



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Five wise Superannuation Ltd
 Client Code: ANDE16
 Partner/Manager: Mark/Stuart
 Period Ended: 30 June 2022
 Accountant: Jay
DUE DATE: 15/05/2023

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

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

Completed By: Jay Date: 16/08/2022
 Reviewed By: Date:

REVIEWED
 By Julie at 2:02 pm, Aug 22, 2022

Financial statements and reports for the year ended
30 June 2022

The Fivewise Superannuation Fund

The Fivewise Superannuation Fund

Reports Index

Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

The Fivewise Superannuation Fund

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	275,000.00	275,000.00
Total Investments		<u>275,000.00</u>	<u>275,000.00</u>
Other Assets			
BOQ Superannuation Savings Account		131,721.90	146,025.00
BOQ Everyday Business Account		5,008.83	5,028.83
Income Tax Refundable		49.65	0.00
Deferred Tax Asset		429.52	453.15
Total Other Assets		<u>137,209.90</u>	<u>151,506.98</u>
Total Assets		<u>412,209.90</u>	<u>426,506.98</u>
Less:			
Liabilities			
Income Tax Payable		0.00	42.03
PAYG Payable		747.00	728.00
Sundry Creditors		240.99	137.94
Total Liabilities		<u>987.99</u>	<u>907.97</u>
Net assets available to pay benefits		<u>411,221.91</u>	<u>425,599.01</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Anderson, Perry - Accumulation		2,192.86	2,120.98
Anderson, Perry - Pension (Transition to Retirement Pension)		377,144.16	396,989.19
Anderson, Hayley - Accumulation		31,884.89	26,488.84
Total Liability for accrued benefits allocated to members' accounts		<u>411,221.91</u>	<u>425,599.01</u>

The Fivewise Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2		
Unit 17, 254 South Pine Road, Enoggera		275,000.00	275,000.00
Total Investments		<u>275,000.00</u>	<u>275,000.00</u>
Other Assets			
Bank Accounts			
BOQ Everyday Business Account		5,008.83	5,028.83
BOQ Superannuation Savings Account		131,721.90	146,025.00
Income Tax Refundable		49.65	0.00
Deferred Tax Asset		429.52	453.15
Total Other Assets		<u>137,209.90</u>	<u>151,506.98</u>
Total Assets		<u>412,209.90</u>	<u>426,506.98</u>
Less:			
Liabilities			
Income Tax Payable		0.00	42.03
PAYG Payable		747.00	728.00
Sundry Creditors		240.99	137.94
Total Liabilities		<u>987.99</u>	<u>907.97</u>
Net assets available to pay benefits		<u>411,221.91</u>	<u>425,599.01</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
Anderson, Perry - Accumulation	3, 4	2,192.86	2,120.98
Anderson, Perry - Pension (Transition to Retirement Pension)		377,144.16	396,989.19
Anderson, Hayley - Accumulation		31,884.89	26,488.84
Total Liability for accrued benefits allocated to members' accounts		<u>411,221.91</u>	<u>425,599.01</u>

The Fivewise Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Interest Received		246.58	776.53
Rental Income		25,649.11	21,950.52
Investment Gains			
Changes in Market Values	6	236.34	240.54
Contribution Income			
Employer Contributions		2,926.25	9,977.46
Personal Non Concessional		1,934.00	0.00
Total Income		<u>30,992.28</u>	<u>32,945.05</u>
Expenses			
Accountancy Fees		2,519.00	5,588.00
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		440.00	880.00
ASIC Fees		56.00	55.00
Bank Charges		120.00	100.00
Depreciation		236.34	240.54
Interest Paid		0.00	1.30
Property Expenses - Council Rates		2,760.20	2,613.30
Property Expenses - Body Corporate Fees		2,006.00	2,000.00
Property Expenses - Water Rates		835.80	808.49
		<u>9,232.34</u>	<u>12,804.63</u>
Member Payments			
Pensions Paid		33,175.06	40,000.00
Total Expenses		<u>42,407.40</u>	<u>52,804.63</u>
Benefits accrued as a result of operations before income tax			
		<u>(11,415.12)</u>	<u>(19,859.58)</u>
Income Tax Expense	7	2,961.98	2,500.88
Benefits accrued as a result of operations		<u>(14,377.10)</u>	<u>(22,360.46)</u>

The Fivewise Superannuation Fund

Detailed Operating Statement



For the year ended 30 June 2022

	2022		2021
	\$		\$
Income			
Interest Received			
BOQ Superannuation Savings Account	246.58		506.19
Loan to Fixed Constructions Pty Ltd	0.00		270.34
	<u>246.58</u>		<u>776.53</u>
Rental Income			
Unit 17, 254 South Pine Road, Enoggera	25,649.11	✓	21,950.52
	<u>25,649.11</u>		<u>21,950.52</u>
Contribution Income			
Employer Contributions - Concessional			
Hayley Anderson	2,926.25	✓	9,977.46
	<u>2,926.25</u>		<u>9,977.46</u>
Personal Contributions - Non Concessional			
Hayley Anderson	1,934.00	✓	0.00
	<u>1,934.00</u>		<u>0.00</u>
Investment Gains			
Unrealised Movements in Market Value			
Real Estate Properties (Australian - Non Residential)			
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	163.83		168.03
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	72.51		72.51
	<u>236.34</u>		<u>240.54</u>
Changes in Market Values			
	<u>236.34</u>		<u>240.54</u>
Total Income			
	<u>30,992.28</u>		<u>32,945.05</u>
Expenses			
Accountancy Fees			
ASIC Fees	2,519.00	✓	5,588.00
ATO Supervisory Levy	56.00	✓	55.00
Auditor's Remuneration	259.00	✓	518.00
Bank Charges	440.00	✓	880.00
Interest Paid	120.00	✓	100.00
	<u>0.00</u>		<u>1.30</u>
	<u>3,394.00</u>		<u>7,142.30</u>
Depreciation			
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	163.83	✓	168.03
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	72.51	✓	72.51
	<u>236.34</u>		<u>240.54</u>
Property Expenses - Body Corporate Fees			
Unit 17, 254 South Pine Road, Enoggera	2,006.00	✓	2,000.00
	<u>2,006.00</u>		<u>2,000.00</u>
Property Expenses - Council Rates			
Unit 17, 254 South Pine Road, Enoggera	2,760.20	✓	2,613.30
	<u>2,760.20</u>		<u>2,613.30</u>
Property Expenses - Water Rates			
Unit 17, 254 South Pine Road, Enoggera	835.80	✓	808.49

The Fivewise Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022		2021
	\$		\$
	<u>835.80</u>		<u>808.49</u>
Member Payments			
Pensions Paid			
Anderson, Perry - Pension (Transition to Retirement Pension)	33,175.06 		40,000.00
	<u>33,175.06</u>		<u>40,000.00</u>
Total Expenses	<u>42,407.40</u>		<u>52,804.63</u>
Benefits accrued as a result of operations before income tax	<u>(11,415.12)</u>		<u>(19,859.58)</u>
Income Tax Expense			
Income Tax Expense	2,961.98 		2,500.88
Total Income Tax	<u>2,961.98</u>		<u>2,500.88</u>
Benefits accrued as a result of operations	<u>(14,377.10)</u>		<u>(22,360.46)</u>

The Fivewise Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Critical Accounting Estimates and Judgements

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

The Fivewise Superannuation Fund
Notes to the Financial Statements


For the year ended 30 June 2022

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

Note 2: Real Estate Properties (Australian - Non Residential)


	2022 \$		2021 \$
Unit 17, 254 South Pine Road, Enoggera	275,000.00		275,000.00
	275,000.00		275,000.00

Note 3: Liability for Accrued Benefits

	2022 \$		2021 \$
Liability for accrued benefits at beginning of year	425,599.01		447,959.47
Benefits accrued as a result of operations	 (14,377.10)		(22,360.46)
Current year member movements	0.00		0.00
Liability for accrued benefits at end of year	411,221.91		425,599.01

Note 4: Vested Benefits

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

	2022 \$		2021 \$
Vested Benefits	411,221.91		425,599.01

Note 5: Guaranteed Benefits

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

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$		2021 \$
Real Estate Properties (Australian - Non Residential)			
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	163.83		168.03
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	72.51		72.51
	236.34		240.54

The Fivewise Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Total Unrealised Movement	236.34	240.54
<hr/>		
Realised Movements in Market Value	2022	2021
	\$	\$
Total Realised Movement	0.00	0.00
<hr/>		
Changes in Market Values	236.34	240.54
<hr/>		

Note 7: Income Tax Expense

The components of tax expense comprise	2022		2021
	\$		\$
Current Tax	2,938.35		2,954.03
Deferred Tax Liability/Asset	23.63		(453.15)
<hr/>			
Income Tax Expense	2,961.98		2,500.88
<hr/>			

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

Prima facie tax payable on benefits accrued before income tax at 15%	(1,712.27)		(2,978.94)
Less:			
Tax effect of:			
Non Taxable Contributions	290.10		0.00
Increase in MV of Investments	35.45		36.08
Add:			
Tax effect of:			
Pension Payments	4,976.26		6,000.00
TFN Credits	0.00		5.46
Rounding	(0.09)		(0.04)
Income Tax on Taxable Income or Loss	2,938.35		2,990.40
Less credits:			
TFN Credits	0.00		36.37
<hr/>			
Current Tax or Refund	2,938.35		2,954.03
<hr/>			

The Fivewise Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022



	2022
	\$
Benefits accrued as a result of operations	(11,415.12)
Less	
Increase in MV of investments	236.34
Non Taxable Contributions	1,934.00
	<u>2,170.34</u>
Add	
Pension Payments	33,175.06
	<u>33,175.06</u>
SMSF Annual Return Rounding	(0.60)
	<u>19,589.00</u>
Taxable Income or Loss	<u>19,589.00</u>
Income Tax on Taxable Income or Loss	2,938.35
	<u>2,938.35</u>
CURRENT TAX OR REFUND	<u>2,938.35</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,988.00)
	<u>209.35</u>
AMOUNT DUE OR REFUNDABLE	<u>209.35</u>

The Fivewise Superannuation Fund Trustees Declaration

Fivewise Superannuation Pty Ltd ACN: 607449436

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

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

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

.....
Perry Anderson
Fivewise Superannuation Pty Ltd
Director



.....
Hayley Anderson
Fivewise Superannuation Pty Ltd
Director



Dated this day of

The Fivewise Superannuation Fund
Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
Cash/Bank Accounts									
BOQ Everyday Business Account		5,008.830000	5,008.83	5,008.83	5,008.83				
BOQ Superannuation Savings Account		131,721.900000	131,721.90	131,721.90	131,721.90				
			136,730.73		136,730.73				
Real Estate Properties (Australian - Non Residential)									
254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	1.00	0.000000	0.00	7,070.25	7,070.25	(7,070.25)	163.83	0.00
254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	1.00	0.000000	0.00	2,900.48	2,900.48	(2,900.48)	72.51	0.00
17254SOUTH	Unit 17, 254 South Pine Road, Enogerra	1.00	275,000.000000	275,000.00	279,531.54	279,531.54	(4,531.54)	0.00	0.00
			275,000.00		289,502.27	(14,502.27)	236.34	0.00	
			411,730.73		426,233.00	(14,502.27)	236.34	0.00	

The Fivewise Superannuation Fund

Depreciation Schedule

For The Period 01 July 2021 - 30 June 2022

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments			Depreciation				
				Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation ¹	Method	Rate	Calculated Depreciation ²	Posted Depreciation ³	Closing Written Down Value
Real Estate Properties (Australian - Non Residential)											
Unit 17, 254 South Pine Road, Enogerra - Capital Improvements											
	26/02/2020	2,900.48	2,803.01			2,900.48	Prime Cost	2.50 %	72.51	72.51 ✓	2,730.50 ✓
Unit 17, 254 South Pine Road, Enogerra - Capital Improvements											
	22/12/2015	7,070.25	6,553.12			6,553.12	Diminishing Value	2.50 %	163.83	163.83 ✓	6,389.29 ✓
		9,970.73	9,356.13			9,453.60				236.34	9,119.79
		9,970.73	9,356.13			9,453.60				236.34	9,119.79

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

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

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- Is this an amendment to the SMSF's 2022 return? **A** No **Yes**
- Is this the first required return for a newly registered SMSF? **B** No **Yes**



6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes



7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name



I would like my tax refunds made to this account. [Go to C.](#)

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

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

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes **▶** Go to Section B: Income.

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

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



Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Number

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Calculation of assessable contributions	
Assessable employer contributions	
R1 \$	
plus	Assessable personal contributions
R2 \$	
plus	**No-TFN-quoted contributions
R3 \$	
<i>(an amount must be included even if it is zero)</i>	
less	Transfer of liability to life insurance company or PST
R6 \$	

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

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	
U1 \$	
plus	*Net non-arm's length trust distributions
U2 \$	
plus	*Net other non-arm's length income
U3 \$	

*Other income **S** \$

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

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

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

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

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

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

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

Early stage venture capital limited partnership tax offset	D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	Non-refundable carry forward tax offsets
Early stage investor tax offset	D3 \$	D \$
Early stage investor tax offset carried forward from previous year	D4 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		T3 \$
		<i>(T2 less D – cannot be less than zero)</i>

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

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

Section 102AAM interest charge
G \$

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

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

- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

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



#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$



Refer to instructions for completing these labels.

- A \$** Employer contributions
- ABN of principal employer
- A1** Personal contributions
- B \$** CGT small business retirement exemption
- C \$** CGT small business 15-year exemption amount
- D \$** Personal injury election
- E \$** Spouse and child contributions
- F \$** Other third party contributions
- G \$**

- H \$** Proceeds from primary residence disposal
- H1** Receipt date / /
- I \$** Assessable foreign superannuation fund amount
- J \$** Non-assessable foreign superannuation fund amount
- K \$** Transfer from reserve: assessable amount
- L \$** Transfer from reserve: non-assessable amount
- M \$** Contributions from non-complying funds and previously non-complying funds
- T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

TOTAL CONTRIBUTIONS N \$

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

Other transactions

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

- O \$** Allocated earnings or losses Loss
- P \$** Inward rollovers and transfers
- Q \$** Outward rollovers and transfers
- R1 \$** Lump Sum payments Code
- R2 \$** Income stream payments Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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



Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.



Date of birth

Day Month Year

Contributions


OPENING ACCOUNT BALANCE \$ 

 Refer to instructions for completing these labels.

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

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

Other transactions

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

Accumulation phase value **X1 \$**




Retirement phase value **X2 \$**

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments	Listed trusts	A \$
	Unlisted trusts	B \$
	Insurance policy	C \$
	Other managed investments	D \$

15b Australian direct investments	Cash and term deposits	E \$	
<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$</p> <p>Australian non-residential real property J2 \$</p> <p>Overseas real property J3 \$</p> <p>Australian shares J4 \$</p> <p>Overseas shares J5 \$</p> <p>Other J6 \$</p> <p>Property count J7</p> </div>	Debt securities	F \$	
	Loans	G \$	
	Listed shares	H \$	
	Unlisted shares	I \$	
	Limited recourse borrowing arrangements	J \$	
	Non-residential real property	K \$	
	Residential real property	L \$	
	Collectables and personal use assets	M \$	
	Other assets	O \$	

15c Other investments	Crypto-Currency	N \$
-----------------------	-----------------	-------------

15d Overseas direct investments	Overseas shares	P \$
	Overseas non-residential real property	Q \$
	Overseas residential real property	R \$
	Overseas managed investments	S \$
	Other overseas assets	T \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ <small>(Sum of labels A to T)</small>

15e In-house assets

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

A No Yes **\$**

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /
Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /
Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



Capital gains tax (CGT) schedule

2022

When completing this form

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

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

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

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

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

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

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

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

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

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

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

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

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

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2022

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return. Superannuation funds should complete and attach this schedule to their 2022 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2021–22	B
2020–21	C
2019–20	D
2018–19	E
2017–18	F
2016–17 and earlier income years	G
Total	U

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

2 Net capital losses carried forward to later income years

Year of loss	
2021–22	H
2020–21	I
2019–20	J
2018–19	K
2017–18	L
2016–17 and earlier income years	M
Total	V

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

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

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

Do not complete items 1 or 2 of Part B if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2021–22	A	Yes	No
2020–21	B	Yes	No
2019–20	C	Yes	No
2018–19	D	Yes	No
2017–18	E	Yes	No
2016–17 and earlier income years	F	Yes	No

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

Tax losses	G
Net capital losses	H

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

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

Part D – Life insurance companies

- Complying superannuation class tax losses carried forward to later income years **P**
- Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

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

Part F – Tax losses reconciliation statement

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

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

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

Important

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

Privacy

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

Taxpayer's declaration

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

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

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

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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

Important

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

Declaration:

I declare that:

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

Signature of Partner, Trustee, or Director

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

5 Wt i bhBUa Y.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number

HU '5 [YbhBi a VYf



2022 Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self assessment; and
- IV. I have read and understood the return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2022 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the day of year

Name: The Fivewise Superannuation Fund

Signature of taxpayer:

The Fivewise Superannuation Fund

Members Statement

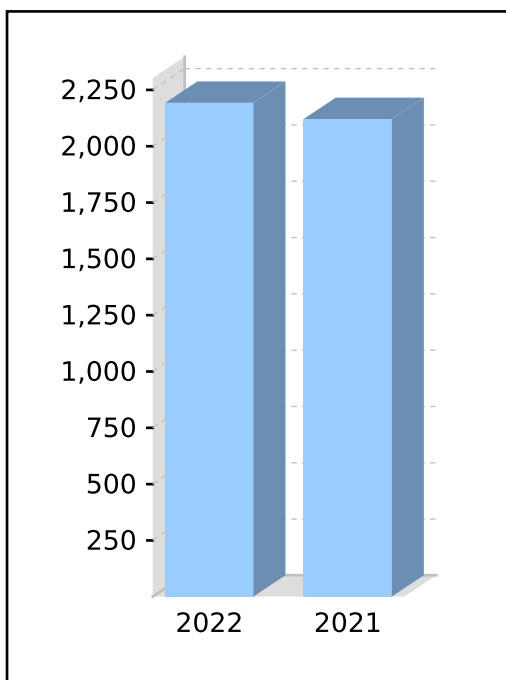
Perry Anderson
 115 Mclean Road South
 Camp Mountain, Queensland, 4520, Australia

Your Details

Date of Birth :	05/11/1960	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,192.86
Date Joined Fund:	28/02/2015	Total Death Benefit:	2,192.86
Service Period Start Date:	17/01/1977	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	ANDPER00001A	Disability Benefit:	0.00
Account Start Date:	28/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	2,192.86
<u>Preservation Components</u>	
Preserved	172.50
Unrestricted Non Preserved	2,020.36
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,461.05
Taxable	731.81



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	2,120.98	2,077.02
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	84.50	48.96
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	12.62	5.00
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	2,192.86	2,120.98

The Fivewise Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Perry Anderson
Director

Hayley Anderson
Director

The Fivewise Superannuation Fund

Members Statement

Perry Anderson
 115 Mclean Road South
 Camp Mountain, Queensland, 4520, Australia

Your Details

Date of Birth :	05/11/1960	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	377,144.16
Date Joined Fund:	28/02/2015	Total Death Benefit:	377,144.16
Service Period Start Date:	17/01/1977	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	ANDPER00002P	Disability Benefit:	0.00
Account Start Date:	01/07/2019		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

Your Balance

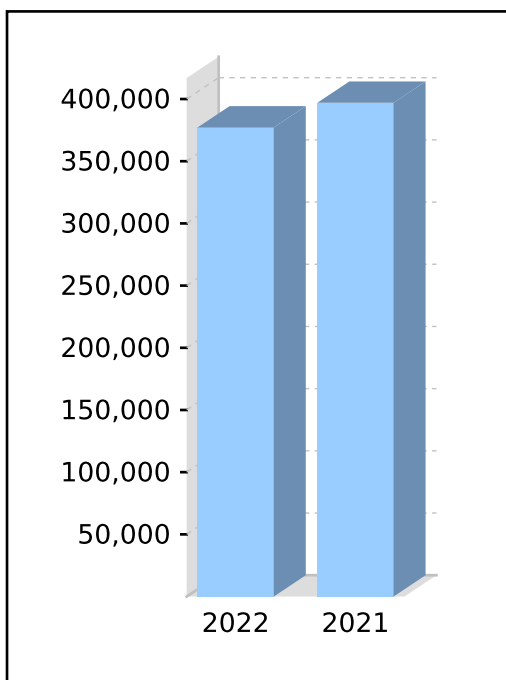
Total Benefits 377,144.16

Preservation Components

Preserved 377,144.16
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (14.33%) 54,032.89
 Taxable 323,111.27



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	396,989.19	428,356.19
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	15,669.39	9,613.89
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	33,175.06	40,000.00
Contributions Tax		
Income Tax	2,339.36	980.89
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	377,144.16	396,989.19

The Fivewise Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund


Perry Anderson
Director


Hayley Anderson
Director

19 August 2022


Fivewise Superannuation Pty Ltd
115 McLean Road South
CAMP MOUNTAIN QLD 4520

Dear Perry & Hayley

Enclosed are the following documents for your consideration for the year ended 30 June 2022. 

- Financial Statements
- Income Tax Return
- Minutes 
- Annual Members Statements

Our estimate indicates the following outcome:

<i>Tax Payer</i>	<i>Amount</i>	<i>Refund / Payable</i>
Fivewise Superannuation Pty Ltd	\$209.35 	Payable

You now need to:

- Check the **Financials, Income Tax Returns and associated documentation** carefully, and if:
 - Correct** ⇨ **please sign** the pages indicated and **return these to our office by 30 August 2022** for lodgement with the ATO. The onus is on you to return these in a timely manner by this date.
 - Incorrect** ⇨ advise us of the necessary changes immediately
- Retain a copy.** It is important that you retain a copy of our paperwork and your supporting records in accordance with legal requirements. Please refer to this link - <https://www.ato.gov.au/Super/self-managed-super-funds/administering-and-reporting/record-keeping-requirements/>

Please use the payment slip attached to make payment for your superannuation income tax. We ask that you diarise any payment due dates as the ATO may impose penalties if payment is not received by the due date and reminder notices are not issued. Payment is due by .

The estimate also indicates that upon lodgement of this tax return, you will be required to pay Quarterly Pay As You Go (PAYG) Instalments as listed below towards your tax for **2023**. You will receive quarterly notices from the ATO and you will need to pay them by the due date specified in the table below. If however, you believe the fund's circumstances have changed, please contact our office as we may be able to vary your amount depending on the situation.

<i>Quarter</i>	<i>Amount</i>	<i>Due Date</i>
Q1: July – September	\$734.00	28 October 2022
Q2: October - December	\$734.00	28 February 2023
Q3: January - March	\$734.00	28 April 2023
Q4: April – June	\$736.00	28 July 2023

Projected Minimum Pensions

Listed below are your minimum and maximum pension limits for the year ending 30 June 2023 (rounded up to the nearest \$10). Please ensure that you withdraw at least the minimum amount prior to 30 June 2023.

<i>Member</i>	<i>Minimum</i>	<i>Maximum</i>
Perry Anderson	\$7,540.00	\$37,714.42
Total	\$7,540.00	\$37,714.42

It is a requirement of the Superannuation Industry (Supervision) Act 1993 that you withdraw at least your minimum pension amount but no more than the maximum in order to obtain the tax free status of the fund's earnings and realised capital gains in a year. As such, please ensure that you have withdrawn at least \$7,540.00 from the superannuation fund bank account prior to 30 June 2023.

Your latest lodgement date is, 15 May 2023.

Our account for services will follow shortly and we appreciate payment within our 14 day trading terms.

We thank you for your ongoing support and the opportunity to be of service. Please do not hesitate to contact our office, should you have any queries in relation to the above.

Yours sincerely

Mark Herron
Director

The Fivewise Superannuation Fund

Members Statement

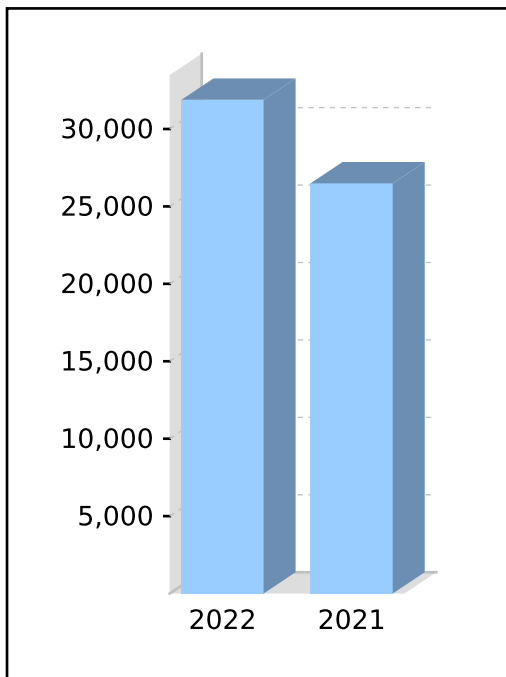
Hayley Anderson
 115 Mclean Road South
 Camp Mountain, Queensland, 4520, Australia

Your Details

Date of Birth :	26/12/1965	Nominated Beneficiaries:	N/A
Age:	56	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	31,884.89
Date Joined Fund:	28/02/2015	Total Death Benefit:	31,884.89
Service Period Start Date:	11/08/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	ANDHAY00001A	Disability Benefit:	0.00
Account Start Date:	28/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	31,884.89
<u>Preservation Components</u>	
Preserved	31,884.89
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,819.35
Taxable	29,065.54



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	26,488.84	17,526.26
<u>Increases to Member account during the period</u>		
Employer Contributions	2,926.25	9,977.46
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,934.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,145.80	536.48
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	438.94	1,496.62
Income Tax	171.06	54.74
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	31,884.89	26,488.84

The Fivewise Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Perry Anderson
Director

Hayley Anderson
Director

Memorandum of Resolutions of the Director(s) of

Fivewise Superannuation Pty Ltd ACN: 607449436

ATF The Fivewise Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

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

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

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

INVESTMENT STRATEGY:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

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

AUDITORS:

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

TAX AGENTS:

It was resolved that

Herron Accountants

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

TRUSTEE STATUS:

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

Memorandum of Resolutions of the Director(s) of

Fivewise Superannuation Pty Ltd ACN: 607449436
ATF The Fivewise Superannuation Fund

CLOSURE:

Signed as a true record –

.....
Perry Anderson
/ /

.....
Hayley Anderson
/ /

The Fivewise Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(9,977.46)	24200/ANDHAY00001 A	(Contributions) Anderson, Hayley - Accumulation			4,860.25
(240.54)	24700	Changes in Market Values of Investments			236.34
	25000	Interest Received			
(506.19)	25000/BQL22377394	BOQ Superannuation Savings Account			246.58
(270.34)	25000/LTFIX	Loan to Fixed Constructions Pty Ltd			
	28000	Rental Income			
(21,950.52)	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera			25,649.11
5,588.00	30100	Accountancy Fees		2,519.00	
518.00	30400	ATO Supervisory Levy		259.00	
880.00	30700	Auditor's Remuneration		440.00	
55.00	30800	ASIC Fees		56.00	
100.00	31500	Bank Charges		120.00	
	33400	Depreciation			
168.03	33400/254IMPR	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements		163.83	
72.51	33400/254IMPR1	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements		72.51	
1.30	37900	Interest Paid			
	41600	Pensions Paid			
40,000.00	41600/ANDPER00002 P	(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension)		33,175.06	
	41960	Property Expenses - Council Rates			
2,613.30	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		2,760.20	
	42100	Property Expenses - Body Corporate Fees			
2,000.00	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		2,006.00	
	42150	Property Expenses - Water Rates			
808.49	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		835.80	
2,500.88	48500	Income Tax Expense		2,961.98	
(22,360.46)	49000	Profit/Loss Allocation Account			14,377.10
	50010	Opening Balance			

The Fivewise Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(17,526.26)	50010/ANDHAY00001 A	(Opening Balance) Anderson, Hayley - Accumulation			26,488.84
(2,077.02)	50010/ANDPER00001 A	(Opening Balance) Anderson, Perry - Accumulation			2,120.98
(428,356.19)	50010/ANDPER00002 P	(Opening Balance) Anderson, Perry - Pension (Transition to Retirement Pension)			396,989.19
	52420	Contributions			
(9,977.46)	52420/ANDHAY00001 A	(Contributions) Anderson, Hayley - Accumulation			4,860.25
	53100	Share of Profit/(Loss)			
(536.48)	53100/ANDHAY00001 A	(Share of Profit/(Loss)) Anderson, Hayley - Accumulation			1,145.80
(48.96)	53100/ANDPER00001 A	(Share of Profit/(Loss)) Anderson, Perry - Accumulation			84.50
(9,613.89)	53100/ANDPER00002 P	(Share of Profit/(Loss)) Anderson, Perry - Pension (Transition to Retirement Pension)			15,669.39
	53330	Income Tax			
54.74	53330/ANDHAY00001 A	(Income Tax) Anderson, Hayley - Accumulation		171.06	
5.00	53330/ANDPER00001 A	(Income Tax) Anderson, Perry - Accumulation		12.62	
980.89	53330/ANDPER00002 P	(Income Tax) Anderson, Perry - Pension (Transition to Retirement Pension)		2,339.36	
	53800	Contributions Tax			
1,496.62	53800/ANDHAY00001 A	(Contributions Tax) Anderson, Hayley - Accumulation		438.94	
	54160	Pensions Paid			
40,000.00	54160/ANDPER00002 P	(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension)		33,175.06	
	60400	Bank Accounts			
146,025.00	60400/BQL22377394	BOQ Superannuation Savings Account		131,721.90	
5,028.83	60400/OQ Everyday Busines2	BOQ Everyday Business Account		5,008.83	
	77250	Real Estate Properties (Australian - Non Residential)			
275,000.00	77250/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1.0000	275,000.00	
0.00	77250/254IMPR	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	1.0000		0.00
0.00	77250/254IMPR1	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	1.0000		0.00
(42.03)	85000	Income Tax Payable/Refundable		49.65	

The Fivewise Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(728.00)	86000	PAYG Payable			747.00
(137.94)	88000	Sundry Creditors			240.99
453.15	89000	Deferred Tax Liability/Asset		429.52	
				493,716.32	493,716.32

Current Year Profit/(Loss): (11,415.12)

Jay Rajapakse

From: Jay Rajapakse
Sent: 5 August 2022 10:21 AM
To: 'Perry Anderson'
Cc: admin@fixedconstructions.com.au
Subject: RE: bank accounts for accountant

Morning Perry,

Could you please send below as well for the super fund?

1. BOQ statement for Everyday Business Account
2. Rates notices for 2022 financial year
3. Body corporate notices for 2022 financial year
4. Water notices for 2022 financial year

Thanks
Jay

Jay Rajapakse

From: Perry Anderson <perry@fixedconstructions.com.au>
Sent: 5 August 2022 4:57 PM
To: Jay Rajapakse
Subject: RE: bank statement

Hi Jay ,
It's an everyday account for Perry & Hayley.

Kind regards,



Perry Anderson
m: 0408 799 088



Trade Builders Buying Group Member - #3411 – 'Building Better Deals'
QBCC Building License #1144060
ABN# 39 959 144 949

From: Jay Rajapakse [mailto:jay@herronaccountants.com.au]
Sent: Friday, 5 August 2022 4:21 PM
To: 'Perry Anderson'
Subject: RE: bank statement

Hi Perry,

CSV file not required.

I can see transfers from super fund bank account to account #022380158. What is this bank account and under whose name it is ?

Thanks
Jay

Jay Rajapakse CPA
ACCOUNTANT

P 07 3204 4166
Unit 1, 48 Flinders Pde, North Lakes Qld 4509
PO Box 504 North Lakes Qld 4509



NOTICE: This message contains privileged and confidential information intended only for the use of the addressee named above. If you are not the intended recipient of this message you are hereby notified that you must not disseminate, copy or take any action in reliance on it. If you have received this message in error please notify Herron Accountants immediately by telephone on (07) 3204 4166. Any views expressed in this message are those of the individual sender, except where the sender specifically states them to be views of Herron Accountants. Whilst this communication is believed to be free of any virus or defect which may affect a computer system into which it is received and opened it is the responsibility of the recipient to ensure that it is virus free and no responsibility is accepted by Herron Accountants for any loss or damage arising in any way from its use. Electronically transmitted reports are draft copies only. The original "hard copy" report should be utilised for all referencing purposes. Reports transmitted by electronic mail are not guaranteed for accuracy or authenticity by Herron Accountants.

From: Perry Anderson <perry@fixedconstructions.com.au>
Sent: 5 August 2022 12:41 PM
To: Jay Rajapakse <jay@herronaccountants.com.au>
Subject: RE: bank statement

Yes you have access to the accounts for the superfund

Kind regards,



Perry Anderson
m: 0408 799 088



Trade Builders Buying Group Member - #3411 – 'Building Better Deals'
QBCC Building License #1144060
ABN# 39 959 144 949

From: Jay Rajapakse [<mailto:jay@herronaccountants.com.au>]
Sent: Friday, 5 August 2022 12:38 PM
To: 'Perry Anderson'
Cc: admin@fixedconstructions.com.au
Subject: RE: bank statement

Thanks Perry.
Haven't asked this question before.

If you have online access to BOQ two bank accounts for super fund, are you able to download two CSV files for 2022 FY transactions and send to me?

Thanks
Jay

Jay Rajapakse CPA
ACCOUNTANT

P 07 3204 4166
Unit 1, 48 Flinders Pde, North Lakes Qld 4509
PO Box 504 North Lakes Qld 4509



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From: Perry Anderson <perry@fixedconstructions.com.au>
Sent: 5 August 2022 12:17 PM
To: Jay Rajapakse <jay@herronaccountants.com.au>
Cc: admin@fixedconstructions.com.au
Subject: bank statement

Hi Jay , statement for account number #22380145.

Kind regards,



Perry Anderson
m: 0408 799 088





Bank Reconciliation

Client Name: Five wise Superannuation Ltd Period Ended: 30 June 2022
 Client Code: ANDE16 Accountant: Jay

Account Name: BOQ Account No: 22380145
 Date: 30 June 2022 MYOB/Xero Code:

Balance as per Bank Statement **\$5,008.83**

Add: Outstanding Deposits

Client Code	Amount
	0.00
	0.00
	0.00
	0.00
	0.00
0.00	0.00

Less: Outstanding Cheques

Cheque No.	Client Code	Amount
		0.00
		0.00
		0.00
		0.00
		0.00
0.00		0.00

Balance as per Accounts **\$5,008.83**

Cash Book Reconciliation

Opening Balance	 	
Add: Deposits from cash book	 	
Deposits not included in cash book	 	0.00
Less: Payments from cash book	 	
Payments not included in cash book	 	0.00
Closing Balance	\$0.00	



MB7BJXYSH5-TL02

Account Details

22380145 EBA - Available: \$5,098.33

Account Information

Account Name:
EBA

Transactions Search

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

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,008.83
15/06/2022	TFR TO ACCOUNT 022380158 IB2-86752563	\$1,805.19		\$5,018.83
14/06/2022	Direct Credit Onesteel ARC REFUND_140622		\$1,805.19	\$6,824.02
31/05/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,018.83
30/04/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,028.83
28/04/2022	BPAY TAX OFFICE PAYMENTS IB2-40066913	\$747.00		\$5,038.83
28/04/2022	TFR FROM 022377394 IB2-40063793		\$747.00	\$5,785.83
27/04/2022	BPAY URBAN UTILITIES IB2-99584653	\$206.25		\$5,038.83
27/04/2022	TFR FROM 022377394 IB2-99580993		\$206.25	\$5,245.08
01/04/2022	BPAY BCC RATES IB2-38285773	\$690.05		\$5,038.83
01/04/2022	BPAY DEFT PAYMENTS IB2-38283133	\$504.00		\$5,728.88
01/04/2022	TFR FROM 022377394 IB2-38279093		\$504.00	\$6,232.88
01/04/2022	TFR FROM 022377394 IB2-38278533		\$690.05	\$5,728.88
31/03/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,038.83
28/02/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,048.83
25/02/2022	BPAY TAX OFFICE PAYMENTS IB2-60799338	\$766.00		\$5,058.83
25/02/2022	TFR FROM 022377394 IB2-60796778		\$766.00	\$5,824.83
31/01/2022	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,058.83
06/01/2022	BPAY URBAN UTILITIES IB2-02179358	\$206.12		\$5,068.83
06/01/2022	TFR FROM 022377394 IB2-02174898		\$206.12	\$5,274.95
04/01/2022	BPAY BCC RATES IB2-86065619	\$690.05		\$5,068.83
04/01/2022	TFR FROM 022377394 IB2-86063359		\$690.05	\$5,758.88
31/12/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,068.83
30/12/2021	BPAY DEFT PAYMENTS IB2-19377591	\$504.00		\$5,078.83
30/12/2021	TFR FROM 022377394 IB2-19373871		\$504.00	\$5,582.83
30/11/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,078.83
31/10/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,088.83
29/10/2021	BPAY URBAN UTILITIES IB2-53943347	\$182.44		\$5,098.83
29/10/2021	TFR FROM 022377394 IB2-53941287		\$182.44	\$5,281.27
28/10/2021	BPAY TAX OFFICE PAYMENTS IB2-98156341	\$728.00		\$5,098.83
28/10/2021	TFR FROM 022377394 IB2-98151861		\$728.00	\$5,826.83
14/10/2021	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-05608801	\$2,750.00		\$5,098.83
14/10/2021	TFR FROM 022377394 IB2-05603581		\$2,750.00	\$7,848.83
01/10/2021	BPAY BCC RATES IB2-11806619	\$690.05		\$5,098.83
01/10/2021	BPAY DEFT PAYMENTS IB2-11798799	\$499.00		\$5,788.88
01/10/2021	TFR FROM 022377394 IB2-11793359		\$690.05	\$6,287.88

Date	Description	Debit	Credit	Balance
01/10/2021	TFR FROM 022377394 IB2-11791139		\$499.00	\$5,597.83
01/10/2021	TFR FROM 022377394 IB2-11789919		\$100.00	\$5,098.83
30/09/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$4,998.83
31/08/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,008.83
10/08/2021	BPAY ASIC IB2-42206298	\$56.00		\$5,018.83
10/08/2021	TFR FROM 022377394 IB2-42204718		\$56.00	\$5,074.83
31/07/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,018.83
28/07/2021	BPAY BCC RATES IB2-36553779	\$690.05		\$5,028.83
28/07/2021	BPAY URBAN UTILITIES IB2-36551079	\$137.94		\$5,718.88
28/07/2021	BPAY TAX OFFICE PAYMENTS IB2-36545719	\$728.00		\$5,856.82
28/07/2021	TFR FROM 022377394 IB2-36526819		\$728.00	\$6,584.82
28/07/2021	TFR FROM 022377394 IB2-36525839		\$137.94	\$5,856.82
28/07/2021	TFR FROM 022377394 IB2-36525239		\$690.05	\$5,718.88
01/07/2021	BPAY DEFT PAYMENTS IB2-35006039	\$499.00		\$5,028.83
01/07/2021	TFR FROM 022377394 IB2-35001059		\$499.00	\$5,527.83

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

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

Bank Reconciliation

Client Name: Five wise Superannuation Ltd Period Ended: 30 June 2022
 Client Code: ANDE16 Accountant: Jay

Account Name: BOQ Account No: 22377394
 Date: 30 June 2022 MYOB/Xero Code:

Balance as per Bank Statement **\$131,721.90**

Add: Outstanding Deposits

Client Code	Amount
	0.00
	0.00
	0.00
	0.00
	0.00
0.00	0.00

Less: Outstanding Cheques

Cheque No.	Client Code	Amount
		0.00
		0.00
		0.00
		0.00
		0.00
	0.00	0.00

Balance as per Accounts **\$131,721.90**

Cash Book Reconciliation

Opening Balance	 	
Add: Deposits from cash book	 	
Deposits not included in cash book	 	0.00
Less: Payments from cash book	 	
Payments not included in cash book	 	0.00
Closing Balance	<u><u>\$0.00</u></u>	



5MYNRKPJ3P-TL02

Account Details

22377394 Superannuation Savings - Available: \$128,476.91

Account Information

Account Name:
Superannuation Savings

Transactions Search

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

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2022	INTEREST		\$17.00	\$131,721.90
28/06/2022	TFR TO ACCOUNT 022380158 IB2-01368241	\$3,351.09		\$131,704.90
27/06/2022	Direct Credit CBA fivewise		\$1,699.91	\$135,055.99
27/06/2022	Direct Credit CBA fivewise		\$1,400.30	\$133,356.08
31/05/2022	INTEREST		\$16.21	\$131,955.78
12/05/2022	Direct Credit ATO ATO008000016307211		\$825.00	\$131,939.57
09/05/2022	Direct Credit CBA fivewise		\$1,699.91	\$131,114.57
06/05/2022	TFR FROM 022380158 IB2-89341333		\$20,000.00	\$129,414.66
30/04/2022	INTEREST		\$13.45	\$109,414.66
28/04/2022	TFR TO ACCOUNT 022380145 IB2-40063793	\$747.00		\$109,401.21
27/04/2022	TFR TO ACCOUNT 022380145 IB2-99580993	\$206.25		\$110,148.21
21/04/2022	Direct Credit CBA fivewise		\$1,699.91	\$110,354.46
01/04/2022	TFR TO ACCOUNT 022380145 IB2-38279093	\$504.00		\$108,654.55
01/04/2022	TFR TO ACCOUNT 022380145 IB2-38278533	\$690.05		\$109,158.55
31/03/2022	INTEREST		\$16.29	\$109,848.60
30/03/2022	TFR TO ACCOUNT 022892456 IB2-89673633	\$15,000.00		\$109,832.31
29/03/2022	TFR TO ACCOUNT 022892456 IB2-77308633	\$5,000.00		\$124,832.31
23/03/2022	Direct Credit ATO ATO006000016054314		\$900.00	\$129,832.31
04/03/2022	Direct Credit CBA fivewise		\$3,399.82	\$128,932.31
28/02/2022	INTEREST		\$14.46	\$125,532.49
25/02/2022	TFR TO ACCOUNT 022380145 IB2-60796778	\$766.00		\$125,518.03
22/02/2022	Direct Credit CBA fivewise		\$1,400.17	\$126,284.03
18/02/2022	TFR FROM 022892456 IB2-96607854		\$1,000.00	\$124,883.86
16/02/2022	TFR TO ACCOUNT 022892456 IB2-29648801	\$1,000.00		\$123,883.86
09/02/2022	TFR TO ACCOUNT 022380158 IB2-09956239	\$2,000.00		\$124,883.86
31/01/2022	INTEREST		\$17.33	\$126,883.86
31/01/2022	TFR TO ACCOUNT 022380158 IB2-43264390	\$10,000.00		\$126,866.53
17/01/2022	Direct Credit CBA fivewise		\$1,699.91	\$136,866.53
06/01/2022	TFR TO ACCOUNT 022380145 IB2-02174898	\$206.12		\$135,166.62
04/01/2022	TFR TO ACCOUNT 022380145 IB2-86063359	\$690.05		\$135,372.74
31/12/2021	INTEREST		\$17.96	\$136,062.79
30/12/2021	TFR TO ACCOUNT 022380145 IB2-19373871	\$504.00		\$136,044.83
30/12/2021	TFR TO ACCOUNT 022892456 IB2-19250651	\$2,500.00		\$136,548.83
16/12/2021	TFR TO ACCOUNT 022892456 IB2-19290399	\$5,000.00		\$139,048.83
09/12/2021	Direct Credit CBA fivewise		\$1,658.45	\$144,048.83
30/11/2021	INTEREST		\$17.30	\$142,390.38

Date	Description	Debit	Credit	Balance
26/11/2021	TFR FROM 022380158 IB2-50701001		\$10,000.00	\$142,373.08
26/11/2021	TFR TO ACCOUNT 022380158 IB2-50699121	\$5,000.00		\$132,373.08
19/11/2021	TFR TO ACCOUNT 022380158 IB2-46244850	\$5,000.00		\$137,373.08
15/11/2021	Direct Credit CBA fivewise		\$1,658.45	\$142,373.08
31/10/2021	INTEREST		\$23.69	\$140,714.63
29/10/2021	TFR TO ACCOUNT 022380145 IB2-53941287	\$182.44		\$140,690.94
28/10/2021	TFR TO ACCOUNT 022892456 IB2-98193741	\$4,000.00		\$140,873.38
28/10/2021	TFR TO ACCOUNT 022380145 IB2-98151861	\$728.00		\$144,873.38
27/10/2021	Direct Credit ATO ATO006000015678127		\$375.00	\$145,601.38
26/10/2021	Direct Credit CBA fivewise		\$1,371.49	\$145,226.38
25/10/2021	TFR TO ACCOUNT 022892456 IB2-37509321	\$5,000.00		\$143,854.89
14/10/2021	TFR TO ACCOUNT 022380145 IB2-05603581	\$2,750.00		\$148,854.89
12/10/2021	Direct Credit CBA fivewise		\$1,658.45	\$151,604.89
12/10/2021	Direct Credit CBA fivewise		\$1,658.45	\$149,946.44
01/10/2021	TFR TO ACCOUNT 022380145 IB2-11793359	\$690.05		\$148,287.99
01/10/2021	TFR TO ACCOUNT 022380145 IB2-11791139	\$499.00		\$148,978.04
01/10/2021	TFR TO ACCOUNT 022380145 IB2-11789919	\$100.00		\$149,477.04
30/09/2021	INTEREST		\$30.72	\$149,577.04
31/08/2021	INTEREST		\$31.29	\$149,546.32
23/08/2021	Direct Credit CBA fivewise		\$1,658.45	\$149,515.03
10/08/2021	Direct Credit CBA fivewise		\$1,326.99	\$147,856.58
10/08/2021	TFR TO ACCOUNT 022380145 IB2-42204718	\$56.00		\$146,529.59
09/08/2021	Direct Credit CBA fivewise		\$1,658.45	\$146,585.59
31/07/2021	INTEREST		\$30.88	\$144,927.14
28/07/2021	TFR TO ACCOUNT 022380145 IB2-36526819	\$728.00		\$144,896.26
28/07/2021	TFR TO ACCOUNT 022380145 IB2-36525839	\$137.94		\$145,624.26
28/07/2021	TFR TO ACCOUNT 022380145 IB2-36525239	\$690.05		\$145,762.20
28/07/2021	Direct Credit ATO ATO009000015007938		\$926.25	\$146,452.25
01/07/2021	TFR TO ACCOUNT 022380145 IB2-35001059	\$499.00		\$145,526.00

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

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



End of Period Closing Figures

Client Name: Five wise Superannuation Ltd Period Ended: 30 June 2022
Client Code: ANDE16 Accountant: Jay

Bank.

BOQ 22380145
BOQ 22377394

✓	5,008.83 ✓
	131,721.90
	<u>\$136,730.73</u>

Creditors:

PAYG JUNE 2022
June 22 qtr water bill

✓	747.00 ✓
	240.99
	<u>\$987.99</u>

Other:

	<u>\$0.00</u>

Address of Property: Unit 17, 254 South Pine Road, Enoggera.
 Property owners (% owned): 100
 Date first rented
 Number of weeks rented: 52

Per Agent Rental Statement	July	August	September	October	November	December	January	February	March	April	May	June/Annual	Total
Gross Rent													-
Outgoings													-
Total Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Body corporate													-
Cleaning													-
Pest Control													-
Property agent fees/commission													-
Repairs & Maintenance													-
Stationary, telephone and postage													-
Sundry													-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Net rent (subtotal)- Per Agent	-	-	-	-	-	-	-	-	-	-	-	-	-

2.5% increase in Jan in line with lease agreement

Paid Directly by owner(s)	July	August	September	October	November	December	January	February	March	April	May	June/Annual	Total
Gross Rent	1,658.45	1,658.45		1,658.45	1,658.45	1,658.45	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91	20,150.16
Other Income		1,326.99						1,400.17				1,400.30	5,498.95
Total Income	1,658.45	2,985.44		1,658.45	1,658.45	1,658.45	1,699.91	3,100.08	1,699.91	1,699.91	1,699.91	3,100.21	25,649.11
Advertising													-
Body corporate	499.00			499.00		504.00				504.00			2,006.00
Borrowing expenses													-
Cleaning													-
Council rates	690.05			690.05			690.05			690.05			2,760.20
Deductions for decline in value on plant												236.34	236.34
Deductions for decline in value - report													-
Gardening/lawn mowing													-
Insurance													-
Interest on loans													-
Land tax													-
Legal expenses													-
Pest control													-
Property agent fees/commissions													-
Repairs & maintenance													-
Other R&M - Specify													-
Other R&M - Specify													-
Other R&M - Specify													-
Capital works deductions													-
Capital works - report													-
Stationery, telephone & postage													-
Travel expenses							206.12			206.25		240.99	835.80
Water charges				182.44									-
Sundry rental expenses													-
Other Sundry - Specify													-
Other Sundry - Specify													-
Other Sundry - Specify													-
Total Expenses	1,189.05	-	-	1,371.49	-	504.00	896.17	-	-	1,400.30	-	477.33	5,838.34
Net rent- Paid Personally	469.40	2,985.44	1,658.45	1,658.45	1,658.45	1,154.45	803.74	3,100.08	1,699.91	299.61	1,699.91	2,622.88	19,810.77
Total Net Rent	469.40	2,985.44	1,658.45	1,658.45	1,658.45	1,154.45	803.74	3,100.08	1,699.91	299.61	1,699.91	2,622.88	19,810.77



Distribution							
- Unit 17, 254 South Pine Road, Enoggera.							
	%	Rent	Interest deductions	Capital works	Other rental deductions	Net rent	Previous Year
Five wise Superannuation Ltd		-	-	-	-	-	-
Name of other owner		-	-	-	-	-	-
Name of other owner		-	-	-	-	-	-
	0.00%	-	-	-	-	-	-

Dealing Number



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1. Lessor FIVEWISE SUPERANNUATION PTY LTD A.C.N. 607 449 436 AS TRUSTEE (TRUST DOCUMENT/S DEPOSITED WITH INSTRUMENT NO. 716916246)	Lodger (Name, address, E-mail & phone number) Zappulla Trikam & Partners PO Box 283, Everton Park Qld 4053 Email: ctrikam@bigpond.com Phone: 3354 2500	Lodger Code BE 167A
-------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------

2. Lot on Plan Description	County	Parish	Title Reference
LOT 17 ON SP 277928			51010550

3. Lessee Given names	Surname/Company name and number	(include tenancy if more than one)
	HARD'N'UP ENTERPRISES PTY LTD A.C.N. 146 738 365 AS TRUSTEE	

4. Interest being leased
FEE SIMPLE

5. Description of premises being leased

The whole of the said land together with fixed improvements thereon and the Landlord's fittings if any therein (which said land and improvements are called "the Premises")

6. Term of lease

Commencement date/event: 01 / 01 / 2016
Expiry date: 31 / 12 / 2018
#Options: 3 x 3 years (see pages 29 to 31)
#Insert nil if no option or insert option period (eg 3 years or 2 x 3 years)

7. Rental/Consideration

SEE ATTACHED SCHEDULE

8. Grant/Execution

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

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

* delete if not applicable

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

.....signature

.....full name

.....qualification

Witnessing Officer

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

Date
↓
4/11/16
Execution Date

Fivewise Superannuation Pty Ltd
A.C.N. 607 449 436 as trustee

Director.....Director.....
Lessor's Signature

9. Acceptance

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

.....signature

.....full name

.....qualification

Witnessing Officer

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

Hard'N'Up Enterprises Pty Ltd
A.C.N. 146 738 365 as trustee

23/12/15
Execution Date

Sole Director and Sole Secretary.....
Lessee's Signature

Title Reference 51010550

This is the Schedule referred to in the FORM 7 LEASE dated the _____ day of _____ 2015.

1. REFERENCE DATA

- ITEM 1: PARTIES:
Landlord: FIVEWISE SUPERANNUATION PTY LTD
A.C.N. 607 449 436 as trustee for *The Fivewise Superannuation Fund*
Address for Notices: 115 McLean Road South, Camp Mountain, Qld, 4520
Tenant: HARD'N'UP ENTERPRISES PTY LTD A.C.N. 146 738 365
as trustee for *Hard N Up Enterprises Trust* (trading as *Max Force Tactical*)
Address for Notices: 17 / 254 South Pine Road, Everton Hills, Qld, 4053
- ITEM 2: TERM: 3 years
Date of Commencement: 1 January 2016
Expiration Date: 31 December 2018
- ITEM 3: BUILDING AND LEASED PREMISES:
Address of Building: 17 / 254 South Pine Road, Everton Hills, Qld, 4053
- ITEM 4: RENT:
(a) Commencement date of rental payment: 1 January 2016
(b) Rent:
(i) Rent: \$16,000.00 per annum (plus GST) plus outgoings (plus GST)
(ii) Monthly Rent: \$1,333.33 (plus GST) plus outgoings (plus GST)
(c) Rent due date: the first day of each Month
(d) Interest on arrears: at the Stipulated Rate as defined in Part 2
- ITEM 5: REVIEW DATES:
Fixed review: 2.5% increases on 1 January 2017 and 2018
CPI review: Not applicable
Market Review: Not applicable
- ITEM 6: USE OF PREMISES: Warehouse and showroom
- ITEM 7: SIZE OF PREMISES 80 square metres (approximately) (ground floor) plus 50 square metre (approximately) (mezzanine floor)
- ITEM 8: INSURANCE REQUIREMENTS: As set out in cl. 8.2
- ITEM 9: RIGHT OF RENEWAL:
First Renewal Term: 3 years
Date must be exercised in writing: Not less than six (6) months before expiry of current term
Commencement Date of First Renewal Term: 1 January 2019
Second Renewal Term: 3 years
Date must be exercised in writing: Not less than six (6) months before expiry of current term
Commencement Date of Second Renewal Term: 1 January 2022

Title Reference 51010550

Third Renewal Term: 3 years
Date must be exercised
in writing: Not less than six (6) months before expiry of current term
Commencement Date of
Third Renewal Term: 1 January 2025

ITEM 10: REVIEW DATES
DATES

First Renewal Term –
Fixed review: 2.5% increases on 1 January 2020 and 2021
CPI review: Not applicable
Market review: 1 January 2019

Second Renewal Term –
Fixed review: 2.5% increases on 1 January 2023 and 2024
CPI review: Not applicable
Market review: 1 January 2022

Third Renewal Term –
Fixed review: 2.5% increases on 1 January 2026 and 2027
CPI review: Not applicable
Market review: 1 January 2025

ITEM 11: OUTGOINGS:

Percentage payable by Tenant: The Prescribed Percentage as defined in
Part 2 (being at the date of Commencement 100%)

ITEM 12: GUARANTORS David John Hawkins, 14 Edmund Court, Warner, Qld 4500

ITEM 13: SECURITY BOND Two (2) months' rent (plus GST) plus two (2) months'
outgoings (plus GST)

Each reference in this Lease to any of the titles contained in this Part is to be construed to incorporate
the data stated and the terms provided under that title.

2. DEFINITIONS AND INTERPRETATION

2.1 Definitions

Unless otherwise provided or unless there is something inconsistent in the subject matter the
expressions following (whether appearing with or without capital letters) have the meanings assigned
to them in this clause:

2.1.1 "the Air Conditioning Equipment" means the plant, electrical installations, ductwork, and
diffusers used for the manufacture and reticulation of conditioned air throughout the Building
and includes all mechanical ventilation.

2.1.2 "the Building" means the building or buildings of the Landlord erected or to be erected on the
Land.

2.1.3 "the Date of Commencement" means the date referred to in Item 2 of the Reference Data as
the Date of Commencement.

Title Reference 51010550

- 2.1.4 "the Fire Equipment" includes all stopcocks, hydrants, fire hoses, fire alarms, fire sprinklers, and other fire prevention extinguishing in the Building.
- 2.1.5 "Form 7" means the Lease in Form 7 to the *Land Title Act 1994* to which this Schedule is attached.
- 2.1.6 "GST" means the goods and services tax as imposed by the GST Law together with any related interest, penalties, fines or other charges.
- 2.1.7 "GST Amount" means, in relation to a Payment, an amount arrived at by multiplying the Payment (or the relevant part of a Payment which is consideration for a Taxable Supply) by the appropriate rate of GST (being 10% when the GST Law commenced or any other rate notified from time to time by the persons making the relevant Taxable Supply).
- 2.1.8 "GST Law" has the meaning given to that term in *A New Tax System (Goods and Services Tax) Act 1999*, or, if that Act is not valid or does not exist for any reason, means any Act imposing or relating to the imposition or administration of a goods and services tax in Australia and any regulation made under the Act.
- 2.1.9 "the Guarantor" means the guarantor or collectively the guarantors referred to in Item 12 of the Reference Data and also any person who enters into covenants with the Landlord as a guarantor under cl. 27.1. If the Guarantor is one person the expression includes that person, his executors, and administrators. If the Guarantor is more than one person, the guarantor includes those persons and their respective executors and administrators jointly and severally. If the guarantor is a corporation, the guarantor includes that corporation and its successors or, if more than one corporation, the guarantor includes those corporations and their respective successors.
- 2.1.10 "Index Number" means the Consumer Price Index (All Groups) for the city of Brisbane as published by the Australian Bureau of Statistics. If that index is suspended, discontinued, or modified so that it does not reflect on a consistent basis changes which have occurred in the cost of living in the city of Brisbane during any Lease Year, the expression will mean an index which in the opinion of the Australian Statistician (whether published or advised at the request of either party) does reflect on a consistent basis changes which have occurred in the cost of living in the City of Brisbane during any Lease Year. If the Australian Statistician has not published and will not advise an appropriate index, the expression will mean an index or method of measuring increases in the cost of living agreed in writing by the parties and in default of agreement within a period of fourteen (14) days, an index or method determined at the request of either party by the President or Acting President of the Australian Property Institute (Inc.) Queensland Division or their nominee.
- 2.1.11 "Insured Risks" means the risks against which the Landlord is required by this Lease to effect insurance and any additional risks against which the Landlord effects insurance relating to the Building.
- 2.1.12 "the Land" means the land described in Item 2 of the Form 7.
- 2.1.13 "the Landlord" means the LANDLORD referred to in Item 1 of the Form 7 its successors and assigns and unless inconsistent with the subject matter or context includes all persons for the time being authorised by the Landlord.
- 2.1.14 "this Lease" means this Lease including the Form 7 together with any annexures and schedules and any covenant or agreement expressed to be supplemental to this Lease and all amendments to those documents.
- 2.1.15 "Lease Year" means each separate year of the term of this Lease the first Lease Year commencing on the Date of Commencement and each subsequent Lease Year commencing

Title Reference 51010550

on the corresponding day of each succeeding year; the expression includes any broken period between the end of the last complete Lease Year and the date of termination.

- 2.1.16 "Market Review Dates" are the dates specified in Item 5 of the Reference Data.
- 2.1.17 "Month" means a calendar month.
- 2.1.18 "the Outgoings" means all expenses and outgoings paid or incurred by the Landlord in respect of the Premises under the following heads of expenditure:
- (a) Rates, charges, and other levies (including any benefited mall area levy) payable to the local authority in whose area the Premises are located.
 - (b) Rates and charges payable to any local or other authority responsible for the provision or reticulation of water and/or sewerage and/or drainage services.
 - (c) Levies, contributions and/or other amounts payable to any local or other authority for or on account of fire protection services.
 - (d) All rates, taxes, charges, assessments, outgoings, and impositions (whether parliamentary, municipal, or otherwise and whether assessed, charged, or imposed by or under Federal or State law or by Federal State or Local authorities and whether on a capital, revenue value, or any other basis and even though of a novel character) which are assessed, charged, or imposed in respect of the Premises or any part of them other than income tax and capital gains tax.
 - (e) All charges for electricity, gas, oil, or other fuel incurred in the operation of the Air Conditioning Equipment and other plant and equipment in the Premises.
 - (f) Insurance premiums and other charges (including stamp duties) for insurance of the Premises against fire with extended cover endorsement for vandalism, terrorism, malicious mischief, earthquake, flood, water damage, boiler and pressure vessel explosion, fusion, and mechanical breakdown in broad cover form with repair and replacement terms and other risks determined by the Landlord in its absolute discretion including, but not limited to, consequential losses and loss of all rents receivable from the Premises including all other charges payable in addition to the Rent in an amount or amounts and for periods determined by the Landlord.
 - (g) Public risk liability insurance against third party liability hazards including exposure to personal injury, bodily injury, and property damage on an occurrence basis; including insurance for all contractual obligations and covering also actions of all employees, other persons, subcontractors, and agents while working on behalf of the Landlord. The policy will be written on a comprehensive basis with limits of not less than \$10 million per occurrence or higher amounts reasonably required by the Landlord from time to time.
 - (h) The cost of all repairs painting plumbing maintenance renewals and replacements incurred by the Landlord in keeping the Premises in good and substantial repair and condition, not normally charged to capital account as determined by the Landlord's accountants in accordance with accounting principles generally accepted in Queensland.
 - (i) The cost of cleaning treating and polishing the Premises and the external windows glass and other external surfaces of the Building including but not limited to cleaning materials.
 - (j) Disposing of rubbish and waste.

Title Reference 51010550

- (k) Maintaining gardens and landscaped areas in or near to the Complex.
 - (l) Property Management.
 - (m) Body corporate levies.
- 2.1.19 "Pipes" means all pipes, sewers, drains, mains, conduits, ducts, gutters, water courses, wires, cables, channels, flues, and all other conducting media and including any fixings, louvres, cowls, and any ancillary apparatus.
- 2.1.20 "Prescribed Percentage" means the percentage of the Total Lettable Floor Area which is from time to time represented by the floor area of the Premises where:
- Total Lettable Floor Area means the Floor Area of all those parts in the Complex that are leased or may be available for lease or licence, but does not include:
- (i) the Floor Area of the Common Areas and the Car Park; or
 - (ii) any part of the Complex used exclusively for storage.
- 2.1.21 "the Premises" means that part of the Land which is described in Item 5 of the Form 7 and all improvements on that part of the Land.
- 2.1.22 "Redecorate" includes:
- (a) washing down the whole of the interior of the Premises including all partitions and additions made to the Premises;
 - (b) treating as previously treated all internal surfaces of the Premises by painting, staining, polishing, or otherwise to a specification approved by the Landlord; and
 - (c) replacing all carpet and/or floor tiles which in the opinion of the Landlord are worn or damaged and in need of replacement.
- 2.1.23 "the Reference Data" means the data set out in Part 1 of this Schedule.
- 2.1.24 "Rent" has the meaning given to that expression in cl. 3.2.
- 2.1.25 "the Stipulated Rate" means a percentage interest rate per annum equal to the prime lending rate charged by the Landlord's bank plus five (5) per centum.
- 2.1.26 "Supply" has the meaning given in the GST Law.
- 2.1.27 "the Tenant" means the TENANT referred to in Item 3 of the Form 7 and if this Lease is taken by one person, the Tenant includes that person his executors, administrators, and permitted assigns. If this Lease is taken by more persons than one, the Tenant includes those persons and each of their respective executors, administrators, and permitted assigns jointly and severally. If a corporation is a Tenant, the Tenant includes that corporation, its successors, and permitted assigns.
- 2.1.28 "Valuers' Institute" means the Australian Property Institute (Inc.) Queensland Division or their nominee.
- 2.1.29 "writing" includes printing, typing, lithography, and other modes of reproducing words in a visible form and "written" has a corresponding meaning.

2.2 Interpretation

Title Reference 51010550

- 2.2.1 Every covenant agreement or obligation expressed or implied in this Lease by which two or more persons covenant, agree, or are bound, binds those persons jointly and each of them severally. Every provision expressed or implied in this Lease which applies to two or more persons applies to those persons jointly and each of them severally.
- 2.2.2 References to the Valuers' Institute and any other authorities, associations, and bodies whether statutory or otherwise will, if any of those authorities, associations, or bodies ceases to exist, or is reconstituted, renamed, or replaced or if its powers or functions are transferred to any other authority, association, or body be deemed to refer to the authority, association, or body established or constituted in its place and/or as nearly as may be succeeding to its powers or functions.
- 2.2.3 References to any right of the Landlord to have access to the Premises extend to all persons authorised by the Landlord including agents, professional advisers, contractors, workmen and others.
- 2.2.4 References to the Premises, in the absence of any provision to the contrary, include any part of the Premises.
- 2.2.5 Any covenant by the Tenant not to do any act or thing is deemed to include an obligation not to permit that act or thing to be done, and to use its best endeavours to prevent that act or thing being done by a third party.
- 2.2.6 Any provision in this Lease requiring the consent or approval of the Landlord also requires the consent or approval of any mortgagee of the Premises and any superior Landlord where that consent is required. This Lease does not restrict the right of any mortgagee or superior Landlord to refuse any consent or approval.
- 2.2.7 References to the "Consent of the Landlord" or words to similar effect mean a consent in writing signed by or on behalf of the Landlord and references to "Approved" and "Authorised" or words to similar effect mean approved or authorised in writing by or on behalf of the Landlord.
- 2.2.8 The terms "the Parties" or "Party" mean the Landlord and/or the Tenant but except where there is an express indication to the contrary, exclude the Guarantor.
- 2.2.9 Words in the singular include the plural and vice versa. A reference to any gender includes every other gender. Words denoting individuals include corporations.
- 2.2.10 A reference in this Lease to an Act of Parliament or any section of an Act are to be read as though the words "or any statutory modification or re-enactment of it or any statutory provision substituted for it" were added to the reference. Any general reference to "Statute" or "Statutes" includes any regulations or orders made under the Statute or Statutes.
- 2.2.11 Every obligation or covenant (whether positive or negative) undertaken by any Party (including the Guarantor) will, despite the wording, be deemed to be and will be construed as if each obligation or covenant is a separate and independent covenant made by the Party undertaking the obligation and continuing (unless the context otherwise requires) throughout the term of this Lease and subsequently so long as it remains to be performed.
- 2.2.12 References in this Lease to any clause, subclause, paragraph, or Schedule without further designation will be construed as a reference to the clause, subclause, paragraph, or Schedule of this Lease so numbered.
- 2.2.13 The headings or marginal notes in this Lease are included for convenience only and do not affect the construction of this Lease.

Title Reference 51010550

3. RENT

3.1 Payment of Rent

The Tenant will pay to the Landlord (including by way of periodic bank transfer if the Landlord so requires) in each Lease Year the Rent without any formal or other demand by equal monthly instalments in advance on the first day of each month. In the case of any broken period of less than one month by an instalment on the first day of the broken period of an amount ascertained by multiplying the number of days in that broken period by the Rent for the Lease Year of which it forms part and dividing the result by 365.

3.2 Rental Reviews

3.2.1 Rent and Annual Reviews

The expression "Rent" means an annual sum calculated as follows:

- (a) for the first (1st) Lease Year:

the sum specified in Item 4(b) (i) and subsequent years in Item 5 and or Item 10 of the Reference Data respectively;

- (b) If Item 5 and or Item 10 of the Reference Schedule provides for CPI review then from that Review Date the Rent must be reviewed to the following formula:

for the second (2nd) and each subsequent Lease Year that amount derived annually by multiplying the Rent for the Lease Year last concluded by a fraction obtained by dividing the Index Number for the last quarter immediately preceding the first day of the Lease Year under review by the Index Number for the last quarter immediately preceding the first day of the Lease Year last concluded;

- (c) If Item 5 and or Item 10 of the Reference Data provides for a Fixed Review for a Review Date, then from that Review Date the Rent must be reviewed to the following amount:

$$A + (A \times D)$$

Where:

A is the Rent payable immediately before the Review Date;

D is the Minimum Rent increase specified in Item 5 or Item 10 of the Reference Data for the Review Date

3.2.2 Reviews to Market

The Rent will be further reviewed so that the Rent for the Lease Years commencing on the Market Review Dates will be the market rent for that Lease Year calculated in accordance with cl. 3.3, and the Rent so determined will be reviewed annually in accordance with Item 5 and or Item 10 of the Reference Data;

3.3 Market Rent Reviews

- 3.3.0 If Item 5 and or Item 10 of the Reference Schedule provides for a Market Review, then this clause will apply

- 3.3.1 The Landlord may at any time prior to the date which is twelve (12) months after each date stated in Item 5 and or Item 10 of the Reference Data ("the Market Review Date") give

Title Reference 51010550

written notice to the Tenant of the amount of rent the Landlord believes is the market rent for the Premises as at that Market Review Date.

- 3.3.2 If the Landlord does not give written notice in accordance with cl. 3.3.1 in respect of a Market Review Date the rent payable for the Lease Year commencing from that Market Review Date will be the same rent as was payable in the preceding Lease.
- 3.3.3 If the Landlord gives written notice in accordance with cl. 3.3.1, the Tenant may give written notice to the Landlord within twenty-one (21) days of receipt of the Landlord's notice disputing the Landlord's assessment of the market rent.
- 3.3.4 If the Tenant does not give notice in accordance with cl. 3.3.3 the amount set out in the Landlord's notice will be the Rent payable from the Market Review Date.
- 3.3.5 If the Tenant gives notice in accordance with cl. 3.3.3 the market rent will be determined as follows:
- (a) the market rent will be determined by a person ("the Arbitrator") who has been a member of the Valuers' Institute for at least five (5) years nominated by the President for the time being of the Valuers' Institute on the application of the Landlord or Tenant;
 - (b) the Arbitrator will act as an arbitrator in accordance with the *Commercial Arbitration Act 1990*; and
 - (c) the Arbitrator will determine the market rent of the Premises assuming:
 - (i) a term equivalent to the original term of this Lease;
 - (ii) that the Tenant has complied with all obligations of repair and decoration imposed by this Lease;
 - (iii) that the covenants of the Lease are the same as the covenants of this Lease other than for quantum of rent and any other differences required by these assumptions; and
 - (iv) that any improvements made to the Premises by the Tenant have not been made.
 - (d) The costs associated with a valuation obtained under this clause must be paid by the parties in equal shares unless otherwise decided by the Valuer.

3.4 Obligation to Pay Pending Determination

Pending determination of the Rent for any Lease Year, rent will be paid at the rate payable during the Lease Year last concluded and will be adjusted retrospectively to the beginning of the Lease Year under review.

3.5 Net Lease

This Lease is a net Lease and the Tenant's obligation to pay all Rent and the rights of the Landlord to the Rent are absolute and unconditional and are not subject to any abatement, reduction, set-off, defence, counterclaim, or recoupment. Except as may otherwise be expressly provided in this Lease and despite any law to the contrary, this Lease will not terminate and the respective obligations of the Landlord or the Tenant will not otherwise be affected, by reason of:

- 3.5.1 the invalidity or unenforceability or lack of due authorisation or other defect of this Lease;

Title Reference 51010550

- 3.5.2 the lack of any right, power, or authority of the Tenant to enter into this Lease or any prohibition or interruption of or other restriction against the Tenant's use, operation, or possession of the Premises for any reason;
- 3.5.3 the interference with the use, operation, or possession by any person or entity;
- 3.5.4 any other indebtedness or liability whenever arising of the Landlord or the Tenant to any other person, firm, or corporation or to any governmental authority;
- 3.5.5 any insolvency, bankruptcy, or similar proceedings by or against the Landlord or the Tenant;
or
- 3.5.6 any other cause.

The Rent will continue to be payable in all events and in the manner and at the times provided in this Lease unless the obligation to pay it is terminated under the express provisions of this Lease.

3.6 GST

3.6.1 The parties agree that:

- (a) all payments have been set or determined without regard to the impact of GST;
- (b) if the whole or any part of a Payment is the consideration for a Taxable Supply for which the payee is liable to GST Amount in respect of the Payment must be paid to the payee as an additional amount, either concurrently with the Payment or as otherwise agreed in writing; and
- (c) the payee will provided to the payer a Tax Invoice.

3.6.2 The Landlord may include in the amount of the Outgoings to which the TENANT contributes, all goods and services tax or other consumption tax payable by the Landlord in respect of the Outgoings except for any part of the tax that the Landlord may claim as an input tax credit.

4. OUTGOINGS

4.1 Outgoings

In addition to the Rent, the Tenant must pay the Landlord sums of money equal to the Prescribed Percentage of the Outgoings.

4.2 Light and Power

The Tenant will not use any form of light, power, or heat other than electric current or gas supplied through meters. This covenant does not prevent the use of auxiliary power or lighting (other than an exposed flame) during any period of power failure or power restrictions.

4.3 Electricity, Gas, and Water

The Tenant will pay all assessments for electricity, gas, trade waste and water relating to the Premises by their due dates for payment.

4.4 Future Taxes on Premises

The Tenant will pay and discharge without exception on and from the commencement date all rates, taxes, charges, assessments, outgoings, and impositions (whether parliamentary municipal or otherwise and whether assessed, charged, or imposed by or under Federal or State law or by Federal State or Local Authorities and whether on a capital or revenue basis or any other basis and even

Title Reference 51010550

though of a novel character) which may at any time during the term of this Lease be assessed, charged, or imposed upon or in respect of the Premises or the use and occupation of the Premises and whether assessed against the Landlord or directly against the Tenant will be paid to the relevant assessing Authority not later than the due date for the payment and if assessed against the Landlord will be paid by the Tenant to the Landlord upon demand.

4.5 Special Services

The Tenant will pay to the Landlord upon demand the amount of any additional or unusual costs, charges, and expenses incurred by the Landlord at the request of the Tenant in having any alterations, repairs, or maintenance to the Premises or to the appurtenances in the Premises effected outside the normal working hours of the tradesmen concerned or in providing any special, additional, or unusual services for the Tenant.

4.6 Cleansing Dues

If the relevant Local or other Authority provides any cleansing or refuse service for the Premises (whether at the request of the Tenant or by direction of any officer of that Authority), the Tenant will pay the cost of the service to the relevant assessing Authority on or before the due date if assessed directly against the Tenant but otherwise to the Landlord within seven (7) days of being billed by the Landlord.

5. USE

5.1 Use of the Premises

The Tenant will not use or permit the Premises to be used for any purpose other than the purpose specified in Item 6 of the Reference Data. The Tenant acknowledges that:

- 5.1.1 it is the responsibility of the Tenant to obtain the consent of any planning or other authority which may be required for the Tenant to carry on its business on the Premises and the failure of the Tenant to obtain that consent does not relieve the Tenant of its obligation to pay Rent and otherwise to perform its obligations under this Lease;
- 5.1.2 no promise, representation, warranty, or undertaking has been given by or on behalf of the Landlord in respect of the suitability or adequacy of the Premises for any use or business or to the fixtures, fittings, furnishings, finish, plant machinery, and equipment of or in the Premises; and
- 5.1.3 any warranties as to the suitability, fitness, and adequacy of the Premises implied by law are negatived.

5.2 Compliance with Statutes, Regulations, etc.

- 5.2.1 The Tenant will duly and punctually comply with and observe all Statutes and all orders, ordinances, regulations, and by-laws relating to the Premises or to the Tenant's use or occupation of the Premises and all requirements and orders lawfully given or made by any public body or authority relating to the Premises within the time required by the notice or order.
- 5.2.2 The Tenant will not do or omit to do any act or thing whereby the Landlord may become liable to pay any penalty imposed or to bear the whole or any part of any expenses incurred under any statute, ordinance, regulation, by-law, order, requirement, or notice.
- 5.2.3 The Tenant is not required by this clause to make any structural improvements or structural alterations unless they are required or made necessary by reason of any neglect or default

Title Reference 51010550

by the Tenant or any person claiming under the Tenant or by reason of the business carried on in the Premises or the number or sex of the employees or persons at the Premises.

5.3 Annoying or Injurious Conduct

The Tenant will not:

- 5.3.1 carry on in any part of the Premises any annoying, noxious, offensive, or illegal business, occupation, or practice; and
- 5.3.2 do any act or thing or use any plant or machinery which through noise, odours, vibrations, or otherwise may be or grow to the annoyance, nuisance, grievance, damage, or disturbance of the Landlord or of the occupiers of neighbouring premises.

5.4 Use of Appurtenances

The Tenant will not use the water closets, drains, and other water apparatus and other appurtenances in the Premises and the Building for any purposes other than those for which they were constructed and will not place in them any sweepings, rubbish, rags, ashes, or other deleterious substances.

5.5 Drains and Waste

All blockages which may occur in any Pipes originating within the Premises will be cleared by licensed tradesmen employed by the Tenant.

5.6 Interference with Services

Except as otherwise provided in this Lease the Tenant will not interfere with any appurtenances, Pipes, water supply, gas, electrical, plumbing, or other services contained in or about the Premises or the Air Conditioning Equipment or the Fire Equipment without first obtaining the consent in writing of the Landlord.

5.7 Erection of Signs

The Tenant will not cause any advertising or other sign or advertisement or hoarding to be painted or erected or otherwise placed on the Premises without the consent of the Landlord. The Landlord's consent will not be withheld unreasonably to the using or exhibiting of any advertisement or sign customary to the Tenant's class of business if the advertisement or sign strictly complies with the by-laws of the local or other authorities.

5.8 Prohibition on Erection of Blinds and Fittings

The Tenant will not erect or affix any blinds or awnings to the outside of the Premises or any blinds (venetian or otherwise) to the interior of the windows, display windows, or doors or affix any fittings to the exterior walls or ceilings of the Building without the written consent of the Landlord which may be granted or refused or granted subject to conditions in the absolute discretion of the Landlord.

5.9 Prohibition on Marking or Damaging Walls

The Tenant will not cut, make holes in, mark, deface, drill, or damage any of the walls, ceilings, or other parts of the Premises except so far as may reasonably be necessary for the erection of approved signs, blinds, or awnings. On the removal of signs, blinds, or awnings, the Tenant will reinstate, repair, and make good any damage or unsightliness caused in or about the erection or removal of them even if the Landlord has consented to them.

5.10 Rodents and Vermin

Title Reference 51010550

The Tenant will at its own cost and expense keep the Premises free and clear of rodents, termites, cockroaches, and other vermin.

5.11 Overloading of Floors

The Tenant will observe the maximum floor loading weights nominated by the Landlord and will not permit the floors of the Building to be broken, strained, or damaged by overloading them. In particular, the Tenant will not install any safes or other heavy equipment except in positions and subject to conditions approved in writing by the Landlord.

5.12 Infectious Diseases

If any infectious disease happens upon the Premises which may require notification by virtue of any statute, regulation, or ordinance, the Tenant will:

- 5.12.1 give all the necessary notices and any other information which may be required to the proper authorities;
- 5.12.2 give a copy of the notification to the Landlord; and
- 5.12.3 at its own expense thoroughly fumigate and disinfect the Premises.

5.13 Inflammable Substances

The Tenant will not use any chemical, burning fluids, oil, acetylene, or alcohol in lighting the Premises or, except in the ordinary course of the Tenant's business, for any business or other purpose.

5.14 Not to Make Voidable Insurance Policies

The Tenant will not do or permit anything to be done on the Premises or bring or keep anything in the Premises that may in any way make void or voidable any policy or policies of insurance applicable to the Premises or conflict with any laws or regulations or with any insurance policy applicable to the Premises or whereby the amount of premium payable in respect of any insurance policy may be liable to be increased. Without prejudice to the rights of the Landlord to determine this Lease, the Tenant will pay to the Landlord on demand any increase of premium which may be occasioned by a breach of this clause.

5.15 To Observe Fire Laws

The Tenant will at all times in its use of the Premises comply with the requirements of the Insurance Council of Australia and The Metropolitan Fire Brigades Board and the laws and regulations for the time being in force relating to fires and the provisions of every relevant Statute, regulation, and ordinance.

5.16 Fire Drills and Evacuation Procedures

The Landlord may require the Tenant to perform from time to time fire drills and to observe all necessary and proper emergency evacuation procedures and the Tenant and all persons under its control will co-operate with the Landlord in performing those drills and procedures.

5.17 Auction Sales

The Tenant will not in any circumstances hold or permit to be held any auction sale in or about the Premises.

5.18 Security

Title Reference 51010550

The Tenant will cause all exterior doors and windows in the Building to be locked securely at all times when the Premises are not being used. The Landlord's representatives are authorised from time to time to enter the Premises for the purpose of locking any doors or windows left unlocked or unfastened or checking the general security of the Building and the Premises.

5.19 Overloading of Electricity

The Tenant will not without the written consent of the Landlord install any electrical equipment on the Premises that overloads the cables, switchboards, or sub-boards through which electricity is conveyed to the Premises. If the Landlord grants that consent any alterations which may be necessary to comply with the requirements of the insurance underwriters of the Building or any Statutes, regulations, ordinances, or by-laws will be effected by the Landlord at the expense of the Tenant and the entire cost of the alterations will be paid by the Tenant to the Landlord upon demand. The Landlord may require the Tenant to deposit with the Landlord the estimated cost of the alterations before they are commenced.

5.20 Use of External Areas

The Tenant must not use areas external to the Building for parking or storage of motor vehicles, caravans, boats, demountable buildings, or containers of any kind other than in the day to day use of the Premises authorised by this Lease.

6. MAINTENANCE AND REPAIR

6.1 Notice of Damage

The Tenant will advise the Landlord promptly in writing of any damage sustained to the Premises or the defective operation of any of the appurtenances in the Premises.

6.2 Maintenance of Premises

The Tenant will repair the Premises and keep them in good repair (including but not limited to repair and maintenance of all the appurtenances including any stop-cocks, hydrants, fire hoses, alarm systems or other fire prevention equipment, water closets, toilets, grease traps, water apparatus, wash basins, sinks, taps and washers, wash rooms, gas fillings, electrical fittings, light bulbs, door handles, door locks and hinges, key replacement, window locks/catches and hinges and other services contained in or about the premises) except damage caused by:

6.2.1 fair wear and tear; or

6.2.2 an Insured Risk other than where the insurance money is irrecoverable because of any act or default of the Tenant or anyone at the Premises expressly or by implication with the Tenant's consent.

Where the policy of insurance for the Insured Risks requires payment of excess or deductible by the Landlord, the Tenant will pay the excess or deductible (or where the damage is to the Premises and other parts of the Building a fair proportion of the excess or deductible) to the Landlord on demand.

6.3 Inspection by Landlord

The Tenant will permit the Landlord at all reasonable times on reasonable notice to enter upon and view the condition of the Premises and immediately upon notice being given to the Tenant by the Landlord will execute all repairs and work agreed to be done by the Tenant. The Tenant will also permit the Landlord at all reasonable times to enter upon the Premises for the purpose of effecting any alterations, remodelling, or repairs which the Landlord may wish to carry out.

6.4 Landlord's Right to Repair

Title Reference 51010550

If the Tenant at any time makes default in the performance or observance of any express or implied covenants in this Lease relating to the repair of the Premises, the Landlord may (but without prejudice to the Landlord's right of re-entry) enter upon the Premises and repair them at the expense of the Tenant.

6.5 Tenant to Redecorate

The Tenant will, at least once during the last three (3) months of the term of this Lease and the renewal granted under Clause 17.1, Redecorate the Premises to the satisfaction of the Landlord. If the Tenant fails to Redecorate the Premises, the Landlord may Redecorate them at the Tenant's expense.

6.6 Glass

The Tenant will replace all glass in the Premises that is broken during the term of this Lease.

6.7 Cleaning

The Tenant will:

- 6.7.1 keep the Premises (including the whole of the interior of the Building and the internal and external surfaces of the windows and glass) in a thorough state of cleanliness;
- 6.7.2 not allow any accumulation of useless property or rubbish; and
- 6.7.3 clean the interior of the Building and the interior and exterior surfaces of windows and glass on a regular basis.

7. ALTERATIONS

7.1 No Alterations Without Consent

The Tenant will not make any structural or other alterations or additions to the Premises or appurtenances in the Premises or the Air Conditioning Equipment or the Fire Equipment without first submitting full detailed drawings and other specifications of the proposed works and particulars of the materials proposed to be used and obtaining the Landlord's consent in writing. The Landlord's consent may be granted upon whatever terms and conditions the Landlord in its absolute discretion thinks fit. If the Landlord grants its consent it will be a condition of that consent that the works are carried out under the supervision of the Landlord's architect. The Tenant will pay to the Landlord immediately on demand all costs and expenses incurred by the Landlord including architect's and other consultants fees payable by the Landlord whether consent is granted or not.

7.2 Alterations Required for Tenant's Business

Any alterations which may be required to the Premises or to the Air Conditioning Equipment, the Fire Equipment, or the water, gas, electrical, plumbing, or other services to make or keep the Premises suitable for use by the Tenant in its business or required by reason of the number or sex of the persons employed in the Premises will be effected by and at the expense of the Tenant. The Tenant must first submit full detailed drawings and other specifications of the proposed work and class of materials proposed to be used and obtain the Landlord's consent in writing (which consent will not be unreasonably refused having regard only to the interests of the Landlord if the alterations are required by law). The Tenant indemnifies the Landlord against all injury or damage to the Premises caused in or about the erection or construction of the alterations or additions or in the removal of the alterations and additions even though the Landlord may have consented to them.

7.3 Internal Partitions

Title Reference 51010550

The Tenant will not install any internal partitions in the Building or make any alterations or modifications to any internal partitions without the written consent of the Landlord. The Landlord's consent will not be unreasonably withheld if the following conditions are complied with:

- 7.3.1 the Tenant is to submit to the Landlord full detailed drawings and specifications of the proposed works;
- 7.3.2 the drawings and specifications are to meet with the approval of the Landlord's architect;
- 7.3.3 the materials to be used in carrying out the works are to be of a standard as to type, quality, colour, and size as the Landlord determines;
- 7.3.4 the works are to be carried out by a builder Approved by the Landlord;
- 7.3.5 the works are to be carried out under the supervision of the Landlord's architect; and
- 7.3.6 the Tenant is to pay to the Landlord immediately upon demand all reasonable costs and expenses incurred by the Landlord including architect's and other consultants' fees payable by the Landlord whether any Approval is granted or not.

Any partitions erected by the Tenant remain the property of the Tenant who is responsible for their maintenance and insurance.

7.4 Costs of Internal Works

Any works Approved under cl. 7.3 will be effected by and at the expense of the Tenant including the costs of all additional lights and power outlets, switches, telephone outlets, and alterations or any other services which may be required by reason of the position of partitions. The Tenant indemnifies the Landlord against all injury or damage to the Premises caused in or about the execution of those works.

7.5 Tenant's Fixtures

If the Tenant has paid all Rent and observed and performed all the covenants, agreements, and provisions contained in this Lease for which the Tenant is responsible, any fixtures and things which with the consent of the Landlord have been installed by the Tenant on the Premises may at the expiration of the term of this Lease be taken down and removed from the Premises for the Tenant's own benefit but always only upon the condition that the removal can be carried out without danger to the stability of the structure of the Premises. The Tenant will make good to the satisfaction of the Landlord or the architect of the Landlord any damage done or unsightliness occasioned to the Premises by or as a result of the installation or removal of any of these fixtures and things. Any fixtures and things not removed by the Tenant and all other goods of the Tenant left on the Premises will be deemed abandoned by the Tenant and become the property of the Landlord. The Landlord may in its discretion sell or otherwise dispose of abandoned fixtures, things, and goods in any manner the Landlord thinks fit.

7.6 Alterations or Additions to Premises by Landlord

Intentionally deleted.

8. INDEMNITY, RISK, INSURANCE, LIABILITY

8.1 Indemnities

The Tenant indemnifies the Landlord against all actions, claims, demands, losses, damages, costs, and expenses which the Landlord may sustain or incur or for which the Landlord may become liable whether during or after the term of this Lease in respect of or arising from:

Title Reference 51010550

- 8.1.1 loss, damage, or injury from any cause to property or person inside or outside the Building occasioned or contributed to by the neglect or default of the Tenant or any servant, agent, licensee, invitee, subtenant, or other person claiming through or under the Tenant to observe or perform any of the covenants, conditions, regulations, and restrictions on the part of the Tenant in this Lease whether positive or negative, expressed or implied;
- 8.1.2 the negligent use, misuse, waste, or abuse by the Tenant or any servant, agent, licensee, invitee, subtenant, or other person claiming through or under the Tenant of any water, gas, or electricity, or other services to the Premises or to the Building;
- 8.1.3 the overflow, leakage, or escape of water, fire, gas, electricity, or any other harmful agent in or from the Premises caused or contributed to by any act or omission on the part of the Tenant, its servants, agents, licensees, invitees, subtenants, or other persons claiming through or under the Tenant;
- 8.1.4 the failure of the Tenant to notify the Landlord of any defect in any of the Air Conditioning Equipment, the Fire Equipment, or other appurtenances in the Premises of which the Tenant is aware or ought to be aware;
- 8.1.5 loss, damage, or injury from any cause to property or person caused or contributed to by the use of the Premises by the Tenant, or any servant, agent, licensee, invitee, or subtenant, and arising out of the neglect or default of the Tenant or any servant, agent, licensee, invitee, or subtenant;
- 8.1.6 the improper or faulty erection or construction of facilities, trade fixtures, or equipment installed on or in the Premises by the Tenant; and
- 8.1.7 any personal injury sustained by any person in or about the Premises however caused other than by the wilful or negligent act of the Landlord, its servants, or agents.

8.2 Insurances

- 8.2.1 The Tenant will during the term of this Lease at its sole cost and expense obtain and keep in full effect in the names of the Tenant, the Landlord, and all mortgagees of the Premises (as their interests may appear) the following insurances:

- (a) Intentionally deleted.
- (b) Intentionally deleted.
- (c) Public Risk

Public Risk Liability insurance applying to all operations of the Tenant and which will include bodily injury liability and property damage liability, personal injury liability, products liability, contractual liability, contingent liability, and Tenant's legal liability with respect to the occupancy by the Tenant of the Premises. The policy will be written on a comprehensive basis with limits of not less than ten million dollars (\$10 000 000.00) per occurrence or any higher limits the Landlord or its mortgagee reasonably requires from time to time.

- (d) Intentionally deleted.
- (e) General

Any other form or forms of insurance as the Tenant or the Landlord's mortgagee reasonably requires from time to time in amounts and for perils against which a prudent TENANT would protect itself in similar circumstances.

Title Reference 51010550

- 8.2.2 The Tenant releases and agrees to hold harmless the Landlord from and against all liability for any loss or damage to the Tenant, its property, or improvements, by oversight, fault, or any other cause unless caused by the Landlord.
- 8.2.3 If the Tenant fails to take out or to keep in force any insurance required by this clause, or if the insurance is not reasonably approved by either the Landlord or its mortgagee, the Landlord may effect the insurance at the sole cost of the Tenant and all outlays by the Landlord will be payable by the Tenant to the Landlord as additional rent on demand without prejudice to any other rights and remedies of the Landlord under this Lease.

8.3 Assumption of Risk by Tenant

The Tenant agrees to occupy and use the Premises at the risk of the Tenant. The Landlord will not in any circumstances be liable to the Tenant for any damage to the plant, equipment, fixtures, fittings, merchandise, stock-in-trade, or any other property of any description in the possession of the Tenant and contained in or about the Premises occasioned by:

- 8.3.1 water, heat, fire, electricity, vermin, explosion, tempest, riot, civil commotion, bursting pipes, or by the entry of water from any source;
- 8.3.2 the operation, non-operation, or malfunction of the Air Conditioning Equipment or the Fire Equipment; or
- 8.3.3 any other cause.

The Landlord will not be liable for any loss of profits resulting from the damage even if the damage occurs by reason of:

- 8.3.4 any defect in the construction of the Premises or of any of the appurtenances in the Premises; or
- 8.3.5 any act or omission by any contractor of the Landlord or any other Tenant of the Premises and their respective employees or any member of the public.

8.4 Interruption of Services

Despite any implication or rule of law to the contrary, the Landlord will not in any circumstances be liable to the Tenant for any loss or damage suffered by the Tenant for any malfunction, failure to function, or interruption of or to the water, gas, or electricity services, the Air Conditioning Equipment, or the Fire Equipment, or any of the appurtenances contained in the Premises, or for the blockage of any sewers, wastes, drains, gutters, downpipes, or storm water drains from any cause unless caused by the Landlord.

8.5 Condition Precedent

Despite anything contained in this Lease or any implication or rule of law to the contrary, the Landlord will not be liable for any damage or loss the Tenant may suffer by reason of the neglect or omission of the Landlord to do any act or thing to or in respect of the Premises of which the Tenant is or ought to be aware and which (as between the Landlord and the Tenant) the Landlord might be legally liable to do unless the Tenant gives to the Landlord notice in writing of that act or omission and the Landlord without reasonable cause fails within a reasonable time to take proper steps to rectify the act or omission.

8.6 Intentionally deleted.

Title Reference 51010550

9. ASSIGNMENT, SUBLETTING AND OTHER DEALINGS

9.1 COVENANT AGAINST ASSIGNMENT, SUBLETTING AND OTHER DEALINGS

- (a) The Tenant must not mortgage or otherwise charge nor assign (including transfer), sublet, licence, or part with possession or share possession of the Premises or of this Lease or of any estate or interest of the Tenant in this Lease to any person;
- (b) However, if the Tenant is a corporation, the Tenant may grant a floating charge over the whole of its undertaking or assets;
- (c) If the *Retail Shop Leases Act* applies to this Lease, then Section 45 of that Act does not apply to this Lease.

9.2 CONDITIONS OF ASSIGNMENT AND SUBLETTING

- (a) Despite the immediately preceding clause, if the Tenant proposes to assign this Lease or sublet or licence the Premises (a "Dealing") in favour of any proposed assignee, subtenant or licensee ("the Incoming Tenant") the Landlord must not unreasonably withhold its consent to the Dealing if:
 - (i) the Tenant:
 - (A) gives to the Landlord not less than fourteen (14) days prior written notice of the same together with a true copy of any contract, deed of assignment, transfer, trust deed, sublease, licence or other documents and information as may be relevant to the same or required by the Landlord (and the Landlord must keep the documents confidential unless required to be disclosed in any court, tribunal or similar proceedings or otherwise by force of law); and
 - (B) proves to the reasonable satisfaction of the Landlord that the Incoming Tenant:
 - (1) is a respectable, responsible, solvent, fit and suitable person experienced in and capable of adequately carrying on the Permitted Use under this Lease; and
 - (2) has at least equal or greater Gross Sales turnover potential as the Tenant (if Turnover Rent is payable by the Tenant under this Lease);
 - (ii) all rent and other money then payable by the Tenant under this Lease have been paid to the Landlord and there is not then any existing, unremedied breach of any covenant by the Tenant under this Lease that has not been expressly waived in writing by the Landlord;
 - (iii) the Tenant pays to the Landlord all reasonable costs (including legal costs on a full indemnity basis) and expenses incurred by the Landlord (whether or not any proposed Dealing proceeds to completion) including all reasonable administrative and other costs of the Landlord of and incidental to the proposed Dealing;
 - (iv) in the case of a proposed assignment, the Incoming Tenant:
 - (A) signs a deed with the Tenant and the Landlord to be bound by all the covenants of the Tenant under this Lease and appoints the Landlord its attorney for any purpose that the Tenant has appointed the Landlord its attorney under this Lease; and

Title Reference 51010550

- (B) supplies any security that the Landlord may reasonably require in respect of the performance of the Incoming Tenant under this Lease, which may include a bank guarantee or security bond for an amount not exceeding two (2) months gross rent;
- (v) in the case of a proposed sublease or licence (a "Subdealing"):
- (A) the Subdealing contains the same covenants as this Lease except for any variations that are required by the changed circumstances and are approved by the Landlord;
- (B) the Tenant and the Incoming Tenant sign a deed with the Landlord that if the Tenant defaults in payment of any rent or other money under this Lease, then the Incoming Tenant must pay all the rent and other money payable under the Subdealing to the Landlord; and
- (C) the Tenant proves to the reasonable satisfaction of the Landlord (by valuations if so required) that the annual rent (or licence fees as the case may be) payable by the Incoming Tenant under the Subdealing is at a rate not less than the market rent for the Premises, or the Tenant provides a written acknowledgment in a form satisfactory to the Landlord that the rent rate (or licence fee) is below the market rent for the Premises,
- (vi) in any case where the Incoming Tenant is a corporation (other than a Listed Corporation) or a trustee of any trust or both, the Tenant procures any person that the Landlord may reasonably require to execute a joint and several guarantee and indemnity in favour of the Landlord in respect of the performance by the Incoming Tenant of all the covenants of the Tenant under this Lease or of the Incoming Tenant under any proposed Subdealing (as the case may be);
- (vii) the Tenant, the Guarantor and the Incoming Tenant otherwise comply with all other reasonable requirements of the Landlord in relation to the proposed Dealing and the Landlord's consent;
- (viii) the Dealing does not cause and is not likely to cause the Landlord to be in breach of any lease or other right of occupation of any other premises in the Complex; and
- (ix) any mortgagee of the reversion or this Lease consents to the Dealing.
- (b) Any deed or guarantee referred to in this clause must be prepared by the Landlord at the cost of the Tenant.
- (c) The covenants by the Incoming Tenant are supplementary to this Lease and must not in any way relieve or otherwise affect the continuing liability of the transferring Tenant and the Guarantor or any of them under this Lease despite any subsequent assignment, subletting or variation of this Lease.
- (d) In this clause, "the Tenant" includes any assignee, subtenant or licensee of the Tenant subsequently approved by the Landlord.
- (e) Despite anything to the contrary in this clause, if in the case of assignment the Incoming Tenant is a related body corporate (as defined in the *Corporations Act 2001*) of the Tenant then:

Title Reference 51010550

- (i) the Incoming Tenant is not obliged to comply with subparagraphs (a)(iv)(B) and (a)(vi) of this clause if the liability of the Tenant and any guarantee or other security provided by or on behalf of the Tenant continues unaffected; and
- (ii) the Tenant and the Incoming Tenant must otherwise comply with this clause; and
- (iii) The Landlord in that circumstance must not withhold consent to the assignment.

9.3 CHANGE IN CORPORATE CONTROL

(a) In this Lease, in addition to other defined terms:

- (i) **Control Date** means the later of the Date of Commencement, the date (if any) on which the Landlord may have last consented to an assignment of this Lease, and the date (if any) on which the Landlord may have last consented to a change in a Prescribed Right under this Lease;
- (ii) **Prescribed Right** means a voting right, or an income participation right, or a capital participation right or any combination of those rights;
- (iii) **the Transferee** means:
 - (A) each person and corporation who may hold a Prescribed Right immediately after a change in a Prescribed Right; and
 - (B) each director and principal shareholder of each corporation who may hold a Prescribed Right immediately after a change in a Prescribed Right; and
 - (C) each unit holder, beneficiary and trustee of each trust (and each director and principal shareholder of each corporate unit holder, beneficiary and trustee) who may hold a Prescribed Right immediately after a change in a Prescribed Right as above.

- (b) If the Tenant is a corporation, and while the Tenant is not a Listed Corporation, a change in 50% or more of the beneficial holding or control of a Prescribed Right in the Tenant or in any holding company of the Tenant (when compared to the circumstances prevailing at the Control Date) is deemed to be a proposed assignment of this Lease. The Tenant must not permit any change in a Prescribed Right as above to occur unless the Tenant first complies with the conditions for the consent of the Landlord to assignment of this Lease set out in this Part.
- (c) It is a further condition for any consent of the Landlord to a change in a Prescribed Right that the Tenant must prior to the date of the proposed change, procure the Guarantor and the Transferee to execute and deliver to the Landlord a joint and several guarantee and indemnity in favour of the Landlord in respect of the performance by the Tenant of all its covenants under this Lease. That guarantee and indemnity must be prepared by the Landlord at the cost of the Tenant and contain the covenants that the Landlord may reasonably require.

9.4 Assignment by Landlord

If the Landlord sells an interest in the Complex or in this Lease, then the Landlord is automatically free of legal responsibility under any clause in this Lease to the extent that the buyer is responsible for compliance with those clauses.

Title Reference 51010550

10. COSTS

10.1 Costs of Litigation

If without fault on its part, either Party is made a party to any litigation commenced by or against the other (other than litigation between the Landlord and the Tenant) and arising directly or indirectly out of the acts or omissions of the other in relation to the Premises, the Party not at fault will be paid by the other Party on demand all legal fees and disbursements (as between solicitor and own client) incurred in connection with the litigation.

10.2 THE LANDLORDS LEGAL COSTS AND OTHER COSTS

10.2.1 The Tenant must pay:

- (a) the Landlord's reasonable legal and other costs arising out of this Lease including:
 - (i) preparing, negotiating, executing and, if applicable, obtaining the consent of any mortgagee of the Land to, and registering this Lease; and
 - (ii) any dealing arising out of this Lease (for example: assignment, subletting);
- (b) lease duty and, if applicable, mortgagee consent, registration and survey fees on this Lease or any other document arising out of this Lease;
- (c) the Landlord's reasonable costs of considering the Tenant's request for the Landlord's approval or consent including considering plans, designs or references; and
- (d) the Landlord's costs and expenses (including legal costs), on a full indemnity basis, incurred as a result of any default under or breach of this Lease by the Tenant.

If the *Retail Shop Leases Act 1994* applies to this Lease and precludes the Landlord from recovering one or more of the expenses detailed in clause 10.2.1(a), the Landlord must pay these costs.

10.2.2 Costs Specific to the Premises

The Tenant must pay any cost that the Landlord incurs for or in respect of the Premises that results from the Tenant's use or occupation of the Premises.

10.3 Upstamping Lease

- 10.3.1 If the legislation requiring the payment of stamp duty on Leases requires this Lease to be produced to the collector of duty for further stamping by a date determined by or in accordance with the legislation, the Tenant must ensure that this Lease is produced by that date with all information required by the collector to reassess duty.
- 10.3.2 The Tenant will inform the Landlord in writing of all details relevant to the further stamping of the Lease by the date determined for its production.
- 10.3.3 If the Tenant does not comply with cl. 10.3.1 of this clause the Landlord may cause the Lease to be produced for further stamping and all duty, penalties, and costs (including for example, legal costs calculated on a solicitor and own client basis) incurred by the Landlord will be paid to the Landlord by the Tenant immediately on demand.

11. MORTGAGEE OF FREEHOLD

Title Reference 51010550

11.1 Mortgagee's Consent

In consideration of the Landlord granting this Lease to the Tenant, the Tenant covenants and agrees with the Landlord, for the benefit of all present or future mortgagees of the whole or any part of the Land ("the Mortgagee"), that the consent of the Mortgagee to this Lease is subject to the following conditions and provisions:

- 11.1.1 if the Rent is paid strictly in accordance with the terms contained in this Lease and the covenants, conditions, and provisions in this Lease are fully observed and performed, the Mortgagee will, in the event of the exercise of the power of sale or other power or remedy of the Mortgagee or its assigns on default under the relevant instrument of mortgage, exercise the power subject to the then subsisting rights of the Tenant its successors and permitted assigns under this Lease;
- 11.1.2 that so long as the Mortgagee is registered as Mortgagee of the Land, the Tenant will obtain the consent or approval of the Mortgagee or its assigns in addition to the consent or approval of the Landlord in all cases where the consent or approval of the Landlord is required;
- 11.1.3 that upon the Mortgagee or its assigns giving notice to the Tenant demanding to enter into receipt of the rents and profits of the Land or any part of them, the covenants on the part of the Tenant expressed or implied in this Lease will be deemed to have been entered into by the Tenant with the Mortgagee and its assigns and all the rights, powers, and remedies of the Landlord under this Lease will vest in and be exercisable by the Mortgagee and its assigns until the notice is withdrawn or the relevant mortgage is discharged;
- 11.1.4 the Mortgagee is in no way bound to perform and will not incur any liability in respect of the covenants and agreements expressed or implied in this Lease and on the part of the Landlord to be performed and observed; and
- 11.1.5 the consent will, at the option of the Mortgagee, be void and of no effect if the Landlord or the Tenant fails to observe and perform all or any of the conditions contained in this clause.

12. LANDLORD'S ASSURANCES

12.1 Quiet Enjoyment

If the Tenant promptly pays the Rent and observes and performs the covenants and agreements in this Lease, the Tenant may peaceably hold and enjoy the Premises during the term of this Lease without any interruption by the Landlord or any persons lawfully claiming under or in trust for the Landlord.

13. DEFAULT

13.0 Essential Terms

The obligations of the TENANT under clauses, 3, 4, 5, 6.2, 6.5, 6.6, 8.2, 8.2.1, 9.2, 9.3, 13.1.1 and 20 are essential terms. Other obligations under this Lease may also be essential terms.

13.1 Default by Tenant

13.1.1 Events of Default – Right to Re-Enter

If:

- (a) the Rent or any part of it is unpaid for fourteen (14) days after it has become due whether any formal or legal demand is made for it or not;

Title Reference 51010550

- (b) the Tenant breaches any of the covenants or agreements (whether expressed or implied) in this Lease and on the part of the Tenant to be performed or observed (including covenants and agreements of a negative character);
- (c) the repairs required by any notice given under cl. 6.3 are not completed within the time specified in the notice;
- (d) judgment for an amount exceeding thirty thousand dollars (\$30,000.00) is obtained or entered up against the Tenant in any court of competent jurisdiction and is not satisfied within twenty-one (21) days;
- (e) the Tenant does or suffers to be done any act whereby the estate or effects of the Tenant may become liable to be taken in execution; or
- (f) the Tenant, being a corporation, enters into provisional liquidation or liquidation whether voluntary or otherwise (except for the purpose of reconstruction or amalgamation) or has a receiver and/or manager appointed,

THEN subject to the Landlord giving notice under s. 124 of the *Property Law Act* 1974, the Landlord or any person duly authorised by the Landlord may, at any time on one (1) days written notice or without notice, re-enter the whole or part of the Premises in the name of the whole and determine this Lease but without prejudice to the right of action or other remedy of the Landlord in respect of any antecedent breach of the Tenant's covenants, stipulations, or agreements contained or implied in this Lease.

13.1.2 Damages

If the Landlord determines this Lease under cl. 13.1.1 the Landlord may recover from the Tenant in addition to damages and amounts recoverable apart from this clause:

- (a) any Rent and Outgoings due but unpaid at the date of the determination;
- (b) the amount by which the Rent and Outgoings between the date of determination and the date of expiry of this Lease by effluxion of time exceeds the rent and outgoings received or likely to be received from any other Tenant to whom the Premises are relet or may be relet during that period; and
- (c) any other amount necessary to compensate the Landlord as a result directly or indirectly of the Tenant's default and the Landlord's determination of the Lease including, for example:
 - (i) costs and expenses incurred in maintaining the Premises;
 - (ii) costs of recovering possession of the Premises;
 - (iii) expenses of reletting including necessary renovation or alteration of the Premises;
 - (iv) legal costs; and
 - (v) real estate commissions charges and fees.

For the purposes of cl. 13.1.2(b), the onus of proving that the Premises are likely to be relet and the amount of the rent likely to be received is upon the Tenant. For the purpose of calculating the rent and Outgoings that would have been payable after the determination of this Lease and to the extent that the Rent and Outgoings that would have been payable cannot be established certainly, it will be assumed that the Rent and Outgoings would have

Title Reference 51010550

increased annually by five per centum (5%) cumulative on each anniversary of the Date of Commencement.

13.1.3 Landlord's Right when Tenant Abandons Premises

If the Tenant vacates or abandons the Premises or otherwise repudiates this Lease without lawful excuse prior to the expiration of the term, the Landlord may without being under any obligation so to do seek to find another Tenant for the Premises. For that purpose the Landlord may from time to time enter upon the Premises and permit prospective Tenants to view them and may otherwise do all acts and things necessary in the opinion of the Landlord to renovate, restore, clean, and secure the Premises without accepting or being deemed to have accepted a surrender of this Lease. It is the intention of the parties that this Lease and the obligations of the Tenant under this Lease subsist until another person enters into occupation of the Premises as Tenant or the Landlord expressly accepts a surrender of this Lease. For the purpose of this clause the Tenant is deemed to have vacated the Premises if it ceases to carry on its permitted use for a period of seven (7) consecutive days without having paid in advance the instalments payable on account of Rent and contributions to Outgoings in respect of that period of seven (7) days.

13.1.4 Reservation of Rights

The rights and powers conferred on the Landlord by this cl. 13.1 are in addition to any other right or power which may be conferred upon the Landlord at law or in equity.

13.2 Non-Waiver

No delay or omission to exercise any right power or remedy accruing to the Landlord upon any continuing breach or default under this Lease impairs any right, power, or remedy of the Landlord and it will not be construed to be a waiver of or acquiescence in any continuing breach or default or of or in any similar breach or default occurring subsequently; and no waiver of any single breach or default will be deemed a waiver of any earlier or later breach or default. Any waiver, permit, consent, or approval of any kind or character of any breach or default under this Lease or any waiver of any provision or condition of this Lease must be in writing and will be effective only to the extent set out in the written waiver. All remedies either under this Lease or by law or otherwise afforded to the Landlord are cumulative and not alternative.

13.3 Accord and Satisfaction

No payment by the Tenant or receipt by the Landlord of a lesser amount than the Rent stipulated in this Lease will be considered to be other than on account of the stipulated Rent. An endorsement or statement on a cheque or in a letter accompanying a cheque or payment as Rent will not be considered to be an accord or satisfaction. The Landlord may accept a cheque or payment without prejudice to the Landlord's right to recover the balance of the Rent or pursue any other remedy.

13.4 Performance of Tenant's Covenants by Landlord

If the Tenant makes default in payment of any moneys covenanted by the Tenant to be paid or in the observance or performance of any of the covenants contained or implied in this Lease and on the part of the Tenant to be observed and performed, the Landlord may pay that money and observe and perform those covenants and the Tenant will pay to the Landlord immediately upon demand all moneys which the Landlord expends in that behalf with interest calculated at the Stipulated Rate from the time of those moneys having been so expended to the date of payment.

13.5 Interest on Arrears

Title Reference 51010550

The Tenant will pay to the Landlord interest on any Rent or other moneys which are in arrears calculated at the Stipulated Rate from the time of the Rent, or other moneys respectively falling due, to the date of payment.

14. DAMAGE OR DESTRUCTION

14.1 Substantially Unfit or Substantially Inaccessible

If the Premises are damaged by an event beyond the control of the Tenant or by an Insured Risk so as to render the Premises substantially unfit for the occupation and use of the Tenant or (having regard to the nature and location of the Premises and the normal means of access) substantially inaccessible, then:

14.1.1 EXCEPT where the damage has been caused by the negligent act or omission of the Tenant or of any servant, agent, licensee, invitee, customer, or visitor of the Tenant, or of any subtenant, licensee, or other occupier claiming by, through, or under the Tenant:

- (a) A proportionate part of the Rent and other moneys payable under this Lease according to the nature and extent of the damage sustained, abates and all or any remedies, for recovery of that proportionate part of the Rent and other moneys falling due after the damage, are suspended until the Premises have been restored or made fit for the occupation and use of the Tenant or accessible to the Tenant as the case may be.
- (b) Within fourteen (14) days of the Premises being rendered unfit or inaccessible, the Tenant may serve on the Landlord written notice that the Premises have been rendered unfit or inaccessible (a "Damage Notice"). Unless within the period of thirty-one (31) days after being served with a Damage Notice, the Landlord serves written notice on the Tenant that the Landlord will restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant (a "Restoration Notice"), the Tenant may (not before the expiration of the period of thirty-one (31) days and not after the expiration of the period of seventy-five (75) days from the date of service of the Damage Notice on the Landlord) terminate this Lease by notice in writing to the Landlord.
- (c) If the Landlord gives a Restoration Notice to the Tenant and does not within a reasonable time substantially commence and diligently proceed to restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant, the Tenant may serve on the Landlord notice of intention to terminate this Lease. Unless the Landlord upon receipt of that notice proceeds with reasonable expedition and diligence to restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant as the case may require, the Tenant may terminate this Lease by giving not less than one (1) month's notice in writing to the Landlord and at the expiration of the last mentioned notice this Lease terminates.

14.1.2 If in the Landlord's honest and reasonable opinion the damage to the Premises or the Building is such that it is impractical or undesirable to restore the Premises or make them fit for the occupation and use of the Tenant or render them accessible to the Tenant or if the damage to the Premises occurs less than two and one half (2½) years prior to the expiration of the term of this Lease, the Landlord may terminate this Lease by giving not less than one (1) month's notice in writing to the Tenant and at the expiration of that notice this Lease terminates.

14.1.3 No liability attaches to the Landlord by reason of termination of this Lease under cl. 14.1.1 or cl. 14.1.2, and otherwise any termination is without prejudice to the rights of either party in

Title Reference 51010550

respect of any antecedent breach or nonobservance of any covenant or provisions of this Lease.

14.2 Wholly Unfit or Totally Inaccessible

If the Premises are taken for any public purpose or are destroyed or so damaged that the Premises are rendered wholly unfit for the occupation and use of the Tenant or totally inaccessible:

14.2.1 The Landlord may, despite anything contained or implied in this Lease, terminate this Lease by giving not less than one (1) month's notice in writing to the Tenant and at the expiration of that notice this Lease terminates and no liability attaches to the Landlord by reason of the termination.

14.2.2 Except where the destruction or damage has been caused or contributed to by the negligent act or omission of the Tenant or of any servant, agent, licensee, invitee, customer, or visitor of the Tenant or of any subtenant, licensee, or other occupier claiming by through or under the Tenant, the Tenant may terminate this Lease by giving not less than one (1) month's notice in writing to the Landlord and at the expiration of that notice this Lease terminates.

14.2.3 Any termination under cl. 14.2.1 or cl. 14.2.2 is without prejudice to the rights of either party in respect of any antecedent breach or nonobservance of any covenant or provision of this Lease.

14.3 Resolution of Disputes

Any dispute arising under cl. 14.1 or cl. 14.2 will be determined by a member of the Valuers' Institute appointed by the President for the time being of that Institute on the application of the Landlord or the Tenant. The person so appointed will in making their determination act as an expert and not as an arbitrator and their determination will be final and binding on both parties. The cost of the determination will be borne by either or both of the Parties (and if by both of the Parties in the proportion between them) as the person making the determination decides.

15. GENERAL

15.1 Time to be of the Essence

Time is essential for all obligations of the Tenant in this Lease. The Tenant indemnifies the Landlord against all losses, costs, and expenses which the Landlord may sustain or incur as a consequence of any failure by the Tenant to perform and observe on the due date any obligations on its part contained or implied in this Lease.

15.2 Entire Agreement

The terms and conditions set out in this Lease contain the entire agreement as concluded between the Parties despite any negotiations or discussions prior to the execution of this Lease and despite anything contained in any brochure, report, or other document prepared by the Landlord for submission to potential Tenants of the Premises. The Tenant also acknowledges that it has not been induced to enter into this Lease by any representation verbal or otherwise made by or on behalf of the Landlord which is not set out in this Lease.

15.3 Negating of Moratorium

To the fullest possible extent, the provisions of all statutes now existing and subsequently to come into force and operating directly or indirectly to lessen or otherwise modify or vary or affect in favour of the Tenant the obligations of the Tenant or to stay, postpone, or otherwise prevent or prejudicially affect the exercise by the Landlord of all or any of the rights, powers, and remedies conferred on the Landlord by this Lease are expressly negated and excluded from this Lease.

Title Reference 51010550

15.4 New Guarantor

Within fourteen (14) days of the death of any Guarantor during the term of this Lease, or of any Guarantor becoming bankrupt, or having a receiving order made against them, or becoming insane, or being a company passing a resolution to wind up, or entering into liquidation, or having a receiver appointed, the Tenant will give notice of this to the Landlord. If required by the Landlord, the Tenant at their own expense must, within twenty-eight (28) days, procure some other person acceptable to the Landlord to execute a guarantee in respect of the Tenant's obligations contained in this Lease in the form of the Guarantor's covenants which are contained in this Lease or in any guarantee separate from this Lease.

15.5 Inspection by Purchaser or Tenant

The Tenant will:

- 15.5.1 allow the Landlord to exhibit on the Premises notices advertising the Premises for sale;
- 15.5.2 at all reasonable times upon prior reasonable notice permit the Landlord to show the Premises to prospective purchasers; and
- 15.5.3 within the six (6) month period immediately preceding the expiration of the term granted by this Lease, permit the Landlord to show the Premises to prospective Tenants at all reasonable times, on prior reasonable notice, and allow the Landlord to affix and exhibit on the Premises where the Landlord thinks fit the usual "For Sale" and/or "To Let" notices. In each case the notices may display the name and address of the Landlord and its agents.

The Tenant will not remove any notice without the prior written consent of the Landlord.

15.6 Modification of Implied Covenants

The obligations and powers implied in Leases by ss. 105 and 107 of the *Property Law Act 1974* are negated. All other covenants on the part of the Tenant implied by the *Property Law Act 1974* are not negated but are modified to the extent of any inconsistency with the provisions of this Lease.

15.7 Notices

Unless otherwise stated, any notice given by the Landlord is deemed to be duly given and served on the Tenant if signed by the Landlord or the solicitors for the Landlord or if the Landlord is a corporation then by any officer of or the solicitors for the Landlord and delivered to the Tenant (or if more persons than one are Tenants under this Lease then to any one or more of them) personally or if the Tenant is a corporation then to any person at its registered office or principal place of business in this State or if left at the Premises or sent to the Tenant through the post in an envelope addressed to the Premises and in the latter case service is deemed to have been effected on the day following posting. Any notice by the Tenant to the Landlord must be signed by the Tenant and must be given or served in the manner prescribed by s. 347 of the *Property Law Act 1974*.

15.8 Holding Over

If the Tenant with the consent of the Landlord remains in occupation of the Premises after the expiration of the term of this Lease then:

- 15.8.1 the Tenant will be a Tenant from month to month of the Landlord of the Premises on the terms of this Lease so far as they are applicable to a monthly tenancy;
- 15.8.2 the monthly tenancy may be determined by either party in the manner prescribed by Div. 4 of Part VIII of the *Property Law Act 1974*; and

Title Reference 51010550

15.8.3 the rent payable in respect of the monthly tenancy will be the amount of Rent payable monthly under this Lease immediately prior to the expiration of the term and will be payable in advance.

15.9 Severability

If it is held by a Court of competent jurisdiction that:

15.9.1 any part of this Lease is void, voidable, illegal, or unenforceable; or

15.9.2 this Lease would be void, voidable, illegal, or unenforceable unless any part of this Lease were severed,

that part will be severable from and will not affect the continued operation of the rest of this Lease.

16. TRUSTS

16.1 Trusts

If the Tenant at any time upon or subsequent to entering into this Lease or entering into or incurring the obligations contained in this Lease is acting in the capacity of trustee of any trust ("the Trust") then whether or not the Landlord may have notice of the Trust, the Tenant covenants with the Landlord as follows:

16.1.1 This Lease extends to all rights of indemnity which the Tenant now or subsequently may have against the Trust and the trust fund.

16.1.2 The Tenant has full and complete power and authority under the Trust to enter into this Lease and the provisions of the Trust do not purport to exclude or take away the right of indemnity of the Tenant against the Trust or the trust fund. The Tenant will not release that right of indemnity or commit any breach of trust or be a party to any other action which might prejudice that right of indemnity.

16.1.3 Despite the terms of any deed of trust or settlement or other document, the Tenant will be and at all times remain personally liable to the Landlord for the due performance fulfilment and observance of the obligations in this Lease.

16.1.4 During the currency of this Lease the Tenant will not without the consent in writing of the Landlord cause, permit, or suffer to happen any of the following events:

- (a) the removal replacement or retirement of the Tenant as sole trustee of the Trust;
- (b) any alteration to or variation of the terms of the Trust;
- (c) any advancement or distribution of capital of the Trust; or
- (d) any resettlement of the trust property.

The Tenant further covenants with the Landlord that it will be an event of default under this Lease if the Tenant is guilty of any breach of trust in respect of the Trust or ceases to be the sole trustee of the Trust or otherwise suffers removal, replacement, or retirement as trustee of the Trust.

17. OPTION

17.1 Option to Renew

If the Tenant:

Title Reference 51010550

- 17.1.1 not less than six (6) months prior to the expiration of this Lease gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.1.2 has not breached its obligations under this Lease,
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.1.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.1.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.1.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.1.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.1 will be deleted when the first right of renewal in Item 9 of the Reference Data has been exercised.
- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the Review Dates in Item 10 of the Reference Data.

17.2 Second Option to Renew

If the Tenant:

- 17.2.1 not less than six (6) months prior to the expiration of the first option term gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.2.2 has not breached its obligations under this Lease during the first option term,
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.2.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.2.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.2.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.2.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.2 will be deleted when the second right of renewal in Item 9 of the Reference Data has been exercised.

Title Reference 51010550

- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the the Review Dates in Item 10 of the Reference Data.

17.3 Third Option to Renew

If the Tenant:

- 17.3.1 not less than six (6) months prior to the expiration of the second option term gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.3.2 has not breached its obligations under this Lease during the first option term,
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.3.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.3.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.3.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.3.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.3 will be deleted when the last right of renewal in Item 9 of the Reference Data has been exercised.
- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the Review Dates in Item 10 of the Reference Data.

17.4 New Guarantee

If at the date of exercise of the options contained in clauses 17.1, 17.2 and 17.3 the obligations of the Tenant under this Lease are the subject of guarantee or indemnity, the Tenant must:

- 17.3.1 procure from the persons who provided the guarantee or indemnity another guarantee or indemnity in respect of the Lease for the renewal term on the same terms apart from necessary changes; and
- 17.3.2 produce the properly executed, valid, and enforceable guarantee or indemnity to the Landlord within thirty (30) days after the Landlord provides to the Tenant the documentation for the new guarantee or indemnity for the renewal term.

The time limit referred to in cl. 17.3.2 is essential. If the Tenant fails to comply with the time limit, the Landlord may terminate the new Lease for the renewal term by notice in writing to the Tenant.

18. POWER OF ATTORNEY

- 18.1 The Tenant irrevocably appoints the Landlord and (if the Landlord is a corporation) the Directors, the General Manager, and the Secretary for the time being of the Landlord jointly and each of them

Title Reference 51010550

severally to be the attorneys of the Tenant at any time after the power contained in this Lease to re-enter has been exercised to:

- 18.1.1 execute and sign a transfer or a surrender of this Lease;
- 18.1.2 procure the transfer or surrender to be registered;
- 18.1.3 appoint, from time to time, a substitute or substitutes and revoke those appointments; and
- 18.1.4 do, execute, and perform any act, deed, matter, or thing in accordance with this clause as fully and effectually as the Tenant could do. The Tenant will ratify and confirm everything the attorneys or any substitute or substitutes lawfully do or cause to be done in accordance with this clause.

A statutory declaration by an attorney that the power of re-entry contained in this Lease has been exercised will be sufficient proof of that fact.

19. TERMINATION OF LEASE

19.1 Yield Up

The Tenant will at the expiration or sooner determination of the term of this Lease yield up the Premises in the order and condition described in Part 6.

19.2 Remove Fittings

If the Tenant does not do so as of right under the provisions of cl. 7.5, the Tenant will, if so required by the Landlord, remove from the Premises within fourteen (14) days from the expiration or sooner determination of the term of this Lease all fixtures, fittings, floor coverings, signs, and notices or contents of every description erected or installed by the Tenant and requested to be removed by the Landlord. The Tenant will make good any damage caused to the Premises by the removal and if required by the Landlord will re-alter any alterations made by the Tenant so that the Premises are converted back to their original layout. The Landlord may at its option cause the fixtures, fittings, floor coverings, signs, and notices or contents to be removed and to be stored in a public warehouse or elsewhere at the risk of the Tenant and any damage to be made good and any alterations to be re-altered. The Landlord may recover the costs of removal, storage, making good, and/or re-alterations from the Tenant as a liquidated debt payable on demand.

19.3 Abandoned Fittings

Any fittings or fixtures not removed by the Tenant under cl. 7.5 and cl. 19.2 will be deemed abandoned by the Tenant and will be and become the property of the Landlord. Nothing contained in this clause relieves the Tenant from, and except where the Landlord agrees in writing to the contrary the Tenant will be liable to the Landlord for, the cost and expense of and associated with any removal by the Landlord of fittings and fixtures not removed by the Tenant from the Premises and the cost and expense of and associated with the making good of any damage to the Premises caused by that removal by the Landlord.

19.4 Stock-in-Trade

The Tenant will remove from the Premises all stock-in-trade and other movable chattels prior to the expiration of the term of this Lease except that if this Lease is determined prior to the due date of expiry by effluxion of time the Landlord will if requested so to do by the Tenant allow the Tenant, its servants, and contractors access to the Premises during seven (7) days next following the date of determination between the hours of 9.00 am and 5.00 pm for the purpose of removing stock-in-trade and movable chattels from the Premises. If the Tenant fails to remove stock-in-trade or chattels as mentioned in this clause, the Landlord may at its option:

Title Reference 51010550

- 19.4.1 cause the stock-in-trade or chattels to be removed and stored in a public warehouse or elsewhere at the risk and at the cost of the Tenant; or
- 19.4.2 treat the stock-in-trade or chattels as if the Tenant had abandoned its interest in them and deal with them in any manner the Landlord thinks fit.

The Tenant indemnifies the Landlord in respect of any damage done to the Premises in or about the removal of stock-in-trade or chattels by the Tenant, its servants, or contractors and also in respect of any costs incurred by the Landlord in the removal and storage of them. The Tenant also indemnifies in respect of all claims, demands, actions, costs, judgments, and expenses which the Landlord may suffer or incur at the suit of any person (other than the Tenant) claiming an interest in the stock-in-trade or chattels by reason of the Landlord acting in accordance with this clause.

19.5 Removal of Signs

At the expiration or earlier determination of this Lease, the Tenant will remove or clean off any advertising or other sign, advertisement, or hoarding painted, erected, or placed on or in the Premises and restore the Premises to the condition they were in immediately before the advertisement, sign, or hoarding was painted, erected, or set up.

20. SECURITY

20.1 Bond

- (1) The Tenant must prior to entering possession of the Premises pay to the Landlord the sum set out in Item 13 of the Reference Data as a cash bond for performance by the Tenant of this Lease.
- (2) As soon as the rent payable from each rent review is calculated, the Tenant must pay to the Landlord as a further cash bond an amount which, when added to the cash bond already held by the Landlord, equals the total of 2 Months rent at the new rate.
- (3) The Tenant may instead of paying the amounts under cl. 20.1(1) and 20.1(2), provide to the Landlord an Australian Trading Bank guarantee, on terms acceptable to the Landlord, for the observance and performance by the Tenant of all the obligations and provisions contained in this Lease. The maximum liability of the bank must at least equal the total of the cash bonds required by cl.20.1 (1) and 20.1(2). The Australian Trading Bank guarantee must not contain an expiry date.
- (4) If at any time the Tenant fails to observe and perform any of the Tenant's obligations in this Lease, the Landlord may take all or any part of the cash bond or call up any guarantee as compensation for any loss or damage suffered or which may be suffered by the Landlord because of that failure. Any such action by the Landlord will not be treated as a waiver of the Tenant's failure and will not limit any other right or remedy of the Landlord in respect of it.
- (5) If any part of the cash bond is taken or any guarantee called up by the Landlord and this Lease remains on foot, the Tenant must immediately upon demand by the Landlord pay to the Landlord the amount taken or called up. This amount is to be held as a cash bond under this clause.
- (6) If the Landlord's interest in the Premises is transferred, the Landlord may pay or transfer the bonds and guarantees to the transferee. Upon payment or transfer the Landlord will be released from all legal responsibility to the Tenant or to any other person for the bonds or guarantees. If the Landlord is unable to assign a bank guarantee, then the Tenant must do whatever is necessary on the Tenant's part to give any party nominated by the transferee the benefit of the bank guarantee, including the provision of a replacement bank guarantee.

Title Reference 51010550

21. REPAIR AND MAINTENANCE ON EXPIRATION OF LEASE

Not Applicable

22. REDEVELOPMENT

Intentionally deleted.

23. AIR CONDITIONING MAINTENANCE

The Tenant shall at the Tenant's expense have the air conditioning unit in the Premises serviced and maintained at least one every six (6) months by a qualified tradesman and provide to the Landlord records of such services and maintenance when requested by the Landlord. The Tenant shall enter into an agreement with some other person or company approved by the Landlord for the maintenance, repair and servicing of the air conditioning unit and plant and the Tenant shall without delay do so and all costs, charges and expenses payable under such agreement shall then be payable by the Tenant to such other person and or company when such agreement is entered into. The Tenant shall from time to time at the request of the Landlord supply to the Landlord evidence that such agreement is in full force and effect.

24. INDEMNITY UNDER CONTAMINATED LAND ACT

The Tenant shall indemnify and keep indemnified the Landlord and the managing director manager or other officer of the Landlord against all actions demands losses damages costs and expenses which the Landlord may suffer or incur or to which the Landlord may be put pursuant to the provisions of the Contaminated Land Act 1991 arising directly or indirectly from the use of the Premises by the Tenant. In any proceedings to recover indemnity under this clause the onus of proving the contamination is not attributable to the activities of the Tenant will rest upon the person alleging it.

25. DEMOLITION

25.1 If the Landlord elects at any time during the period of this Lease to extend, renovate, demolish or rebuild the centre or any part or parts of the centre then the Landlord may give the Tenant 90 days' notice in writing of its intention to terminate this Lease.

25.2 At the expiration of the period of 90 days this Lease shall automatically cease and determine but without prejudice to any right of action or other remedy either party may have against the other in respect of any antecedent breach of this Lease.

25.3 The Landlord must prepare and deliver to the Tenant a surrender of this Lease. The Tenant must execute the surrender of the Lease and return it to the Landlord within 7 days of its receipt by the Tenant. The Landlord is irrevocably authorised to insert in the surrender of this Lease the date of surrender and to otherwise complete the surrender in order for it to be registered in the Department of Natural Resources (if necessary).

25.4 The Tenant shall do all such acts, matters and things as may be reasonably required by the Landlord to enable registration of the surrender to occur.

26. SPECIAL CONDITION

26.1 Landlord's Works

The Landlord will at the Landlord's expense cause to be installed in the Premises an area of the mezzanine floor referred to in Item 7 of the Reference Data with dimensions of approximately 6 metres

Title Reference 51010550

by 6.55 metres. The Landlord must obtain the required approvals for the construction of this part of the mezzanine floor. The construction of the mezzanine floor will not increase the Tenant's rental as specified in the Lease, and the rental and outgoings will be inclusive of the cost of the mezzanine floor.

27 GUARANTEE AND INDEMNITY

27.1 IN CONSIDERATION of the Landlord at the request of the Guarantor entering into this Lease with the Tenant, the Guarantor covenants and agrees with the Landlord the following:

27.1.1 The guarantor will be liable jointly and severally with the Tenant for the due and punctual payment of all Rent and other moneys to be paid by the Tenant under this Lease and for the due performance and observance by the Tenant of all the covenants, terms, and conditions of this Lease on the part of the Tenant to be performed and observed.

27.1.2 The Guarantor indemnifies the Landlord from and against all losses, damages, costs, and expenses which the Landlord may suffer or incur in consequence of any breach or nonobservance of any of the covenants, terms, and conditions of this Lease on the part of the Tenant to be performed or observed. The Guarantor agrees that the Guarantor will remain liable to the Landlord under this indemnity despite the fact that, as a consequence of any breach or nonobservance, the Landlord has exercised any of its rights under this Lease including its rights of re-entry and even though the Tenant (being a corporation) may be wound up or dissolved or (being a natural person) may be declared bankrupt and even though the guarantee given by the Guarantor may for any reason be unenforceable either in whole or in part.

27.1.3 On any default or failure by the Tenant to observe and perform any of the covenants terms and conditions of this Lease, the Guarantor will immediately on demand by the Landlord pay all Rent and other moneys and make good to the Landlord all losses, damages, costs, and expenses sustained or incurred by the Landlord by reason or in consequence of any default in performing or observing any of the covenants, terms, and conditions of this Lease. The Guarantor will also pay to the Landlord interest at the Stipulated Rate from the time of any Rent or other moneys respectively falling due to the date of payment added without the necessity of any prior demand having been made on the Tenant.

27.1.4 The liability of the Guarantor under this guarantee and indemnity will not be affected by the granting of time or any other indulgence to the Tenant; or by any assignment or purported assignment of the interest of the Tenant under this Lease; or by the compounding, compromise, reLease, abandonment, waiver, variation, or renewal of any of the rights of the Landlord against the Tenant; or by any variation of this Lease; or by the filling-up of this Lease by the Landlord or its solicitors under the terms of any agreement for Lease; or by any neglect or omission to enforce those rights; or by any other thing which under the law relating to sureties would or might but for this provision reLease the Guarantor in whole or in part from its obligations under this guarantee and indemnity.

27.1.5 Even though as between the Guarantor and the Tenant the Guarantor may be a surety only, as between the Guarantor and the Landlord, the Guarantor is deemed to be a primary debtor and contractor jointly and severally with the Tenant.

27.1.6 To the fullest extent permitted by law the Guarantor waives its rights as surety or indemnifier (legal equitable statutory or otherwise) as may at any time be inconsistent with any of the provisions of this guarantee and indemnity.

27.1.7 The covenants and agreements made by the Guarantor are not conditional or contingent in any way or dependent upon the validity or enforceability of the covenants and agreements of any other person and remain binding even though any other person does not execute this Lease or this guarantee and indemnity.

Title Reference 51010550

- 27.1.8 The obligations of the Guarantor under this guarantee and indemnity continue until all Rent and other moneys payable under this Lease have been paid and until all other obligations and indemnities have been performed observed and satisfied. Those obligations will not be reduced or affected by any notice to quit given by either Party to this Lease or the death, insolvency, liquidation, or dissolution of the Tenant or the Guarantor or either of them.
- 27.1.9 The Guarantor does not execute this guarantee and indemnity as a result of or by reason of any promise, representation, statement, information, or inducement of any nature or kind given or offered to the Guarantor by the Landlord or on the Landlord's behalf whether in answer to any enquiry by or on behalf of the Guarantor or not. Except as provided in this guarantee and indemnity the Tenant was not prior to the execution of this guarantee and indemnity by the Guarantor and is not subsequently under any duty to disclose to the Guarantor or to do or execute any act matter or thing relating to the affairs of the Tenant or its transactions with the Landlord.
- 27.1.10 In the event of the Tenant during the term of this Lease entering into liquidation (or being a person, entering into bankruptcy) and the liquidator or trustee in bankruptcy disclaiming this Lease, or if the Tenant should be dissolved, the Guarantor will accept from the Landlord a Lease of the Premises for a term equal in duration to the residue remaining unexpired of the term of this Lease. The new Lease will contain the same TENANT's and LANDLORD's covenants respectively and the same provisos and conditions in all respects (including the proviso for re-entry) as are in this Lease contained together with any other covenants, provisos, and conditions as the Landlord may reasonably require. On the execution by the Landlord of the further Lease, the Guarantor will pay all costs of the further Lease (including all costs of and incidental to the preparation, execution, and stamping of the Lease and all stamp duty and registration fees) and will immediately execute and deliver to the Landlord the Lease in triplicate.
- 27.1.11 In the event of a further Lease of the Premises being granted by the Landlord to the Tenant (including to any successors of the Tenant or to its permitted assigns) consequent upon the exercise of any option to renew contained in this Lease or in the event of the Landlord granting to the Tenant any extension of the term of this Lease, then this guarantee and indemnity will be deemed to extend to the further Lease or the extension of the term as the case may be. This guarantee and indemnity will be read and construed as if the further Lease were this Lease and the Tenant holding under it were the Tenant referred to in this Lease.
- 27.1.12 All notices or demands to be given or made to or upon the Guarantor will be deemed to be duly given and served on the Guarantor if signed by the Landlord or the solicitors for the Landlord or if the Landlord is a corporation then by any officer of the corporate Landlord or the solicitors for the corporate Landlord and delivered to the Guarantor (or if there is more than one Guarantor then to any one or more of them) personally, or if the Guarantor is a corporation then to any person at its registered office or principal place of business in this State or if left at the last known place of business or abode of the Guarantor or if left at or sent to the Guarantor through the post in a prepaid envelope addressed to the Guarantor at the address (if any) of the Guarantor set out in Item 13 of the Reference Data. A notice or demand which is posted will be deemed to have been served on the Guarantor on the day following the date of posting.
- 27.1.13 In the event of the invalidity of any part or provision of this guarantee and indemnity that invalidity will not affect the validity or the enforceability of any other part or provision of this guarantee.
- 27.1.14 Where there is more than one person or corporation which together constitute the Guarantor to this Lease, the obligations and liabilities of each of those persons or corporation are joint and several.

Title Reference 51010550

27.1.15 This guarantee takes effect immediately upon its execution and continues to be of full effect whether or not the Lease is subsequently registered in the Department of Environment and Resource Management. References to "this Lease" include any equitable Lease agreement for Lease or periodic tenancy arising upon execution or acceptance by the Tenant of the instrument to which this guarantee is annexed.

27.1.16 In the event of the Landlord transferring the Land or otherwise assigning the Landlord's rights and obligations as Landlord under this Lease, the Landlord's rights under this guarantee (whether or not there is any express assignment of the rights) will be deemed to be assigned to the owner from time to time of the Land or other assignee of the Landlord's rights and obligations.

SIGNED, SEALED AND DELIVERED

by the said David John Hawkins
this 23rd day of DECEMBER 2015.


.....
David John Hawkins

in the presence of

.....
~~A Justice of the Peace/Solicitor~~

WARREN DEAN WOOD
SOLICITOR



Fivewise Superannuation Fund
115 McLean Road South
CAMP MOUNTAIN QLD 4520

Invoice Date
06 September 2021
ABN.
16 134 060 432
Invoice No.
27603
Client Code
ANDE16

TAX INVOICE

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

Annual Administration

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

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Revaluation of real estate assets;
- Final processing of interest and to pay off inter-entity loan;
- Allocation of pension payments;
- Allocation of member contributions.

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

Preparation of Member Benefit Statements for Perry and Hayley Anderson for the financial year ended 30 June 2021.

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

Advising minimum and maximum thresholds for pension withdrawal amounts required in the 2022 financial year.

2,100.00

Audit

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

400.00

Our Price
Plus: GST

2,500.00
250.00

TOTAL DUE

\$2,750.00

Split:
Accounting - \$2,310.00
Audit - \$440.00



X

Remittance Advice - Please return with your payment

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

Invoice Due Date - 20 September 2021

Please forward cheques to:

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

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: ____ / ____

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: ANDE16

Invoice No: 27603

Amount Due: \$2,750.00

Amount Paid: \$ _____



Fivewise Superannuation Pty Ltd

Invoice Date
12 August 2021

ABN.
16 134 060 432

Invoice No.
27358

Client Code
ANDE19

TAX INVOICE

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

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price
Plus: GST
TOTAL DUE

190.00
19.00
\$ 209.00



X

Remittance Advice - Please return with your payment

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

Invoice Due Date - 11 September 2021

Please forward cheques to:

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

Credit Card: Mastercard/Visa (Please circle)

Card No:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Expires: ____ / ____

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Name on Card: _____

Signature: _____

Client Code: ANDE19

Invoice No: 27358

Amount Due: \$ 209.00

Amount Paid: \$ _____

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: 4 September 2021

Recipient: Fivewise Superannuation Fund


Address: C/- PO Box 504, NORTH LAKES Qld. 4509

Description of Services

Statutory audit of the Fivewise Superannuation Fund for the financial year ending 30 June 2021.

Fee: \$400.00

GST: \$40.00

Total: \$440.00 

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

ABN 86 768 265 615

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

FIVEWISE SUPERANNUATION PTY LTD
HERRON ACCOUNTANTS
PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT
Issue date 04 Aug 21
FIVEWISE SUPERANNUATION PTY LTD

ACN 607 449 436
Account No. 22 607449436

Summary

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
TOTAL DUE	\$56.00 ✓

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 04 Oct 21	\$56.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
FIVEWISE SUPERANNUATION PTY LTD

ACN 607 449 436 Account No: 22 607449436



22 607449436

TOTAL DUE	\$56.00
Immediately	\$0.00
By 04 Oct 21	\$56.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2296074494362



*814 129 0002296074494362 22

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2021-08-04	Annual Review - Special Purpose Pty Co	3X7757917480P A	\$56.00
	Outstanding transactions		
2021-08-04	Annual Review - Special Purpose Pty Co	3X7757917480P A	\$56.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2296 0744 9436 222

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 to pay by Mastercard or Visa

Mail

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



Biller Code: 17301
Ref: 2296074494362

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



BRISBANE CITY COUNCIL ABN 72 002 765 795

Rate Account

Property Location 17/254 SOUTH PINE RD
ENOGGERA
Issue Date 1 Jul 2021

Bill number
5000 1039 6708 768

Bill number including donation
5800 1039 6708 768

Dedicated to a better Brisbane

Enquiries

(07) 3403 8888
24 hours 7 days

Account Period
1 Jul 2021 - 30 Sep 2021



P181BCCRA395_A4MA01/E-1331/S-2663/I-5325

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit lmct.org.au

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the *Collections Act 1966*.



LORD MAYOR'S CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.

Full payment by the Due Date includes Discount and/or Rounding (where applicable).

Compounding interest of 8.03% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable

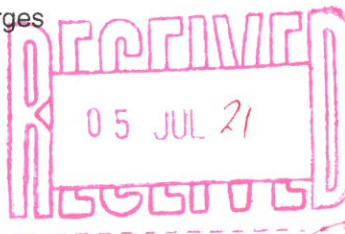
\$690.05

Due Date

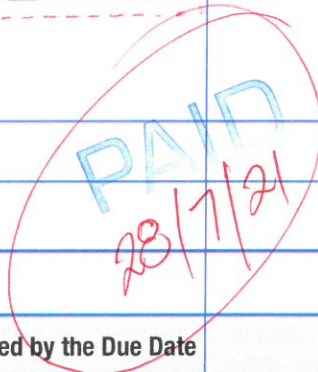
2 Aug 2021

Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	533.91
State Government Charges	156.18



Gross Amount	690.09
Discount and/or Rounding (where applicable)	0.04 CR
Nett Amount Payable	690.05
Optional Lord Mayor's Charitable Trust donation received by the Due Date	705.05



If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation



*439 580010396708768



*439 500010396708768



Bill Code: 319186
Ref: 5800 0000 5306 588
Amt: \$705.05 by 2 Aug 2021



Bill Code: 78550
Ref: 5000 0000 5306 588
Amt: \$690.05 by 2 Aug 2021

Pay using your smartphone



THE FIVEWISE SUPERANNUATION FUND

Due Date

2 Aug 2021

50

Gross Amount

\$690.09

Nett Amount

\$690.05

<0000069005>

<004440>

<500010396708768>

>



Rate Account

Property Location 17/254 SOUTH PINE RD
ENOGGERA
Issue Date 1 Sep 2021

Bill number
5000 1040 2019 048
Bill number including donation
5800 1040 2019 048

Dedicated to a better Brisbane



P242BCCRA216_A4MA01/E-1288/S-2575/I-5149

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Enquiries
(07) 3403 8888
24 hours 7 days

Account Period
1 Oct 2021 - 31 Dec 2021

Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit lmct.org.au

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the Collections Act 1966.



LORD MAYOR'S CHARITABLE TRUST

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Compounding interest of 8.03% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable

\$690.05 ✓

Due Date

1 Oct 2021

Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	533.91
State Government Charges	156.18



Gross Amount	690.09
Discount and/or Rounding (where applicable)	0.04 CR
Nett Amount Payable	690.05
Optional Lord Mayor's Charitable Trust donation received by the Due Date	705.05

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation



*439 580010402019048



*439 500010402019048

Pay using your smartphone



Billor Code: 319186
Ref: 5800 0000 5306 588
Amt: \$705.05 by 1 Oct 2021



Billor Code: 78550
Ref: 5000 0000 5306 588
Amt: \$690.05 by 1 Oct 2021

THE FIVEWISE SUPERANNUATION FUND

Due Date

1 Oct 2021

50

Gross Amount

\$690.09

Nett Amount

\$690.05



Rate Account

Property Location 17/254 SOUTH PINE RD
ENOGGERA
Issue Date 2 Dec 2021

Bill number
5000 1040 7385 877

Bill number including donation
5800 1040 7385 877

Dedicated to a better Brisbane



P335BCCRA832_A4MA01/E-1271/S-2541/I-5081

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Enquiries
(07) 3403 8888
24 hours 7 days

Account Period
1 Jan 2022 - 31 Mar 2022

Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit lmct.org.au

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the Collections Act 1966.



LORD MAYOR'S
CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.
Full payment by the Due Date includes Discount and/or Rounding (where applicable).

Compounding interest of 8.03% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable**\$690.05** ✓**Due Date****4 Jan 2022****Summary of Charges**

Opening Balance	0.00
Brisbane City Council Rates & Charges	533.91
State Government Charges	156.18

PAID
04/11/22
04/11/22

Gross Amount	690.09
Discount and/or Rounding (where applicable)	0.04 CR
Nett Amount Payable	690.05
Optional Lord Mayor's Charitable Trust donation received by the Due Date	705.05

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation

Pay using your smartphone



*439 580010407385877



*439 500010407385877



Bill Code: 319186
Ref: 5800 0000 5306 588
Amt: \$705.05 by 4 Jan 2022



Bill Code: 78550
Ref: 5000 0000 5306 588
Amt: \$690.05 by 4 Jan 2022



THE FIVEWISE
SUPERANNUATION FUND

Due Date

4 Jan 2022**50**

Gross Amount

\$690.09

Nett Amount

\$690.05

<0000069005>

<004440>

<500010407385877>

>



Rate Account

Property Location 17/254 SOUTH PINE RD
ENOGGERA
Issue Date 2 Mar 2022

Dedicated to a better Brisbane

Bill number
5000 1041 2814 702

Bill number including donation
5800 1041 2814 702

Enquiries
(07) 3403 8888
24 hours 7 days

Account Period
1 Apr 2022 - 30 Jun 2022



P061BCCRA351_A4MA01/E-1260/S-2519/I-5037

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Donate to the Lord Mayor's Charitable Trust to help those in need

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Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the Collections Act 1966.



LORD MAYOR'S
CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.

Full payment by the Due Date includes Discount and/or Rounding (where applicable).

Compounding interest of 8.03% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable**\$690.05** ✓**Due Date****1 Apr 2022****Summary of Charges**

Opening Balance	0.00
Brisbane City Council Rates & Charges	533.91
State Government Charges	156.18
Gross Amount	690.09
Discount and/or Rounding (where applicable)	0.04 CR
Nett Amount Payable	690.05
Optional Lord Mayor's Charitable Trust donation received by the Due Date	705.05

PAID
1/4/22

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation

Pay using your smartphone



*439 580010412814702



*439 500010412814702



Bill Code: 319186
Ref: 5800 0000 5306 588
Amt: \$705.05 by 1 Apr 2022



Bill Code: 78550
Ref: 5000 0000 5306 588
Amt: \$690.05 by 1 Apr 2022



THE FIVEWISE
SUPERANNUATION FUND

Due Date

1 Apr 2022**50**

Gross Amount

\$690.09

Nett Amount

\$690.05

<0000069005>

<004440>

<500010412814702>

>

254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road
ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number

FIVE00

Date of issue

20 May 2021

Total amount payable

\$499.00

New charges due for payment

1 Jul 2021

TAX INVOICE

004866

036



Fivewise Super P/L A.C.N 607 449 436 ATF
Fivewise Super Fund
115 McLean Road
SOUTH CAMP MOUNTAIN
HIGHVALE QLD 4520

Property Address

Lot 17, 254 South Pine Road
ENOGGERA QLD 4051

Lot number

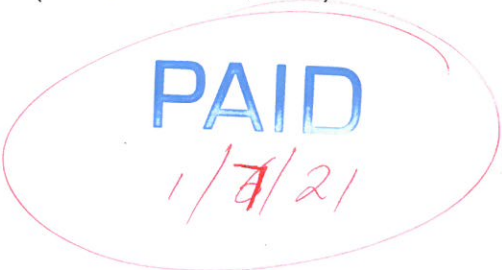
17

Unit number

17

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/07/21 to 30/09/21	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/07/21 to 30/09/21	99.00	9.00	99.00
Sinking Fund Contributions	01/07/21 to 30/09/21	200.00	18.18	200.00
				499.00

TOTAL DUE IF PAID BY 01/07/21 (Includes GST of \$45.36) **\$499.00**



Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number
3052219540171

Date due **1 Jul 2021**
Amount due **\$499.00**

Plan: 047888
Lot: 00017
Account: FIVE00



*496 305221954 0171

Registration is required for payments from cheque or savings accounts. Please register at www.deft.com.au or call 1800 672 162. You do not need to re-register if you are already registered for phone payments. Registration is not required for one-off credit card payments. Phone, Direct Debit or Online payments can be made using Visa, Mastercard, American Express or Diners. Surcharges will apply. BPAY payments can be made using Visa or Mastercard. No surcharge will apply and loyalty points may not accrue.

PAYMENT OPTIONS



Phone
1300 301 090

Call this number to pay by credit card using a land line or mobile phone. Payments by credit cards will attract a surcharge.



Credit Card
www.deft.com.au

Visit www.deft.com.au to make a secure credit card payment over the Internet. Payments by credit cards will attract a surcharge.



Direct Debit
www.deft.com.au

Register at www.deft.com.au to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.



BPAY
Biller code: 96503

Contact your financial institution to make a payment from your cheque, savings or credit card. Please use your DEFT Reference number when making your payment.



Australia Post

Present this bill at any Post Office to make cash, cheque or EFTPOS payments.



Cheque Payable to
DEFT Payment Systems

By post: Send a cheque with this slip by mail to:
DEFT Payment Systems GPO Box 141 BRISBANE QLD 4001

+305221954 0171<

000049900<4+

254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road

ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number

FIVE00

Date of issue

23 Aug 2021

Total amount payable

\$499.00

New charges due for payment

1 Oct 2021

TAX INVOICE

004403

036



Fivewise Super P/L A.C.N 607 449 436 ATF
Fivewise Super Fund
115 McLean Road
SOUTH CAMP MOUNTAIN
HIGHVALE QLD 4520

Property Address
Lot 17,254 South Pine Road
ENOGGERA QLD 4051

Lot number
17

Unit number
17

tails	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/10/21 to 31/12/21	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/10/21 to 31/12/21	99.00	9.00	99.00
Sinking Fund Contributions	01/10/21 to 31/12/21	200.00	18.18	200.00
				499.00

TOTAL DUE IF PAID BY 01/10/21 (Includes GST of \$45.36) \$499.00



Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number
3052219540171

Date due 1 Oct 2021
Amount due \$499.00

Plan: 047888
Lot: 00017
Account: FIVE00



*496 305221954 0171

Registration is required for payments from cheque or savings accounts. Please register at www.deft.com.au or call 1800 672 162. You do not need to re-register if you are already registered for phone payments. Registration is not required for one-off credit card payments. Phone, Direct Debit or Online payments can be made using Visa, Mastercard, American Express or Diners. Surcharges will apply. BPAY payments can be made using Visa or Mastercard. No surcharge will apply and loyalty points may not accrue.

PAYMENT OPTIONS

Phone 1300 301 090

Call this number to pay by credit card using a land line or mobile phone. Payments by credit cards will attract a surcharge.

Credit Card www.deft.com.au

Visit www.deft.com.au to make a secure credit card payment over the Internet. Payments by credit cards will attract a surcharge.

Direct Debit www.deft.com.au

Register at www.deft.com.au to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.

BPAY Biller code: 96503

Contact your financial institution to make a payment from your cheque, savings or credit card. Please use your DEFT Reference number when making your payment.

Australia Post

Present this bill at any Post Office to make cash, cheque or EFTPOS payments.

Cheque Payable to DEFT Payment Systems

By post: Send a cheque with this slip by mail to: DEFT Payment Systems GPO Box 141 BRISBANE QLD 4001

+305221954 0171<

000049900<4+

254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road

ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number
FIVE00

Date of issue
21 Feb 2022

Total amount payable
\$504.00

New charges due for payment
1 Apr 2022

TAX INVOICE

005986

036



Fivewise Super P/L A.C.N 607 449 436 ATF
Fivewise Super Fund
115 McLean Road
SOUTH CAMP MOUNTAIN
HIGHVALE QLD 4520

Property Address
Lot 17,254 South Pine Road
ENOGGERA QLD 4051

Lot number
17

Unit number
17

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/04/22 to 30/06/22	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/04/22 to 30/06/22	104.00	9.45	104.00
Sinking Fund Contributions	01/04/22 to 30/06/22	200.00	18.18	200.00
				504.00

TOTAL DUE IF PAID BY 01/04/22 (Includes GST of \$45.81) **\$504.00**



Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number
3052219540171

Date due **1 Apr 2022**
Amount due **\$504.00**

Plan: 047888
Lot: 00017
Account: FIVE00



*496 305221954 0171

Registration is required for payments from cheque or savings accounts. Please register at www.deft.com.au or call 1800 672 162. You do not need to re-register if you are already registered for phone payments. Registration is not required for one-off credit card payments. Phone, Direct Debit or Online payments can be made using Visa, Mastercard, American Express or Diners. Surcharges will apply. BPAY payments can be made using Visa or Mastercard. No surcharge will apply and loyalty points may not accrue.

PAYMENT OPTIONS

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- Credit Card: www.deft.com.au. Visit www.deft.com.au to make a secure credit card payment over the Internet. Payments by credit cards will attract a surcharge.
- Direct Debit: www.deft.com.au. Register at www.deft.com.au to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.
- BPAY: Biller code: 96503. Contact your financial institution to make a payment from your cheque, savings or credit card. Please use your DEFT Reference number when making your payment.
- Australia Post: Present this bill at any Post Office to make cash, cheque or EFTPOS payments.
- Cheque Payable to: DEFT Payment Systems. By post: Send a cheque with this slip by mail to: DEFT Payment Systems GPO Box 141 BRISBANE QLD 4001

+305221954 0171<

000050400<4+

254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road

ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number

FIVE00

Date of issue

22 Nov 2021

Total amount payable

\$504.00

New charges due for payment

1 Jan 2022

TAX INVOICE

Fivewise Super P/L A.C.N 607 449 436 ATF
Fivewise Super Fund
115 McLean Road
SOUTH CAMP MOUNTAIN
HIGHVALE QLD 4520

Property Address

Lot 17,254 South Pine Road
ENOGGERA QLD 4051

Lot number

17

Unit number

17

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/01/22 to 31/03/22	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/01/22 to 31/03/22	104.00	9.45	104.00
Sinking Fund Contributions	01/01/22 to 31/03/22	200.00	18.18	200.00
				504.00

TOTAL DUE IF PAID BY 01/01/22 (Includes GST of \$45.81) \$504.00



PAID

30/12/21.

Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number
3052219540171

Date due Amount due
1 Jan 2022 \$504.00

Plan: 047888
Lot: 00017
Account: FIVE00



*496 305221954 0171

+305221954 0171<

Registration is required for payments from cheque or savings accounts. Please register at www.deft.com.au or call 1800 672 162. You do not need to re-register if you are already registered for phone payments. Registration is not required for one-off credit card payments. Phone, Direct Debit or Online payments can be made using Visa, Mastercard, American Express or Diners. Surcharges will apply. BPAY payments can be made using Visa or Mastercard. No surcharge will apply and loyalty points may not accrue.

PAYMENT OPTIONS

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1300 301 090

Call this number to pay by credit card using a land line or mobile phone. Payments by credit cards will attract a surcharge.

Credit Card
www.deft.com.au

Visit www.deft.com.au to make a secure credit card payment over the Internet. Payments by credit cards will attract a surcharge.

Direct Debit
www.deft.com.au

Register at www.deft.com.au to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.

BPAY
Biller code: 96503

Contact your financial institution to make a payment from your cheque, savings or credit card. Please use your DEFT Reference number when making your payment.

Australia Post

Present this bill at any Post Office to make cash, cheque or EFTPOS payments.

Cheque Payable to
DEFT Payment Systems

By post: Send a cheque with this slip by mail to
DEFT Payment Systems, 254 South Pine Road, ENOGGERA QLD 4001

000050400<4+



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Water and Sewerage
Quarterly Account



QUUC79_A4A01/E-215/S-415/I-829/036

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION
FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Property Location: 254 SOUTH PINE ROAD 17
254 SOUTH PINE ROAD
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 28
Date issued	28/09/2021
Total due	\$182.44
Current charges due date	30/10/2021

Your water usage

Water usage (kL)	0
Days charged	82
Average daily water usage (litres)	
Current period	0
Same period last year	0

Account Summary Period 02/06/2021 - 22/08/2021

Your Last Account

Amount Billed	\$137.94
Amount Paid	\$137.94CR

Your Current Account

Balance	\$0.00
Current Charges	\$182.44

Total Due \$182.44

If full payment is not received by the due date, a compounding interest of 8.03% per annum will accrue daily on any amount owing.

RECEIVED 27/9/21
PAID
28/10/21

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Tear off this slip and return with your cheque payment to Queensland Urban Utilities PO Box 963, Parramatta, NSW 2124



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Pay in person at Australia Post with cash, cheque, money order, debit card or any branch of the Commonwealth Bank with cash or cheque.

Amount paid

Date paid

Receipt number

RS0120

**Water and Sewerage
Quarterly Account**



QUUC62_A4A01/E-59/S-96/I-191/036

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Property Location: 254 SOUTH PINE ROAD 17
254 SOUTH PINE ROAD
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 30
Date issued	09/12/2021
Total due	\$206.12
Current charges due date	08/01/2022

Your water usage

Water usage (kL) 1
Days charged 91

Average daily water usage (litres)

Current period 11
Same period last year 0

Account Summary Period 23/08/2021 - 21/11/2021

Your Last Account

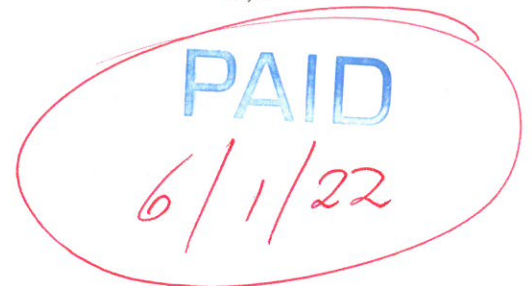
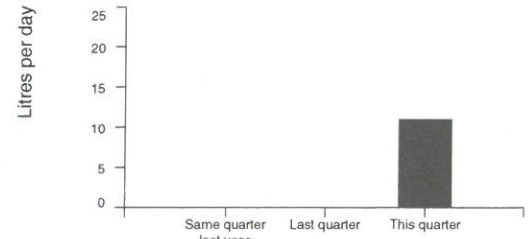
Amount Billed \$182.44
Amount Paid \$182.44CR

Your Current Account

Balance \$0.00
Current Charges \$206.12

Total Due \$206.12

If full payment is not received by the due date, a compounding interest of 8.03% per annum will accrue daily on any amount owing.



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In person
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Amount paid

Date paid

Receipt number

**Water and Sewerage
Quarterly Account**



QUUC09_A4A01/E-744/S-1556/I-3111/036

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION
FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Property Location: 254 SOUTH PINE ROAD 17
254 SOUTH PINE ROAD
ENOGGERA 4051

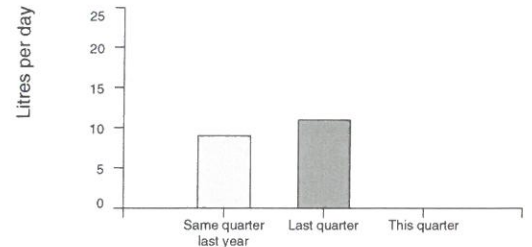
Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 31
Date issued	28/03/2022
Total due	\$206.25
Current charges due date	27/04/2022

Your water usage

Water usage (kL) 0
Days charged 94

Average daily water usage (litres)

Current period 0
Same period last year 9



Account Summary Period 22/11/2021 - 23/02/2022

Your Last Account

Amount Billed \$206.12
Amount Paid \$206.12CR

Your Current Account

Balance \$0.00
Current Charges \$206.25

Total Due \$206.25

If full payment is not received by the due date, a compounding interest of 8.03% per annum will accrue daily on any amount owing.



IF YOUR PROPERTY HAS BEEN AFFECTED BY EXTREME WEATHER OR FLOODS AND YOU'RE EXPERIENCING DIFFICULTY PAYING YOUR BILLS, WE'RE HERE TO HELP!

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® Registered to BPAY Pty Ltd ABN 69 079 137 518
- Internet**
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- Mail**
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Amount paid

Date paid

Receipt number



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Water and Sewerage Quarterly Account



QUUC73_A4A01/E-46/S-82/I-163/036

THE FIVEWISE SUPERANNUATION FUND
C/- FIVEWISE SUPERANNUATION
FUND
AS TRUSTEES
115 MCLEAN ROAD SOUTH
CAMP MOUNTAIN QLD 4520

Property Location: 254 SOUTH PINE ROAD 17
254 SOUTH PINE ROAD
ENOGGERA 4051

Accrued

Account Summary Period 24/02/2022 - 10/06/2022

Your Last Account

Amount Billed \$206.25
Amount Paid \$206.25CR

Your Current Account

Balance \$0.00
Current Charges \$240.99

Total Due **\$240.99**

If full payment is not received by the due date, a compounding interest of 8.03% per annum will accrue daily on any amount owing.

Customer reference number 10 1066 9915 0000 9

Bill number 1066 9915 32

Date issued 23/06/2022

Total due **\$240.99**

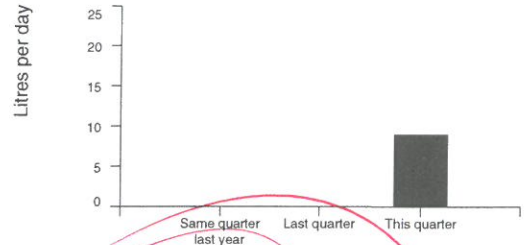
Current charges due date **23/07/2022**

Your water usage

Water usage (kL) 1
Days charged 107

Average daily water usage (litres)

Current period 9
Same period last year 0



PAID
22/7/22

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BPAY View® View and pay this bill using internet banking. More info: www.bpay.com.au
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Payment options

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Mail
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In person
Pay in person at Australia Post with cash, cheque, money order, debit card or any branch of the Commonwealth Bank with cash or cheque.

Amount paid
Date paid
Receipt number

The Fivewise Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
B - Income - Gross rent and other leasing and hiring income				
	09/08/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	10/08/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,326.99
	23/08/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	12/10/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	12/10/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	26/10/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,371.49
	15/11/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	09/12/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	17/01/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,699.91
	22/02/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,400.17
	04/03/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	3,399.82
	21/04/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,699.91
	09/05/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,699.91
	27/06/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,400.30
	27/06/2022	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,699.91
Sub-Total				25,649.11
Ignore Cents				0.11
Total				25,649.00
C - Income - Gross interest				
	31/07/2021	25000/BQL22377394	BOQ Superannuation Savings Account	30.88
	31/08/2021	25000/BQL22377394	BOQ Superannuation Savings Account	31.29
	30/09/2021	25000/BQL22377394	BOQ Superannuation Savings Account	30.72
	31/10/2021	25000/BQL22377394	BOQ Superannuation Savings Account	23.69
	30/11/2021	25000/BQL22377394	BOQ Superannuation Savings Account	17.30
	31/12/2021	25000/BQL22377394	BOQ Superannuation Savings Account	17.96
	31/01/2022	25000/BQL22377394	BOQ Superannuation Savings Account	17.33
	28/02/2022	25000/BQL22377394	BOQ Superannuation Savings Account	14.46
	31/03/2022	25000/BQL22377394	BOQ Superannuation Savings Account	16.29
	30/04/2022	25000/BQL22377394	BOQ Superannuation Savings Account	13.45
	31/05/2022	25000/BQL22377394	BOQ Superannuation Savings Account	16.21
	30/06/2022	25000/BQL22377394	BOQ Superannuation Savings Account	17.00

The Fivewise Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
Sub-Total				246.58
Ignore Cents				0.58
Total				246.00
R1 - Assessable employer contributions				
	28/07/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	926.25
	27/10/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	375.00
	26/11/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	540.00
	26/11/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	540.00
	26/11/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	545.00
Sub-Total				2,926.25
Ignore Cents				0.25
Total				2,926.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
			Assessable employer contributions	2,926.25
Sub-Total				2,926.25
Ignore Cents				0.25
Total				2,926.00
W - GROSS INCOME (Sum of labels A to U)				
				28,821.00
Sub-Total				28,821.00
Ignore Cents				0.00
Total				28,821.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				28,821.00
Sub-Total				28,821.00
Ignore Cents				0.00
Total				28,821.00
E1 - Expenses - Decline in value of depreciating assets				
	30/06/2022	33400/254IMPR1	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	72.51
	30/06/2022	33400/254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	163.83
Sub-Total				236.34
Ignore Cents				0.34
Total				236.00
H1 - Expenses - SMSF auditor fee				
	30/06/2022	30700	Auditor's Remuneration	440.00

The Fivewise Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
H1 - Expenses - SMSF auditor fee				
Sub-Total				440.00
Ignore Cents				0.00
Total				440.00
I1 - Expenses - Investment expenses				
	29/10/2021	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	182.44
	06/01/2022	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	206.12
	27/04/2022	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	206.25
	01/07/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	499.00
	01/10/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	499.00
	30/12/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	504.00
	01/04/2022	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	504.00
	28/07/2021	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	690.05
	01/10/2021	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	690.05
	04/01/2022	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	690.05
	01/04/2022	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	690.05
	30/06/2022	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	240.99
Sub-Total				5,602.00
Ignore Cents				0.00
Total				5,602.00
J1 - Expenses - Management and administration expenses				
	31/07/2021	31500	Bank Charges	10.00
	10/08/2021	30800	ASIC Fees	56.00
	31/08/2021	31500	Bank Charges	10.00
	30/09/2021	31500	Bank Charges	10.00
	14/10/2021	30100	Accountancy Fees	2,750.00
	31/10/2021	31500	Bank Charges	10.00
	30/11/2021	31500	Bank Charges	10.00
	31/12/2021	31500	Bank Charges	10.00
	31/01/2022	31500	Bank Charges	10.00
	28/02/2022	31500	Bank Charges	10.00
	31/03/2022	31500	Bank Charges	10.00
	30/04/2022	31500	Bank Charges	10.00
	31/05/2022	31500	Bank Charges	10.00
	30/06/2022	31500	Bank Charges	10.00
	30/06/2022	30100	Accountancy Fees	(440.00)
	30/06/2022	30100	Accountancy Fees	209.00
	30/06/2022	30400	ATO Supervisory Levy	259.00

The Fivewise Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount
J1 - Expenses - Management and administration expenses				
Sub-Total				2,954.00
Ignore Cents				0.00
Total				2,954.00
N - TOTAL DEDUCTIONS				
				9,232.00
Sub-Total				9,232.00
Ignore Cents				0.00
Total				9,232.00
O - TAXABLE INCOME OR LOSS				
				19,589.00
Sub-Total				19,589.00
Ignore Cents				0.00
Total				19,589.00
Z - TOTAL SMSF EXPENSES				
				9,232.00
Sub-Total				9,232.00
Ignore Cents				0.00
Total				9,232.00
A - Taxable income				
				19,589.00
Sub-Total				19,589.00
Ignore Cents				0.00
Total				19,589.00
T1 - Tax on taxable income				
				2,938.35
Sub-Total				2,938.35
Ignore Cents				0.00
Total				2,938.35
B - Gross Tax				
				2,938.35
Sub-Total				2,938.35
Ignore Cents				0.00
Total				2,938.35
T2 - SUBTOTAL				
				2,938.35
Sub-Total				2,938.35
Ignore Cents				0.00
Total				2,938.35
T3 - SUBTOTAL 2				

The Fivewise Superannuation Fund

Tax Reconciliation Report



For the year ended 30 June 2022

Tax Return Label	Date	Account Code	Account Name	Amount \$
T3 - SUBTOTAL 2				
				2,938.35
Sub-Total				2,938.35
Ignore Cents				0.00
Total				2,938.35
T5 - TAX PAYABLE				
				2,938.35
Sub-Total				2,938.35
Ignore Cents				0.00
Total				2,938.35
K - PAYG instalments raised				
	28/10/2021	85000	Income Tax Payable/Refundable	728.00
	25/02/2022	85000	Income Tax Payable/Refundable	766.00
	28/04/2022	85000	Income Tax Payable/Refundable	747.00
	30/06/2022	85000	Income Tax Payable/Refundable	747.00
Sub-Total				2,988.00
Ignore Cents				0.00
Total				2,988.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				
				209.35
Sub-Total				209.35
Ignore Cents				0.00
Total				209.35

The Fivewise Superannuation Fund

Deferred Tax Reconciliation

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	163.83	54.61	109.22	109.22
254IMPR1	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	72.51	24.17	48.34	48.34
		236.34	78.78	157.56	157.56
Total		236.34	78.78	157.56	157.56
Deferred Tax Liability (Asset) Summary					
Opening Balance		(453.15)			
Current Year Transactions		23.63			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		(429.52)			

The Fivewise Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(11,415.12) ✓
Less	
Increase in MV of investments	✓ 236.34
Non Taxable Contributions	1,934.00 ✓
	<hr/> 2,170.34
Add	
Pension Payments	33,175.06 ✓
	<hr/> 33,175.06
SMSF Annual Return Rounding	(0.60)
Taxable Income or Loss	<hr/> 19,589.00
Income Tax on Taxable Income or Loss	2,938.35 ✓
	<hr/>
CURRENT TAX OR REFUND	2,938.35
Supervisory Levy	259.00
Income Tax Instalments Paid	✓ (2,988.00)
AMOUNT DUE OR REFUNDABLE	<hr/> 209.35 ✓

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
28/07/2021	DIRECT CREDIT ATO			926.25	926.25 CR
27/10/2021	DIRECT CREDIT ATO			375.00	1,301.25 CR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for Dec 21 quarter of \$540			540.00	1,841.25 CR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for March 22 quarter of \$825			540.00	2,381.25 CR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for June 22 quarter of \$545			545.00	2,926.25 CR
23/03/2022	DIRECT CREDIT ATO - Treat as member non-concessional			900.00	3,826.25 CR
12/05/2022	DIRECT CREDIT ATO - Treat as member non-concessional			825.00	4,651.25 CR
30/06/2022	HA INV 27359 paid - treat as member non-concessional for Hayley.			209.00	4,860.25 CR
				4,860.25	4,860.25 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand (254IMPR)			163.83	163.83 CR
30/06/2022	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand (254IMPR)			72.51	236.34 CR
				236.34	236.34 CR
Interest Received (25000)					
<u>BOQ Superannuation Savings Account (BQL22377394)</u>					
31/07/2021	INTEREST			30.88	30.88 CR
31/08/2021	INTEREST			31.29	62.17 CR
30/09/2021	INTEREST			30.72	92.89 CR
31/10/2021	INTEREST			23.69	116.58 CR
30/11/2021	INTEREST			17.30	133.88 CR
31/12/2021	INTEREST			17.96	151.84 CR
31/01/2022	INTEREST			17.33	169.17 CR
28/02/2022	INTEREST			14.46	183.63 CR
31/03/2022	INTEREST			16.29	199.92 CR
30/04/2022	INTEREST			13.45	213.37 CR
31/05/2022	INTEREST			16.21	229.58 CR
30/06/2022	INTEREST			17.00	246.58 CR
				246.58	246.58 CR
Rental Income (28000)					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
09/08/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	1,658.45 CR
10/08/2021	DIRECT CREDIT CBA FIVEWISE			1,326.99	2,985.44 CR
23/08/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	4,643.89 CR
12/10/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	6,302.34 CR
12/10/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	7,960.79 CR
26/10/2021	DIRECT CREDIT CBA FIVEWISE			1,371.49	9,332.28 CR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/11/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	10,990.73 CR
09/12/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	12,649.18 CR
17/01/2022	DIRECT CREDIT CBA FIVEWISE			1,699.91	14,349.09 CR
22/02/2022	DIRECT CREDIT CBA FIVEWISE			1,400.17	15,749.26 CR
04/03/2022	DIRECT CREDIT CBA FIVEWISE			3,399.82	19,149.08 CR
21/04/2022	DIRECT CREDIT CBA FIVEWISE			1,699.91	20,848.99 CR
09/05/2022	DIRECT CREDIT CBA FIVEWISE			1,699.91	22,548.90 CR
27/06/2022	DIRECT CREDIT CBA FIVEWISE			1,400.30	23,949.20 CR
27/06/2022	DIRECT CREDIT CBA FIVEWISE			1,699.91	25,649.11 CR
				25,649.11	25,649.11 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
14/10/2021	HERRON ACCONTATNS		2,750.00		2,750.00 DR
30/06/2022	Separate audit fees			440.00	2,310.00 DR
30/06/2022	HA INV 27359 paid - treat as member non-concessional for Hayley.		209.00		2,519.00 DR
			2,959.00	440.00	2,519.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	Take up payment of 2021 ITR bill by Perry Anderson		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2022	Separate audit fees		440.00		440.00 DR
			440.00		440.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
10/08/2021	BPAY ASIC		56.00		56.00 DR
			56.00		56.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2021	ACCOUNT MAINTENANCE FEE		10.00		10.00 DR
31/08/2021	ACCOUNT MAINTENANCE FEE		10.00		20.00 DR
30/09/2021	ACCOUNT MAINTENANCE FEE		10.00		30.00 DR
31/10/2021	ACCOUNT MAINTENANCE FEE		10.00		40.00 DR
30/11/2021	ACCOUNT MAINTENANCE FEE		10.00		50.00 DR
31/12/2021	ACCOUNT MAINTENANCE FEE		10.00		60.00 DR
31/01/2022	ACCOUNT MAINTENANCE FEE		10.00		70.00 DR
28/02/2022	ACCOUNT MAINTENANCE FEE		10.00		80.00 DR
31/03/2022	ACCOUNT MAINTENANCE FEE		10.00		90.00 DR
30/04/2022	ACCOUNT MAINTENANCE FEE		10.00		100.00 DR
31/05/2022	ACCOUNT MAINTENANCE FEE		10.00		110.00 DR
30/06/2022	ACCOUNT MAINTENANCE FEE		10.00		120.00 DR
			120.00		120.00 DR
Depreciation (33400)					

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR)</u>					
30/06/2022	Depreciation for the period {2022}		163.83		163.83 DR
			163.83		163.83 DR
<u>Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR1)</u>					
30/06/2022	Depreciation for the period {2022}		72.51		72.51 DR
			72.51		72.51 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
30/12/2021	TFR TO ACCOUNT 022892456		2,500.00		2,500.00 DR
09/02/2022	TFR TO ACCOUNT 022380158		2,000.00		4,500.00 DR
29/03/2022	TFR TO ACCOUNT 022892456		15,000.00		19,500.00 DR
28/06/2022	TFR TO ACCOUNT 022380158		3,351.09		22,851.09 DR
30/06/2022	Treat balance in sundry debtors as pension payments		10,323.97		33,175.06 DR
			33,175.06		33,175.06 DR
Property Expenses - Council Rates (41960)					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
28/07/2021	BPAY BCC RATES		690.05		690.05 DR
01/10/2021	BPAY BCC RATES		690.05		1,380.10 DR
04/01/2022	BPAY BCC RATES		690.05		2,070.15 DR
01/04/2022	BPAY BCC RATES		690.05		2,760.20 DR
			2,760.20		2,760.20 DR
Property Expenses - Body Corporate Fees (42100)					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
01/07/2021	BPAY DEFT		499.00		499.00 DR
01/10/2021	BPAY DEFT		499.00		998.00 DR
30/12/2021	BPAY DEFT		504.00		1,502.00 DR
01/04/2022	BPAY DEFT		504.00		2,006.00 DR
			2,006.00		2,006.00 DR
Property Expenses - Water Rates (42150)					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
29/10/2021	BPAY URBAN UTILITIES		182.44		182.44 DR
06/01/2022	BPAY URBAN UTILITIES		206.12		388.56 DR
27/04/2022	BPAY URBAN UTILITIES		206.25		594.81 DR
30/06/2022	Accrue water bill for June 22 quarter		240.99		835.80 DR
			835.80		835.80 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		23.63		23.63 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,938.35		2,961.98 DR
			2,961.98		2,961.98 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
28/07/2021	System Member Journals		787.31		787.31 DR
27/10/2021	System Member Journals		318.75		1,106.06 DR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/11/2021	System Member Journals		459.00		1,565.06 DR
26/11/2021	System Member Journals		463.25		2,028.31 DR
26/11/2021	System Member Journals		459.00		2,487.31 DR
30/12/2021	System Member Journals			2,500.00	12.69 CR
09/02/2022	System Member Journals			2,000.00	2,012.69 CR
23/03/2022	System Member Journals		900.00		1,112.69 CR
29/03/2022	System Member Journals			15,000.00	16,112.69 CR
12/05/2022	System Member Journals		825.00		15,287.69 CR
28/06/2022	System Member Journals			3,351.09	18,638.78 CR
30/06/2022	System Member Journals			10,323.97	28,962.75 CR
30/06/2022	System Member Journals		209.00		28,753.75 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		84.50		28,669.25 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		15,669.39		12,999.86 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1,145.80		11,854.06 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			12.62	11,866.68 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			2,339.36	14,206.04 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			171.06	14,377.10 CR
			21,321.00	35,698.10	14,377.10 CR
Opening Balance (50010)					
<u>(Opening Balance) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2021	Opening Balance				17,526.26 CR
01/07/2021	Close Period Journal			8,962.58	26,488.84 CR
				8,962.58	26,488.84 CR
<u>(Opening Balance) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2021	Opening Balance				2,077.02 CR
01/07/2021	Close Period Journal			43.96	2,120.98 CR
				43.96	2,120.98 CR
<u>(Opening Balance) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2021	Opening Balance				428,356.19 CR
01/07/2021	Close Period Journal		31,367.00		396,989.19 CR
			31,367.00		396,989.19 CR
Contributions (52420)					
<u>(Contributions) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2021	Opening Balance				9,977.46 CR
01/07/2021	Close Period Journal		9,977.46		0.00 DR
28/07/2021	System Member Journals			926.25	926.25 CR
27/10/2021	System Member Journals			375.00	1,301.25 CR
26/11/2021	System Member Journals			540.00	1,841.25 CR
26/11/2021	System Member Journals			545.00	2,386.25 CR
26/11/2021	System Member Journals			540.00	2,926.25 CR
23/03/2022	System Member Journals			900.00	3,826.25 CR
12/05/2022	System Member Journals			825.00	4,651.25 CR
30/06/2022	System Member Journals			209.00	4,860.25 CR
			9,977.46	4,860.25	4,860.25 CR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2021	Opening Balance				536.48 CR
01/07/2021	Close Period Journal		536.48		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1,145.80	1,145.80 CR
			536.48	1,145.80	1,145.80 CR
<u>(Share of Profit/(Loss)) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2021	Opening Balance				48.96 CR
01/07/2021	Close Period Journal		48.96		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			84.50	84.50 CR
			48.96	84.50	84.50 CR
<u>(Share of Profit/(Loss)) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2021	Opening Balance				9,613.89 CR
01/07/2021	Close Period Journal		9,613.89		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			15,669.39	15,669.39 CR
			9,613.89	15,669.39	15,669.39 CR
Income Tax (53330)					
<u>(Income Tax) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2021	Opening Balance				54.74 DR
01/07/2021	Close Period Journal			54.74	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		171.06		171.06 DR
			171.06	54.74	171.06 DR
<u>(Income Tax) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2021	Opening Balance				5.00 DR
01/07/2021	Close Period Journal			5.00	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		12.62		12.62 DR
			12.62	5.00	12.62 DR
<u>(Income Tax) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2021	Opening Balance				980.89 DR
01/07/2021	Close Period Journal			980.89	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		2,339.36		2,339.36 DR
			2,339.36	980.89	2,339.36 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2021	Opening Balance				1,496.62 DR
01/07/2021	Close Period Journal			1,496.62	0.00 DR
28/07/2021	System Member Journals		138.94		138.94 DR
27/10/2021	System Member Journals		56.25		195.19 DR
26/11/2021	System Member Journals		81.00		276.19 DR
26/11/2021	System Member Journals		81.75		357.94 DR
26/11/2021	System Member Journals		81.00		438.94 DR
			438.94	1,496.62	438.94 DR
Pensions Paid (54160)					

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2021	Opening Balance				40,000.00 DR
01/07/2021	Close Period Journal			40,000.00	0.00 DR
30/12/2021	System Member Journals		2,500.00		2,500.00 DR
09/02/2022	System Member Journals		2,000.00		4,500.00 DR
29/03/2022	System Member Journals		15,000.00		19,500.00 DR
28/06/2022	System Member Journals		3,351.09		22,851.09 DR
30/06/2022	System Member Journals		10,323.97		33,175.06 DR
			33,175.06	40,000.00	33,175.06 DR

Bank Accounts (60400)

BOQ Superannuation Savings Account (BQL22377394)

01/07/2021	Opening Balance				146,025.00 DR
01/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			499.00	145,526.00 DR
28/07/2021	DIRECT CREDIT ATO		926.25		146,452.25 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			690.05	145,762.20 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			137.94	145,624.26 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			728.00	144,896.26 DR
31/07/2021	INTEREST		30.88		144,927.14 DR
09/08/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		146,585.59 DR
10/08/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			56.00	146,529.59 DR
10/08/2021	DIRECT CREDIT CBA FIVEWISE		1,326.99		147,856.58 DR
23/08/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		149,515.03 DR
31/08/2021	INTEREST		31.29		149,546.32 DR
30/09/2021	INTEREST		30.72		149,577.04 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			100.00	149,477.04 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			499.00	148,978.04 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			690.05	148,287.99 DR
12/10/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		149,946.44 DR
12/10/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		151,604.89 DR
14/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			2,750.00	148,854.89 DR
25/10/2021	TFR TO ACCOUNT 022892456			5,000.00	143,854.89 DR
26/10/2021	DIRECT CREDIT CBA FIVEWISE		1,371.49		145,226.38 DR
27/10/2021	DIRECT CREDIT ATO		375.00		145,601.38 DR
28/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			728.00	144,873.38 DR
28/10/2021	TFR TO ACCOUNT 022892456			4,000.00	140,873.38 DR
29/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			182.44	140,690.94 DR
31/10/2021	INTEREST		23.69		140,714.63 DR
15/11/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		142,373.08 DR
19/11/2021	TFR TO ACCOUNT 022380158			5,000.00	137,373.08 DR
26/11/2021	TFR FROM 022380158		10,000.00		147,373.08 DR
26/11/2021	TFR TO ACCOUNT 022380158			5,000.00	142,373.08 DR
30/11/2021	INTEREST		17.30		142,390.38 DR
09/12/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		144,048.83 DR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/12/2021	TFR TO ACCOUNT 022892456			5,000.00	139,048.83 DR
30/12/2021	TFR TO ACCOUNT 022892456			2,500.00	136,548.83 DR
30/12/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			504.00	136,044.83 DR
31/12/2021	INTEREST		17.96		136,062.79 DR
04/01/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			690.05	135,372.74 DR
06/01/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			206.12	135,166.62 DR
17/01/2022	DIRECT CREDIT CBA FIVEWISE		1,699.91		136,866.53 DR
31/01/2022	TFR TO ACCOUNT 022380158			10,000.00	126,866.53 DR
31/01/2022	INTEREST		17.33		126,883.86 DR
09/02/2022	TFR TO ACCOUNT 022380158			2,000.00	124,883.86 DR
16/02/2022	TFR TO ACCOUNT 022892456			1,000.00	123,883.86 DR
18/02/2022	TFR TO ACCOUNT 022892456		1,000.00		124,883.86 DR
22/02/2022	DIRECT CREDIT CBA FIVEWISE		1,400.17		126,284.03 DR
25/02/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			766.00	125,518.03 DR
28/02/2022	INTEREST		14.46		125,532.49 DR
04/03/2022	DIRECT CREDIT CBA FIVEWISE		3,399.82		128,932.31 DR
23/03/2022	DIRECT CREDIT ATO - Treat as member non-concessional		900.00		129,832.31 DR
29/03/2022	TFR TO ACCOUNT 022892456			15,000.00	114,832.31 DR
30/03/2022	TFR TO ACCOUNT 022892456			5,000.00	109,832.31 DR
31/03/2022	INTEREST		16.29		109,848.60 DR
01/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			690.05	109,158.55 DR
01/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			504.00	108,654.55 DR
21/04/2022	DIRECT CREDIT CBA FIVEWISE		1,699.91		110,354.46 DR
27/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			206.25	110,148.21 DR
28/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]			747.00	109,401.21 DR
30/04/2022	INTEREST		13.45		109,414.66 DR
06/05/2022	TFR FROM 022380158		20,000.00		129,414.66 DR
09/05/2022	DIRECT CREDIT CBA FIVEWISE		1,699.91		131,114.57 DR
12/05/2022	DIRECT CREDIT ATO - Treat as member non-concessional		825.00		131,939.57 DR
31/05/2022	INTEREST		16.21		131,955.78 DR
27/06/2022	DIRECT CREDIT CBA FIVEWISE		1,400.30		133,356.08 DR
27/06/2022	DIRECT CREDIT CBA FIVEWISE		1,699.91		135,055.99 DR
28/06/2022	TFR TO ACCOUNT 022380158			3,351.09	131,704.90 DR
30/06/2022	INTEREST		17.00		131,721.90 DR
			59,921.94	74,225.04	131,721.90 DR
BOQ Everyday Business Account (OQ Everyday Busines2)					
01/07/2021	Opening Balance				5,028.83 DR
01/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		499.00		5,527.83 DR
01/07/2021	BPAY DEFT			499.00	5,028.83 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		690.05		5,718.88 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		137.94		5,856.82 DR
28/07/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		728.00		6,584.82 DR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/07/2021	BPAY TAX OFFICE			728.00	5,856.82 DR
28/07/2021	BPAY URBAN UTILITIES			137.94	5,718.88 DR
28/07/2021	BPAY BCC RATES			690.05	5,028.83 DR
31/07/2021	ACCOUNT MAINTENANCE FEE			10.00	5,018.83 DR
10/08/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		56.00		5,074.83 DR
10/08/2021	BPAY ASIC			56.00	5,018.83 DR
31/08/2021	ACCOUNT MAINTENANCE FEE			10.00	5,008.83 DR
30/09/2021	ACCOUNT MAINTENANCE FEE			10.00	4,998.83 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		100.00		5,098.83 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		499.00		5,597.83 DR
01/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		690.05		6,287.88 DR
01/10/2021	BPAY DEFT			499.00	5,788.88 DR
01/10/2021	BPAY BCC RATES			690.05	5,098.83 DR
14/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		2,750.00		7,848.83 DR
14/10/2021	HERRON ACCONTATNS			2,750.00	5,098.83 DR
28/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		728.00		5,826.83 DR
28/10/2021	BPAY TAX OFFICE			728.00	5,098.83 DR
29/10/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		182.44		5,281.27 DR
29/10/2021	BPAY URBAN UTILITIES			182.44	5,098.83 DR
31/10/2021	ACCOUNT MAINTENANCE FEE			10.00	5,088.83 DR
30/11/2021	ACCOUNT MAINTENANCE FEE			10.00	5,078.83 DR
30/12/2021	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		504.00		5,582.83 DR
30/12/2021	BPAY DEFT			504.00	5,078.83 DR
31/12/2021	ACCOUNT MAINTENANCE FEE			10.00	5,068.83 DR
04/01/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		690.05		5,758.88 DR
04/01/2022	BPAY BCC RATES			690.05	5,068.83 DR
06/01/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		206.12		5,274.95 DR
06/01/2022	BPAY URBAN UTILITIES			206.12	5,068.83 DR
31/01/2022	ACCOUNT MAINTENANCE FEE			10.00	5,058.83 DR
25/02/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		766.00		5,824.83 DR
25/02/2022	BPAY TAX OFFICE			766.00	5,058.83 DR
28/02/2022	ACCOUNT MAINTENANCE FEE			10.00	5,048.83 DR
31/03/2022	ACCOUNT MAINTENANCE FEE			10.00	5,038.83 DR
01/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		690.05		5,728.88 DR
01/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		504.00		6,232.88 DR
01/04/2022	BPAY DEFT			504.00	5,728.88 DR
01/04/2022	BPAY BCC RATES			690.05	5,038.83 DR
27/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		206.25		5,245.08 DR
27/04/2022	BPAY URBAN UTILITIES			206.25	5,038.83 DR
28/04/2022	TFR FROM 022377394 [TFR TO ACCOUNT 022380145]		747.00		5,785.83 DR
28/04/2022	BPAY TAX OFFICE			747.00	5,038.83 DR
30/04/2022	ACCOUNT MAINTENANCE FEE			10.00	5,028.83 DR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/05/2022	ACCOUNT MAINTENANCE FEE			10.00	5,018.83 DR
14/06/2022	DIRECT CREDIT ONESTEEL ARC REFUND		1,805.19		6,824.02 DR
15/06/2022	TFR TO ACCOUNT 022380158			1,805.19	5,018.83 DR
30/06/2022	ACCOUNT MAINTENANCE FEE			10.00	5,008.83 DR
			13,179.14	13,199.14	5,008.83 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
25/10/2021	TFR TO ACCOUNT 022892456		5,000.00		5,000.00 DR
28/10/2021	TFR TO ACCOUNT 022892456		4,000.00		9,000.00 DR
19/11/2021	TFR TO ACCOUNT 022380158		5,000.00		14,000.00 DR
26/11/2021	TFR FROM 022380158			10,000.00	4,000.00 DR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for Dec 21 quarter of \$540		540.00		4,540.00 DR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for March 22 quarter of \$825		540.00		5,080.00 DR
26/11/2021	Treat part of the \$10K payment on 26/11/2021 as SG payment for Hayley for June 22 quarter of \$545		545.00		5,625.00 DR
30/03/2022	TFR TO ACCOUNT 022892456		5,000.00		10,625.00 DR
30/06/2022	Take up payment of 2021 ITR bill by Perry Anderson			301.03	10,323.97 DR
30/06/2022	Treat balance in sundry debtors as pension payments			10,323.97	0.00 DR
			20,625.00	20,625.00	0.00 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
01/07/2021	Opening Balance	1.00			275,000.00 DR
		1.00			275,000.00 DR
<u>Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR)</u>					
01/07/2021	Opening Balance	1.00			0.00 DR
30/06/2022	Depreciation for the period {2022}			163.83	163.83 CR
30/06/2022	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand		163.83		0.00 DR
		1.00	163.83	163.83	0.00 DR
<u>Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR1)</u>					
01/07/2021	Opening Balance	1.00			0.00 DR
30/06/2022	Depreciation for the period {2022}			72.51	72.51 CR
30/06/2022	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand		72.51		0.00 DR
		1.00	72.51	72.51	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				42.03 CR
28/10/2021	BPAY TAX OFFICE		728.00		685.97 DR
25/02/2022	BPAY TAX OFFICE		766.00		1,451.97 DR
28/04/2022	BPAY TAX OFFICE		747.00		2,198.97 DR
30/06/2022	June 2022 PAYGI		747.00		2,945.97 DR
30/06/2022	Take up payment of 2021 ITR bill by Perry Anderson		42.03		2,988.00 DR
30/06/2022	Create Entries - Income Tax Expense -			2,938.35	49.65 DR

The Fivewise Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2022				
			3,030.03	2,938.35	49.65 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2021	Opening Balance				728.00 CR
28/07/2021	BPAY TAX OFFICE		728.00		0.00 DR
30/06/2022	June 2022 PAYGI			747.00	747.00 CR
			728.00	747.00	747.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				137.94 CR
28/07/2021	BPAY URBAN UTILITIES		137.94		0.00 DR
30/06/2022	Accrue water bill for June 22 quarter			240.99	240.99 CR
			137.94	240.99	240.99 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				453.15 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			23.63	429.52 DR
				23.63	429.52 DR
Migration Suspense Account (89990)					
<u>Migration Suspense Account (89990)</u>					
26/11/2021	TFR TO ACCOUNT 022380158		5,000.00		5,000.00 DR
16/12/2021	TFR TO ACCOUNT 022892456		5,000.00		10,000.00 DR
31/01/2022	TFR TO ACCOUNT 022380158		10,000.00		20,000.00 DR
16/02/2022	TFR TO ACCOUNT 022892456		1,000.00		21,000.00 DR
18/02/2022	TFR TO ACCOUNT 022892456			1,000.00	20,000.00 DR
06/05/2022	TFR FROM 022380158			20,000.00	0.00 DR
14/06/2022	DIRECT CREDIT ONESTEEL ARC REFUND			1,805.19	1,805.19 CR
15/06/2022	TFR TO ACCOUNT 022380158		1,805.19		0.00 DR
			22,805.19	22,805.19	0.00 DR
Total Debits:			275,474.79		
Total Credits:				275,474.79	

The Fivewise Superannuation Fund

Create Entries Report

For the period 01 July 2021 to 30 June 2022

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

	Amount
Total Profit	
Income	30,992.28
Less Expense	42,407.40
Total Profit	(11,415.12)
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(11,415.12)
Less Permanent Differences	78.78
Less Timing Differences	157.56
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(31,241.06)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.60)
Taxable Income	19,589.00
Income Tax on Taxable Income or Loss	2,938.35
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	16,899.69
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	16,899.69
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,938.35
Deferred Tax	23.63
Member Specific Income Tax	(438.94)
Total Income Tax Expense Allocation	2,523.04

Final Segment 1 from 01 July 2021 to 30 June 2022

Pool Name Unsegregated Pool

Total Profit	Amount
Income	30,992.28
Less Expense	42,407.40
Total Profit	(11,415.12)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(11,415.12)
Less Permanent Differences	78.78
Less Timing Differences	157.56
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(31,241.06)
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.60)
Taxable Income	19,589.00
Income Tax on Taxable Income or Loss	2,938.35

Member Weighted Balance Summary	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.50	2,120.98
Perry Anderson(ANDPER00002P)	92.72	391,038.86
Hayley Anderson(ANDHAY00001A)	6.78	28,614.94

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	16,899.69
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	16,899.69

Allocation to Members	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.50	84.50
Perry Anderson(ANDPER00002P)	92.72	15,669.39
Hayley Anderson(ANDHAY00001A)	6.78	1,145.80

Accumulation Weighted Balance Summary	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.50	2,120.98
Perry Anderson(ANDPER00002P)	92.72	391,038.86
Hayley Anderson(ANDHAY00001A)	6.78	28,614.94

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,938.35
Total Income Tax Expense Allocation	2,523.04

Income Tax Expense Available for Allocation		Amount
Deferred Tax		23.63
Member Specific Income Tax		(438.94)
Total Income Tax Expense Allocation		2,523.04

Allocation to Members	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.50	12.62
Perry Anderson(ANDPER00002P)	92.72	2,339.36
Hayley Anderson(ANDHAY00001A)	6.78	171.06

Calculation of daily member weighted balances

Perry Anderson (ANDPER00001A)

Member Balance

01/07/2021	50010	Opening Balance	2,120.98	2,120.98
Total Amount (Weighted)				2,120.98

Perry Anderson (ANDPER00002P)

Member Balance

01/07/2021	50010	Opening Balance	396,989.19	396,989.19
30/12/2021	54160	Pensions Paid	(2,500.00)	(1,253.42)
09/02/2022	54160	Pensions Paid	(2,000.00)	(778.08)
29/03/2022	54160	Pensions Paid	(15,000.00)	(3,863.01)
28/06/2022	54160	Pensions Paid	(3,351.09)	(27.54)
30/06/2022	54160	Pensions Paid	(10,323.97)	(28.28)
Total Amount (Weighted)				391,038.86

Hayley Anderson (ANDHAY00001A)

Member Balance

01/07/2021	50010	Opening Balance	26,488.84	26,488.84
28/07/2021	52420	Contributions	926.25	857.73
28/07/2021	53800	Contributions Tax	(138.94)	(128.66)
27/10/2021	52420	Contributions	375.00	253.77
27/10/2021	53800	Contributions Tax	(56.25)	(38.07)
26/11/2021	52420	Contributions	540.00	321.04
26/11/2021	52420	Contributions	545.00	324.01
26/11/2021	52420	Contributions	540.00	321.04
26/11/2021	53800	Contributions Tax	(81.00)	(48.16)
26/11/2021	53800	Contributions Tax	(81.75)	(48.60)
26/11/2021	53800	Contributions Tax	(81.00)	(48.16)
23/03/2022	52420	Contributions	900.00	246.58
12/05/2022	52420	Contributions	825.00	113.01
30/06/2022	52420	Contributions	209.00	0.57
Total Amount (Weighted)				28,614.94

Calculation of Net Capital Gains

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

Foreign Tax Offset Calculations

Segment 01 July 2021 to 30 June 2022

Claimable FTO - Unsegregated Pool	0.00
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Claimable FTO	0.00
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Total Claimable Foreign Credits for the Year	0.00
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Foreign Tax Offset (Label C1)	0.00
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Applied/Claimed FTO	0.00
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Allocations of Foreign Tax Offset to Members

Perry Anderson(ANDPER00001A) - 100.00 %	0.00
-----------------------------------------	------

Perry Anderson(ANDPER00002P) - 0.00 %	0.00
---------------------------------------	------

Hayley Anderson(ANDHAY00001A) - 0.00 %	0.00
----------------------------------------	------

Total Foreign Tax Offset Allocated to Members	0.00
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Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE
FIVEWISE SUPERANNUATION
FUND
ABN 71 657 091 217

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Jul 2021 – Sep 2021	46955267185

Receipt ID	Unavailable
Date lodged	28 October 2021
Payment due date	28 October 2021

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$728.00	
T7 Instalment amount – Based on the notional tax \$ 2,915.55 from the 2020 assessment.	\$728.00		

Amount owing to ATO

\$728.00

BPAY®



Biller code 75556
Ref 4716570912173160

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Payment reference number
4716570912173160



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE
FIVEWISE SUPERANNUATION
FUND
ABN 71 657 091 217

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Oct 2021 – Dec 2021	47127622812

Receipt ID	Unavailable
Date lodged	28 February 2022
Payment due date	28 February 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$766.00	
T7 Instalment amount – Based on the notional tax \$ 2,990.40 from the 2021 assessment.	\$766.00		

Amount owing to ATO

\$766.00

BPAY®



Bill code 75556
Ref 4716570912173160

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Payment reference number
4716570912173160



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE
FIVEWISE SUPERANNUATION
FUND
ABN 71 657 091 217

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Jan 2022 – Mar 2022	48102355086

Receipt ID	Unavailable
Date lodged	28 April 2022
Payment due date	28 April 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$747.00	
T7 Instalment amount – Based on the notional tax \$ 2,990.40 from the 2021 assessment.	\$747.00		

Amount owing to ATO

\$747.00

BPAY®



Biller code 75556
Ref 4716570912173160

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Payment reference number
4716570912173160



Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR THE
FIVEWISE SUPERANNUATION
FUND
ABN 71 657 091 217

Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Apr 2022 – Jun 2022	48283643670

Receipt ID	Unavailable
Date lodged	28 July 2022
Payment due date	28 July 2022

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$747.00	
T7 Instalment amount – Based on the notional tax \$ 2,990.40 from the 2021 assessment.	\$747.00		



Amount owing to ATO

\$747.00

BPAY®



Biller code 75556
Ref 4716570912173160

Telephone and Internet Banking - BPAY®

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Australia Post

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Payment reference number
4716570912173160




Year to date revenue product summary report 2021/2022

Client Name THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND
Last Updated 30/07/2022
TFN 958312957

Net amounts applicable for the year to date.

Description	ICA004 Total (\$)
Fringe benefits tax instalments	
Wine equalisation tax	
Deferred company/fund instalments	
Pay as you go income tax instalments	2,241.00
Pay as you go income tax withholding	
Luxury car tax	
Goods and services tax	
Goods and services tax instalments	
Goods and services return	0.00
Fuel tax credit	

plus \$747 for June 22 PAYGI.
Total \$ 2,988.00



Total clients for this tax agent : 1



Income tax 002

Date generated	05/08/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

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

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Jun 2022	7 Jun 2022	General interest charge			\$0.00
7 Jun 2022	6 Jun 2022	Payment received		\$301.03	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$301.03 DR
2 Nov 2021	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$301.03		\$301.03 DR





Activity statement 004

Date generated	05/08/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

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

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Aug 2022	2 Aug 2022	General interest charge			\$0.00
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$747.00		\$0.00
29 Jul 2022	28 Jul 2022	Payment received		\$747.00	\$747.00 CR
3 May 2022	3 May 2022	General interest charge			\$0.00
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$747.00		\$0.00
29 Apr 2022	28 Apr 2022	Payment received		\$747.00	\$747.00 CR
7 Mar 2022	7 Mar 2022	General interest charge			\$0.00
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments	\$766.00		\$0.00
28 Feb 2022	25 Feb 2022	Payment received		\$766.00	\$766.00 CR
2 Nov 2021	2 Nov 2021	General interest charge			\$0.00
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$728.00		\$0.00



Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
29 Oct 2021	28 Oct 2021	Payment received		\$728.00	\$728.00 CR
2 Aug 2021	2 Aug 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$728.00		\$0.00
29 Jul 2021	28 Jul 2021	Payment received		\$728.00	\$728.00 CR


24th June 2020

Dear Perry,

RE: Market Appraisal – 17/254 South Pine Road, Enoggera

Thank you for the opportunity of providing our opinion as to the value of the property at the above-mentioned address.

The subject property is a new quality tilt slab industrial strata, positioned securely in a gated complex.

Given consideration to evidence in the area, it is our opinion than the property would sell for approximately \$275,000. 

The above comments are based on our considerable experience as commercial real estate agents and is an opinion only that is not to be used for any other purpose other than the private advice of the Addressee. We accept no responsibility whatsoever for any errors or omissions contained herein.

Kind Regards,

Raine & Horne Commercial Brisbane North



Hudson Dale
Associate Director

0423 591 529

hdale@rhcommercial.com

The Fivewise Superannuation Fund
Yearly Projected Pension Calculation Report

As at 01 July 2022

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2022)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Anderson, Perry	ANDPER00002P	Transition to Retirement Pension	01/07/2019	61	377,144.16	7,540.00	37,714.42	14.33	1,080.48	6,459.52
					377,144.16	7,540.00	37,714.42		1,080.48	6,459.52
					377,144.16	7,540.00	37,714.42		1,080.48	6,459.52



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


The Fivewise Superannuation Fund

Pension Summary

As at 30 June 2022

Member Name : Anderson, Perry

Member Age : 60* (Date of Birth : 05/11/1960)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
ANDPER 00002P	Transition to Retirement Pension	01/07/2019	14.33%	2.00%	\$7,940.00*	\$39,698.92	\$33,175.06 	\$0.00	\$33,175.06	NIL

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

					\$7,940.00	\$39,698.92	\$33,175.06	\$0.00	\$33,175.06	\$0.00
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Total :

					\$7,940.00	\$39,698.92	\$33,175.06	\$0.00	\$33,175.06	\$0.00
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*Age as at 01/07/2021 or pension start date for new pensions.

The Fivewise Superannuation Fund

Contributions Breakdown Report



For The Period 01 July 2021 - 30 June 2022

Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Anderson, Hayley	26/12/1965	55	26,488.84	2,926.25	1,934.00	0.00	0.00	4,860.25
Anderson, Perry	05/11/1960	60	399,110.17	0.00	0.00	0.00	0.00	0.00
All Members				2,926.25	1,934.00	0.00	0.00	4,860.25

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Anderson, Hayley	Concessional (5 year carry forward cap available)	2,926.25 	92,522.54	89,596.29 Below Cap
	Non-Concessional	1,934.00 	110,000.00	108,066.00 Below Cap
Anderson, Perry	Concessional (5 year carry forward cap available)	0.00	102,500.00	102,500.00 Below Cap
	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Anderson, Hayley							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	2,583.64	1,937.73	0.00	0.00	9,977.46	2,926.25	
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	15,022.54	24,573.75	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	65,022.54	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	92,522.54	89,596.29 Below Cap
Total Super Balance	0.00	13,050.76	14,449.65	15,809.37	17,526.26	26,488.84	

	ATO - Treat as member non-concessional	Concessional						
12/05/2022	DIRECT CREDIT ATO - Treat as member non-concessional	Personal - Non-Concessional	825.00					
30/06/2022	HA INV 27359 paid - treat as member non-concessional for Hayley.	Personal - Non-Concessional	209.00					
Total - Anderson, Hayley			2,926.25	1,934.00	0.00	0.00	0.00	0.00
Total for All Members			2,926.25	1,934.00	0.00	0.00		

Super contribution breakdown		
SG	June 2021 qtr.	926.25
SG	Sept 21 qtr.	375.00
SG	Dec 21 qtr.	540.00
SG	March 21 qtr.	540.00
SG	June 21 qtr	545.00
	SG for Hayley	2,926.25
		900.00
		825.00
		209.00
	Member non Conc. For Hayley	1,934.00
	Total contribution in 2022 FY	4,860.25

