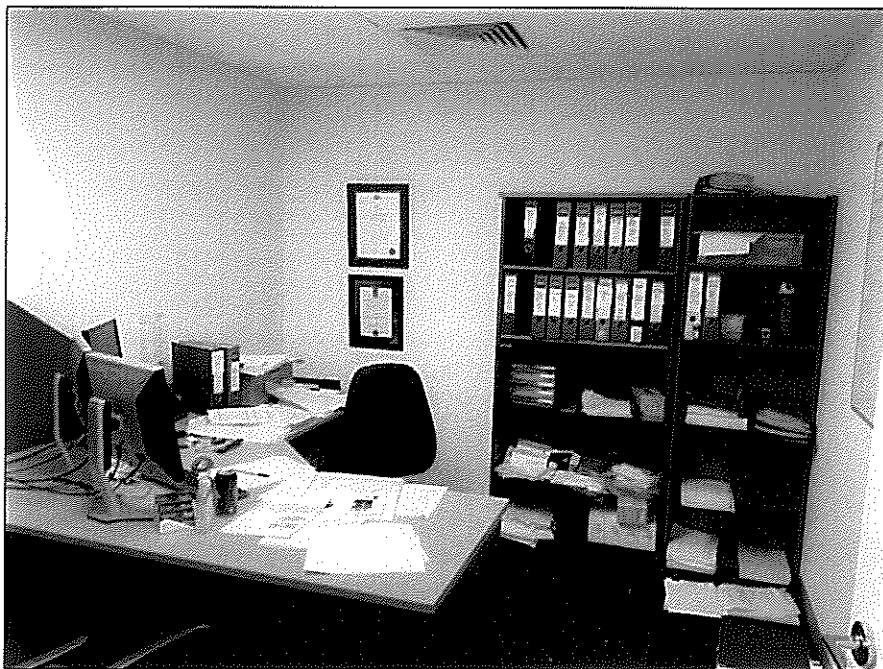
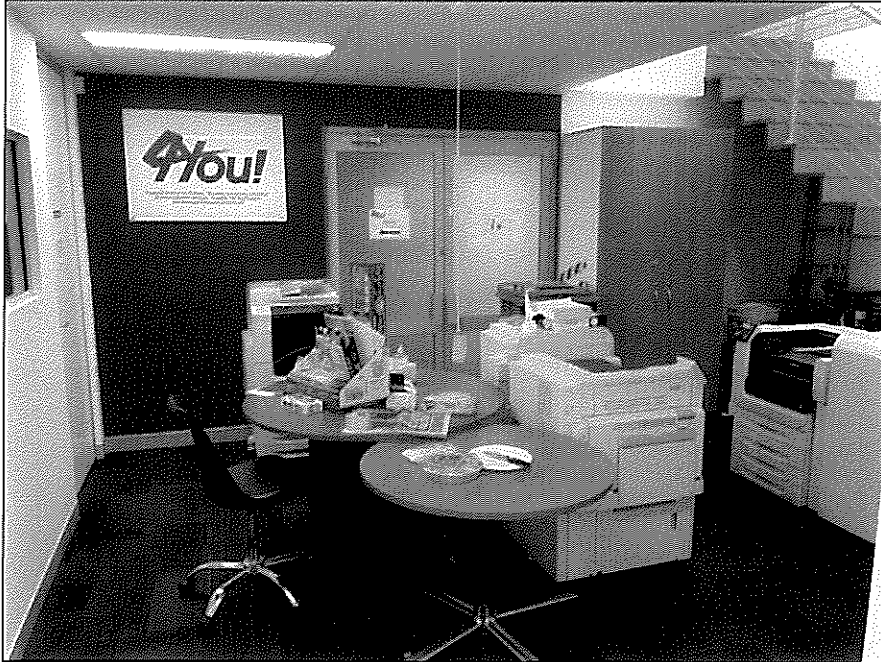
## 13.0 ENCLOSURES

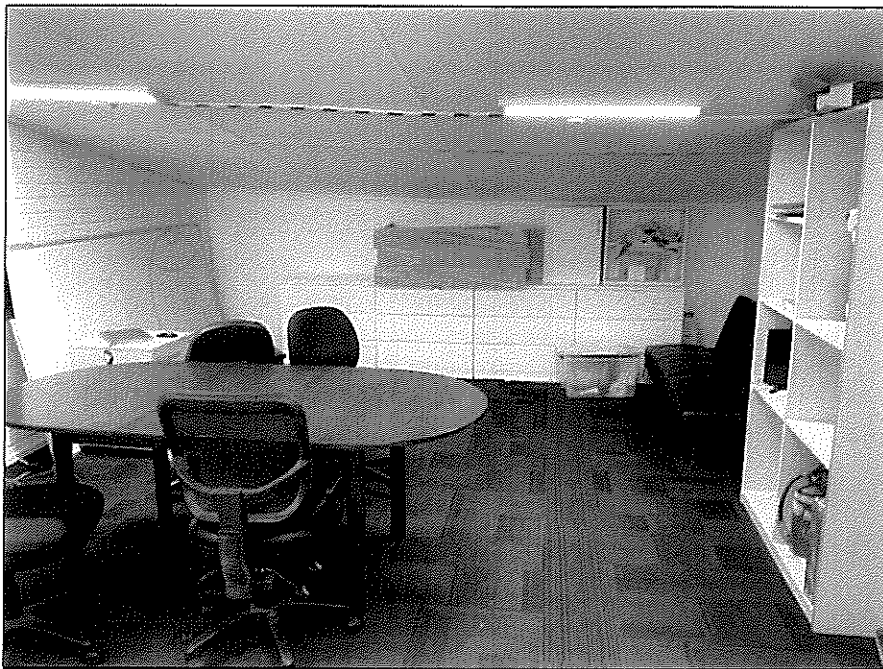
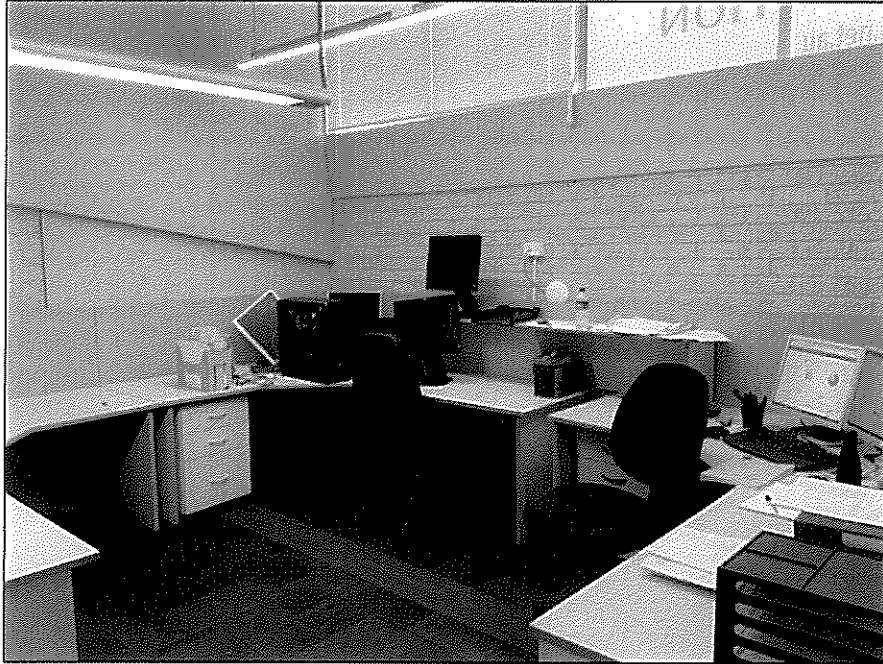
PHOTOGRAPHS  
CERTIFICATE OF TITLE  
PORTION OF STRATA PLAN  
PORTION OF LEASE  
LOCATION MAP  
LETTER OF INSTRUCTION

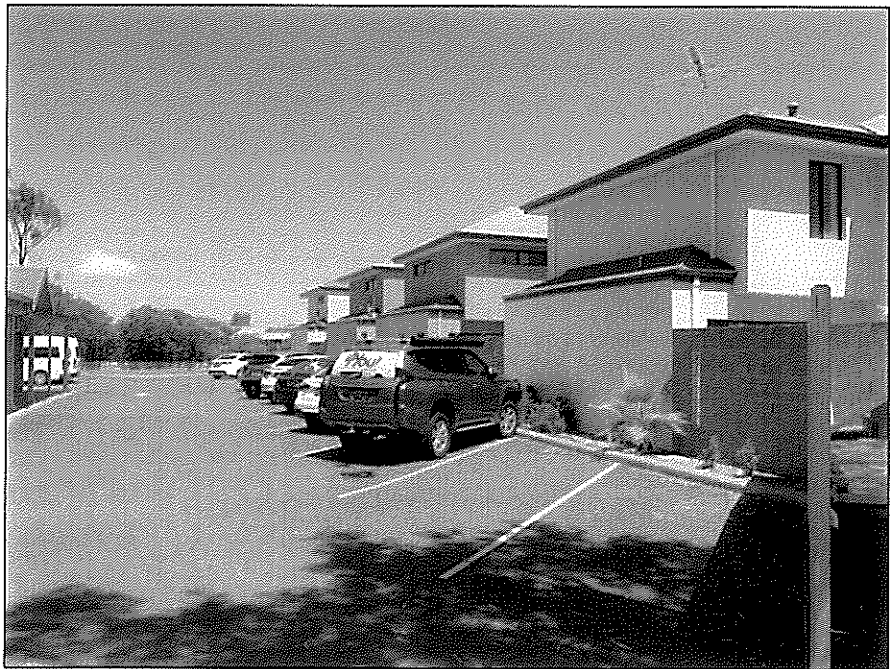
PHOTOGRAPHS












# CERTIFICATE OF TITLE



<b>6/SP35263</b>	
<b>3</b>	<b>20/3/2009</b>

## RECORD OF CERTIFICATE OF TITLE 2165 147 UNDER THE TRANSFER OF LAND ACT 1893 AND THE STRATA TITLES ACT OF 1985

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limits contained in the original grant or a grant issued and to the limitations, interests, encumbrances and notifications shown in the second schedule

*B. Roberts*  
 REGISTRAR OF TITLES 

### LAND DESCRIPTION:

LOT 6 ON STRATA PLAN 35263  
 TOGETHER WITH A SHARE IN COMMON PROPERTY (IF ANY) AS SET OUT ON THE STRATA PLAN

### REGISTERED PROPRIETOR: (FIRST SCHEDULE)

PREMIUM CUSTODY SERVICES PTY LTD OF 68 COLONIAL BOULEVARD BALDWINS  
 (T M913703) REGISTERED 16 2 2015

### LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

- 1 INTERESTS NOTIFIED ON THE STRATA PLAN AND ANY AMENDMENTS TO LOTS OR COMMON PROPERTY NOTIFIED THEREON BY VIRTUE OF THE PROVISIONS OF THE STRATA TITLES ACT OF 1985 AS AMENDED
- 2 M913703 MORTGAGE TO COMMONWEALTH BANK OF AUSTRALIA REGISTERED 16 2 2015

**Warning:** A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Any errors preceded by an asterisk may not appear on the current edition of the duplicate certificate of title

-----END OF CERTIFICATE OF TITLE-----

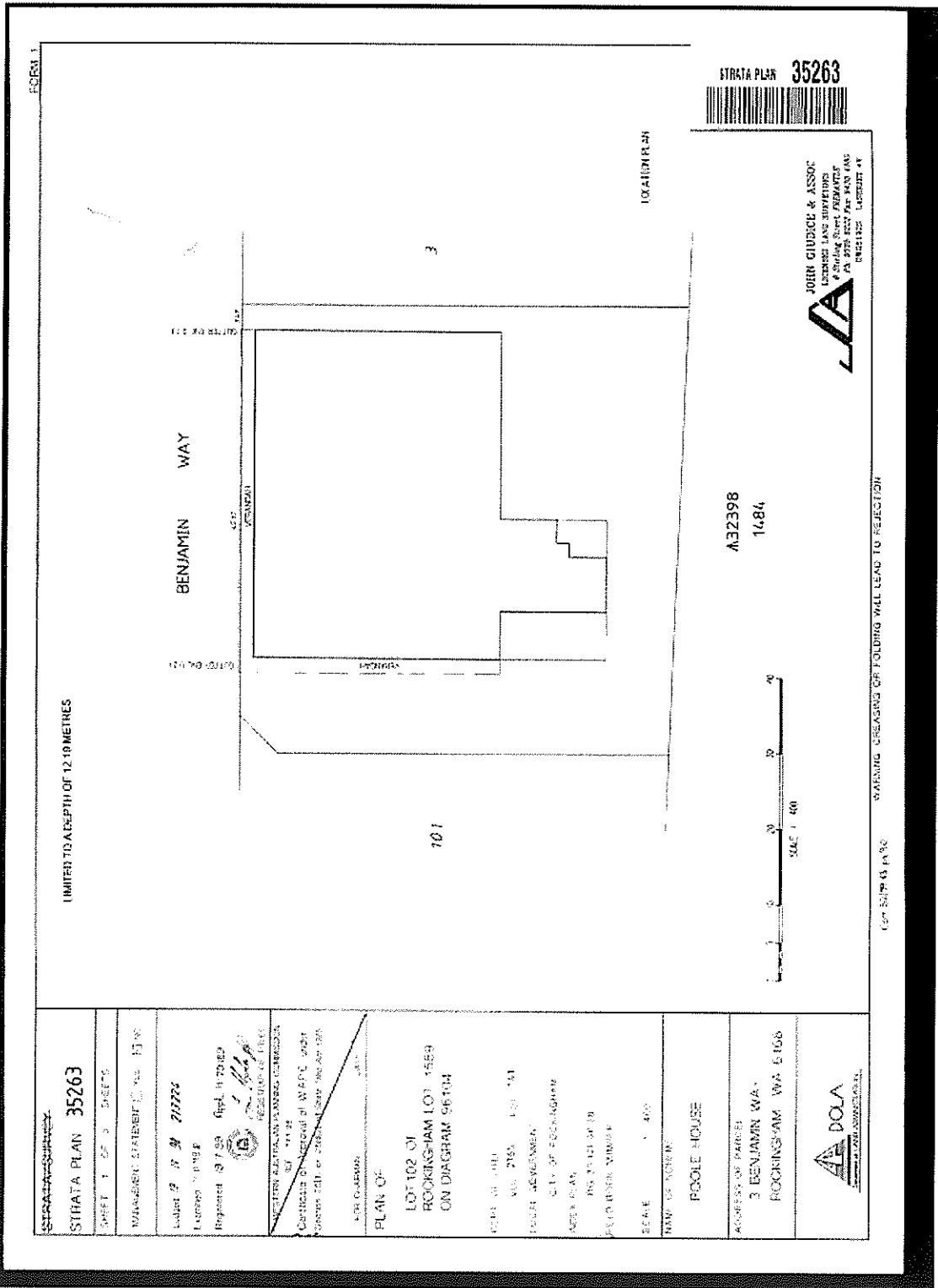
### STATEMENTS:

The statements set out below are not intended to be used should they be relied on as a substitute for inspection of the land and the relevant documents or for local government, legal, planning or other professional advice

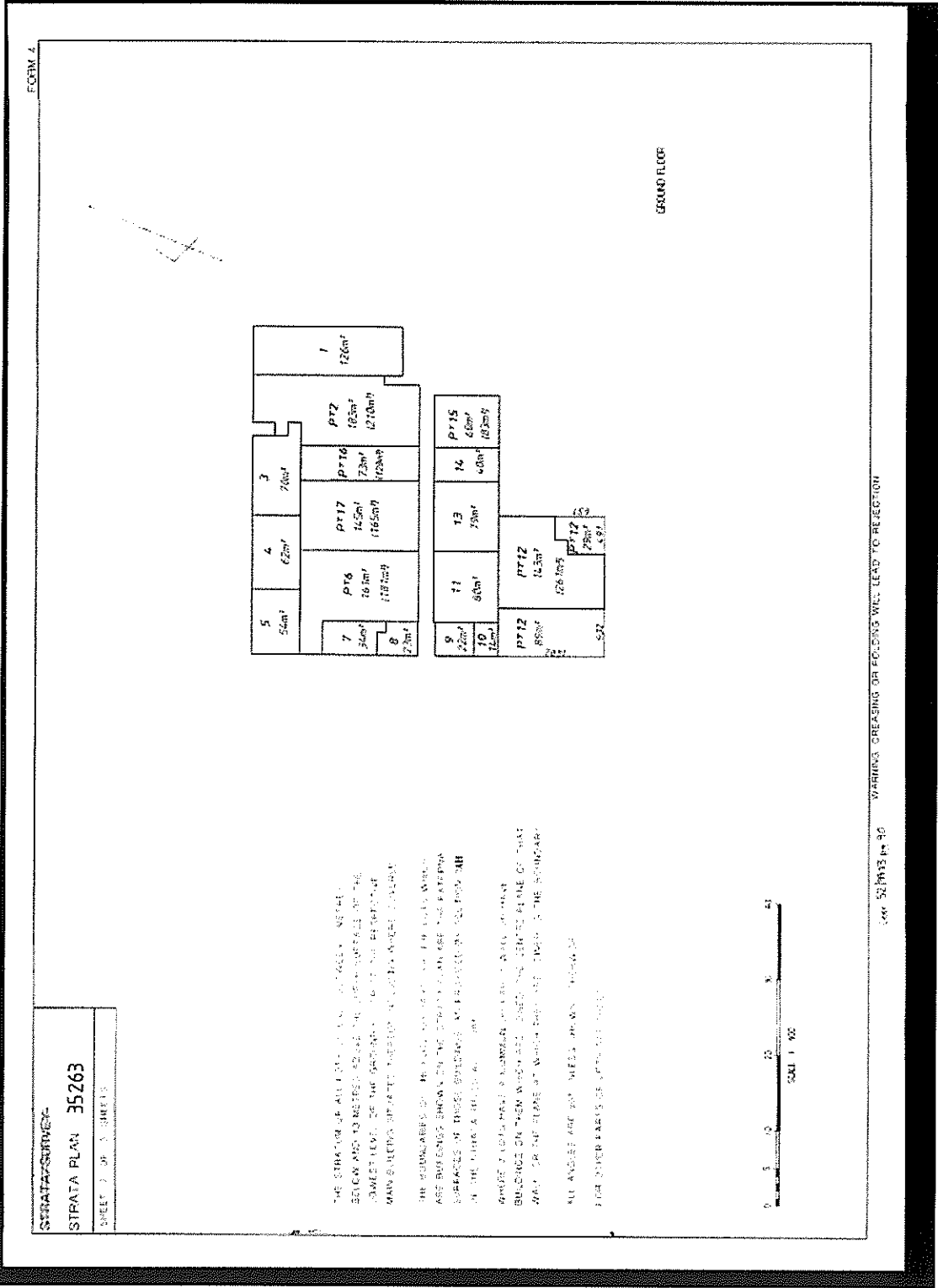
SKETCH OF LAND	SP35263
PREVIOUS TITLE	SP35263
PROPERTY STREET ADDRESS	POOLE HOUSE UNIT 6 GROUND 3 BENJAMIN WAY ROCKINGHAM
LOCAL GOVERNMENT AUTHORITY	CITY OF ROCKINGHAM

**NOTE:** DUPLICATE CERTIFICATE OF TITLE NOT ISSUED AS REQUESTED BY DEALING L550776

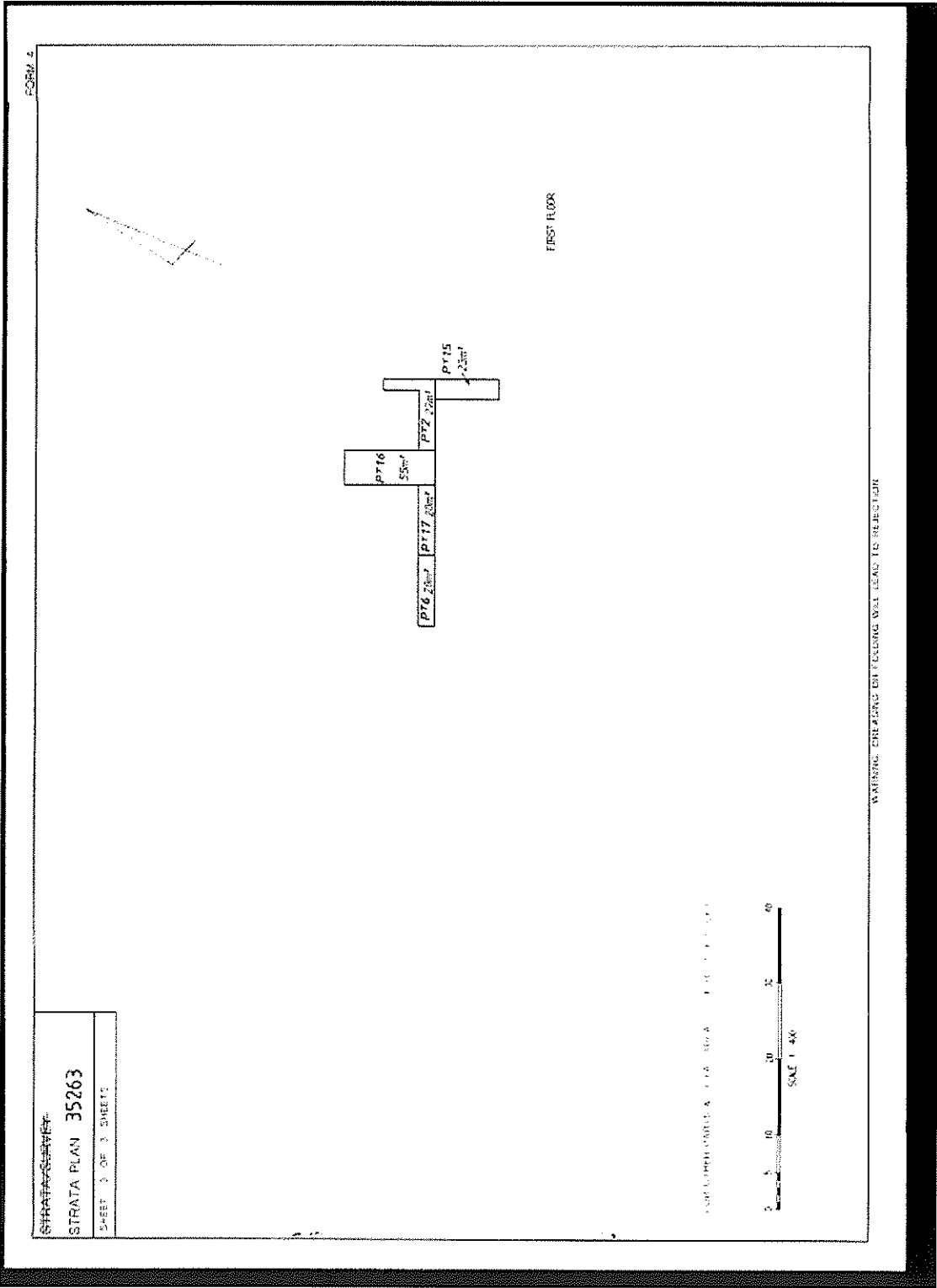
PORTION OF STRATA PLAN



LANDGATE COPY OF ORIGINAL NOT TO SCALE Fri Oct 5 14:19:25 2007 JOB 29193555



LANDGATE COPY OF ORIGINAL NOT TO SCALE Fri Oct 5 14:19:25 2007 JOB 29193555



LANDGATE COPY OF ORIGINAL NOT TO SCALE Fri Oct 5 14:19:25 2007 JOB 29193555

# PORTION OF LEASE

**STANDARD COMMERCIAL/INDUSTRIAL  
PROPERTY LEASE (PART B)  
Not for retail premises or other premises where the Commercial Tenancy  
(Retail Shops) Agreement Act 1985 applies  
Particulars of the Lease**

- This document incorporates The Real Estate Institute of Western Australia (Inc.) 2006, General Terms and Conditions of the Lease contained in the document attached
- Before using this document please read the notes at the front of the Real Estate Institute of Western Australia (Inc.) 2006 General Terms and Conditions of the Lease.

THIS LEASE is made 2<sup>nd</sup> February 2015  
for the Premises at **UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM, WESTERN AUSTRALIA**

**1. Lessor:**

Full Name:	Premium Custody Services Pty Ltd		
Address:	Level 1, 156 St Georges Terrace Perth WA 6000		
Telephone:	08 9482 6312	Home:	_____
Facsimile:	08 9482 6677	Email:	_____
ACN/ABN:	192 716 457	Mobile:	_____

**2. Lessee:**

Full Name:	_____		
Address:	_____		
Telephone:	Work: 0895785863	Home:	_____
Facsimile:	_____	Email:	_____
ACN/ABN:	_____	Mobile:	_____
(If a corporation) Gibson Tax & Accounting Services Pty Ltd	Name		
ACN/ABN:	60 000 197 060	Mobile:	08 93788162
Postal Address:	PO BOX 840 Rockingham WA 6068		
Address of Registered Office:	Unit 6, 3 Benjamin Way Rockingham WA 6068		
Telephone:	08 95252867	Home:	08 95252867
Facsimile:	_____	Email:	gabriel@gibsonata.com.au
Contact Name:	GABRIEL GIBSON		

**3. Guarantor:**



Full Name: NOT APPLICABLE

Address: \_\_\_\_\_

Telephone: Work \_\_\_\_\_ Home \_\_\_\_\_ Mob \_\_\_\_\_

Facsimile: \_\_\_\_\_ Email: \_\_\_\_\_

Full Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: Work \_\_\_\_\_ Home \_\_\_\_\_ Mob \_\_\_\_\_

Facsimile: \_\_\_\_\_ Email: \_\_\_\_\_

**4. Premises:**

That part of the Land and Building situated at and known as *UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM, WESTERN AUSTRALIA*

**5. Land:**

Not Applicable

**6. Term:**

5 years commencing on the Date of Commencement ✓

**7. Date of Commencement:**

2 February 2015 ✓

**8. Further Terms:**

5 years commencing on 2 February 2015. Also known as option period which can be extended by the Lessee in accordance with Clause 19(A) of the Standard Commercial/Industrial Property Lease (Part A)

**9. Rent:**

From the Date of Commencement until varied the Rent is \$33,000 per annum, payable by instalments of \$2,750.00 per month in advance on the first day of each month. (Rent is inclusive of GST)

**10. Rent Review Dates:**

During the Term:

Method 1	Review Date 01/01/2016	Method 1	Review Date 01/01/15
Method 1	Review Date 01/01/2015	Method 1	Review Date 1/1/2015 - 4/01/2016
Method 4	Review Date 01/01/15	Method 4	Review 2015

During the Further Term:

Method A      Review Date 02/02/21      Method \_\_\_\_\_ Review Date \_\_\_\_\_

Method C      Review Date 02/02/22      Method \_\_\_\_\_ Review Date \_\_\_\_\_

Method \_\_\_\_\_ Review Date \_\_\_\_\_      Method \_\_\_\_\_ Review Date \_\_\_\_\_

Insert A, B, C, D or E for the Method of Rent Review.

**11. Method of Rent Review:**

Subject to clause 18 the Rent applicable from and including each Rent Review Date specified in item 10 above is calculated by one of the following methods of rent review:

- A      Market Rent Review on that Rent Review Date
- B      CPI Rent on that Rent Review Date
- C      The Rent applicable immediately before that Rent Review Date increased by 4% of that Rent
- D      The greater of a Market Rent Review and CPI Rent on that Review Date
- E

**12. Lessor Chaffels:**

The Lessor's Chaffels included in the Lease are: *NOT APPLICABLE*

**13. Rate of Interest:**

16% per annum calculated on a daily basis

**14. Painting or decorating intervals:**

5 years

**15. Public Risk Insurance:**

\$20 million unless stated otherwise

**16. Nature of Business and Permitted Use:**

The Permitted Use of the business is Office space

**17. Outgoings Payable by the Lessee:**

- a) Water Drainage and Sewerage Rates
  - b) Local Authority Rates including fire services, council tax and Council MRF
  - c) Interest Charges on Outstanding Rates and Taxes
  - d) Water Consumer (Byond Allowance) Office Services
- THE LESSOR      ON BEHALF OF THE LESSEE  
 SIGNED BY NAME      SIGNED BY NAME  
 PRINTED NAME      PRINTED NAME

S. SYMONS

(g) Cleaning, including Window and Rubbish Removal	x
(h) Grounds Repair and Maintenance	x
(i) Building Repairs and Maintenance of a Non-Structural Nature	x
(j) Building Insurance	x
(k) Plate Glass Insurance	x
(l) Public Liability Insurance (to a minimum of \$10 million)	x
(m) Property Management Fees	x
(n) Common Area, Lighting and Power	x
(o) Security	x
(p) Toilet Requisites	x
(q) Hot Water Systems Running and Repairs and Maintenance	x
(r) Electricity and Gas and Telephone Services Consumed in the Leased Premises	x
(s) Air-conditioning Running and Repairs and Maintenance	x
(t) Escalator & Lift: Running and Repairs and Maintenance	x
(u) Strata Company Levy	x
(v) Pest Control	x
(w)	x
(x)	x
(y)	x

18. Security Bond: ~~NOT APPLICABLE~~

19. Special Clauses:

- A) The Lessee is required to take out and maintain workers compensation insurance during the term
- B) The Beneficial Owner of the D & M Gibson Superannuation Fund being The Gibson Holdem Pty Ltd (Trustee) will perform all the obligations of the Lessee under the agreement and limits the liability of the custodian.

SIGNED BY THE LESSOR OR THE LESSOR'S AGENT  
(and read)

WITNESSES

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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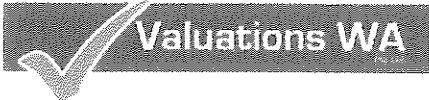
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Stamp Tax & Assessment Remittance Fee  
The rate of Stamp Tax


Stamp Duty  
CHECKED BY THE LESSEE OR LESSEE  
FROM 1/1/2015 TO 31/12/2015

Date of Birth  
Date of Birth

SIGNED BY THE LESSEE  
(Individual)

SIGNED BY  9/1/15

Dean Allen Gibson  
Full Name of Lessee

SIGNED BY  9/1/15

Aaron Horwood  
Full Name of Witness

10 Gosden Rd, Secret Harbour WA 6173  
Address of Witness

Accountant  
Occupation of Witness

Subject For Assessment/Remittance Fee  
Valuation Reference

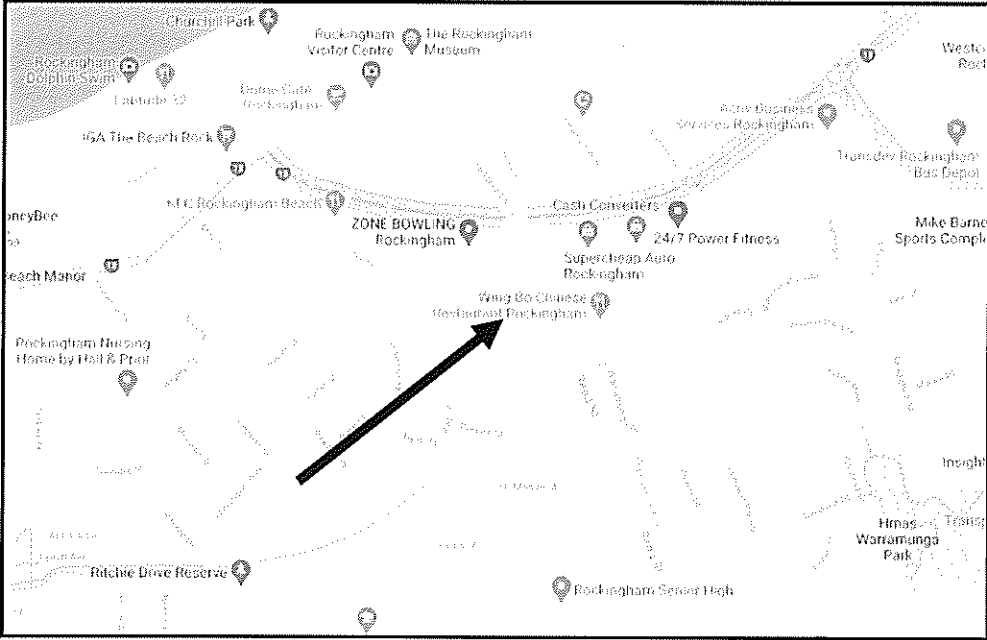
Stamp Duty  
CHECKED BY THE LESSEE OR LESSEE  
FROM 1/1/2015 TO 31/12/2015

  
Dean Allen Gibson  
Full Name of Lessee

SIGNED BY THE LESSOR  
(Individual)

Date of Birth  
Date of Birth

### LOCATION MAP



## LETTER OF INSTRUCTION

**From:** Matthew Symons <matthew.s@4you.net.au>  
**Sent:** Monday, 26 October 2020 4:28 PM  
**To:** Kirsty Lane  
**Cc:** Dean Gibson  
**Subject:** RE: VWA Quote: Unit 6, 3 Benjamin Way, Rockingham

Hi Kirsty,

Thanks for the quote.

I've spoken with one of the directors of the Superannuation fund who holds the property and they would like to proceed with the quote.

Dean Gibson is one of the directors of the superannuation fund and I've cc'd him into this email if you need any authority from the owner of the asset then please advise.

With regards to lease agreements could you please give me a call to explain the situation. There is a lease agreement however a number of improvements to the place have been done and an updated lease agreement hasn't been done. Which is why we do need a rental valuation.

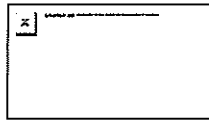
Please do not hesitate to contact me should you have any queries regarding the above.

To make an appointment please call or [BOOK ONLINE](#)

Kind Regards

Matthew Symons CPA  
BCom ProfAcct.Mgt  
Senior Accountant

[matthew.s@4you.net.au](mailto:matthew.s@4you.net.au)  
4You Accounting & Taxation  
Office: 08 9528 5863 / Fax: 08 9528 5047  
Rockingham: Unit 6, 3 Benjamin Way, Rockingham WA 6108  
Bunbury: Unit 2, 32 Stirling Street, Bunbury WA 6230  
Postal: PO Box 840, Rockingham WA 6068  
[www.4you.net.au](http://www.4you.net.au)



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**From:** Kirsty Lane <kirsty@valuationswa.com.au>  
**Sent:** Monday, October 26, 2020 10:59 AM  
**To:** Matthew Symons <matthew.s@4you.net.au>  
**Subject:** VWA Quote: Unit 6, 3 Benjamin Way, Rockingham

Dear Matthew,



Thank you for the opportunity to quote

Our fee to value Unit 6, 3 Benjamin Way, Rockingham as at 30 June 2020 for superannuation fund purposes will be \$900 + GST

If you wish to proceed (and the premises is leased), can you please provide the lease documents and details of the current rental exclusive of GST and outgoings

If you would like a rental valuation, our additional fees will be \$300 + GST (Total \$1,200 + GST)

We will need to arrange an internal inspection of the property. I could inspect as early as tomorrow and our time frame for completion is 5-10 working days from the date of inspection.

I have your number as 9528 5863

We will complete a detailed report, independent and unbiased, with detailed comparable evidence used to establish the fair market value of the property

Once the inspection has been completed, we will issue our Tax Invoice. Payment of our fees is via cash, cheque or direct deposit. Please note, we do not have credit card facilities. Our company policy is to release the report once payment is received

Please let us know if we can assist

Kind regards,

Kirsty Lane AAPI  
B.Com (Property & Marketing) GradCert (Prop Val)  
Certified Practising Valuer  
Licensed Valuer No. 44458

*"Liability limited by a scheme approved under Professional Standards Legislation"*



PO Box 1126 Osborne Park WA 6916  
TEL: 08 9242 1611 FAX: 08 9242 1612 MOB: 0439 968 063  
EMAIL: [kirsty@valuationswa.com.au](mailto:kirsty@valuationswa.com.au)

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

Independent Valuers – Real Estate Consultants

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Australia and New Zealand Banking Group Limited  
 ABN: 11 005 357 522  
 Place of Incorporation/Registration: Victoria

77600/ANZ

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
 LIMITED**

LOCKED BAG 22  
 AUSTRALIA SQUARE  
 SYDNEY, NSW 1215

☎ 131519



380802 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN):	0069470165
CHESS Sponsor's ID (PID):	01402
Statement Period:	March 2021
Page:	1 of 1

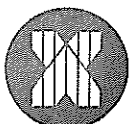
**ANZ - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 01 Dec 20</b>					653
0 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221855489400			653	0

**FOR YOUR INFORMATION**

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

**Share Registry Details:**

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
 GPO BOX 2975  
 MELBOURNE VIC 3001  
 Ph: 1300 307 613





Fenix Resources Ltd  
 ABN: 68 125 323 622  
 Place of Incorporation: WA

77600/FEX

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
 LIMITED**

LOCKED BAG 22  
 AUSTRALIA SQUARE  
 SYDNEY, NSW 1215

☎ 131519



292333 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: April 2021

Page: 1 of 1

**FEX - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	Balance Brought Forward from 08 Mar 21					21739
14 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221924983200		21739		0

**FOR YOUR INFORMATION**

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

**Share Registry Details:**

AUTOMIC REGISTRY SERVICES  
 PO BOX 2226  
 STRAWBERRY HILLS NSW 2012  
 Ph: 02 9698 5414



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215



Fenix Resources Ltd  
 ABN: 68 125 323 622  
 Place of Incorporation: WA

77600/FEX

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
 LIMITED**

LOCKED BAG 22  
 AUSTRALIA SQUARE  
 SYDNEY, NSW 1215

☎ 131519



380802 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: March 2021

Page: 1 of 1

**FEX - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
11 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221682400000		10000		10000
18 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221733692800		11739		21739

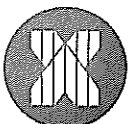
**FOR YOUR INFORMATION**

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

**Share Registry Details:**

AUTOMIC REGISTRY SERVICES  
 PO BOX 2226  
 STRAWBERRY HILLS NSW 2012  
 Ph: 02 9698 5414



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

**Harvey Norman  
Holdings Limited**

A.C.N. 003 237 545  
State of Incorporation/Registration: NSW

77600/HVN  
**CHESS HOLDING STATEMENT**

For statement enquiries contact  
your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

LOCKED BAG 22  
AUSTRALIA SQUARE  
SYDNEY, NSW 1215

☎ 131519



292333 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: April 2021

Page: 1 of 1

**HVN - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	Balance Brought Forward from 18 Dec 20					2178
09 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221904089500			2178	0

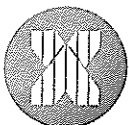
**FOR YOUR INFORMATION**

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

**Share Registry Details:**

BOARDROOM PTY LIMITED  
GPO BOX 3993  
SYDNEY NSW 2001  
Ph: 02 92909600



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# Pilbara Minerals Limited

ABN: 95 112 425 788  
Place of Incorporation/Registration: Victoria

77600/PLS

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

LOCKED BAG 22  
AUSTRALIA SQUARE  
SYDNEY, NSW 1215

☎ 131519



292333 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: April 2021

Page: 1 of 1

### PLS - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 30 Nov 20</b>					23325
08 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221896648100			23325	<u>0</u>

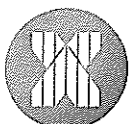
### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX D182  
PERTH WA 6840  
Ph: 1300 557 010



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# Westpac

## Westpac Banking Corporation

A.R.B.N. 007 457 141  
State of Incorporation/Registration: NSW



380802 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

77600/WBC

### CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

LOCKED BAG 22  
AUSTRALIA SQUARE  
SYDNEY, NSW 1215

☎ 131519

Holder ID Number (HIN):	0069470165
CHESS Sponsor's ID (PID):	01402
Statement Period:	March 2021
Page:	1 of 1

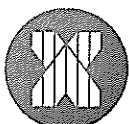
### WBC - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 11 Feb 21</b>					500
9 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221848442100			500	0

### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111

For statement enquiries contact  
your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

LOCKED BAG 22  
AUSTRALIA SQUARE  
SYDNEY, NSW 1215

☎ 131519



317538 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: February 2021

Page: 1 of 1

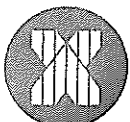
**WBC - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 27 Nov 20</b>					977
11 Feb 21	Movement of Securities due to Purchase, Sale or Transfer	0140221529342100			477	500

**FOR YOUR INFORMATION**

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**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

**Share Registry Details:**

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111

84000

Group  
Client  
Client Code

Group  
The D & M Gibson Superannuation Fund  
Client Code from HandiLedger

Year End 30/06/2021  
Start Date 0/05/2022  
Preparer Matthew

	Total G1	GST 1A	Paid 1B	Gross Wages W1	PAYG Withholding W2	PAYG Instalment 7	FTC	Total Payable / Refundable
31-Jul								0
31-Aug								0
30-Sep	13200	1200	10			750		1940
31-Oct								0
30-Nov								0
31-Dec	13200	1200	449			948		1699
31-Jan								0
29-Feb								0
31-Mar	0	0	199			2538		2339
30-Apr								0
31-May								0
30-Jun	0	0	42			1874		1832
<b>Full Year</b>	<b>26400</b>	<b>2400</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>6110</b>	<b>0</b>	<b>7810</b>
As Per Client Software	26400	2400	701			6110		7809
Difference	0	0	1	0	0	0	0	1

Net PAYG  
Withholding  
Difference

Net GST Difference

-1

0

Reconciliation of Balances outstanding ATO

GST Payable/Refundable	-\$	42.00	Refundable
PAYG Withholding Payable			Refundable
PAYG Instalments Payable	\$	1,874.00	Payable
FTC Refundable			Refundable
<b>Total BAS amounts from Accounts</b>	<b>\$</b>	<b>1,832.00</b>	

GST Cash adjustments (cash basis only)

Trade Debtors GST  
Trade Creditors GST

Total BAS Amounts form Accounts less Accruals \$ 1,832.00

Less Intergrated account Balance as at 30 June \$ -

Less Outstanding BAS's

September

December

March

June \$ 1,832.00

Net Difference (Change BAS using this figure) \$ - Refundable

Net Difference is made up of the Following:

Difference between BAS and Client Software	-\$	0.52	Refundable
Prior Year Balance Difference	\$	-	Refundable
Journal XXX	\$	-	Refundable
Journal XXX	\$	-	Refundable
Journal XXX	\$	-	Refundable
PAYG Withholding Difference	\$	-	Refundable
<b>Total Differences</b>	<b>-\$</b>	<b>0.52</b>	

Unknown Difference \$ 0.52 Payable

The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**

84000

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
<b>Income</b>				
<b>Sales</b>				
<b>Property Income</b>				
Unit 6, 3 Benjamin Way Rockingham				
15/07/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/08/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/09/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/10/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/11/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/12/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
		<u>26,400.00</u>		<u>2,400.00</u>
		26,400.00		2,400.00
<b>Total Sales</b>	G1	<u>26,400.00</u>		
<b>Total GST collected on Sales</b>	1A			<u>2,400.00</u>
<b>Expenses</b>				
<b>Capital Purchases</b>				
<b>Total Capital Purchases</b>	G10	<u>0.00</u>		
<b>Non Capital Purchases</b>				
<b>ASIC Fees</b>				
ASIC Fees				
26/10/2020	ASIC Fees	55.00	GST Free	0.00
		<u>55.00</u>		<u>0.00</u>
		55.00		0.00
<b>Accountancy Fees</b>				
Accountancy Fees				
02/09/2020	Accountancy Fees	110.00	100%	10.00
28/10/2020	Accountancy Fees	2,970.00	100%	270.00
03/12/2020	Accountancy Fees	150.00	100%	13.64
06/02/2021	Accountancy Fees	150.00	100%	13.64
23/02/2021	Accountancy Fees	2,732.00	75%	186.27
29/04/2021	Accountancy Fees	132.00	100%	12.00
03/05/2021	Accountancy Fees	330.00	100%	30.00



84000

The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**  
 For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
		6,574.00		535.55
		6,574.00		535.55
<b>Administration Costs</b>				
Administration Costs				
30/10/2020	Administration Costs	1,320.00	100%	120.00
		1,320.00		120.00
		1,320.00		120.00
<b>Auditor's Remuneration</b>				
Auditor's Remuneration				
28/10/2020	Auditor's Remuneration	385.00	100%	35.00
		385.00		35.00
		385.00		35.00
<b>Property Expenses - Interest on Loans</b>				
Unit 6, 3 Benjamin Way Rockingham				
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	572.89	GST Free	0.00
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	587.18	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	582.42	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	559.01	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	572.80	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	549.68	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	563.12	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	558.29	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	499.89	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	548.44	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	526.04	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	538.63	GST Free	0.00
		6,658.39		0.00
		6,658.39		0.00
<b>Property Expenses - Loan fees</b>				
Unit 6, 3 Benjamin Way Rockingham				
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00

84000

The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
		540.00		0.00
		540.00		0.00

**Shares in Listed Companies (Australian)**

Australia And New Zealand Banking Group Limited

01/12/2020	Australia And New Zealand Banking Group Limited	29.95	100%	2.72
31/03/2021	Australia And New Zealand Banking Group Limited	29.95	N/A	
		59.90		2.72

Fenix Resources Ltd

15/04/2021	Fenix Resources Ltd	19.95	N/A	
		19.95		0.00

84000

The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
Harvey Norman Holdings Limited				
18/12/2020	Harvey Norman Holdings Limited	19.95	100%	1.81
		<u>19.95</u>		<u>1.81</u>
Pilbara Minerals Limited				
30/11/2020	Pilbara Minerals Limited	39.90	100%	3.63
		<u>39.90</u>		<u>3.63</u>
Westpac Banking Corporation				
27/11/2020	Westpac Banking Corporation	19.95	100%	1.81
30/03/2021	Westpac Banking Corporation	29.95	N/A	
		<u>49.90</u>		<u>1.81</u>
		<u>189.60</u>		<u>9.97</u>
<b>Total Non Capital Purchases</b>	G11	<u>15,721.99</u>		
<b>Total GST Paid on Purchases</b>	1B			<u>700.52</u>

**BAS Summary**

<b>Total Sales</b>	G1	26,400.00	<b>Total GST Collected on Sales</b>	1A	2,400.00
<b>Total Capital Purchases</b>	G10	0.00	<b>Total GST Paid on Purchases</b>	1B	700.52
<b>Total Non Capital Purchases</b>	G11	15,721.99	<b>GST Payable / (Refundable)</b>		1,699.48



Australian Government  
Australian Taxation Office

84000

Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Jul 2020 – Sep 2020	44265841775	Cash
<b>Receipt ID</b>	9621690322		
<b>Date lodged</b>	12 November 2020		
<b>Payment due date</b>	25 November 2020		

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>Goods and services tax (GST)</b>			
1A Owed to ATO		\$1,200.00 ✓	
1B Owed by ATO			\$10.00 ✓
G1 Total sales	\$13,200.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$750.00 ✓	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$12,000.00		
T2 Multiplied by rate – Based on the notional tax \$ 3,218.85 from the 2018 assessment.	6.25%		

## Amount owing to ATO

\$1,940.00

BPAY®



Biller code 75556  
Ref 954520793951560

### 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)

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# Australia Post

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

**Payment reference number**

954520793951560



\*171 954520793951560



Australian Government  
Australian Taxation Office

84000

Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Oct 2020 – Dec 2020	45228384646	Cash

Receipt ID 2954283412  
Date lodged 05 February 2021  
Payment due date 02 March 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>Goods and services tax (GST)</b>			
1A Owed to ATO		\$1,200.00 ✓	
1B Owed by ATO			\$449.00 ✓
G1 Total sales	\$13,200.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$948.00 ✓	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$12,000.00		
T2 Multiplied by rate – Based on the notional tax \$ 4,792.68 from the 2019 assessment.	7.90%		

## Amount owing to ATO

\$1,699.00

BPAY®



Biller code 75556  
Ref 954520793951560

### 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)

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# Australia Post

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**Payment reference number**  
954520793951560



\*171 954520793951560



Australian Government  
Australian Taxation Office

84000

Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Jan 2021 – Mar 2021	45387582442	Cash
<b>Receipt ID</b>	7978416450		
<b>Date lodged</b>	29 April 2021		
<b>Payment due date</b>	26 May 2021		

## 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			\$199.00
G1 Total sales	\$0.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$2,538.00	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$24,985.00		
T2 Multiplied by rate – Based on the notional tax \$ 6,540.52 from the 2020 assessment.	10.16%		

## Amount owing to ATO

\$2,339.00

BPAY®



**Biller code** 75556  
**Ref** 954520793951560

### 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)



84000

# 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**

954520793951560



\*171 954520793951560

Group Name: <b>GIBSON GROUP</b>				
Superfund Name: <b>D &amp; M Gibson Superannuation Fund</b>				
<input type="checkbox"/> FFR		Year: 2021	Consultant	Reviewer
			Initial:	<b>MS</b>
			Date:	<b>13/4/22</b>

Notes:

- Allan Gibson passed away 10/04/2021
- Closure of Allan's member balance to be zeroed out by 30/06/2022.
- AS PER PRIOR YEAR RENTAL REVIEW THE AMOUNT IS AS PER WHAT WAS AGREED FROM THE PEEK YEAR.

1. Prestart checks				Yes
Check Trust Deed details check addresses and trustees, beneficiaries are up to date XPM				✓
Confirm Individual office holders address and DOB, Check email, bank account details on client engagement form are correct in XPM				✓
Check Lodgment Status - If download/print prefills and applicable reports and discuss with client				✓
Setup Job in XPM and Create all Tax Returns to be completed under this job, add tax Return and Upload Prefills				✓
Accounting Software used	<input checked="" type="checkbox"/> BGL360	<input type="checkbox"/> MYOB	<input type="checkbox"/> Source Records	<input type="checkbox"/> Other write details
2. Workpapers				
Print Trial Balance				✓
General ledger Review for reallocations				✓

Profit & Loss items	
Review income (Rental agreements are at market rate, Employer Contributions, Interest, Dividends and Franking amounts)	✓
Review for non-deductible expenses (Penalties and fines)	
Check interest claimed, loans, ATO SIC or GIC	
Review Depreciation expense	
Check insurance expense	
Reconcile Investment expenses	
Other (please write details)	
Balance sheet items	
Reconcile Cash/bank	
Reconcile Receivables/debtors and write off bad debts	
Reconcile members balances	
Update Assets and Depreciation schedule	
Reconcile Payables/creditors	
Update Financial liabilities including HPs, loans etc.	
Reconcile GST, Taxation and PAYGI Instalments	
Check all assets have been revalued	
Other (please write details)	
Prepare Journals and post	
Print final Trial Balance	
Sent to Auditor and Auditors Report Received	
Print Financials	
Prepare and print tax returns	
Compile for checking	

**Order of file for checking:**

1. Checklist and client notes
2. Superannuation Engagement letter
3. Return (Already in SuiteFiles)
4. Financials (Already in SuiteFiles)
5. Workpapers
  - a. Final Comparative trial balance after complete
  - b. Journals
  - c. Trial balance or General ledger summary from client software before adjustments
  - d. Supporting evidence in the order of the trial balance (account code noted on top RHS)
  - e. General ledger
  - f. Other
6. ATO printouts
  - a. Balance of ITA & ICA account as at 30th June XXXX
  - b. Client account running balance account
  - c. PAYG Instalments report
7. ASIC printout

The D & M Gibson Superannuation Fund  
**Trial Balance**

As at 30 June 2021

AFTER  
 CREATE  
 ENTRIES

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23900</b>	<b>Dividends Received</b>			
(608.11)	23900/GMA.AX	Genworth Mortgage Insurance Australia Limited			
	23900/HVN.AX	Harvey Norman Holdings Limited			435.60
(341.13)	23900/NAB.AX	National Australia Bank Limited			174.00
	23900/WBC.AX	Westpac Banking Corporation			155.00
	<b>24200</b>	<b>Contributions</b>			
(21,474.30)	24200/GIBDEA00001A	(Contributions) Gibson, Dean Allan - Accumulation			23,007.40
(15,885.61)	24200/GIBMEL00001A	(Contributions) Gibson, Melissa - Accumulation			19,481.85
31,921.92	24700	Changes in Market Values of Investments			26,507.45
	<b>25000</b>	<b>Interest Received</b>			
(362.58)	25000/CBA12091025	Cash at Bank - 12091025			29.44
	<b>28000</b>	<b>Property Income</b>			
(44,363.60)	28000/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham			24,000.00
	<b>28500</b>	<b>Transfers In</b>			
	28500/GIBMEL00001A	(Transfers In) Gibson, Melissa - Accumulation			6,723.09
5,860.20	30100	Accountancy Fees		5,676.36	
	30200	Administration Costs		1,200.00	
259.00	30400	ATO Supervisory Levy		518.00	
272.73	30700	Auditor's Remuneration		650.00	
54.00	30800	ASIC Fees		55.00	
	<b>33400</b>	<b>Depreciation</b>			
5,246.00	33400/00001	Rental- Capital Allowance		5,246.00	
1,509.00	33400/00002	Rental- Plant		1,196.00	
302.11	33400/THED0004_SO LARPANELS	Solar Panels		271.89	
249.81	33400/THED004_SOL ARPANELS2	Solar Panels - Refit		224.83	
360.39	33400/UNIT 6 IMPROVEMENTS	UNIT 6 IMPROVEMENTS		360.39	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
3,206.77	39000/GIBDEA00001A	(Life Insurance Premiums) Gibson, Dean Allan - Accumulation		3,998.78	

The D & M Gibson Superannuation Fund  
**Trial Balance**

AFTER  
 CREATE  
 ENTRIES

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
1,390.66	39000/GIBMEL00001A	(Life Insurance Premiums) Gibson, Melissa - Accumulation		1,685.65	
	<b>41600</b>	<b>Pensions Paid</b>			
6,113.97	41600/GIBALL00001P	(Pensions Paid) Gibson, Allan - Pension (Pension)			
16,441.38	41600/GIBALL00018P	(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2)		10,000.00	
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
9,798.70	42010/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham		6,658.39	
	<b>42160</b>	<b>Property Expenses - Loan fees</b>			
540.00	42160/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham		540.00	
4,286.59	48500	Income Tax Expense		8,658.07	
(4,777.90)	49000	Profit/Loss Allocation Account		53,574.47	
	<b>50010</b>	<b>Opening Balance</b>			
(53,796.98)	50010/GIBALL00001P	(Opening Balance) Gibson, Allan - Pension (Pension)			0.00
(170,749.55)	50010/GIBALL00018P	(Opening Balance) Gibson, Allan - Pension (Account Based Pension 2)			150,550.93
(152,762.21)	50010/GIBDEA00001A	(Opening Balance) Gibson, Dean Allan - Accumulation			163,301.16
(108,166.40)	50010/GIBMEL00001A	(Opening Balance) Gibson, Melissa - Accumulation			116,845.15
	<b>52420</b>	<b>Contributions</b>			
(21,474.30)	52420/GIBDEA00001A	(Contributions) Gibson, Dean Allan - Accumulation			23,007.40
(15,885.61)	52420/GIBMEL00001A	(Contributions) Gibson, Melissa - Accumulation			19,481.85
	<b>52850</b>	<b>Transfers In</b>			
0.00	52850/GIBMEL00001A	(Transfers In) Gibson, Melissa - Accumulation			6,723.09
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(2,316.99)	53100/GIBALL00001P	(Share of Profit/(Loss)) Gibson, Allan - Pension (Pension)			0.00
3,757.24	53100/GIBALL00018P	(Share of Profit/(Loss)) Gibson, Allan - Pension (Account Based Pension 2)			11,206.23
5,209.19	53100/GIBDEA00001A	(Share of Profit/(Loss)) Gibson, Dean Allan - Accumulation			10,389.31
3,827.22	53100/GIBMEL00001A	(Share of Profit/(Loss)) Gibson, Melissa - Accumulation			7,436.78
	<b>53330</b>	<b>Income Tax</b>			
(701.76)	53330/GIBDEA00001A	(Income Tax) Gibson, Dean Allan - Accumulation		1,395.80	

The D & M Gibson Superannuation Fund  
**Trial Balance**

As at 30 June 2021

AFTER  
 CREATE  
 ENTRIES

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(393.86)	53330/GIBMEL00001A	(Income Tax) Gibson, Melissa - Accumulation		1,216.57	
	<b>53800</b>	<b>Contributions Tax</b>			
3,221.15	53800/GIBDEA00001A	(Contributions Tax) Gibson, Dean Allan - Accumulation		3,451.11	
2,382.84	53800/GIBMEL00001A	(Contributions Tax) Gibson, Melissa - Accumulation		2,922.28	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
3,206.77	53920/GIBDEA00001A	(Life Insurance Premiums) Gibson, Dean Allan - Accumulation		3,998.78	
1,390.66	53920/GIBMEL00001A	(Life Insurance Premiums) Gibson, Melissa - Accumulation		1,685.65	
	<b>54160</b>	<b>Pensions Paid</b>			
6,113.97	54160/GIBALL00001P	(Pensions Paid) Gibson, Allan - Pension (Pension)			0.00
16,441.38	54160/GIBALL00018P	(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2)		10,000.00	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
50,000.00	54500/GIBALL00001P	(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Pension)			0.00
	54500/GIBALL00018P	(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2)		92,125.23	
	<b>60400</b>	<b>Bank Accounts</b>			
11,294.97	60400/CBA12091025	Cash at Bank - 12091025		2,432.47	
	<b>76201</b>	<b>Borrowing Costs</b>			
1,629.55	76201/THED0004_UNI T6,3BENJ	Unit 6, 3 Benjamin Way Rockingham - CBA	1.0000	1,629.55	
	<b>76500</b>	<b>Plant and Equipment (at written down value)</b>			
99,980.00	76500/00012	Capital Allowance Benjamin Way		94,734.00	
14,883.00	76500/00021	Plant and Equipment - Benjamin Way		13,687.00	
	<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>			
2,718.94	76550/THED0004_SO LARPANELS	Solar Panels	1.0000	2,718.94	
2,248.27	76550/THED004_SOL ARPANELS2	Solar Panels - Refit	1.0000	2,248.27	
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
13,354.38	77250/UNIT 6 IMPROVEMENTS	UNIT 6 IMPROVEMENTS	1.0000	13,354.38	
465,000.00	77250/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham	1.0000	465,000.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			

The D & M Gibson Superannuation Fund  
**Trial Balance**

AFTER  
 CREATE  
 ENTRIES

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
22,647.46	77600/NAB.AX	National Australia Bank Limited	0.0000		0.00
6,250.00	77600/PLS.AX	Pilbara Minerals Limited	0.0000		0.00
9,911.48	77600/RHC.AX	Ramsay Health Care Limited	0.0000		0.00
8,975.00	77600/WBC.AX	Westpac Banking Corporation	0.0000		0.00
	<b>80500</b>	<b>Amounts owing to other persons</b>			
0.00	80500/00002	Banking Error 2019			63.99
4.89	84000	GST Payable/Refundable		67.50	
(4,842.30)	85000	Income Tax Payable/Refundable			1,638.71
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(211,216.97)	85500/UNIT63BEN	Unit 6, 3 Benjamin Way Rockingham			190,433.04
(3,701.00)	88000	Sundry Creditors			1,832.00
(8,440.43)	89000	Deferred Tax Liability/Asset			9,757.89
				<u>813,181.36</u>	<u>813,181.36</u>

Current Year Profit/(Loss): 62,232.54

**The D & M Gibson Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	62,233.00
<b>Less</b>	
Non Taxable Transfer In	6,723.00
Exempt current pension income	13,174.00
Realised Accounting Capital Gains	27,631.00
Tax Adjustment - Capital Works Expenditure (D1)	360.00
	<u>47,888.00</u>
<b>Add</b>	
Decrease in MV of investments	1,123.00
SMSF non deductible expenses	6,638.00
Pension Payments	10,000.00
Franking Credits	328.00
Net Capital Gains	18,684.00
	<u>36,773.00</u>
SMSF Annual Return Rounding	4.00
<b>Taxable Income or Loss</b>	<u>51,122.00</u>
Income Tax on Taxable Income or Loss	7,668.30
<b>Less</b>	
Franking Credits	327.69
 <b>CURRENT TAX OR REFUND</b>	 <u>7,340.61</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(6,110.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,489.61</u>



23900/HVN



051\_11468\_9116

GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Reference Number: S00119576814  
TFN/ABN Status: Not Quoted  
Subregister: CHES  
Record Date: 01/04/2021  
Payment Date: 03/05/2021

## Dividend Statement

Payment Description: Interim 2021 Dividend  
Security Class: Fully Paid Ordinary Shares

ASX Code: HVN

Number of shares held at Record Date	Dividend Rate per share	Gross Dividend (AUD)	Withholding Tax <sup>1</sup> (AUD)	Net Dividend (AUD)	Franked Amount <sup>2</sup> (AUD)	Unfranked Amount (AUD)	Franking Credit <sup>3</sup> (AUD)
2,178	20 cents	\$435.60	Nil	\$435.60	\$435.60	Nil	\$186.69

- This withholding tax applies to you if the dividend amount is partially or totally unfranked and you are a:
  - resident of Australia and your TFN or ABN has not been recorded by the share registry. TFN withholding tax is deducted from the gross unfranked portion of the dividend at the highest marginal tax rate applying to personal income; or
  - non-resident of Australia. Non-resident withholding tax (30%) is deducted from the gross unfranked portion of the dividend unless you are a resident of a country which has entered into a Double Taxation Agreement with Australia. In that case a lower rate (generally 15%) may apply.
- This dividend is 100% franked.
- The franking credit has been calculated at the rate of 30%.

To update your TFN, bank account and other details, please log onto [www.investorserve.com.au](http://www.investorserve.com.au), call Boardroom Pty Limited on 1300 737 760 (within Australia), or call +61 2 9290 9600 (outside Australia) or email [enquiries@boardroomlimited.com.au](mailto:enquiries@boardroomlimited.com.au).

## Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

Bank Domicile:	AUS	Receipt Currency:	AUD
Bank Account Type:	Domestic	Amount Deposited:	435.60
Bank Code:	066-000		
Account Number:	****025		
Exchange Rate:	N/A		

Please check the above details are correct and that the payment has been credited to your account.

Please retain this statement for taxation purposes

# Rollover benefits statement

## Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality	State/territory	Postcode
<input type="text" value="MANDURAH"/>	<input type="text" value="WA"/>	<input type="text" value="6210"/>

Country if outside Australia

4 (a) Unique Superannuation Identifier (USI)

(b) Member Client Identifier

## Section B: Member's details

5 Tax file number (TFN)

6 Full name  
Title   
Family name

First given name	Other given names
<input type="text" value="Melissa"/>	<input type="text" value="Louise"/>

7 Residential address  
Street address

Suburb/town/locality	State/territory	Postcode
<input type="text" value="BALDIVIS"/>	<input type="text" value="WA"/>	<input type="text" value="6171"/>

Country if outside Australia

8 Date of birth  Day/Month/Year

9 Sex Male  Female

10 Daytime phone number

11 Email address (if applicable)

**Section C: Rollover transaction details**

	Day/Month/Year
12 Service period start date	23/02/2013
13 Tax components:	
Tax-free component	\$ 0.00
KiwiSaver tax-free component	\$ 0.00
Taxable component:	
Element taxed in the fund	\$ 6,723.09
Element untaxed in the fund	\$ 0.00
	<b>TOTAL Tax components \$ 6,723.09</b>
14 Preservation amounts:	
Preserved amount	\$ 6,723.09
KiwiSaver preserved amount	\$ 0.00
Restricted non-preserved amount	\$ 0.00
Unrestricted non-preserved amount	\$ 0.00
	<b>TOTAL Preservation amounts \$ 6,723.09</b>

**Section D: Non-complying funds**

15 Contributions made to a non-complying fund on or after 10 May 2006 \$ 0.00

**Section E: Transferring fund**

16 Fund's ABN

17 Fund's name

18 Contact name

19 Daytime phone number (include area Code)

20 Email address (if applicable)

**Section F: Declaration****AUTHORISED REPRESENTATIVE DECLARATION:**

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name

Authorised representative signature

Day / Month / Year

Date

Dashboard

# Sales overview › Invoices

New Invoice

- New Invoice
- New Repeating Invoice
- INVOICE TO...
- Creditors (0)
- Family Trusts (75)
- ListA (11)
- + Add contact group

New Credit Note

Send Statements

Import

Export

Invoice Reminders: On

- All
- Draft (0)
- Awaiting Approval (0)
- Awaiting Payment (347)
- Paid
- Repeating

Enter Number, Reference, Contact or Amount d & m gIBSON

Search Within

Any date

Start Date

1 Jul 2020

End Date

30 Jun 2021

Unsent Only

Include Deleted & Voided

Search

or Clear

Search

9 items

Number	Ref	To	Date	Due Date	Paid	Due	Status	Sent
INV-21992		The D & M Gibson Superannuation Fund	30 Jun 2021	14 Jul 2021	110.00	0.00	Paid	Viewed
INV-21364		The D & M Gibson Superannuation Fund	30 Apr 2021	14 May 2021	330.00	0.00	Paid	Sent
INV-21350		The D & M Gibson Superannuation Fund	29 Apr 2021	13 May 2021	132.00	0.00	Paid	Viewed
INV-20888		The D & M Gibson Superannuation Fund	22 Feb 2021	8 Mar 2021	2,732.00	0.00	Paid	Sent

30100

Number	Ref	To	Date	Due Date	Paid	Due	Status	Sent
INV-20687		The D & M Gibson Superannuation Fund	5 Feb 2021	19 Feb 2021	150.00	0.00	Paid	Sent
INV-19942		The D & M Gibson Superannuation Fund	5 Nov 2020	19 Nov 2020	150.00	0.00	Paid	Viewed
INV-19889		The D & M Gibson Superannuation Fund	28 Oct 2020	11 Nov 2020	2,970.00	0.00	Paid	Sent
INV-18803		The D & M Gibson Superannuation Fund	17 Aug 2020	31 Aug 2020	110.00	0.00	Paid	Sent
INV-17634		The D & M Gibson Superannuation Fund	30 Jun 2020	14 Jul 2020	110.00	0.00	Paid	Sent

6,794.00  
 - 330.00  
6,464.00 ÷ 11  
5,876.36  
 - 200.00  
\$ 5,676.36

30100



# TAX INVOICE

The D & M Gibson Superannuation Fund  
 Attention: Gibson, Dean  
 PO Box 840  
 ROCKINGHAM WA 6968  
 AUSTRALIA  
 ABN: 95 452 079 395

**Invoice Date**  
 22 Feb 2021

**Invoice Number**  
 INV-20888

**ABN**  
 60 600 197 000

4You Accounting & Taxation  
 PO Box 840  
 ROCKINGHAM WA 6968  
 AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
Preparation and lodgement of Self Managed Superannuation Fund Taxation Return the year ended 30 June 2020.	1.00	363.64	10%	363.64
Preparation of Financial Statements and prepare compliance documents for the year ended 30 June 2020.	1.00	1,000.00	10%	1,000.00
Correspondence and advice for the period to date.				
Assistance with a new rental property lease agreement, market property valuation and recalculation of over/under rental payments.	1.00	700.00	10%	700.00
SMSF Audit - 2020	1.00	300.00	10%	300.00
Actuarial certificate 2020 - Accurium	1.00	120.00	10%	120.00
			Subtotal	2,483.64
			TOTAL GST 10%	248.36
			<b>TOTAL AUD</b>	<b>2,732.00</b>
			Less Amount Paid	2,732.00
			<b>AMOUNT DUE AUD</b>	<b>0.00</b>

## Due Date: 8 Mar 2021

PLEASE INCLUDE YOUR INVOICE NO. IN BANKING REFERENCE IF MAKING PAYMENT ONLINE

BSB 066159

A/c no. 10935332

Credit Card payment is also available by contacting our office on 08 9528 5863.

When paying by cheque, please complete this payment advice, detach and post to the address provided. Please note that our terms are 14 days and unpaid accounts are liable for up to 25% debt collection service fee, added to the unpaid balance.

30100



# TAX INVOICE

The D & M Gibson Superannuation Fund  
Attention: Gibson, Dean  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA  
ABN: 95 452 079 395

**Invoice Date**  
28 Oct 2020

**Invoice Number**  
INV-19889

**ABN**  
60 600 197 000

4You Accounting & Taxation  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
Rework on accounts trying to reverse create entries and adjust closing balance of members balances for Allan. Started to fill out one of the 2 centrelink forms.	1.00	2,700.00	10%	2,700.00
Resent to auditor and reprinted reports to be signed for the auditor.				
Help with Allan Gibson pension queries with Sharon. Enter DRP for July NAB as all shares sold in the Dec Qtr.				
Rework required for member balances of Allan Gibson and also process 9 months of member transactions for 2019/20 to get a current balance as at 31/03/20 for centrelink age pension amounts.				
Also had BGL360 issues which i tried to fix and get arround however i actually needed them to change things as we are not allowed to change or adjust certain entries.				
On the phone once to raise a request for help on a members accounts in pension phase.				
Go the call back and had to go through the issues and as each one was solved it created another issue.				
Following up on auditor issues and starting to reconcile 5 years of rental income.				
Auditor calls and rental review and lease plus drafting a meeting to resolve the issue of over and under payments of rental income ove the last 4 years.				
More auditor issues and chasing up and providing more prior year documents as per required by the auditor.				
Review members balances				
Phoned a real estate agent and got them to organised a valuation so we can forward this to the auditor and also confirm the rental agreement is based on the same valuation. Advise Dean of the email coming and if he could forward it to me so i can continue to work on the final audit queries.				

30100

Description	Quantity	Unit Price	GST	Amount AUD
Audit conversation with Anthony and also working on the rent reconciliation of 5 years and work paper documents from prior years.				
			Subtotal	2,700.00
			TOTAL GST 10%	270.00
			<b>TOTAL AUD</b>	<b>2,970.00</b>
			Less Amount Paid	2,970.00
			<b>AMOUNT DUE AUD</b>	<b>0.00</b>

**Due Date: 11 Nov 2020**

PLEASE INCLUDE YOUR INVOICE NO. IN BANKING REFERENCE IF MAKING PAYMENT ONLINE

BSB 066159

A/c no. 10935332

Credit Card payment is also available by contacting our office on 08 9528 5863.

When paying by cheque, please complete this payment advice, detach and post to the address provided. Please note that our terms are 14 days and unpaid accounts are liable for up to 25% debt collection service fee, added to the unpaid balance.

✂  
**PAYMENT ADVICE**

To: 4You Accounting & Taxation  
PO Box 840  
ROCKINGHAM WA 6968  
AUSTRALIA

**Customer** The D & M Gibson Superannuation Fund  
**Invoice Number** INV-19889  
**Amount Due** 0.00  
**Due Date** 11 Nov 2020  
**Amount Enclosed**

Enter the amount you are paying above



30200

# Valuations WA

Pty. Ltd.

**INDEPENDENT VALUERS - REAL ESTATE CONSULTANTS**

 Valuations WA Pty Ltd - Licensee Trading as Valuations WA Licensed Real Estate and Business Agent  
 ABN: 81 233 844 596 ACN: 134 464 065

## TAX INVOICE

D & M Gibson Superannuation Fund C/- 4You  
 Accounting & Taxation  
 Attention: Matthew Symons  
 matthew.s@4you.net.au

Invoice Date  
 30 Oct 2020

Invoice Number  
 INV-42915

ABN  
 81 233 844 596

### Our Reference

## VWA 42915

Valuations WA  
 P.O. BOX 1128  
 OSBORNE PARK WA 6916  
 P: (08) 9242 1611  
 F: (08) 9242 1612  
 E: vals@valuationswa.com.au

Description	Quantity	Unit Price	GST	Amount AUD
VALUATION REPORT; Unit 6, 3 Benjamin Way, Rockingham	1.00	1,200.00	10%	1,200.00
			Subtotal	1,200.00
			Total GST 10%	120.00
			Invoice Total AUD	1,320.00
			Total Net Payments AUD	0.00
			Amount Due AUD	1,320.00

### Our Bank Details

Reference: VWA 42915

NATIONAL AUSTRALIA BANK

BSB: 086 334

A/C NO: 83264 3420

VALUATIONS WA PTY LTD

PLEASE QUOTE INVOICE NUMBER AS YOUR REFERENCE

**YOUR REPORT WILL BE RELEASED UPON CLEARED FUNDS IN OUR BANK ACCOUNT  
 THANK YOU FOR YOUR BUSINESS**

*LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION*

## PAYMENT ADVICE

To: Valuations WA  
 P.O. BOX 1128  
 OSBORNE PARK WA 6916  
 P: (08) 9242 1611  
 F: (08) 9242 1612  
 E: vals@valuationswa.com.au

Customer D & M Gibson Superannuation Fund C/-  
 4You Accounting & Taxation

Invoice Number INV-42915

Amount Due 1,320.00

Due Date 30 Oct 2020

Amount Enclosed

Enter the amount you are paying above

30700

SUPER AUDITS

TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 23 October 2020

**Recipient:** D & M Gibson Superannuation Fund

**Address:** C/- PO Box 840, ROCKINGHAM W.A. 6968

*paid*

Description of Services

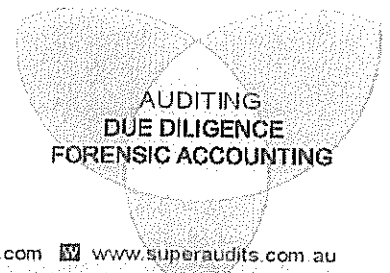
Statutory audit of the D & M Gibson Superannuation Fund for the financial year ending 30 June 2019.

**Fee:** \$350.00

**GST:** \$35.00

**Total:** \$385.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.





**ASIC**  
Australian Securities & Investments Commission

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

30800

ABN 86 768 265 615

GIBSON HOLDEM PTY. LTD.  
D A GIBSON  
PO BOX 840 ROCKINGHAM WA 6968

**INVOICE STATEMENT**

Issue date 16 Oct 20

**GIBSON HOLDEM PTY. LTD.**

ACN 602 371 022

Account No. 22 602371022

**Summary**

Opening Balance	\$0.00
New Items	\$55.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$55.00</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*

**Please pay**

Immediately	<b>\$0.00</b>
By 16 Dec 20	<b>\$55.00</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 & Investments Commission

**PAYMENT SLIP**  
GIBSON HOLDEM PTY. LTD.

ACN 602 371 022 Account No: 22 602371022



22 602371022

<b>TOTAL DUE</b>	<b>\$55.00</b>
Immediately	<b>\$0.00</b>
By 16 Dec 20	<b>\$55.00</b>

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



**Bill**er Code: 17301  
**Ref:** 2296023710223



\*814 129 0002296023710223 77

# Transaction details:

	Transactions for this period	ASIC reference	\$ Amount
2020-10-16	Annual Review - Special Purpose Pty Co	3X5439974480P A	\$55.00
	<b>Outstanding transactions</b>		
2020-10-16	Annual Review - Special Purpose Pty Co	3X5439974480P A	\$55.00

---

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 0237 1022 377

### 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: 2296023710223**

**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)

33400 / 00001  
00002  
77200t-7

PURCHASE OF 6/3 BENJAMIN WAY, ROCKINGHAM WA 6168  
BY GIBSON HOLDEM PTY LTD

1.0 SUMMARY OF ENTITLEMENTS

YEAR	SUMMARY OF ENTITLEMENTS DIMINISHING VALUE METHOD				OR	SUMMARY OF ENTITLEMENTS PRIME COST METHOD		
	Depreciation on Plant Items	Capital Allowance	Yearly Total	Low Value Pooling		Depreciation on Plant Items	Capital Allowance	Yearly Total
	\$	\$	\$	\$		\$	\$	\$
13/2/2015 - 2015	2,345 +	1,281 +	1,984 =	5,610	or	1,905 +	1,984 =	3,889
2015 - 2016	4,321 +	2,082 +	5,246 =	*11,649		3,603 +	5,246 =	8,849
2016 - 2017	3,264 +	1,301 +	5,246 =	9,811		3,603 +	5,246 =	8,849
2017 - 2018	2,493 +	813 +	5,246 =	8,552		3,603 +	5,246 =	8,849
2018 - 2019	1,927 +	1,355 +	5,246 =	8,529		3,603 +	5,246 =	8,849
2019 - 2020	1,509 +	0 +	5,246 =	6,755		2,814 +	5,246 =	8,060
2020 - 2021	1,196 + ✓	0 + ✓	5,246 = ✓	6,442		1,517 +	5,246 =	6,763
2021 - 2022	961 +	0 +	5,246 =	6,207		1,353 +	5,246 =	6,599
2022 - 2023	782 +	0 +	5,246 =	6,028		1,286 +	5,246 =	6,532
2023 - 2024	644 +	0 +	5,246 =	5,890		1,286 +	5,246 =	6,532
2024 - 2025	537 +	0 +	5,246 =	5,783		1,065 +	5,246 =	6,311
2025 - 2026	452 +	0 +	5,246 =	5,698		703 +	5,246 =	5,949
2026 - 2027	384 +	0 +	5,246 =	5,630		703 +	5,246 =	5,949
2027 - 2028	330 +	0 +	5,246 =	5,576		690 +	5,246 =	5,936
2028 - 2029	286 +	0 +	5,246 =	5,532		413 +	5,246 =	5,659
2029 - 2030	249 +	0 +	5,246 =	5,495		413 +	5,246 =	5,659
2030 - 2031	218 +	0 +	5,246 =	5,464		413 +	5,246 =	5,659
2031 - 2032	192 +	0 +	5,246 =	5,438		413 +	5,246 =	5,659
2032 - 2033	170 +	0 +	5,246 =	5,416		413 +	5,246 =	5,659
2033 - 2034	152 +	0 +	5,246 =	5,398		413 +	5,246 =	5,659
2034 - 2035	135 +	0 +	5,246 =	5,381		265 +	5,246 =	5,511
2035 - 2036	121 +	0 +	5,246 =	5,367		20 +	5,246 =	5,266
2036 - 2037	109 +	0 +	5,246 =	5,355		20 +	5,246 =	5,266
2037 - 2038	98 +	0 +	5,246 =	5,344		20 +	5,246 =	5,266
2038 - 2039	89 +	0 +	5,246 =	5,335		20 +	5,246 =	5,266
2039 - 2040	80 +	0 +	306 =	386		20 +	306 =	326
2040 - 2041	73 +	0 +	0 =	73		20 +	0 =	20
2041 - 2042	66 +	0 +	0 =	66		20 +	0 =	20
2042 - 2043	60 +	0 +	0 =	60		20 +	0 =	20
2043 - 2044	55 +	0 +	0 =	55		20 +	0 =	20
2044 - 2045	50 +	0 +	0 =	50		20 +	0 =	20
2045 - 2046	45 +	0 +	0 =	45		20 +	0 =	20
2046 - 2047	42 +	0 +	0 =	42		20 +	0 =	20
2047 - 2048	38 +	0 +	0 =	38		19 +	0 =	19
2048 - 2049	35 +	0 +	0 =	35		0 +	0 =	0
2049 - 2050	32 +	0 +	0 =	32		0 +	0 =	0
2050 - 2051	29 +	0 +	0 =	29		0 +	0 =	0
2051 - 2052	27 +	0 +	0 =	27		0 +	0 =	0
2052 - 2053	25 +	0 +	0 =	25		0 +	0 =	0
2053 - 2054	289 +	0 +	0 =	289		0 +	0 =	0
<b>GRAND TOTAL</b>	<b>\$23,909 +</b>	<b>\$6,833 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>		<b>\$30,742 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>

# 209,875 - 208,499 Building  
1,376. Building  
expense

33400 / 00001  
00002  
77200t-7

PURCHASE OF 6/3 BENJAMIN WAY, ROCKINGHAM WA 6168  
BY GIBSON HOLDEM PTY LTD

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2034 - 2035	135 +	0 +	5,246 =	5,381		265 +	5,246 =	5,511
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2037 - 2038	98 +	0 +	5,246 =	5,344		20 +	5,246 =	5,266
2038 - 2039	89 +	0 +	5,246 =	5,335		20 +	5,246 =	5,266
2039 - 2040	80 +	0 +	306 =	386		20 +	306 =	326
2040 - 2041	73 +	0 +	0 =	73		20 +	0 =	20
2041 - 2042	66 +	0 +	0 =	66		20 +	0 =	20
2042 - 2043	60 +	0 +	0 =	60		20 +	0 =	20
2043 - 2044	55 +	0 +	0 =	55		20 +	0 =	20
2044 - 2045	50 +	0 +	0 =	50		20 +	0 =	20
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2046 - 2047	42 +	0 +	0 =	42		20 +	0 =	20
2047 - 2048	38 +	0 +	0 =	38		19 +	0 =	19
2048 - 2049	35 +	0 +	0 =	35		0 +	0 =	0
2049 - 2050	32 +	0 +	0 =	32		0 +	0 =	0
2050 - 2051	29 +	0 +	0 =	29		0 +	0 =	0
2051 - 2052	27 +	0 +	0 =	27		0 +	0 =	0
2052 - 2053	25 +	0 +	0 =	25		0 +	0 =	0
2053 - 2054	289 +	0 +	0 =	289		0 +	0 =	0
<b>GRAND TOTAL</b>	<b>\$23,909 +</b>	<b>\$6,833 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>		<b>\$30,742 +</b>	<b>\$128,194 =</b>	<b>\$158,936</b>

# 209,875 - 208,499 Building  
1,376. Building  
expense

The D & M Gibson Superannuation Fund  
**Depreciation Schedule**

For The Period 01 July 2020 - 30 June 2021

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Total Value For Depreciation <sup>1</sup>	Depreciation			Closing Written Down Value	
				Disposals/ Decrease	Additions/ Increase		Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
<b>Plant and Equipment (at written down value) - Unitised</b>											
Solar Panels											
	20/05/2016	4,446.37	2,718.94			2,718.94	Diminishing Value	10.00 %	271.89	0.00	2,718.94
Solar Panels - Refit											
	19/08/2016	3,376.36	2,248.27			2,248.27	Diminishing Value	10.00 %	224.83	0.00	2,248.27
		7,822.73	4,967.21			4,967.21				0.00	4,967.21
<b>Real Estate Properties (Australian - Non Residential)</b>											
UNIT 6 IMPROVEMENTS											
	18/07/2017	14,415.50	13,354.38			14,415.50	Capital Works	2.50 %	360.39	0.00	13,354.38
		14,415.50	13,354.38			14,415.50				0.00	13,354.38
		22,238.23	18,321.59			19,382.71				0.00	18,321.59

<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

33400/

The D & M Gibson Superannuation Fund  
**Depreciation Schedule**

For The Period 01 July 2020 - 30 June 2021

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments		Total Value For Depreciation <sup>1</sup>	Depreciation			Closing Written Down Value	
				Disposals/ Decrease	Additions/ Increase		Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
Plant and Equipment (at written down value) - Unitted											
Solar Panels											
	20/05/2016	4,446.37	2,718.94			2,718.94	Diminishing Value	10.00 %	271.89	271.89	2,447.05
Solar Panels - Refit											
	19/08/2016	3,376.36	2,248.27			2,248.27	Diminishing Value	10.00 %	224.83	224.83	2,023.44
		7,822.73	4,967.21			4,967.21			496.72	496.72	4,470.49
Real Estate Properties (Australian - Non Residential)											
UNIT 6 IMPROVEMENTS											
	18/07/2017	14,415.50	13,354.38			14,415.50	Capital Works	2.50 %	360.39	360.39	12,993.99
		14,415.50	13,354.38			14,415.50			360.39	360.39	12,993.99
		22,238.23	18,321.59			19,382.71			857.11	857.11	17,464.48

1 Amounts have been pro rated based on number of days in the year  
 2 Depreciation calculated as per depreciation method  
 3 Depreciation amounts posted to the ledger

33400/-





GIBSON HOLDEM PTY LTD  
ATF D & M Gibson Superannuation Fund  
6/3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Product name: OneCare  
Policy owner(s): Gibson Holdem Pty Ltd  
ATF D & M Gibson Superannuation Fund  
Policy number: 1005123962  
OnePath reference: 1005123962/FYL

13 July 2021

## 2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

### Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mr Dean Allan Gibson	Life Cover	\$1,983.90	-
Mr Dean Allan Gibson	Super TPD (Working)	\$2,014.88	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

### Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Anthony Malcolm Cordi on 0427057750
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at [customer.risk@onepath.com.au](mailto:customer.risk@onepath.com.au)

Yours sincerely,

Jay Tutt  
Head of Customer Service & Operations



GIBSON HOLDEM PTY LTD  
ATF D & M Gibson Superannuation Fund  
6/3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Product name: OneCare  
Policy owner(s): Gibson Holdem Pty Ltd  
ATF D & M Gibson Superannuation Fund  
Policy number: 1005124050  
OnePath reference: 1005124050/FYL

13 July 2021

## 2020/2021 INSURANCE PREMIUM SUMMARY

Dear policy owner,

### Important information for your 2020/2021 tax return.

Thank you for choosing OnePath Life to help protect you and your family.

To help with preparation of your fund's tax return for the year ending 30 June 2021, the following table shows the premium paid on your policy throughout the financial year, and (if applicable) the portion of that premium considered to be for benefits that replace income.

Life insured	Cover type	Total premium paid	Portion of total premium paid for income benefit/s
Mrs Melissa Gibson	Life Cover	\$545.52	-
Mrs Melissa Gibson	Super TPD (Working)	\$1,140.13	-

The information contained in this letter does not constitute tax advice. We recommend you seek independent tax advice specific to your personal circumstances, from an accountant or registered tax agent.

Any questions?

If you have any questions or need any further help, please:

- contact your financial adviser, Anthony Malcolm Cordi on 0427057750
- call Customer Services on 133 667, weekdays between 8.30am and 6.00pm (AEST)
- email us at [customer.risk@onepath.com.au](mailto:customer.risk@onepath.com.au)

Yours sincerely,

Jay Tutt  
Head of Customer Service & Operations

60400/1025

Statement 11

(Page 3 of 4)

Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance			
19 May	NAB SPP NetBank BPAY 275149 150589900853529441 NAB share purchase	30,000.00		\$308.00 CR			
25 May	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,663.00	\$12,971.00 CR			
28 May	Direct Debit 219313 OnePath Life Ltd 1005123962/1fCFr	3,206.77		\$9,764.23 CR			
28 May	Direct Debit 219313 OnePath Life Ltd 1005124050/1fCFq	1,390.66		\$8,373.57 CR			
01 Jun	Credit Interest		1.21	\$8,374.78 CR			
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$8,329.78 CR			
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$6,042.92 CR			
04 Jun	Direct Credit 531547 NAB SPP REFUND NSPPA/00872123		27,509.60	\$33,552.52 CR			
10 Jun	Direct Debit 062934 COMMONWEALTH SEC COMMSEC	10,062.63		\$23,489.89 CR			
11 Jun	Direct Debit 062934 COMMONWEALTH SEC COMMSEC	20,023.01		\$3,466.88 CR			
12 Jun	Direct Credit 481471 SuperChoice P/L PC090620-147364118		2,137.50	\$5,604.38 CR			
15 Jun	Transfer from NetBank Rent		4,400.00	\$10,004.38 CR			
16 Jun	Direct Credit 361578 QUICKSUPER QUICKSPR2714553855		616.48	\$10,620.86 CR			
30 Jun	Transfer to CBA A/c CommBank app 17634 subscribe	110.00		\$10,510.86 CR			
30 Jun	Direct Credit 481471 SuperChoice P/L PC240620-177731708		442.11	\$10,952.97 CR			
30 Jun	Direct Credit 481471 SuperChoice P/L PC240620-177731694		342.00	\$11,294.97 CR			
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2020 is \$362.58						
01 Jul	Credit Interest		1.62	\$11,296.59 CR			
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$11,251.59 CR			
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$8,964.73 CR			
03 Jul	Direct Credit 002473 NAB INTERIM DIV DV211/01135078		174.00	\$9,138.73 CR			
15 Jul	Transfer from NetBank Rent		4,400.00	\$13,538.73 CR			
16 Jul	Direct Credit 361578 QUICKSUPER QUICKSPR2735328295		636.98	\$14,175.71 CR			
21 Jul 2020	CLOSING BALANCE			\$14,175.71 CR			
<b>Opening balance</b>		<b>-</b>	<b>Total debits</b>	<b>+</b>	<b>Total credits</b>	<b>=</b>	<b>Closing balance</b>
\$83,097.05 CR			\$159,336.48		\$90,415.14		\$14,175.71 CR



3460.8943.2.3 ZZ258R3 0303 SL.R3.SB11.D203.O.V06.00.30



60400 / 1025

# Your Statement

Statement 12 (Page 1 of 3)

Account Number 06 6000 12091025

Statement Period 22 Jul 2020 - 21 Jan 2021

Closing Balance \$10,541.09 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



051

THE TRUSTEE  
 GIBSON HOLDEM PTY LTD  
 65 COLONIAL BVD  
 BALDIVIS WA 6171



## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
 THE D & M GIBSON SUPER FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Jul	2020 OPENING BALANCE			\$14,175.71 CR
22 Jul	Direct Credit 481471 SuperChoice P/L PC160720-157653763		114.00	\$14,289.71 CR
22 Jul	Direct Credit 481471 SuperChoice P/L PC160720-157653754		950.00	\$15,239.71 CR
01 Aug	Credit Interest		1.03	\$15,240.74 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$15,195.74 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$12,908.88 CR
10 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		9,980.05	\$22,888.93 CR
14 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		22,654.80	\$45,543.73 CR
15 Aug	Transfer from NetBank Rent		4,400.00	\$49,943.73 CR
17 Aug	Direct Credit 361578 QUICKSUPER QUICKSPR2757449633		640.29	\$50,584.02 CR
18 Aug	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		10,037.98	\$60,622.00 CR

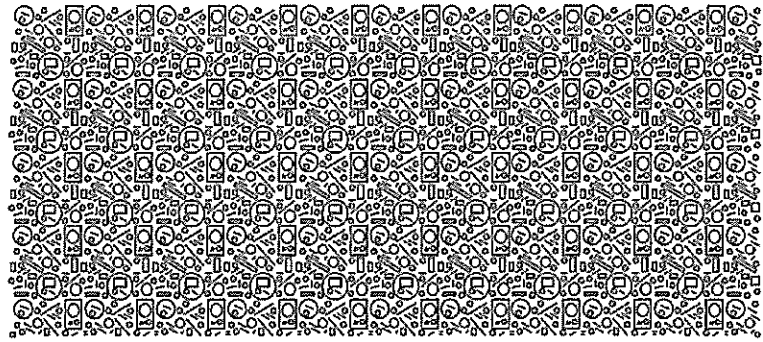
60400 / 1025

## Statement 12

(Page 2 of 3)

Account Number

06 6000 12091025



Date	Transaction	Debit	Credit	Balance
20 Aug	TAX OFFICE PAYMENTS CommBank app BPAY 7 001954520793950160 ATO bas	1,757.00		\$58,865.00 CR
01 Sep	Credit Interest		5.06	\$58,870.06 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$58,825.06 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$56,538.20 CR
02 Sep	Transfer to CBA A/c NetBank 18803 Subscription	110.00		\$56,428.20 CR
15 Sep	Transfer from NetBank Rent		4,400.00	\$60,828.20 CR
15 Sep	Direct Credit 361578 QUICKSUPER QUICKSPR2778155347		1,011.35	\$61,839.55 CR
01 Oct	Credit Interest		7.31	\$61,846.86 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$61,801.86 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$59,515.00 CR
08 Oct	Transfer from CommBank app dean super Value Date: 09/10/2020		2,850.00	\$62,365.00 CR
08 Oct	Transfer from CommBank app Melissa super Value Date: 09/10/2020		672.60	\$63,037.60 CR
15 Oct	Transfer from NetBank Rent		4,400.00	\$67,437.60 CR
16 Oct	Direct Credit 361578 QUICKSUPER QUICKSPR2800735385		657.85	\$68,095.45 CR
23 Oct	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS	1,944.00		\$66,151.45 CR
26 Oct	ASIC NetBank BPAY 17301 2296023710223 ASIC	55.00		\$66,096.45 CR
28 Oct	Transfer to other Bank NetBank Audit DM Gibson	385.00		\$65,711.45 CR
28 Oct	Transfer to CBA A/c NetBank 19889 Accounting	2,970.00		\$62,741.45 CR
30 Oct	Transfer to other Bank NetBank 42915 Gibson Valua	1,320.00		\$61,421.45 CR
01 Nov	Credit Interest		8.13	\$61,429.58 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$61,384.58 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$59,097.72 CR

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Statement 12

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
06 Nov	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009402164495021 2019 ITR ATO	1,667.68		\$57,430.04 CR
15 Nov	Transfer from NetBank Rent		4,400.00	\$61,830.04 CR
17 Nov	Direct Credit 361578 QUICKSUPER QUICKSPR2824101558		580.22	\$62,410.26 CR
27 Nov	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,013.10		\$52,397.16 CR
30 Nov	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,900.90		\$36,496.26 CR
01 Dec	Credit Interest		4.31	\$36,500.57 CR
01 Dec	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,016.30		\$21,484.27 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$21,439.27 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$19,152.41 CR
03 Dec	Transfer to CBA A/c NetBank 19942 DM SF Accoun	150.00		\$19,002.41 CR
10 Dec	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS	1,940.00		\$17,062.41 CR
15 Dec	Transfer from NetBank Rent		4,400.00	\$21,462.41 CR
15 Dec	Direct Credit 361578 QUICKSUPER QUICKSPR2845936835		626.26	\$22,088.67 CR
18 Dec	Direct Credit 250556 WBC DIVIDEND 001254253791		155.00	\$22,243.67 CR
18 Dec	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,016.97		\$12,226.70 CR
01 Jan	Credit Interest		0.68	\$12,227.38 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$12,182.38 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$9,895.52 CR
18 Jan	Direct Credit 361578 QUICKSUPER QUICKSPR2869023792		645.57	\$10,541.09 CR
21 Jan 2021	CLOSING BALANCE			\$10,541.09 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$14,175.71 CR		\$77,237.11		\$73,602.49		\$10,541.09 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jan	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.

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# Your Statement

Statement 13 (Page 1 of 4)

Account Number 06 6000 12091025

Statement Period 22 Jan 2021 - 21 Jul 2021

Closing Balance \$8,036.65 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



051

THE TRUSTEE  
 GIBSON HOLDEM PTY LTD  
 65 COLONIAL BVD  
 BALDIVIS WA 6171



## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
 THE D & M GIBSON SUPER FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Jan 2021	OPENING BALANCE			\$10,541.09 CR
01 Feb	Credit Interest		0.20	\$10,541.29 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$10,496.29 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$8,209.43 CR
06 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 ATO BAS	1,699.00		\$6,510.43 CR
06 Feb	Transfer to CBA A/c NetBank 20687 BAS 4You	150.00		\$6,360.43 CR
12 Feb	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		10,611.92	\$16,972.35 CR
16 Feb	Direct Credit 361578 QUICKSUPER QUICKSPR2891443073		926.37	\$17,898.72 CR
23 Feb	Transfer to CBA A/c NetBank 20888 4You ACCOUN	2,732.00		\$15,166.72 CR
01 Mar	Credit Interest		0.39	\$15,167.11 CR
01 Mar	Direct Credit 207984 PRIME SUPER 001010427		6,723.09	\$21,890.20 CR

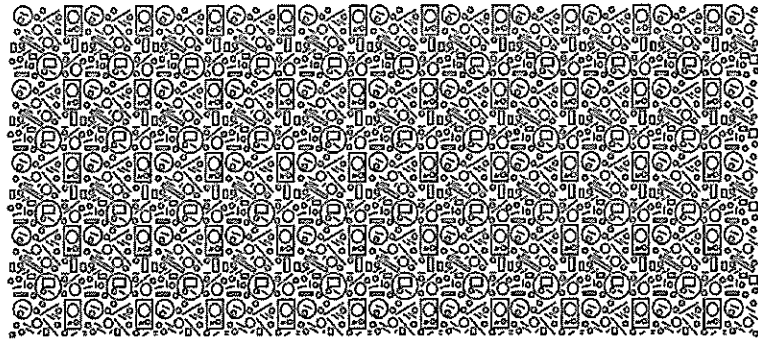
60400/1025

Statement 13

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Account Number

06 6000 12091025



Date	Transaction	Debit	Credit	Balance
01 Mar	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,319.95		\$19,570.25 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$19,525.25 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$17,238.39 CR
04 Mar	Transfer to xx8753 CommBank app allan payment	10,000.00		\$7,238.39 CR
05 Mar	Transfer to other Bank CommBank app dean wages	504.00		\$6,734.39 CR
06 Mar	Transfer from CommBank app wages dean		504.00	\$7,238.39 CR
08 Mar	Direct Debit 062934 COMMSEC SECURITI COMMSEC	2,699.97		\$4,538.42 CR
16 Mar	Direct Credit 361578 QUICKSUPER QUICKSPR2914350928		533.02	\$5,071.44 CR
23 Mar	Transfer from NetBank Super Dean		2,850.00	\$7,921.44 CR
23 Mar	Transfer from NetBank Super Melissa		342.00	\$8,263.44 CR
30 Mar	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,185.05	\$20,448.49 CR
31 Mar	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		18,574.02	\$39,022.51 CR
31 Mar	Transfer to xx8753 NetBank Allan withdrawal	32,125.23		\$6,897.28 CR
31 Mar	Transfer from CommBank app Melissa dean gibso		10,000.00	\$16,897.28 CR
01 Apr	Credit Interest		0.12	\$16,897.40 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$16,852.40 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$14,565.54 CR
09 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		27,373.99	\$41,939.53 CR
10 Apr	Transfer to xx8753 CommBank app allan transfer Value Date: 11/04/2021	30,000.00		\$11,939.53 CR
10 Apr	Transfer from CommBank app dean Melissa super Value Date: 11/04/2021		10,000.00	\$21,939.53 CR
12 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		12,558.89	\$34,498.42 CR



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Statement 13

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
13 Apr	Transfer to xx8753 NetBank Allan transfer	30,000.00		\$4,498.42 CR
15 Apr	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		5,414.80	\$9,913.22 CR
15 Apr	Direct Credit 361578 QUICKSUPER QUICKSPR2937894873		615.32	\$10,528.54 CR
21 Apr	Transfer from NetBank Dean Super		2,850.00	\$13,378.54 CR
21 Apr	Transfer from CommBank app melissa super		209.34	\$13,587.88 CR
29 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009402164495021 Tax payment	3,284.52		\$10,303.36 CR
29 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 001954520793950160 BAS payment	2,339.00		\$7,964.36 CR
29 Apr	Transfer to CBA A/c NetBank 21350 BAS Gibson	132.00		\$7,832.36 CR
01 May	Credit Interest		0.59	\$7,832.95 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$7,787.95 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$5,501.09 CR
03 May	Direct Credit 142644 HARVEY NORMAN S00119576814		435.60	\$5,936.69 CR
03 May	Transfer to CBA A/c NetBank 4you 21364 Gib SF	330.00		\$5,606.69 CR
11 May	Direct Credit 012721 ATO ATO007000014381140		63.99	\$5,670.68 CR
18 May	Direct Credit 361578 QUICKSUPER QUICKSPR2964662461		673.14	\$6,343.82 CR
28 May	Direct Debit 219313 OnePath Life Ltd 1005123962/1oSFy	3,998.78		\$2,345.04 CR
28 May	Direct Debit 219313 OnePath Life Ltd 1005124050/1oSFz	1,685.65		\$659.39 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$614.39 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$1,672.47 DR
01 Jun	Loan Pymt Dishonour		2,286.86	\$614.39 CR
04 Jun	Transfer from NetBank Dean Super		2,699.17	\$3,313.56 CR
04 Jun	Transfer from NetBank Melissa Super		29.52	\$3,343.08 CR
04 Jun	Transfer to CBA A/c CommBank app loan repayment	2,286.86		\$1,056.22 CR
16 Jun	Direct Credit 361578 QUICKSUPER QUICKSPR2985802520		682.02	\$1,738.24 CR
29 Jun	Transfer from NetBank Super D Gibson		694.23	\$2,432.47 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$29.44			
01 Jul	Transfer from NetBank Rent		3,500.97	\$5,933.44 CR



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Statement 13

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Account Number

06 6000 12091025

Date	Transaction	Debit	Credit	Balance
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	45.00		\$5,888.44 CR
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12094023	2,286.86		\$3,601.58 CR
15 Jul	Transfer from NetBank Rent		3,790.79	\$7,392.37 CR
16 Jul	Direct Credit 361578 QUICKSUPER QUICKSPR3006942348		644.28	\$8,036.65 CR
21 Jul	Transfer To Gibson FT ANZ CommBank App transfer	1,000.01		\$7,036.64 CR
21 Jul	Transfer from CommBank app transfer error		1,000.01	\$8,036.65 CR
21 Jul	2021 CLOSING BALANCE			\$8,036.65 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$10,541.09 CR		\$141,278.13		\$138,773.69		\$8,036.65 CR

### Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.



# Valuations WA

Pty. Ltd.

INDEPENDENT VALUERS - REAL ESTATE CONSULTANTS

Valuations WA Pty Ltd - Licencees Trading as Valuations WA Licensed Real Estate and Business Agents  
ABN 81 233 844 596 ACN 134 464 065

## VALUATION REPORT

UNIT 6, 3 BENJAMIN WAY,  
ROCKINGHAM,  
WESTERN AUSTRALIA

**PREPARED FOR:**

D & M GIBSON SUPERANNUATION FUND  
C/- 4YOU ACCOUNTING & TAXATION  
PO Box 840, ROCKINGHAM WA 6968  
ATTN: Matthew Symons  
matthew.s@4you.net.au

**PREPARED BY:**

K. A. LANE, AAPI  
CERTIFIED PRACTISING VALUER  
Australian Property Institute Member  
Licensed Valuer 44458 W.A.

**PURPOSE OF VALUATION:**

Retrospective Market Value for  
Superannuation Fund / Rental Value Purposes

**DATE OF VALUATION:**

30 June 2020

**DATE OF INSPECTION:**

27 October 2020

**OUR REFERENCE:**

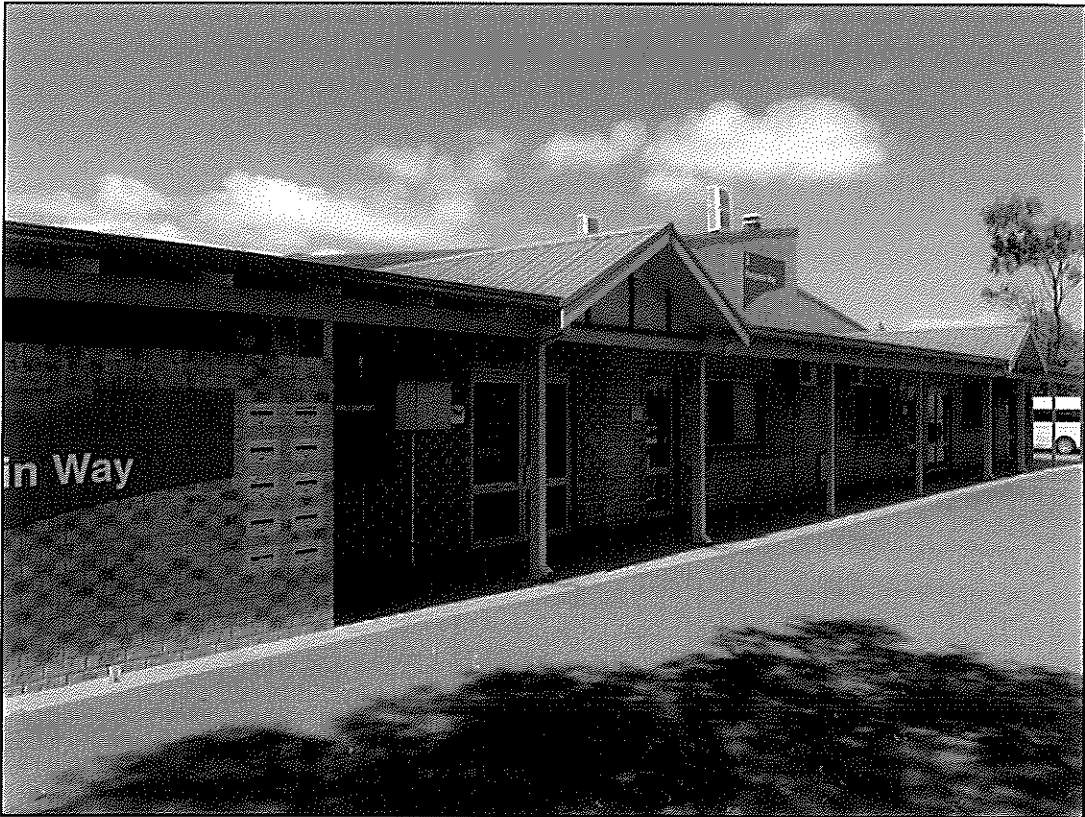
VWA 42915 ROCKINGHAM

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4 Gordon Road (West), Osborne Park WA 6017  
P.O. BOX 1128 Osborne Park WA 6916  
Tel: (08) 9242 1611 Fax: (08) 9242 1612  
www.valuationswa.com.au


*"Liability limited by a scheme approved under Professional Standards Legislation"*

**UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM,  
WESTERN AUSTRALIA**





## EXECUTIVE SUMMARY

<b>Property Address:</b>	UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM WA 6168
<b>Instructing Client:</b>	D & M Gibson Superannuation Fund.
<b>Purpose:</b>	Retrospective Market Value for Superannuation Fund / Rental Value Purposes.
<b>Interest Valued:</b>	Freehold – Vacant Possession basis.
<b>Certificate of Title Details:</b>	Lot 6 on Strata Plan 35263 contained in Certificate of Title Volume 2165 Folio 147.
<b>Registered Owners:</b>	Premium Custody Services Pty Ltd.
<b>Encumbrances:</b>	See copy of Certificate of Title appended to report.
<b>Last Sale Date:</b>	\$405,000 assumed exclusive of GST registered on 16 February 2015.
<b>Zoning:</b>	"Primary Centre Waterfront Village" under City of Rockingham TPS No 2. "Central City Area" under Metropolitan Region Scheme.
<b>Description of Property "As Is":</b>	The subject property comprises a circa 1998 built, 181 square metre brick wall and iron roof office unit with an 85 square metre first floor extension (not shown on the Strata Plan), situated within a 17 unit complex known as 'Poole House'.
<b>Comments:</b>	Located within the commercial precinct of Rockingham, being suitable for a variety of commercial uses. The property is currently leased for \$48,000 per annum net plus GST and outgoings, however we note our valuation is on a vacant possession basis given the related party nature of the lease.
<b>Date of Valuation:</b>	30 June 2020
<b>Date of Inspection:</b>	27 October 2020
<b>Retrospective Market Value "As at 30 June 2020":</b>	\$465,000 <i>(FOUR HUNDRED AND SIXTY FIVE THOUSAND DOLLARS)</i> <i>(Excluding GST)</i>
<b>Retrospective Market Rental Value "As at 30 June 2020":</b>	\$36,000 <i>(THIRTY SIX THOUSAND DOLLARS)</i> <i>Per Annum plus GST (if applicable) and Outgoings</i>
<b>Valuer:</b>	 K.A. LANE, AAPI CERTIFIED PRACTISING VALUER Australian Property Institute Member Licensed Valuer No. 44458 in WA
<b>Date of Issue:</b>	30 October 2020
<b>Assumptions, Conditions &amp; Limitations:</b>	Please refer to the Assumptions, Conditions & Limitations section in the Body of the Report for Qualifications, Limitations, Critical Assumptions and Disclaimers.
<b>Important Note:</b>	All data provided in this summary is wholly reliant on and must be read in conjunction with the information provided in the attached report. It is a synopsis only designed to provide a brief overview and must not be acted on in isolation.
<b>Our Ref:</b>	VWA 42915 ROCKINGHAM

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## 1.0 INTRODUCTION

### 1.1 VALUATION INSTRUCTIONS

Under written instructions received from Matthew Symons, this report has been prepared for D & M Gibson Superannuation Fund C/- 4You Accounting & Taxation. Our instructions, a copy of which is appended to this report, are to provide a retrospective market valuation for Superannuation Fund / Rental Value Purposes for the property known as:

#### **UNIT 6, 3 BENJAMIN WAY, ROCKINGHAM**

We confirm having inspected the subject property on 27 October 2020 with a view to providing our opinion of the retrospective market value and the market rental value of the subject property as at 30 June 2020.

## 2.0 BASIS OF VALUATION

### 2.1 MARKET VALUE

For the purpose of this valuation "Market Value" as defined by the International Valuation Standards Committee, and as adopted by the Australian Property Institute as:

*"the estimated amount for which an asset or liability should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion".*

Our valuation is based on the information and evidence that existed at the date of valuation and no warranty can be given to the maintenance of the value in the future.

### 2.2 MARKET RENTAL VALUE

For the purpose of this valuation "Market Rental Value" as defined by the International Valuation Standards Committee, and as adopted by the Australian Property Institute as:

*"The estimated amount for which an asset should rent, as at the relevant date, between a willing lessor and a willing lessee in an arm's length transaction, wherein the parties had each acted knowledgeably, prudently and without compulsion, and having regard to the usual terms and conditions for leases of similar assets".*

### 2.3 AS IS VALUATION

"As Is" Valuation: a valuation that provides the market value of the property as it exists rather than the value of any proposed improvements.

### 2.4 CONFLICT OF INTEREST

Neither the valuer, nor any member of Valuations WA has any conflict of interest, or direct or financial interest in relation to this property that is not disclosed herein.

## 3.0 LOCATION

Distance from CBD:	39 kilometres south	Services: Usual provided
Surrounding Development:	Commercial / Residential	Access: Good

## 4.0 TITLE PARTICULARS

### 4.1 LEGAL DESCRIPTION

An estate in fee simple being Lot 6 on Strata Plan 35263, together with a share in any common property as set out on the Strata Plan and being the whole of the land contained in Certificate of Title Volume 2165 Folio 147.

### 4.2 REGISTERED PROPRIETOR

The registered proprietor is Premium Custody Services Pty Ltd.

### 4.3 ENCUMBRANCES

The Certificate of Title is currently encumbered by the following interests:

- i. Interests notified on the Strata Plan and any amendments to Lots or Common Property notified thereon by virtue of the provisions of the Strata Titles Act No. 33 of 1985 as amended.
- ii. Mortgage M913704 to Commonwealth Bank of Australia. Registered 16/2/2015.

This valuation assumes an unencumbered freehold title with the exception of (i) on a vacant possession basis.

We note we have not searched the above encumbrances, however have assumed they do not adversely affect the market value of the subject. If this is deemed incorrect we reserve the right to amend our valuation.

## 5.0 TOWN PLANNING

Zoning:	"Primary Centre Waterfront Village"	Local Authority:	City of Rockingham
MRS Zoning:	"Central City Area"	Current Use:	Approved

Our valuation has been undertaken on the assumption that the buildings comply with the full requirements of the law including the current zoning, land use classification, building, planning, fire and health by-laws, rules, regulations, orders and codes of all authorities and that there are no outstanding requisitions.

## 6.0 LAND DESCRIPTION & SERVICES

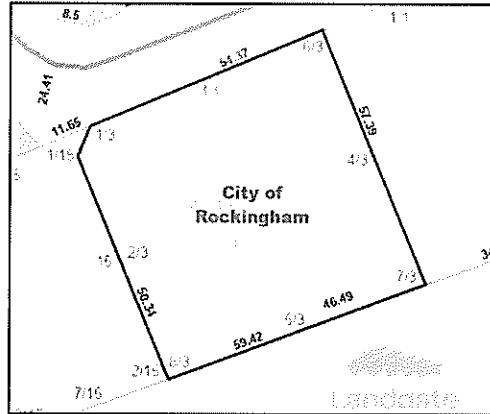
The part of the land encompassed in Strata Plan 35263 comprises the following:

Area:	181 square metres as per Strata Plan with 85 square metre extension		
Topography:	Level	Soils:	Sandy, free draining
Services:	Sewer, water, power, telephone, bitumen roads.		

The Strata Plan certifies that the improvements lie within the lot's boundaries, with no encroachment over the boundaries. A further survey is not considered to be necessary at this stage.



**LAND DESCRIPTION AND SERVICES: Continued**



Source: Landgate Map Viewer

**7.0 IMPROVEMENTS**

The subject property comprises a circa 1998 built, 181 square metre two level strata titled office unit with an 85 square metre first floor extension, forming part of a 17 unit complex known as 'Poole House' fronting Benjamin Way. Currently, the property is utilised as an Accounting Office.

Basic construction noted during our inspection included concrete floorings with face brick walls under a metal roof cover.

Accommodation to the ground floor comprises an entry / waiting corridor, reception area, server store, kitchenette, 7 separate offices and open plan office area. The first floor comprises an open plan office area, filing room and staff room with kitchenette. We note approximately 20 square metres has a low clearance height of less than 1.5 metres.

The interior features carpeted square and laminated floorboards, plastered brick walls, fibro and glass partitioning under grid panel and plastered ceilings with fluorescent tube lighting, ducted air conditioning, alarm and CCTV cameras. The kitchenettes comprise a single sink and bench cupboards.

Externally, there is common amenities including separate male and female ablutions and a kitchenette, exterior walkways, security screen doors and common bitumen paved carpark.

We have inspected the exterior of the property and where possible, the interior of the premises. However, no structural survey has been made, but in the course of our inspection we did not note any serious defects. We are not however, able to report that the property is free from rot, infestation or any other structural defects. No tests were carried out on any of the building services.

*Please note we are not building surveyors and our measurements are based on the Strata Plan and onsite measurements and are approximate. Should the areas outlined above be significantly different to subsequent areas calculated by a suitable qualified building surveyor, we reserve the right to alter our valuation accordingly.*

## 8.0 LEASE DETAILS

We have been provided with a related party Lease containing the following pertinent details:

Lease:

<i>Dated:</i>	2nd day of February 2015.
<i>Lessor:</i>	Premium Custody Services Pty Ltd.
<i>Lessee:</i>	Gibson Tax & Accounting Services Pty Ltd.
<i>Premises:</i>	That part of the Land and Building situated at and known as Unit 6, 3 Benjamin Way, Rockingham, Western Australia.
<i>Term:</i>	5 years.
<i>Date of Commencement:</i>	2 February 2015.
<i>Further Terms:</i>	5 years commencing on 2 February 2019.
<i>Initial Rent:</i>	\$33,000 per annum, payable by instalments of \$2,750 per month in advance on the first day of each month (Rent is inclusive of GST).
<i>Current Rent:</i>	\$48,000 per annum plus GST and outgoings.
<i>Rent Review Dates:</i>	Rent applicable before Rent Review Date increased by 4% of that Rent: 2 February 2016 – during the Term 2 February 2017 – during the Term 2 February 2022 – during the Further Term
	Market Rent Review on that Rent Review Date: 2 February 2018 – during the Term 2 February 2021 – during the FurtherTerm
<i>Nature of Business:</i>	The Permitted Use of the business is Office space
<i>Outgoings:</i>	Payable by Lessee.

We assume the lease is of standard commercial nature for a property of this type, with no onerous or extraordinary conditions imposed upon either the Lessor/s or Lessee/s. Our valuation is on a vacant possession basis.

## 9.0 VALUATION COMMENTS

In providing our assessment for the subject property, regard has been given to the following relevant factors:

- The location of the property and the surrounding land uses;
- The area of the land, its configuration and topographical features;
- The zoning of the land;
- The availability of utility services;
- The age, construction and condition of the improvements;
- The functional design and utility of the improvements;
- The prevailing lease terms and conditions (if any);
- The available comparable sales evidence within reasonable proximity; and
- The general state of the Perth real estate market today, with particular regard to the demand which exists for premises of this nature within the Rockingham and surrounding locality.

From March 2020, the COVID-19 pandemic forced many retailers to close stores and businesses in unprecedented market conditions. The Australian government introduced social distancing measures to slow the spread of the coronavirus and advised Australians they may be living with this virus for at least the next 6 months. Gatherings were restricted to no more than 2 people except for people living in the same household, funerals were limited to 10 people and weddings were limited to 5 people. Returning travellers had to self-isolate for at least 14 days, schools were transitioning to home schooling until the end of the first term whilst licensed premises (clubs, pubs, dining in restaurants, casinos, night clubs), cinemas and entertainment venues, personal services (beauty therapy, massage, tattoo parlours), markets, amusement parks, galleries, museums, swimming pools, gyms, playgrounds and skate parks were all banned. The Australian government also restricted evictions for tenants. From 27th June 2020, Western Australia's COVID-19 restrictions were relaxed to "Phase 4" with gathering limits removed, however still restricted to the 2 square metre rule, and most venues were able to reopen. WA was planned to move to Phase 5 restrictions in July 2020, however this was scrapped due to concerns over Victoria's COVID-19 outbreak. Currently, a tentative start date of Phase 5 will be 24 October 2020, however this has not yet been confirmed. Furthermore, WA's hard border and access to remove Aboriginal communities will remain in place, with advice this will only open once the other states (whole of Australia) have no community spread for 28 days. The real estate market is being impacted by the uncertainty that the COVID-19 outbreak has caused. Market conditions are changing daily at present and therefore there is a significant level of market uncertainty.

## VALUATION COMMENTS: Continued

Prior to the COVID-19 pandemic, the Perth commercial market was experiencing slow market conditions with slow sales and rental turnover as a continued flow on effect from reduced mining investment and a difficult few years, however there were previous reports indicating an improved start to 2020. The Property Council of Australia reported Perth's CBD had been resilient to date despite the impacts of the pandemic with the overall vacancy rate for the six months to July 2020 at 18.4% which is inline with a year ago, and only slightly higher than the January 2020 vacancy rate of 17.5%. In the six months to July 2020, an extra 17,174 square metres of supply was added and 12,500 square metres was withdrawn for a total vacancy of 331,570 square metres, however notes the vacancy rates are calculated on 1 July, measured by whether a lease is in place for office space, not whether the tenant's employees are occupying the space or working from home, so may be misleading in our opinion. Property Council WA Executive Director Sandra Brewer said "Perth's Premium and A-grade office continued to perform strongly but vacancies rose in the lower grades". Perth's July 2020 Premium vacancy fell to 6.8%, from 7.4% in January 2020; A-grade was steady at 15.8%; B-grade rose to 28.7% (25.9% in January) and C-grade was 21.7%, from 20.5% in January 2020 and D-grade was steady at 16.0%. Chevron has also relinquished 13,360 square metres of office space at Dynon Plaza, 905 Hay Street, which is now for lease with JLL, Price on Application.

Savills's most recent Perth CBD Quarter Times Report Q4/2019, which was released in March 2020, indicates "Perth remains a problematic Office market, however it is showing signs of reflation as it grows into its office space". Q4 2019 Incentives in Premium grade space are 42% to 48% on average with A grade incentives at 45% to 53% and B grade incentives slightly higher at 48% to 58%. Net effective rents typically range from \$360 to \$400 per square metre per annum for Premium, between \$280 and \$335 per square metre per annum for A grade, along with \$140 to \$235 per square metre for B grade office space. Market yields based on net face rentals in the Perth CBD are estimated to range between 5.25% to 6.00% for Premium grade buildings, 5.75% to 7.25% for A grade and 6.75% to 7.75% for B grade buildings.

Rockingham is a southern mixed use locality of Perth experiencing slow market conditions with slow sales and rental turnover.

The Reserve Bank of Australia Board met on the 6<sup>th</sup> October 2020 and decided to leave the cash rate on hold at 0.25%, after a previous emergency meeting on 19th March 2020, which was the second time that month, reducing the cash rate by 25 basis points given the COVID-19 coronavirus outbreak which was having major impacts on the economy and the financial system with travel restrictions creating major disruptions to economic activities across the world. The global economy has been gradually recovering after a severe contraction due to the pandemic, however recovery is uneven with infection rates varying from country to country. The RBA Governor, Philip Lowe stated "Financial conditions remain accommodative around the world and supportive of the economic recovery. Financial market volatility is low and the prices of many assets have risen substantially despite the high level of uncertainty about the economic outlook. The Australian economy experienced a sharp contraction in the June quarter, with output falling by 7 per cent. As difficult as this was, the decline in output was smaller than in most other countries and smaller than was earlier expected. A recovery is now under way in most of Australia, although the second-wave outbreak in Victoria has resulted in a further contraction in output there. The national recovery is likely to be bumpy and uneven and it will be some time before the level of output returns to its end 2019 level." The unemployment rate increased to an estimated 6.9% in September 2020, up from 5.3% in January, which was also around 5.25% since April 2019 with wages growth expected to remain subdued. The RBA judged that it was appropriate to ease monetary policy further to provide additional support to employment and economic activity.

Sales and rental evidence researched and analysed are as follows.

9.1 SALES EVIDENCE

<b>Address:</b>	<b>Lot 1, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$300,000 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	126 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 126 square metre face brick and metal roof office suite, situated within a 17 unit complex. For sale asking \$300,000 + GST since May 2020. Previously sold for \$315,000 assumed exclusive of GST (\$2,500/sqm) in August 2016.
<b>Sales Analysis:</b>	\$2,381/m <sup>2</sup> on building area
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout however better exposure in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 5, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$139,000
<b>Sale Date:</b>	October 2020
<b>Building Area:</b>	54 m <sup>2</sup>
<b>Zoning:</b>	Primary Centre Waterfront Village
<b>Occupancy Details:</b>	For Sale or For Lease
<b>Comments:</b>	A circa 1998 built, 54 square metre face brick and metal roof office suite situated within a 17 unit complex. For sale asking \$139,000, initially marketed for sale asking \$155,000 in February 2020. Also available for lease asking \$10,000 pa net (\$185/sqm) plus outgoings of approximately \$5,065 pa.
<b>Sales Analysis:</b>	\$2,574/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$10,000
<b>Yield:</b>	7.19%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout however better exposure in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 11, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$129,990 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	80 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 80 square metre face brick and metal roof office suite situated within a 17 unit complex. For sale asking \$129,990, initially marketed in January 2020.
<b>Sales Analysis:</b>	\$1,625/m <sup>2</sup> on building area
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout and similar exposure, located within in the subject complex. Considered broadly comparable on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 12, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$299,990 For Sale
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	143 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 143 square metre face brick and metal roof office suite with 89 square metre front yard used as carparking and a side yard of 29 square metres, situated within a 17 unit complex. For sale asking \$299,990, initially marketed in January 2020. Passing rent is \$21,450 pa net (\$150/sqm) plus GST and outgoings due to expire September 2021. The premises was built as a caretakers residence however has been used as an office for many years.
<b>Sales Analysis:</b>	\$2,098/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$21,450
<b>Yield:</b>	7.15%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout, located within in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 15, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$172,500 For Sale or For Lease
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	83 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 60 square metre face brick and metal roof office suite with a 23 square metre mezzanine level, situated within a 17 unit complex. For sale asking \$172,500 plus GST initially marketed in November 2019. Also available for lease asking \$13,620 pa net (\$164/sqm) plus outgoings of approximately \$7,101 pa. Previously sold for \$130,000 assumed exclusive of GST (\$1,566/sqm) in October 2017.
<b>Sales Analysis:</b>	\$2,078/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$13,620
<b>Yield:</b>	7.90%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller premises with inferior fitout, located within in the subject complex. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 17, 3 Benjamin Way, Rockingham</b>
<b>Sale Price:</b>	\$295,000 For Sale or For Lease
<b>Sale Date:</b>	June 2020
<b>Building Area:</b>	165 m <sup>2</sup>
<b>Comments:</b>	A circa 1998 built, 145 square metre face brick and metal roof office suite with a 20 square metre mezzanine level, situated within a 17 unit complex. For sale asking \$295,000 since March 2018. Also available for lease asking \$22,800 pa net (\$138/sqm) plus outgoings.
<b>Sales Analysis:</b>	\$1,788/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$22,800
<b>Yield:</b>	7.73%
<b>Comparison:</b>	Asking figure is considered a price ceiling. Smaller office located next to the subject property. Considered slightly superior on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 6, 7 Cessnock Way, Rockingham</b>
<b>Sale Price:</b>	\$195,000 Under Offer
<b>Sale Date:</b>	September 2020
<b>Building Area:</b>	123 m <sup>2</sup>
<b>Comments:</b>	A circa 1997 built, 123 square metre rendered brick and metal roof office / shop situated within a 6 unit complex. Advertised with an over 7% net ROI, therefore we assume the passing rent was in the order of \$14,000 pa (\$114/sqm), commencing 17 February 2020 for a 3 year term plus options.
<b>Sales Analysis:</b>	\$1,585/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$14,000
<b>Yield:</b>	7.18%
<b>Comparison:</b>	Similar aged, smaller premises with inferior fitout. Considered slightly inferior on a rate per square metre.

<b>Address:</b>	<b>4/23-25 Chalgrove Avenue, Rockingham</b>
<b>Sale Price:</b>	\$1,090,000
<b>Sale Date:</b>	May 2020
<b>Building Area:</b>	389 m <sup>2</sup>
<b>Occupancy Details:</b>	AtWork Australia Pty Ltd
<b>Comments:</b>	A modernised circa 1982 built, 389 square metre rendered brick and tile roof single level freestanding office situated within a 4 unit complex. Leased for a Gross rental of \$111,786 per annum (\$287/sqm) expiring 30 June 2023 with a 2 year option.
<b>Sales Analysis:</b>	\$2,802/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$111,786
<b>Yield:</b>	10.26%
<b>Comparison:</b>	Larger better presented premises with a strong rental return. Considered superior on a rate per square metre.

<b>Address:</b>	<b>9/31 Council Avenue, Rockingham</b>
<b>Sale Price:</b>	\$770,000
<b>Sale Date:</b>	January 2020
<b>Building Area:</b>	289 m <sup>2</sup>
<b>Occupancy Details:</b>	AutoBahn
<b>Comments:</b>	A circa 2005 built, 289 square metre concrete tilt panel and metal roof showroom unit situated within a 9 unit complex. Advertised with a 6.5% return due to expire 31 January 2026 with a further 5 year option. We estimate the passing rent is \$50,375 pa. We assume the property was sold on a going concern basis.
<b>Sales Analysis:</b>	\$2,664/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$50,375
<b>Yield:</b>	6.54%
<b>Comparison:</b>	Newer, similar sized premises in a better location. Considered superior on a rate per square metre.

**SALES EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 34, 43 Rockingham Beach Road, Rockingham</b>
<b>Sale Price:</b>	\$660,000
<b>Sale Date:</b>	November 2019
<b>Building Area:</b>	232 m <sup>2</sup>
<b>Comments:</b>	A circa 2005 built, 232 square metre ground floor shop / office situated within a multi-level mixed use complex opposite Rockingham Foreshore. We have assumed the sale price included a full GST component with the GST exclusive price of \$600,000. Leased after date of sale for \$35,000 pa Gross commencing 16 October 2020 for a 3 + 2 year term. Nil incentives.
<b>Sales Analysis:</b>	\$2,586/m <sup>2</sup> on building area
<b>Annual Rental:</b>	\$35,000
<b>Yield:</b>	5.83%
<b>Comparison:</b>	Newer, similar sized shop in a better location. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 2, 5 Cessnock Way, Rockingham</b>
<b>Sale Price:</b>	\$456,500
<b>Sale Date:</b>	October 2019
<b>Building Area:</b>	341 m <sup>2</sup>
<b>Comments:</b>	A circa 1994 built, 341 square metre rendered brick and metal roof showroom warehouse situated within a 2 unit complex. We have assumed the sale price included a full GST component with the GST exclusive price of \$415,000.
<b>Sales Analysis:</b>	\$1,217/m <sup>2</sup> on building area
<b>Comparison:</b>	Similar aged and sized, however inferior style accommodation. Considered inferior on a rate per square metre.

**9.2 RENTAL EVIDENCE**

<b>Address:</b>	<b>Unit 5, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	54 m <sup>2</sup>
<b>Annual Rental:</b>	\$10,000
<b>Rate per sqm:</b>	\$185/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 54 square metre face brick and metal roof office suite situated within a 17 unit complex. For lease asking \$10,000 pa net plus outgoings of approximately \$5,065 pa.
<b>Outgoings:</b>	\$94/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure considered price ceiling. Considered superior on a rate per square metre.



**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Unit 7, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	School Councillor
<b>Building Area:</b>	34 m <sup>2</sup>
<b>Annual Rental:</b>	\$9,420
<b>Rate per sqm:</b>	\$277/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 34 square metre face brick and metal roof office suite situated within a 17 unit complex. For lease asking \$9,420 pa net plus outgoings of approximately \$5,040 pa in June 2020. The premises later leased for \$9,702.60 pa net (\$285/sqm) plus outgoings of \$5,460.96 pa (\$161/sqm) commencing 18 September 2020 for a 1 + 1 + 1 year term. Rent reviews are annually to fixed 2% increases. Agent advised the former tenants bond (massage clinic) was used to clean the property and the unit presented neatly.
<b>Outgoings:</b>	\$148/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure only at date of valuation. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Unit 15, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	83 m <sup>2</sup>
<b>Annual Rental:</b>	\$13,620
<b>Rate per sqm:</b>	\$164/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 60 square metre face brick and metal roof office suite with a 23 square metre mezzanine level, situated within a 17 unit complex. For lease asking \$13,620 pa net plus outgoings of approximately \$7,101 pa.
<b>Outgoings:</b>	\$86/m <sup>2</sup>
<b>Comparison:</b>	Smaller office within the subject complex. Asking figure considered price ceiling. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Unit 17, 3 Benjamin Way, Rockingham</b>
<b>Tenant:</b>	For Lease
<b>Building Area:</b>	165 m <sup>2</sup>
<b>Annual Rental:</b>	\$22,800
<b>Rate per sqm:</b>	\$138/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 145 square metre face brick and metal roof office suite with a 20 square metre mezzanine level, situated within a 17 unit complex. For lease asking \$22,800 pa net plus outgoings.
<b>Comparison:</b>	Slightly smaller office within the subject complex. Asking figure considered price ceiling. Considered broadly comparable on a rate per square metre.

**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Unit 12, 3 Benjamin Way, Rockingham</b>
<b>Building Area:</b>	143 m <sup>2</sup>
<b>Annual Rental:</b>	\$21,450
<b>Rate per sqm:</b>	\$150/m <sup>2</sup>
<b>Date Set:</b>	June 2020
<b>Comments:</b>	A circa 1998 built, 143 square metre face brick and metal roof office suite with 89 square metre front yard used as carparking and a side yard of 29 square metres, situated within a 17 unit complex. Passing rent is \$21,450 pa net (\$150/sqm) plus GST and outgoings due to expire September 2021. The premises was built as a caretakers residence however has been used as an office for many years.
<b>Comparison:</b>	Smaller office within the subject complex. Considered slightly superior on a rate per square metre.

<b>Address:</b>	<b>Unit 4, 12 Robinson Road, Rockingham</b>
<b>Building Area:</b>	50 m <sup>2</sup>
<b>Annual Rental:</b>	\$12,000
<b>Rate per sqm:</b>	\$240/m <sup>2</sup>
<b>Date Set:</b>	August 2020
<b>Comments:</b>	A circa late 1980's built, 50 square metre face brick and metal roof shop/office situated within a 4 unit (3 strata lot) complex. Leased for \$12,000 pa Gross for a 1 + 2 + 2 year term. Nil incentives.
<b>Comparison:</b>	Negotiated just after the date of valuation in a similar market. Older, smaller shop leased on a gross basis. Considered superior on a rate per square metre.

<b>Address:</b>	<b>Lot 6, 7 Cessnock Way, Rockingham</b>
<b>Building Area:</b>	123 m <sup>2</sup>
<b>Annual Rental:</b>	\$14,000
<b>Rate per sqm:</b>	\$114/m <sup>2</sup>
<b>Date Set:</b>	February 2020
<b>Comments:</b>	A circa 1997 built, 123 square metre rendered brick and metal roof office / shop situated within a 6 unit complex. Advertised for sale with an over 7% net ROI, therefore we assume the passing rent was in the order of \$14,000 pa (\$114/sqm), commencing 17 February 2020 for a 3 year term plus options.
<b>Comparison:</b>	Similar aged, smaller premises. Considered inferior on a rate per square metre.

**RENTAL EVIDENCE: Continued**

<b>Address:</b>	<b>Lot 34, 43 Rockingham Beach Road, Rockingham</b>
<b>Building Area:</b>	232 m <sup>2</sup>
<b>Annual Rental:</b>	\$35,000
<b>Rate per sqm:</b>	\$151/m <sup>2</sup>
<b>Date Set:</b>	October 2020
<b>Comments:</b>	A circa 2005 built, 232 square metre ground floor shop / office situated within a multi-level mixed use complex opposite Rockingham Foreshore. Leased for \$35,000 pa Gross commencing 16 October 2020 for a 3 + 2 year term. Nil incentives.
<b>Comparison:</b>	Negotiated after the date of valuation in a similar market. Newer, similar sized premises in a better location. Considered superior on a rate per square metre.

**9.3 VALUATION METHODOLOGY**

In arriving at the market value of the subject property utilising the direct sales comparison approach, we have analysed the sales listed above taking into account the size, shape and location of the premises, along with the quality of the improvements. We note there has been a limited number of recent comparable sales and those quoted are considered the most relevant.

The retrospective sales evidence relevant to our 30 June 2020 valuation range from \$1,217 per square metre to \$2,802 per square metre. The subject property has been modernised and extended, however has limited exposure. Given the sales listed above and market conditions, we are of the opinion the subject property would achieve a value range as at 30 June 2020 between \$1,650 to \$1,850 per square metre equating to a value range of \$440,000 to \$495,000. We have adopted a mid range rate of \$1,750 per square metre equating to a market value of \$465,000.

As a check method, we have utilised the capitalisation method of valuation which involves the assessment of the net market rental, which is then capitalised at an appropriate rate of return to determine the market value. The subject property is currently leased for \$48,000 per annum net plus GST and outgoings equating to approximately \$180 per square metre. The rental transactions analysed range between \$114 per square metre net to \$277 per square metre per annum net overall. From this we have adopted a rate of \$135 per square metre for the office equating to a rounded total market rental of \$36,000 per annum net. We have then capitalised the total rental at a rate of 7.25%. Our valuation is on a vacant possession basis therefore we have deducted a letting up allowance including a loss in rental and outgoings and leasing fees. Under this method the property's market values is \$460,000 exclusive of GST. Our calculations as follows:

<b>Improvements</b>	<b>Area</b>	<b>Rate</b>	<b>Amount</b>
Office	266 sqm	\$135.00 psm	\$35,910
		<b>Say</b>	<b>\$36,000</b>
Capitalised @	7.25%		\$496,552
Less Letting up allowance			
Loss in rental	9 months	\$26,933	
Loss in outgoings	9 months	\$6,733	
Leasing fee	10.50%	\$3,771	\$37,436
			\$459,116
		<b>Adopt</b>	<b>\$460,000</b>

#### 9.4 SUMMARY

Having regard for the above, a summary of values is disclosed as follows:

Direct Sales Comparison Approach	\$465,000
Capitalisation Approach	\$460,000

For finite valuation assessment purposes, we have adopted a value of \$465,000 exclusive of GST as being reflective of the retrospective fair market value of the subject property as at 30 June 2020.

For rental valuation assessment purposes, we have adopted \$36,000 per annum net plus GST (if applicable) as being reflective of the fair rental market value of the subject property.

### 10.0 ENVIRONMENTAL CONSIDERATIONS

In our opinion, the subject property does not contain any specific factors that may warrant an environmental hazard in the future. The property appears to be free of specific factors including asbestos insulation, PCBs, waste water treatment, storm water system, air emission, hazardous waste storage, non hazardous waste and trash storage and chemical storage.

As a consequence of the Contaminated Sites Act 2003, a Public Register is now kept in Western Australia of land that has been classified as being either contaminated – remediation required; contaminated – restricted use or remediation for restricted use.

Accordingly, in making our assessment of the value of the property, we have carried out a basic search of the Register on the inspection date and this discloses that the land is not classified.

We do not accept any responsibility or liability whatsoever for the accuracy of the information indicated by the search of the Register.

Further, we do not accept any responsibility or liability for any loss or damage or for consequential loss or damage of any kind arising from our negligence or otherwise to you or any person in relation to the valuation of the property.

This includes any loss or damage arising from our failure or omission to consider any factors which would affect the value of the land including but not limited to any possible environmental site contamination, or any failure to comply with environmental legislation.

Although the subject property is not recorded on the Contaminated Sites Register, we recommend a search of the Reported Sites Register that reports properties which are in the process of being classified.

The Reported Sites Register can be searched by written application to the Department of Environment and Conservation (DEC). The charge for a basic summary is approximately \$30 or a more detailed summary may be requested for which a fee of approximately \$300 is charged.

As it will take time for the Register to be fully established, together with the fact many owners may be unaware that their property is contaminated, we believe the carrying out of an independent Environmental Survey by an appropriate expert is the best way to ascertain whether a property is contaminated or otherwise.

Subject to the above caveats, this valuation is made on the assumption that there is no contamination of the land.

## 11.0 ASSUMPTIONS, CONDITIONS AND LIMITATIONS

This valuation is subject to an unencumbered freehold title being obtained to the land with the exception of (i).

There are no encumbrances, caveats, easements or rights of way, other than those shown on the Certificate of Title.

This valuation is for the use only of D & M Gibson Superannuation Fund C/- 4You Accounting & Taxation for Superannuation Fund / Rental Value purposes only. No responsibility is accepted to any third party who may use or rely on the whole or any part of the contents of this valuation.

It is assumed that no significant event occurs between the date of inspection and the date of valuation that would impact on the value of the subject property.

We are of the opinion there is a significant possibility of an extreme risk to the local economy as a result of COVID-19. The outbreak of the Novel Coronavirus (COVID-19) was declared as a 'Global Pandemic' by the World Health Organisation on 11 March 2020. We have seen global financial markets and travel restrictions and recommendations being implemented by many countries, including Australia. The real estate market is being impacted by the uncertainty that the COVID-19 outbreak has caused. Market conditions are changing daily at present. As at the date of valuation we consider that there is a significant market uncertainty. We do not accept responsibility or liability for any losses arising from such subsequent changes in value. Given the valuation uncertainty noted, we recommend that the user(s) of this report review this valuation periodically.

We are not aware of any notices currently issued against the property and we have made no enquiries in this regard. This valuation has been undertaken on the assumption that the buildings comply in all material respects with any restrictive covenants affecting the site and have been built and are occupied and being operated, in all material respects, in full compliance with all requirements of the law, including all zoning, land-use classification, building, planning, fire and health by-laws (including asbestos), rules, regulations, orders and codes of all authorities, and that there are no outstanding requisitions.

The Strata Plan certifies that the improvements lie within the lot's boundaries, with no encroachment over the boundaries. A further survey is not considered to be necessary at this stage.

We have carried out an inspection of exposed and readily accessible areas of the improvements. However, the valuer is not a building construction or structural expert and is therefore unable to certify the structural soundness of the improvements. Readers of this report should make their own enquiries.

The property was searched on the inspection date and is not listed or considered to have historical significance by the National Trust or the Western Australian Heritage Council. For the purposes of this valuation, it is assumed the property is unaffected.

A visual site inspection has not revealed any obvious asbestos contamination. A search of the Department of Environment and Conservation contamination data base was carried out on the inspection date and no contamination was notified on this site. Nevertheless, we are not experts in the detection or qualification of environmental problems and, accordingly, have not carried out a detailed environmental investigation. Therefore, this valuation is made on the assumption that there are no actual or potential contamination issues affecting the subject property. Should a subsequent investigation undertaken by a suitably qualified expert show that the site is contaminated we reserve the right to amend our valuation.

**ASSUMPTIONS, CONDITIONS & LIMITATIONS: Continued**

The value and utility of land can be adversely affected by the presence of aboriginal sacred sites and/or sites of aboriginal heritage significance. We have made no investigations in this regard, as aboriginal requirements can only be determined by the appointment of an appropriate expert. Under these circumstances we cannot warrant that there are no such sites on the land if subsequently determined that the realty is so affected, we reserve the right to review the situation.

The land comprises topsoils, which appear to be relatively free draining; however, as no geo-technical investigations have been either undertaken or commissioned, we are unable to report on the underlying nature of the site.

This valuation is current as at the date of valuation only. The value assessed herein may change significantly and unexpectedly over a relatively short period (including as a result of general market movements or factors specific to the particular property). We do not accept liability for losses arising from such subsequent changes in value. Without limiting the generality of the above comment, we do not assume any responsibility or accept any liability where this valuation is relied upon after the expiration of 3 months from the date of the valuation, or such earlier date if you become aware of any factors that have any effect on the valuation.

Should this valuation be subject to assignment, confirmation, reissue or any other act we state that the signing valuer(s) have not reinspected the property nor undertaken further investigation or analysis as to any changes since the initial valuation and accept no responsibility for reliance upon the initial valuation other than as a valuation of the property as at the date of the initial valuation.

It has been assumed that the lessees are registered for GST and are entitled to claim input tax credits for any GST liability incurred under the provisions of the lease. In this instance, it has been assumed that the transaction would be revenue neutral, with the exception of administration costs and interest for the period between GST remittance and refund. The valuation assessment has been completed net of GST calculated on the sale of the subject property.

Finally, the writer of this report certifies that he has no pecuniary interest in the subject property or a relationship with the registered proprietor.

## 12.0 VALUATION CERTIFICATION

Accordingly, after consideration of the factors contained in this report and the sales evidence analysed, we are of the opinion that the retrospective fair market value and market rental value, as at 30 June 2020 of the subject property known as **Unit 6, 3 Benjamin Way, Rockingham, Western Australia**, as at the date of valuation and in accordance with the assumptions outlined in this report can be fairly expressed in the total sum of:

### Retrospective Market Value as at 30 June 2020

**\$465,000**

**(FOUR HUNDRED AND SIXTY FIVE THOUSAND DOLLARS)**

The above assessment of value is net of GST calculated on the sale of the property.

### Retrospective Market Rental Value as at 30 June 2020

**\$36,000**

**(THIRTY SIX THOUSAND DOLLARS)**

Per annum net plus GST (if applicable) and outgoings

Yours faithfully,  
VALUATIONS WA



Digitally signed  
by Kirsty Lane  
AAPI Licensed  
Valuer No. 44458

**K.A. LANE AAPI  
CERTIFIED PRACTISING VALUER  
Licensed Valuer 44458 in W.A.**



Australia and New Zealand Banking Group Limited  
 ABN: 11 005 357 522  
 Place of Incorporation/Registration: Victoria

77600/ANZ

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
 LIMITED**

LOCKED BAG 22  
 AUSTRALIA SQUARE  
 SYDNEY, NSW 1215

☎ 131519



380802 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: March 2021

Page: 1 of 1

**ANZ - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 01 Dec 20</b>					653
0 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221855489400			653	0

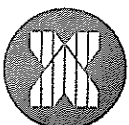
**FOR YOUR INFORMATION**

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*Refer overleaf for additional important information*

**Share Registry Details:**

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
 GPO BOX 2975  
 MELBOURNE VIC 3001  
 Ph: 1300 307 613



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215





Fenix Resources Ltd  
 ABN: 68 125 323 622  
 Place of Incorporation: WA

77600/FEX

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:  
**COMMONWEALTH SECURITIES  
 LIMITED**

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 SYDNEY, NSW 1215

☎ 131519



292333 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN):	0069470165
CHESS Sponsor's ID (PID):	01402
Statement Period:	April 2021
Page:	1 of 1

**FEX - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	Balance Brought Forward from 08 Mar 21					21739
14 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221924983200			21739	0

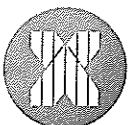
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**Share Registry Details:**

AUTOMIC REGISTRY SERVICES  
 PO BOX 2226  
 STRAWBERRY HILLS NSW 2012  
 Ph: 02 9698 5414



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215



Fenix Resources Ltd  
 ABN: 68 125 323 622  
 Place of Incorporation: WA

77600/FEX

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
 your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
 LIMITED**

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 SYDNEY, NSW 1215

☎ 131519



380802 01402  
 GIBSON HOLDEM PTY LTD  
 <THE D & M GIBSON SUPER A/C>  
 UNIT 6 3 BENJAMIN WAY  
 ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: March 2021

Page: 1 of 1

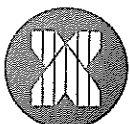
**FEX - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
11 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221682400000		10000		10000
18 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221733692800		11739		21739

**FOR YOUR INFORMATION**

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**Share Registry Details:**

AUTOMIC REGISTRY SERVICES  
 PO BOX 2226  
 STRAWBERRY HILLS NSW 2012  
 Ph: 02 9698 5414

**Harvey Norman Holdings Limited**

A.C.N. 003 237 545  
State of Incorporation/Registration: NSW

77600/HVN

**CHESS HOLDING STATEMENT**

For statement enquiries contact your CHESS Sponsor:

**COMMONWEALTH SECURITIES LIMITED**

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292333 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN):	0069470165
CHESS Sponsor's ID (PID):	01402
Statement Period:	April 2021
Page:	1 of 1

**HVN - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 18 Dec 20</b>					2178
09 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221904089500			2178	0

**FOR YOUR INFORMATION**

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
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**Share Registry Details:**

BOARDROOM PTY LIMITED  
GPO BOX 3993  
SYDNEY NSW 2001  
Ph: 02 92909600



**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# Pilbara Minerals Limited

ABN: 95 112 425 788  
Place of Incorporation/Registration: Victoria

77600/PLS

## CHESSE HOLDING STATEMENT

For statement enquiries contact  
your CHESSE Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

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SYDNEY, NSW 1215

☎ 131519



292333 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESSE Sponsor's ID (PID): 01402

Statement Period: April 2021

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### PLS - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	Balance Brought Forward from 30 Nov 20					23325
08 Apr 21	Movement of Securities due to Purchase, Sale or Transfer	0140221896648100			23325	0

### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESSE Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESSE Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
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*Refer overleaf for additional important information*

### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX D182  
PERTH WA 6840  
Ph: 1300 557 010



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# Westpac

## Westpac Banking Corporation

A.R.B.N. 007 457 141  
State of Incorporation/Registration: NSW



380802 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

77600/WBC

### CHESS HOLDING STATEMENT

For statement enquiries contact  
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**COMMONWEALTH SECURITIES  
LIMITED**

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SYDNEY, NSW 1215

☎ 131519

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: March 2021

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### WBC - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 11 Feb 21</b>					500
9 Mar 21	Movement of Securities due to Purchase, Sale or Transfer	0140221848442100			500	0

### FOR YOUR INFORMATION

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ASX

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### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111

776001WBC

**CHESS HOLDING STATEMENT**

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your CHESS Sponsor:

**COMMONWEALTH SECURITIES  
LIMITED**

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SYDNEY, NSW 1215

☎ 131519



317538 01402  
GIBSON HOLDEM PTY LTD  
<THE D & M GIBSON SUPER A/C>  
UNIT 6 3 BENJAMIN WAY  
ROCKINGHAM WA 6168

Holder ID Number (HIN): 0069470165

CHESS Sponsor's ID (PID): 01402

Statement Period: February 2021

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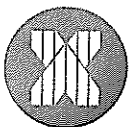
**WBC - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 27 Nov 20</b>					977
11 Feb 21	Movement of Securities due to Purchase, Sale or Transfer	0140221529342100			477	500

**FOR YOUR INFORMATION**

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**ASX**

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

**Share Registry Details:**

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111

84000

Group  
Client  
Client Code

Group  
The D & M Gibson Superannuation Fund  
Client Code from HandiLedger

Year End 30/06/2021  
Start Date 0/05/2022  
Preparer Matthew

	Total G1	GST 1A	Paid 1B	Gross Wages W1	PAYG Withholding W2	PAYG Instalment 7	FTC	Total Payable / Refundable
31-Jul								0
31-Aug								0
30-Sep	13200	1200	10			750		1940
31-Oct								0
30-Nov								0
31-Dec	13200	1200	449			948		1699
31-Jan								0
29-Feb								0
31-Mar	0	0	199			2538		2339
30-Apr								0
31-May								0
30-Jun	0	0	42			1874		1832
<b>Full Year</b>	<b>26400</b>	<b>2400</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>6110</b>	<b>0</b>	<b>7810</b>
<b>As Per Client Software</b>	<b>26400</b>	<b>2400</b>	<b>701</b>			<b>6110</b>		<b>7809</b>
<b>Difference</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

Net PAYG  
Withholding  
Difference

Net GST Difference

-1

0

Reconciliation of Balances outstanding ATO

GST Payable/Refundable	-\$	42.00	Refundable
PAYG Withholding Payable			Refundable
PAYG Instalments Payable	\$	1,874.00	Payable
FTC Refundable			Refundable
<b>Total BAS amounts from Accounts</b>	<b>\$</b>	<b>1,832.00</b>	

GST Cash adjustments (cash basis only)

Trade Debtors GST  
Trade Creditors GST

**Total BAS Amounts form Accounts less Accruis** \$ 1,832.00

Less Intergrated account Balance as at 30 June \$ -

Less Outstanding BAS's

September

December

March

June \$ 1,832.00

**Net Difference (Change BAS using this figure)** \$ - Refundable

Net Difference is made up of the Following:

Difference between BAS and Client Software	-\$	0.52	Refundable
Prior Year Balance Difference	\$	-	Refundable
Journal XXX	\$	-	Refundable
Journal XXX	\$	-	Refundable
Journal XXX	\$	-	Refundable
PAYG Withholding Difference	\$	-	Refundable
<b>Total Differences</b>	<b>-\$</b>	<b>0.52</b>	

**Unknown Difference** \$ 0.52 Payable

The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**

84000

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
<b>Income</b>				
<b>Sales</b>				
<b>Property Income</b>				
Unit 6, 3 Benjamin Way Rockingham				
15/07/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/08/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/09/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/10/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/11/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
15/12/2020	Unit 6, 3 Benjamin Way Rockingham	4,400.00	100%	400.00
		<u>26,400.00</u>		<u>2,400.00</u>
		26,400.00		2,400.00
<b>Total Sales</b>	G1	<u>26,400.00</u>		
<b>Total GST collected on Sales</b>	1A			<u>2,400.00</u>
<b>Expenses</b>				
<b>Capital Purchases</b>				
<b>Total Capital Purchases</b>	G10	<u>0.00</u>		
<b>Non Capital Purchases</b>				
<b>ASIC Fees</b>				
ASIC Fees				
26/10/2020	ASIC Fees	55.00	GST Free	0.00
		<u>55.00</u>		<u>0.00</u>
		55.00		0.00
<b>Accountancy Fees</b>				
Accountancy Fees				
02/09/2020	Accountancy Fees	110.00	100%	10.00
28/10/2020	Accountancy Fees	2,970.00	100%	270.00
03/12/2020	Accountancy Fees	150.00	100%	13.64
06/02/2021	Accountancy Fees	150.00	100%	13.64
23/02/2021	Accountancy Fees	2,732.00	75%	186.27
29/04/2021	Accountancy Fees	132.00	100%	12.00
03/05/2021	Accountancy Fees	330.00	100%	30.00



84000

**The D & M Gibson Superannuation Fund**  
**Detailed Activity Statement Preparation**  
 For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
		6,574.00		535.55
		6,574.00		535.55
<b>Administration Costs</b>				
Administration Costs				
30/10/2020	Administration Costs	1,320.00	100%	120.00
		1,320.00		120.00
		1,320.00		120.00
<b>Auditor's Remuneration</b>				
Auditor's Remuneration				
28/10/2020	Auditor's Remuneration	385.00	100%	35.00
		385.00		35.00
		385.00		35.00
<b>Property Expenses - Interest on Loans</b>				
Unit 6, 3 Benjamin Way Rockingham				
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	572.89	GST Free	0.00
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	587.18	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	582.42	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	559.01	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	572.80	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	549.68	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	563.12	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	558.29	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	499.89	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	548.44	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	526.04	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	538.63	GST Free	0.00
		6,658.39		0.00
		6,658.39		0.00
<b>Property Expenses - Loan fees</b>				
Unit 6, 3 Benjamin Way Rockingham				
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/07/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00

84000

**The D & M Gibson Superannuation Fund**  
**Detailed Activity Statement Preparation**

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/08/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/09/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/10/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/11/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/12/2020	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/01/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/02/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/03/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/04/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
01/05/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	20.00	GST Free	0.00
01/06/2021	Unit 6, 3 Benjamin Way Rockingham	25.00	GST Free	0.00
		540.00		0.00
		540.00		0.00
<b>Shares in Listed Companies (Australian)</b>				
Australia And New Zealand Banking Group Limited				
01/12/2020	Australia And New Zealand Banking Group Limited	29.95	100%	2.72
31/03/2021	Australia And New Zealand Banking Group Limited	29.95	N/A	
		59.90		2.72
Fenix Resources Ltd				
15/04/2021	Fenix Resources Ltd	19.95	N/A	
		19.95		0.00

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The D & M Gibson Superannuation Fund  
**Detailed Activity Statement Preparation**

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
Harvey Norman Holdings Limited				
18/12/2020	Harvey Norman Holdings Limited	19.95	100%	1.81
		<u>19.95</u>		<u>1.81</u>
Pilbara Minerals Limited				
30/11/2020	Pilbara Minerals Limited	39.90	100%	3.63
		<u>39.90</u>		<u>3.63</u>
Westpac Banking Corporation				
27/11/2020	Westpac Banking Corporation	19.95	100%	1.81
30/03/2021	Westpac Banking Corporation	29.95	N/A	
		<u>49.90</u>		<u>1.81</u>
		189.60		9.97
<b>Total Non Capital Purchases</b>	G11	<u>15,721.99</u>		
<b>Total GST Paid on Purchases</b>	1B			<u>700.52</u>

**BAS Summary**

<b>Total Sales</b>	G1	26,400.00	<b>Total GST Collected on Sales</b>	1A	2,400.00
<b>Total Capital Purchases</b>	G10	0.00	<b>Total GST Paid on Purchases</b>	1B	700.52
<b>Total Non Capital Purchases</b>	G11	15,721.99	<b>GST Payable / (Refundable)</b>		1,699.48



Australian Government  
Australian Taxation Office

84000

Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Jul 2020 – Sep 2020	44265841775	Cash

Receipt ID 9621690322  
Date lodged 12 November 2020  
Payment due date 25 November 2020

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>Goods and services tax (GST)</b>			
1A Owed to ATO		\$1,200.00	
1B Owed by ATO			\$10.00
G1 Total sales	\$13,200.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$750.00	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$12,000.00		
T2 Multiplied by rate – Based on the notional tax \$ 3,218.85 from the 2018 assessment.	6.25%		

## Amount owing to ATO

\$1,940.00

BPAY®



Biller code 75556  
Ref 954520793951560

### 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)

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# Australia Post

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

**Payment reference number**  
954520793951560



\*171 954520793951560



Australian Government  
Australian Taxation Office

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**Agent** 4YOU ACCOUNTING & TAXATION  
**Client** THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
**ABN** 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Oct 2020 – Dec 2020	45228384646	Cash

**Receipt ID** 2954283412  
**Date lodged** 05 February 2021  
**Payment due date** 02 March 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>Goods and services tax (GST)</b>			
1A Owed to ATO		\$1,200.00 ✓	
1B Owed by ATO			\$449.00 ✓
G1 Total sales	\$13,200.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$948.00 ✓	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$12,000.00		
T2 Multiplied by rate – Based on the notional tax \$ 4,792.68 from the 2019 assessment.	7.90%		

## Amount owing to ATO

\$1,699.00

BPAY®



**Bill code** 75556  
**Ref** 954520793951560

### 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)

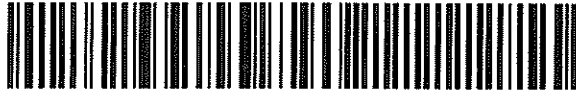
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# Australia Post

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**Payment reference number**  
954520793951560



\*171 954520793951560



Australian Government  
Australian Taxation Office

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**Agent** 4YOU ACCOUNTING & TAXATION  
**Client** THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
**ABN** 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Jan 2021 – Mar 2021	45387582442	Cash
<b>Receipt ID</b>	7978416450		
<b>Date lodged</b>	29 April 2021		
<b>Payment due date</b>	26 May 2021		

## 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			\$199.00
G1 Total sales	\$0.00		
Does this include GST?	Yes		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$2,538.00	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$24,985.00		
T2 Multiplied by rate – Based on the notional tax \$ 6,540.52 from the 2020 assessment.	10.16%		

## Amount owing to ATO

\$2,339.00

BPAY®



**Biller code** 75556  
**Ref** 954520793951560

### Telephone and Internet Banking - BPAY®

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# Australia Post

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**Payment reference number**

954520793951560



\*171 954520793951560



Australian Government  
Australian Taxation Office

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Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395

## Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	Apr 2021 – Jun 2021	45550572620	Cash

Receipt ID 70562172  
Date lodged 15 July 2021  
Payment due date 25 August 2021

## 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			\$42.00
G1 Total sales	\$0.00		
Does this include GST?	No		
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$1,874.00	
5B Owed by ATO			\$0.00
T1 PAYG instalment income	\$18,453.00		
T2 Multiplied by rate – Based on the notional tax \$ 6,540.52 from the 2020 assessment.	10.16%		

## Amount owing to ATO

\$1,832.00

BPAY®



Biller code 75556  
Ref 954520793951560

Telephone and Internet Banking - BPAY®

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

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# Australia Post

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

**Payment reference number**

954520793951560



\*171 954520793951560



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 Australian Taxation Office

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### PAYG Instalments report 2021

Tax Agent 24956526

Last Updated 30/04/2022

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
940216449	THE TRUSTEE FOR D & M GIBSON SUPERANNUATION FUND	750.00	948.00	2,538.00	1,874.00 ✓	6,110.00

Total No of Clients: 1



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

**Agent** 4YOU ACCOUNTING & TAXATION  
**Client** THE TRUSTEE FOR D & M  
 GIBSON SUPERANNUATION  
 FUND  
**ABN** 95 452 079 395  
**TFN** 940 216 449

850.00

# Income tax 551

<b>Date generated</b>	03/05/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

6 results found - from **03 May 2020** to **03 May 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
30 Apr 2021	29 Apr 2021	Payment received		\$3,284.52	\$0.00
23 Feb 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$3,284.52		\$3,284.52 DR
9 Nov 2020	9 Nov 2020	General interest charge			\$0.00
9 Nov 2020	6 Nov 2020	Payment received		\$1,667.68	\$0.00
2 Nov 2020	1 Jul 2020	General interest charge			\$1,667.68 DR
23 Oct 2020	<u>30 Jun 2020</u>	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$1,667.68		\$1,667.68 DR

Handwritten signature/initials.



Australian Government  
Australian Taxation Office

Agent 4YOU ACCOUNTING & TAXATION  
Client THE TRUSTEE FOR D & M  
GIBSON SUPERANNUATION  
FUND  
ABN 95 452 079 395  
TFN 940 216 449

## Activity statement 001

85000

Date generated	21/02/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

## Transactions

21 results found - from 21 February 2020 to 21 February 2022 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Nov 2021	22 Nov 2021	Payment received		\$5,228.00	\$0.00
22 Nov 2021	25 Nov 2021	Original Activity Statement for the period ending 30 Sep 21	\$5,228.00		\$5,228.00 DR
22 Nov 2021	25 Nov 2021	- GST	\$3,593.00		
22 Nov 2021	25 Nov 2021	- PAYG Instalments	\$1,635.00		
3 Aug 2021	2 Aug 2021	Payment received		\$1,832.00	\$0.00
15 Jul 2021	25 Aug 2021	Original Activity Statement for the period ending 30 Jun 21	\$1,832.00		\$1,832.00 DR
15 Jul 2021	25 Aug 2021	- PAYG Instalments	\$1,874.00		
15 Jul 2021	15 Jul 2021	- GST		\$42.00	
30 Apr 2021	29 Apr 2021	Payment received		\$2,339.00	\$0.00
29 Apr 2021	26 May 2021	Original Activity Statement for the period ending 31 Mar 21	\$2,339.00		\$2,339.00 DR
29 Apr 2021	26 May 2021	- PAYG Instalments	\$2,538.00		
29 Apr 2021	29 Apr 2021	- GST		\$199.00	
9 Feb 2021	8 Feb 2021	Payment received		\$1,699.00	\$0.00
5 Feb 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20	\$1,699.00		\$1,699.00 DR
5 Feb 2021	2 Mar 2021	- GST	\$751.00		
5 Feb 2021	2 Mar 2021	- PAYG Instalments	\$948.00		



Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
15 Dec 2020	15 Dec 2020	General interest charge			\$0.00
15 Dec 2020	10 Dec 2020	Payment received		\$1,940.00	\$0.00
1 Dec 2020	1 Dec 2020	General interest charge			\$1,940.00 DR
12 Nov 2020	25 Nov 2020	Original Activity Statement for the period ending 30 Sep 20	\$1,940.00		\$1,940.00 DR
12 Nov 2020	25 Nov 2020	- GST	\$1,190.00		
12 Nov 2020	25 Nov 2020	- PAYG Instalments	\$750.00		
26 Oct 2020	26 Oct 2020	General interest charge			\$0.00
26 Oct 2020	23 Oct 2020	Payment received		\$1,944.00	\$0.00
1 Oct 2020	1 Oct 2020	General interest charge			\$1,944.00 DR
24 Aug 2020	21 Aug 2020	Payment received		\$1,757.00	\$1,944.00 DR
17 Aug 2020	25 Aug 2020	Original Activity Statement for the period ending 30 Jun 20	\$1,944.00		\$3,701.00 DR
17 Aug 2020	25 Aug 2020	- GST	\$1,144.00		
17 Aug 2020	25 Aug 2020	- PAYG Instalments	\$800.00		
1 May 2020	1 May 2020	General interest charge			\$1,757.00 DR
30 Apr 2020	29 Apr 2020	Payment received		\$1,342.00	\$1,757.00 DR
1 Apr 2020	26 May 2020	Original Activity Statement for the period ending 31 Mar 20	\$1,757.00		\$3,099.00 DR
1 Apr 2020	26 May 2020	- GST	\$1,076.00		
1 Apr 2020	26 May 2020	- PAYG Instalments	\$681.00		
1 Apr 2020	1 Apr 2020	General interest charge			\$1,342.00 DR

85500/UNIT63BEN

# Commonwealth Bank

Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL and  
Australian credit licence 234945



## Your Statement

Statement 23 (Page 1 of 2)

Account Number 06 6000 12094023

Statement Period 1 Jul 2020 - 30 Sep 2020

Loan Balance \$206,098.88 DR

Enquiries 13 1998  
(24 hours a day, 7 days a week)



051

THE TRUSTEE  
THE D AND M GIBSON SUPERANNUATION FUND  
65 COLONIAL BVD  
BALDIVIS WA 6171

## SuperGear

If this credit facility is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on [www.moneysmart.gov.au](http://www.moneysmart.gov.au)

Important note Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to [commbank.com.au/business-statementchanges](http://commbank.com.au/business-statementchanges)

Loan Snapshot		
	<b>Opening balance 1 July 2020 in debit</b>	<b>\$211,216.97</b>
	Bank Fees	\$135.00
	Interest	\$1,742.49
	Repayments / Payments	-\$6,995.58
	Other (eg. reversals, adjustments, government charges)	Nil
	<b>Closing balance 30 September 2020 in debit</b>	<b>\$206,098.88</b>

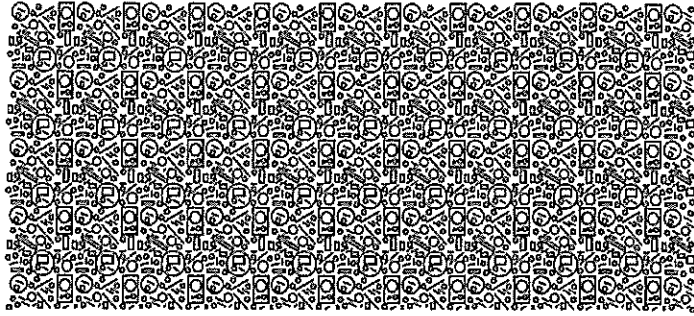
Interest Total interest paid last Financial Year is \$9,798.70

Repayments Your current repayments are \$2,286.86

\*# 12644.28504.1.1 ZZ256R3 0303 SL.R3.S113.D274.OV06.00.30



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**Borrowers**

GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
THE D & M GIBSON SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance
01 Jul	2020 OPENING BALANCE			\$211,216.97 DR
01 Jul	DEBIT INTEREST CHARGED on this account to June 30, 2020 is \$9,798.70			
01 Jul	Rpymt/Pymt from 066000 12091025		45.00	\$211,171.97 DR
01 Jul	Rpymt/Pymt from 066000 12091025		2,286.86	\$208,885.11 DR
01 Jul	Debit Interest	572.89		\$209,458.00 DR
01 Jul	Product Maintenance fee	25.00		\$209,483.00 DR
01 Jul	Loan Service Fee	20.00		\$209,503.00 DR
01 Aug	Rpymt/Pymt from 066000 12091025		45.00	\$209,458.00 DR
01 Aug	Rpymt/Pymt from 066000 12091025		2,286.86	\$207,171.14 DR
01 Aug	Debit Interest	587.18		\$207,758.32 DR
01 Aug	Product Maintenance fee	25.00		\$207,783.32 DR
01 Aug	Loan Service Fee	20.00		\$207,803.32 DR
01 Sep	Rpymt/Pymt from 066000 12091025		45.00	\$207,758.32 DR
01 Sep	Rpymt/Pymt from 066000 12091025		2,286.86	\$205,471.46 DR
01 Sep	Debit Interest	582.42		\$206,053.88 DR
01 Sep	Product Maintenance fee	25.00		\$206,078.88 DR
01 Sep	Loan Service Fee	20.00		\$206,098.88 DR
30 Sep	2020 CLOSING BALANCE			\$206,098.88 DR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$211,216.97 DR		\$1,877.49		\$6,995.58		\$206,098.88 DR

**Your Debit Interest Rate Summary**

**Effective Date Interest Rate (p.a.)**

01 Jul Your Interest Rate is 3.30%



85500 / BEN

# Your Statement

Statement 26 (Page 1 of 2)

Account Number 06 6000 12094023

Statement  
Period 1 Apr 2021 - 30 Jun 2021

Loan Balance \$190,433.04 DR

Enquiries 13 1998  
(24 hours a day, 7 days a week)

051

THE TRUSTEE  
THE D AND M GIBSON SUPERANNUATION FUND  
65 COLONIAL BVD  
BALDIVIS WA 6171

## SuperGear

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**Important note** Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to [commbank.com.au/business-statementchanges](http://commbank.com.au/business-statementchanges)

**Loan Snapshot Opening balance 1 April 2021 in debit****\$195,680.51**

Bank Fees

\$135.00

Interest

\$1,613.11

Repayments / Payments

-\$6,995.58

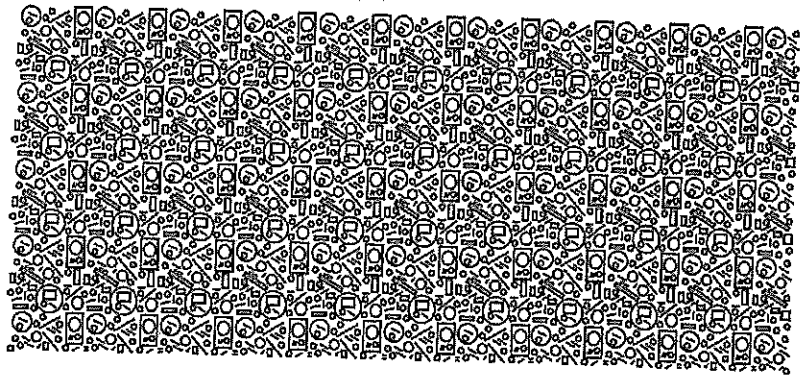
Other (eg. reversals, adjustments, government charges)

Nil

**Closing balance 30 June 2021 in debit****\$190,433.04****Repayments** Your current repayments are \$2,286.86

1 1029 20040 1 1 2220813 0303 MU.H3.S111.D164.L V06.00.33

85500 / 852



**Borrowers**

GIBSON HOLDEM PTY. LTD. AS TRUSTEES FOR  
THE D & M GIBSON SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance
01 Apr	2021 OPENING BALANCE			\$195,680.51 DR
01 Apr	Rpymt/Pymt from 066000 12091025		45.00	\$195,635.51 DR
01 Apr	Rpymt/Pymt from 066000 12091025		2,286.86	\$193,348.65 DR
01 Apr	Debit Interest	548.44		\$193,897.09 DR
01 Apr	Product Maintenance fee	25.00		\$193,922.09 DR
01 Apr	Loan Service Fee	20.00		\$193,942.09 DR
01 May	Rpymt/Pymt from 066000 12091025		45.00	\$193,897.09 DR
01 May	Rpymt/Pymt from 066000 12091025		2,286.86	\$191,610.23 DR
01 May	Debit Interest	526.04		\$192,136.27 DR
01 May	Product Maintenance fee	25.00		\$192,161.27 DR
01 May	Loan Service Fee	20.00		\$192,181.27 DR
01 Jun	Rpymt/Pymt from 066000 12091025		45.00	\$192,136.27 DR
01 Jun	Rpymt/Pymt from 066000 12091025		2,286.86	\$189,849.41 DR
01 Jun	Loan Pymt Dishonour	2,286.86		\$192,136.27 DR
01 Jun	Debit Interest	538.63		\$192,674.90 DR
01 Jun	Product Maintenance fee	25.00		\$192,699.90 DR
01 Jun	Loan Service Fee	20.00		\$192,719.90 DR
04 Jun	Repayment/Payment CommBank app loan repayment		2,286.86	\$190,433.04 DR
30 Jun	2021 CLOSING BALANCE			\$190,433.04 DR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$195,680.51 DR		\$4,034.97		\$9,282.44		\$190,433.04 DR

**Your Debit Interest Rate Summary**

**Effective Date Interest Rate (p.a.)**

01 Apr Your Interest Rate is 3.30%

I 1324.23548.1.1 ZZ58R3 0303MU.R3.S111.D164.L.V06.00.33

**ASIC**

Australian Securities &amp; Investments Commission

**Forms Manager**

Registered Agents

Company: GIBSON HOLDEM PTY. LTD. ACN 602 371 022

**Company details**

Date company registered 16-10-2014  
 Company next review date 16-10-2022  
 Company type Australian Proprietary Company  
 Company status Registered  
 Home unit company No  
 Superannuation trustee company Yes  
 Non profit company No

**Registered office**

GIBSON TAX AND ACCOUNTING SERVICES, UNIT 6 , 3 BENJAMIN WAY , ROCKINGHAM WA 6168

**Principal place of business**

'GIBSON TAX &amp; ACCOUNTING SERVICES' UNIT , 6 , 3 BENJAMIN WAY , ROCKINGHAM WA 6168

**Officeholders**

GIBSON, ALLAN TREVOR

Born 06-11-1948 at SUBIACO WA

3 VISTA GROVE , MOUNT NASURA WA 6112

Office(s) held: Director, appointed 16-10-2014

GIBSON, DEAN ALLAN

Born 04-02-1977 at ARMADALE WA

120 CHURCHER ROAD , BALDIVIS WA 6171

Office(s) held: Director, appointed 16-10-2014  
Secretary, appointed 16-10-2014

GIBSON, MELISSA LOUISE

Born 17-02-1984 at BUNBURY WA

120 CHURCHER ROAD , BALDIVIS WA 6171

Office(s) held: Director, appointed 16-10-2014

**Company share structure**

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORDINARY	100	100.00	0.00

**Members**

GIBSON , DEAN ALLAN 120 CHURCHER ROAD , BALDIVIS WA 6171

Share class	Total number held	Fully paid	Beneficially held
ORD	25	Yes	Yes

GIBSON , MELISSA LOUISE 120 CHURCHER ROAD , BALDIVIS WA 6171

Share class	Total number held	Fully paid	Beneficially held
ORD	25	Yes	Yes

GIBSON , ALLAN TREVOR

3 VISTA GROVE , MOUNT NASURA WA 6112

Share class	Total number held	Fully paid	Beneficially held
ORD	50	Yes	Yes

## Document history

These are the documents most recently received by ASIC from this organisation.

Received	Number	Form	Description	Status
20-11-2020	7EBC43580	484	CHANGE TO COMPANY DETAILS	Processed and imaged
17-10-2018	7EAF13235	484	CHANGE TO COMPANY DETAILS	Processed and imaged
17-10-2016	7E8439303	484	CHANGE TO COMPANY DETAILS	Processed and imaged

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ASIC

Australian Securities & Investments Commission

Australian Company

GIBSON HOLDEM PTY. LTD.  
ACN 602 371 022

Extracted from ASIC's database at AEST 13:22:34 on 09/05/2022

**Company Summary**

Name: GIBSON HOLDEM PTY. LTD.

ACN: 602 371 022

Registration Date: 16/10/2014

Next Review Date: 16/10/2022

Status: Registered

Type: Australian Proprietary Company, Limited By Shares

Locality of Registered Office: ROCKINGHAM WA 6168

Regulator: Australian Securities & Investments Commission

Further information relating to this organisation may be purchased from ASIC.

9 May 2022

The Trustee  
The D & M Gibson Superannuation Fund  
c/- 4You Accounting & Taxation  
Unit 6/3 Benjamin Way  
**Rockingham WA 6168**

Dear Trustee,

**Subject: Actuarial Certificate – Tax Exempt Percentage for the 2020/21 year  
The D & M Gibson Superannuation Fund**

Thank you for requesting this actuarial certificate from Verus SMSF Actuaries.

Results

We calculate that the tax exempt percentage for The D & M Gibson Superannuation Fund in the 2020/21 financial year is **30.08%**.

More Information

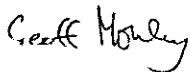
Further details regarding this actuarial certificate are contained in the appendices, including:

- Appendix 1: Data Summary
- Appendix 2: Detailed Results
- Appendix 3: Further Information

Note that the results in this certificate are based on the information provided to us. If there are any material changes to the information provided, please contact us, as the results may need to be updated.

If you would like to discuss any aspect of this actuarial certificate, please don't hesitate to contact us.

Yours sincerely,



**Geoff Morley**, BCom, BSc, FIAA  
Consulting Actuary

Verus Reference Number: ZA13369609129

## Actuarial Certificate – Section 295-390 of the Income Tax Assessment Act

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### Appendix 1 - Data Summary

#### Contact Details

Name	Matthew Symons
Company	4You Accounting & Taxation
Telephone	08 9528 5863

#### Fund Details

Fund Name	The D & M Gibson Superannuation Fund
Name of Trustee	Gibson Holdem Pty Ltd
Tax Year for Actuarial Certificate	2020/21
ABN of Fund	95 452 079 395

#### Member Details

Members' Names	Dean Allan Gibson
	Melissa Gibson
	Allan Gibson

#### Financial Details

	Amount (\$)
Opening Balance at 1 July 2020	430,697.24
Concessional Contributions	42,489.25
Non-concessional Contributions	0.00
Rollovers-in	6,723.09
Rollovers-out	0.00
Lump Sum and Pension Benefits Paid	107,809.66
Other Net Income	26,969.91
Closing Balance at 30 June 2021	399,069.83

We understand that the Fund's financial statements have not been audited at the time this certificate has been prepared.

#### Segregation

The Fund did not have any segregated current pension assets during the financial year.



## Appendix 2 - Detailed Results

### Tax Exempt Percentage

This actuarial certificate has been prepared to provide the tax exempt percentage applying to The D & M Gibson Superannuation Fund for the 2020/21 financial year.

During the 2020/21 financial year, the Fund contained only member accounts in accumulation phase and account based pensions. Therefore no assumptions about future inflation, investment returns or discount rates have been required to calculate the tax exempt percentage. Only data regarding the Fund's balances in accumulation phase and the Fund's balances in retirement phase plus details of transactions within, to and from the Fund during the year have been provided for this calculation.

Using the data supplied, we have calculated the tax exempt percentage based on the ratio below:

$$\begin{aligned} & \frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} \\ &= \$129,099 / \$429,161 \\ &= 30.08\% \end{aligned}$$

The values for the current pension liabilities and the superannuation liabilities shown above are time weighted average balances over the financial year. Segregated current pension assets and segregated non-current assets (if any) have been excluded from the values shown above.

### Member Breakdown

To assist you, we have also calculated the breakdown of the tax exempt percentage between the Fund's members, as follows:

<b>Member Name</b>	<b>Tax Exempt Percentage</b>	<b>Taxable Percentage</b>
Dean Allan Gibson	0.00%	40.18%
Melissa Gibson	0.00%	29.74%
Allan Gibson	30.08%	0.00%
Reserve	0.00%	0.00%
<b>Total</b>	<b>30.08%</b>	<b>69.92%</b>

This breakdown between members is not required for the Fund's tax return, but may assist in other ways, for example with allocating the Fund's tax liabilities between members.

### **Appendix 3 - Further Information**

#### Actuarial Standards

This actuarial certificate has been prepared in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

#### Other Comments

We have been informed by the trustee and/or their advisors that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. We have relied upon this information in preparing this actuarial certificate.

As required under Professional Standard 406, we are satisfied that the value of particular liabilities of the Fund at a particular time as set out in this certificate is the amount of the Fund's assets, together with any future contributions in respect of the benefits concerned and expected earnings on the assets and contributions after that time, that would provide the amount required to discharge those liabilities as they fall due.

#### Requirement for and Use of Actuarial Certification

This actuarial certificate is required so that the Fund can claim an exemption from tax on the investment income derived from the unsegregated assets supporting members' balances that are in retirement phase. The certificate should be obtained before the Fund submits its tax return. It does not need to be submitted with the Fund's tax return, but should be retained in the Fund's records.

An actuarial certificate is required for a Fund that has been partly in retirement phase and partly in accumulation phase during the year and which is not applying the segregated method throughout the year. Therefore an actuarial certificate is not required if:

- The Fund was entirely in accumulation phase for the whole of the tax year; or
- The Fund was entirely in retirement phase for the whole of the tax year; or
- The Fund's retirement phase assets and accumulation phase assets were fully segregated throughout the tax year.

The tax exempt percentage should be applied to the Fund's assessable income (excluding any non-arm's length income, concessional contributions and any income derived from segregated assets) to determine how much income is exempt from tax.

I certify this to be a true and correct copy of the original produced to me.

Dated: 21/06/2021



Oureivani Bruno  
*jk legal*  
22 Fourth Road ARMADALE WA 6112  
Solicitor


# Allan Trevor Gibson

## WILL 2018

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OFFICE: 22 Fourth Road, ARMADALE WA 6112 PHONE: 08 6196 0401  
POSTAL: PO Box 670, ARMADALE WA 6992 FACSIMILE: 08 6196 2413

WEB: [www.jklegal.net.au](http://www.jklegal.net.au) Find us on   
[admin@jklegal.net.au](mailto:admin@jklegal.net.au)

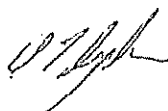
File Reference: JK:SS 2018274

THIS WILL is made by me **ALLAN TREVOR GIBSON** of 3 Vista Grove, Mount Nasura in the State of Western Australia, Business Proprietor.

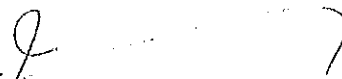
1. I hereby revoke all previous testamentary acts.
2. Where:
  - 2.1. one or more persons have died or one or more deaths are presumed;  
or
  - 2.2. two or more deaths are presumed, and

the order of deaths, whether proved or presumed, is uncertain, this Will is to be construed as if the deaths, whether proved or presumed, had taken place in order from the oldest to the youngest.
3. The word "children" includes a child.
4. I appoint as my executor and trustee my wife **HELEN ANNA GIBSON** of 3 Vista Grove, Mount Nasura in the State of Western Australia.
5. If **HELEN ANNA GIBSON** refuses to act or is unable to act or continue to act as my executor and trustee then I appoint as my executors and trustees my children **DEAN ALLAN GIBSON** of 65 Colonial Way, Baldivis in the State of Western Australia, **PAUL LESLIE JOSEPH GIBSON** of 45 Shackleton Terrace, Byford in the State of Western Australia and my daughter **SHARON ANNE GIBSON** of 43 Newhaven Parade, Byford in the State of Western Australia, jointly and severally.
6. "My executors" means the persons named or referred to in paragraphs 4 and 5 while acting and my personal representatives and trustees for the time being.
7. Where any beneficial disposition of property is made to a person who does not survive me for a period of 30 days the disposition is treated as if that person had died before me.
8. Pursuant to the power of appointment reserved to me by a Deed of Settlement dated 5 June 1999 ("the Trust Deed") whereby **VIVIENNE KAY BURCHETT** of 45 Buckingham Road, Kelmscott, Western Australia, Secretary, settled a trust the Trustee of which is **ALLAN TREVOR GIBSON** and **HELEN ANNA GIBSON** of 3 Vista Grove, Mount Nasura, Western Australia which trust is known by the distinguishing name of **THE A & H GIBSON FAMILY TRUST** ("the Trust") I APPOINT my son **DEAN ALLAN GIBSON** to be the Guardian and Appointor of the Trust.

ALLAN TREVOR GIBSON:



WITNESS 1:

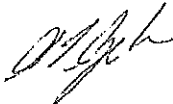


WITNESS 2:



9. My executors shall hold my estate on trust:
- 9.1. To pay any funeral and testamentary expenses, probate and death duties, income tax, capital gains tax and other like duties payable of, or in relation to, my estate;
  - 9.2. To give my estate to HELEN ANNA GIBSON. If HELEN ANNA GIBSON predeceases me or dies before attaining a vested interest, the following provisions will apply;
  - 9.3. Subject to the preceding trusts and to paragraph 10, to divide the residue of my estate equally among those of the following who survive me:
    - 9.3.1. DEAN ALLAN GIBSON;
    - 9.3.2. PAUL LESLIE JOSEPH GIBSON; and
    - 9.3.3. SHARON ANNE GIBSON.
10. Where a person referred to in subparagraph 9.3 predeceases me or dies before attaining a vested interest leaving children who attain the age of twenty-five (25) years, then those children, on attaining the age of twenty-five (25) years, take equally the share which their parent would otherwise have taken.
11. My executors may in their discretion:
- 11.1. Exercise any powers given to them by law;
  - 11.2. Exercise the powers of a trustee for sale in respect of any assets in my estate and my executor may:
    - 11.2.1. Without being liable for any loss caused by so doing postpone sale; or without being liable for any loss caused by so doing retain in its form of investment at my death any part of my estate, even though it is wasting, hazardous or reversionary;
    - 11.2.2. Sell by public auction or private sale, for cash or on credit;
  - 11.3. Determine whether receipts or outgoings are capital or income or partly income or capital so as to bind the beneficiaries even though the receipts are from a company that has made a decision on the matter;

ALLAN TREVOR GIBSON:



WITNESS 1:

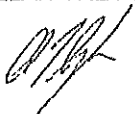


WITNESS 2:



- 11.4. Apply for the maintenance, education (including travel to broaden the mind), advancement or benefit of a beneficiary the whole or any part of my estate to which that beneficiary is entitled or may in future be entitled;
- 11.5. For the purpose of paragraph 11.4:
- 11.5.1. Make a payment or payments to a minor beneficiary's parent or guardian or to a person with whom the minor beneficiary resides; and
- 11.5.2. Accept the receipt of that payee as an absolute discharge;
- 11.6. Invest or reinvest in or acquire for the purpose of receiving income, interest, profit or capital gain any of the following:
- 11.6.1. Shares, stock units, debentures, debenture stock, notes including convertible notes, or other securities of a company listed on any stock exchange;
- 11.6.2. Land of any tenure including leasehold and land held by company title;
- 11.6.3. Mortgages, including contributory mortgages;
- 11.6.4. The units or interests of or in a trust including a fixed or a flexible trust;
- 11.6.5. Mutual funds;
- 11.6.6. Friendly society investments;
- 11.6.7. Insurance bonds;
- 11.6.8. Bank accepted or endorsed bills of exchange;
- 11.6.9. Deposits in the authorised short term money market;
- 11.6.10. Deposits with any public company, bank, credit union or building society;
- 11.7. Make loans to beneficiaries:
- 11.7.1. Secured or unsecured;
- 11.7.2. On interest or interest free terms; and

ALLAN TREVOR GIBSON:



WITNESS 1:



WITNESS 2:



- 11.7.3. On whatever terms;
- 11.8. Acquire or lease assets for occupation, use or enjoyment by a beneficiary (whether alone or with some other person or persons);
- 11.9. Vote in, and apply for and accept directorship of, any company in which my estate may be interested or concerned;
- 11.10. Apply for, accept or take up bonus shares or other rights or benefits made available by a company in which my estate may be interested or concerned;
- 11.11. Borrow money either with or without giving security and enter into any mortgage, charge, bill of sale, lien or security over any part of my estate;
- 11.12. Lease any part of my estate:
- 11.12.1. For the periods and upon and subject to the covenants and conditions which my executors think fit; and
- 11.12.2. Either with or without provisions for renewal or otherwise;
- 11.13. Accept surrenders of leases or tenancies of my estate or any part of it;
- 11.14. Maintain, repair, improve, develop, alter, renovate, pull down, erect or re-erect any part of my estate;
- 11.15. Enter, participate in, enter and participate in, take out, maintain or take out and maintain any one or more of the following:
- 11.15.1. Any insurance policy against risks affecting my estate;
- 11.15.2. Any life insurance policy in respect of any person;
- 11.15.3. Any policy or contract of health or accident insurance or benefit in respect of any person;
- 11.15.4. Any friendly society, trade union or association of employees benefit scheme in respect of any person;
- 11.15.5. Any superannuation or pension scheme in relation to any person; and

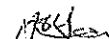
ALLAN TREVOR GIBSON:



WITNESS 1:

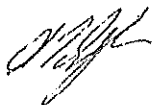


WITNESS 2:



- 11.15.6. Any funeral benefit or payment scheme in relation to any person;
  - 11.16. Appropriate any asset of the estate not specifically given without the consent of any beneficiary in full or partial satisfaction of a legacy or share of residue;
  - 11.17. Use income, capital or both income and capital to pay capital gains tax levied on the disposal of any asset, and apportion liability for the tax; for that purpose they may determine what is capital and what is income.
12. It is my wish but I do not direct that in making substantial investments my executors obtain and consider the advice of someone who is experienced and knowledgeable in financial and investment planning and, where appropriate, is also a member of the Institute of Chartered Accountants, the CPA Australia or the Australian Stock Exchange.

ALLAN TREVOR GIBSON:



WITNESS 1:



WITNESS 2:

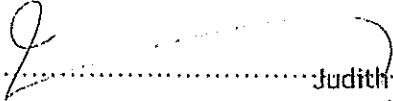


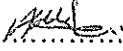


13. I wish to be buried in the Baldivis Cemetery.

As witness my hand to this my Will this 21 day of August 2018.

SIGNED by the Testator the said ALLAN )  
TREVOR GIBSON as and for his last Will )  
and Testament in the presence of us both )  
being present at the same time who at his )  
request in his presence and in the presence )  
of each other have hereunto subscribed our )  
names as witnesses: )

WITNESS :  ..... Judith Ann Keatley .....  
NAME : ..... *jk legal* .....  
ADDRESS : ..... 22 Fourth Road ARMADALE WA 6112 .....  
OCCUPATION : ..... Solicitor .....  
.....

WITNESS :  .....  
NAME : .....  
ADDRESS : ..... Adele Maureen Bothma .....  
OCCUPATION : ..... *jk legal* .....  
..... 22 Fourth Road ARMADALE WA 6112 .....  
..... Legal Secretary .....