

22 March 2022

Jeffrey Rood
50 Gordon Road
MACLEAY ISLAND QLD 4184

Dear Jeffrey,

We have now completed your income tax return for the year ended 30 June 2021. The return has been prepared based on information that you have provided to us. Would you please review the return to ensure that the details are accurately presented, and contact us if you have any queries.

If you are satisfied that all items are true and correct, please sign and date where indicated.

Tax Position

Our tax estimate shows an **amount refundable** of **\$1,350.00**.

This has been calculated based on your **taxable income** of **\$17,535.00**.

Please note, this is an estimate only and is subject to ATO review. A Notice of Assessment will be issued by the ATO confirming your taxable income and providing you with the payment due date and the electronic payment details if applicable.

Matters for your Attention:

1. By signing this tax return, you are also agreeing to the terms and conditions of our HFB Engagement Agreement, which can be found on our website at www.hfbgroup.com.au/engagementagreement
2. Following is a Substantiation Guide – please take the time to read it.

Feedback

HFB is committed to providing you with outstanding client service. Keep an eye out for our customer satisfaction survey that will be sent to your email shortly.

If you have any questions or require further information, then please do not hesitate to contact us.

Yours sincerely,



Tim Davis



Samantha Sheriff



Shona Sherman

ACCOUNTING  **SUPERANNUATION**  **FINANCIAL PLANNING**  **BUSINESS ADVISORY**

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HFB Accounting Pty Ltd

85 600 321 105

HFB Advisory Pty Ltd

48 166 965 841

HFB Super Pty Ltd

66 600 231 089

Liability limited by a scheme approved under Professional Standards legislation other than for acts or omissions of financial services licensees.

INDIVIDUAL TAX RETURNS SUBSTANTIATION REQUIREMENTS GUIDE

OUR SERVICES

DID YOU KNOW... THAT WE SPECIALISE IN:

- Business and Succession Planning
- Tax Planning
- Complex Tax Advice
- Business Structures
- Self-Managed Super Funds (SMSF) – set-up, administration, compliance, advice
- Business Planning & Advisory
- Financial Planning
- Portfolio Management
- Personal Risk Insurance & Buy/Sell Agreements

We are your one-stop shop for **specialist financial solutions** – and we are here to help you. Give us a call!

The Australian tax system relies on taxpayers self-assessing. This means you are responsible for working out how much you can declare and claim on your tax return. The records you need to keep depend on your personal circumstances. Generally, you must keep your written evidence for **five years** from the date you lodge your tax return. This guide will provide general advice to help you identify what records you need to keep.

MOTOR VEHICLE EXPENSES

You can choose one of two methods to work out your car expenses. The two methods are either:

- **Cents Per Kilometer (up to a maximum 5000km claim)**

You need to be able to demonstrate to the ATO if requested how you calculated the kilometers driven (such as by diary entries). Confirmation may also be requested by your employer to acknowledge that it was necessary for you to incur such expenditure in earning your income.

- **Log Book**

The ATO requires that you maintain written evidence for all expenses claimed and keep a valid log book substantiating the business-use percentage. For a logbook to be ATO compliant it must include all of the ATO mandated details and be kept for a period of at least 12 continuous weeks. The log book is valid for a period up to 5 years but you must also record opening and closing odometer readings for each year.

TRAVEL EXPENSES

A travel diary should be used by individuals wishing to claim a deduction for work related travel expenses. A travel diary is not required if the duration of the trip is less than six nights. Note that written evidence in the form of receipts or invoices are required regardless of the length of the trip. Modified requirements may apply if you received a travel allowance from your employer.

LAUNDRY

You can claim a deduction for the cost of buying and cleaning occupation-specific clothing, protective clothing and distinctive uniforms (such as with a logo). If the amount of your claims is greater than \$150, you must have written evidence, such as diary entries and receipts for your laundry expenses. If you don't need to provide written evidence, you may use an ATO approved reasonable basis to work out your claim.

TELEPHONE AND INTERNET EXPENSES

You need to keep records for a four-week representative period in each income year to claim a deduction of more than \$50. These records may include diary entries, including electronic records, and bills. Evidence that your employer expects you to work at home will also help you demonstrate that you are entitled to a deduction. Additional ATO information on how to calculate your claim can be accessed here:

<https://www.ato.gov.au/Individuals/Income-and-deductions/Deductions-you-can-claim/Other-work-related-deductions/Phone,-data-and-internet-expenses/>

WHEN YOU HAVE ACQUIRED OR DISPOSED OF AN ASSET

If you acquire or dispose of an asset which might be subject to capital gains tax (CGT), you should keep:

- Documents showing the dates you acquired an asset and the date the CGT event occurred such as:
 - contracts for the purchase or sale of an asset (such as real estate or shares)
 - dividend reinvestment statements from your unit trust or managed investment fund.

The above information is provided as a guide only and is not an exhaustive list of ATO requirements.

RIGHTS & OBLIGATIONS

The *Tax Agents Services Act 2009* requires us to advise you of your rights and obligations where we are acting for you on taxation matters. In relation to the taxation services provided:

- You are responsible for making all relevant information available to us in a complete and timely manner.
- Australia's income tax system is based on a self-assessment. The Commissioner is entitled to rely on any statements made. Where those statements are later found to be incorrect, the Commissioner may amend your assessments and, in addition to any tax assessed, you may also be liable for penalties and interest charges. The period of review is up to four years. Where the Commissioner forms an opinion of fraud or evasion, there is no limit for amending assessments.
- You are responsible for the accuracy and completeness of the particulars and information required to comply with the various taxation laws. We will use this information supplied in the preparation of your returns.
- You have an obligation to keep proper records that will substantiate the taxation returns prepared and satisfy the substantiation requirements of the various tax laws for at least 5 years. Failure to keep such records could result in claims being disallowed, additional tax being imposed, and the imposition of penalty or general interest charges.
- Your rights as a taxpayer include:
 - The right to seek a private ruling;
 - The right to object to an assessment by the Commissioner;
 - The right to appeal against an adverse decision by the Commissioner.

Certain time limitations may exist for you to exercise these rights. Should you wish to exercise these rights at any time you should contact us so that we can provide you with the relevant time frames and to discuss any additional requirements that may exist.

We are bound by the *Tax Agents Services Act* Code of Conduct which includes a duty to act lawfully and in the best interests of our clients, ensure the services we provide are provided competently, maintain our knowledge and skills, take reasonable care in ascertaining the state of your affairs where it is relevant to the work we are completing, and take reasonable care to ensure the tax laws are applied correctly.

PRIVACY & CONFIDENTIALITY

Our obligation to you

The HFB Group is compliant with the Privacy Act 1988 (Privacy Act). A copy of our privacy policy is available on our website, or on request to Shona Sherman, Director of HFB.

From time to time, we may be asked to provide copies of the financial statements, income tax returns or other information produced in the course of this engagement.

If we are requested to provide this information (including to a third party such as a financial institution), any one person subject to this engagement can provide this authorisation. For example, if one person subject to this engagement requests information regarding the company or individuals involved then we have authority to provide this information to them without seeking further authorisation.

ADDITIONAL SERVICES OFFERED BY THE HFB GROUP

Please contact our office if you are interested in any of the following services:

AUDIT SHIELD - PROFESSIONAL FEE INSURANCE

We offer access to an Audit Shield insurance service which provides for the payment of professional fees incurred if you are selected for an audit or investigation instigated by the ATO, or other relevant Australian Government authorities.

INCOME PROTECTION INSURANCE

Income protection premiums are generally tax deductible and can assist you with income payments if you are unable to work due to injury or illness. Stephen Wilson (our in-house Insurance specialist) would be more than happy to review your personal insurance, to ensure you are adequately covered.

ESTATE PLANNING

We take this opportunity to remind you of the importance of regularly reviewing your superannuation binding death nomination and current Will. These items can ensure that your estate planning wishes are followed and that an effective estate tax minimisation strategy is utilised.

2021 TAX RETURN SUBSTANTIATION DECLARATION

Tax returns are assessed on a Self-Assessment basis. This means that the ATO may not check whether the information you have submitted is correct. We will make every endeavour to ensure that your return is prepared accurately and correctly, however we rely on you to ensure that all relevant information is disclosed to us.

I, Jeffrey Rood, confirm that:

I have reviewed every page of the accompanying copy of the income tax return to which the attached Electronic Lodgment Declaration refers and confirm that all items are correct and that there are no omissions or misstatements.

Income:

If I am an Australian tax resident, you have advised me that 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.

Expenses:

You have advised me that to claim a work-related or other expense deduction I must demonstrate that I have incurred the expense for income producing purposes. In addition, you have advised me of the substantiation legislation that I must satisfy in relation to all deductible expenses, including car, travel, business, education and work-related expenses. 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 and amount of expense;
- nature of goods/services and date of the expenses (details I am able to personally record where not adequately noted by supplier);
- date of the document.

Apportionment:

Where items are used for both business/work-related and private purposes e.g. car, telephone, computer etc. I advise I have kept appropriate apportionment records to verify my business usage claim and that my employer will verify that it was necessary to incur such expenditure in earning my income. Further, I have instructed you to prepare the return based on my specific instructions on the understanding I will be able to produce such information to the satisfaction of the ATO in an audit situation.

Audits:

I further confirm that:


- I am aware that the procedures to follow if a document is lost or destroyed is to obtain a copy from the supplier;
- I may be required to substantiate or verify any income or expense item declared or claimed in my tax return in the event of an ATO audit;

I declare that:

- I have read and understood the tax return that has been prepared for me;
- I have disclosed and you have returned all my assessable income for the current income tax year;
- I have all receipts or documentation necessary to substantiate my work-related and other claims, and I will make them available if required by the Tax Office;
- All income declared, claims for deductions and tax offsets/rebates included in my return are based upon my specific instructions;
- You have explained what written income and expense evidence will typically be required during an audit and that penalties, interest and possible legal action may be applied if incorrect income or claims are identified by an audit.

Terms and Conditions:

- I acknowledge that an invoice will be issued for your services and I agree to pay this invoice in full.
- I acknowledge that further action may be taken to secure payment of overdue/outstanding accounts.

Signature 	Date 23 / 03 / 2022
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Individual Tax Return

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM I)

This declaration is to be completed where a taxpayer elects to use the Electronic Lodgment Service. 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 your tax file number (TFN). We will use your TFN to identify you in our records. It is not an offence not to provide your TFN. However, you cannot lodge your income tax form electronically if you do not quote your TFN.

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

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

TFN Recorded

Name

Rood, Jeffrey

Year


2021

Declaration — I declare that:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Important

The tax law imposes heavy penalties for giving false or misleading information.

Signature 	Date 23 / 03 / 2022
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PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**Client Ref**

ROOJ01

Agent Ref No.

24805968

Contact Name

HFB Accounting Pty Ltd

Contact No.

0732861322

Declaration — I declare that:

- I have prepared this tax return in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature	Date
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Individual Tax Return

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

PART B 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 the electronic lodgment service (ELS).

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

Agent Ref No.


24805968

Account Name

Jeffery Rood

Authorisation

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

Signature 	Date 23 / 03 / 2022
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Individual Tax Return

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

Taxable income

Total income	\$17,535.00	
Less total deductions and applied losses (L1)	\$0.00	
Taxable income		\$17,535.00
Tax on taxable income		\$0.00

Less non-refundable tax offsets	Calculated	Used
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Non-refundable

Low income tax offset	\$700.00	\$0.00
Low and middle income tax offset	\$255.00	\$0.00

Non-refundable carry forward

Total non-refundable tax offsets	\$955.00	\$0.00
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Subtotal		\$0.00
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Less refundable tax offsets	Calculated	Used
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Franking credits	\$6.00	\$0.00
Total refundable tax offsets	\$6.00	\$0.00

Less remainder of refundable tax offsets		\$6.00
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Less PAYG credits and other entitlements

PAYG instalments raised		\$1,344.00
Total PAYG credits and other entitlements		\$1,344.00

Amount refundable	\$1,350.00
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Disclaimer

This estimate is only a guide and should not be taken as taxation, financial or investment advice. Our calculation is based on the information you have supplied and current legislation, proposals and information provided by the Australian Tax Office.

There are numerous factors that may affect the accuracy of this assessment including but not limited to:

- changes in tax legislation and Australian Tax Office practices and rulings;
- any prior year tax assessments that may be applicable; and
- adjustments relating to other Government Departments eg the Department of Human Services.

Do not rely on this estimate to make any decisions until you have received a notice of assessment from the ATO and/or obtained professional advice.

Individual Tax Return

2021

1 Jul 2020—30 Jun 2021

TFN Recorded

YOUR NAME

Title	Given Name	Family Name	Other Name
	Jeffrey	Rood	

Suffix	Date of Birth
	11/03/1963

Are you an Australian Resident?	Australian residency start date	Australian residency end date
Yes		

Has part of your name changed since completing your last tax return?

No

YOUR POSTAL ADDRESS

PO Box 24
Cleveland

State	Postcode
QLD	4163

Country — if not Australia

YOUR HOME ADDRESS

50 Gordon Road
MACLEAY ISLAND

State	Postcode
QLD	4184

Country — if not Australia

Has your postal address changed since completing your last tax return?

YOUR CONTACT DETAILS

Mobile number	Day time contact number	Email address
	07 32861322	

YOUR BANKING INFORMATION (EFT DETAILS)

Deduct fee from refund

No

BSB Number	Account Number	Account Name	Financial Institution Name
032108	170067	Jeffery Rood	Westpac

CONTACT NAME

Full Name

Alyssa Edens

TAX AGENT CONTACT DETAILS

Tax Contact	Agent Ref Number	Contact Number
HFB Accounting Pty Ltd	24805968	0732861322

Income

Tax withheld				Income	
TOTAL TAX WITHHELD					
10	GROSS INTEREST				
Tax file number amounts withheld from gross interest		M	\$0.00	Gross interest	L \$1.00
11	DIVIDENDS				
Tax file number amounts withheld from dividends		V	\$0.00	Unfranked amount	S \$0.00
				Franked amount	T \$14.00
				Franking credit	U \$6.00
TOTAL SUPPLEMENT INCOME					\$17,514.00
TOTAL INCOME					\$17,535.00

Deductions

TOTAL SUPPLEMENT DEDUCTIONS	Items D11 to D15	\$0.00
TOTAL DEDUCTIONS		\$0.00
SUBTOTAL	TOTAL INCOME less TOTAL DEDUCTIONS	\$17,535.00
Taxable income		\$17,535.00

Income tests

IT1 TOTAL REPORTABLE FRINGE BENEFITS		
Employers exempt from FBT under section 57A of the FBTA 1986	N	\$0.00
Employers not exempt from FBT under section 57A of the FBTA 1986	W	\$0.00
IT2 REPORTABLE EMPLOYER SUPERANNUATION	T	\$0.00
IT3 TAX-FREE GOVERNMENT PENSIONS	U	\$0.00
IT4 TARGET FOREIGN INCOME	V	\$0.00
IT5 NET FINANCIAL INVESTMENT LOSS	X	\$0.00
IT6 NET RENTAL PROPERTY LOSS	Y	\$0.00
IT7 CHILD SUPPORT YOU PAID	Z	\$0.00
IT8 NUMBER OF DEPENDENT CHILDREN	D	0

Medicare levy related items

M1 MEDICARE LEVY REDUCTION OR EXEMPTION	M2 MEDICARE LEVY SURCHARGE
Reduction based on family income	For the whole period 1 July 2020 to 30 June 2021, were you and all your dependents including your spouse—if you had any—covered by private patient HOSPITAL cover?
Number of dependent children and students	E Yes
Exemption categories	
Full 2.0% levy exemption – number of days	Number of days NOT liable for surcharge
Half 2.0% levy exemption – number of days	A 365

Private health insurance policy details

PROVIDER INFORMATION 1

Health insurer ID	B	BUP	Membership number	C	55810147
Your rebatable component	J	\$776.00	Your Australian Government rebate received	K	\$191.00
Benefit code	L	31	Tax claim code		A

PROVIDER INFORMATION 2

Health insurer ID	B	BUP	Membership number	C	55810147
Your rebatable component	J	\$2,165.00	Your Australian Government rebate received	K	\$543.00
Benefit code	L	30	Tax claim code		A

15 NET INCOME OR LOSS FROM BUSINESS

Primary production – transferred from Y item P8	B	
Non-primary production – transferred from Z item P8	C	\$17,514.00
Are you a small business entity?		Yes
Net small business income	A	\$17,514.00
Tax withheld – voluntary agreement	D	
Tax withheld where Australian business number not quoted	W	
Tax withheld – foreign resident withholding (excluding capital gains)	E	
Tax withheld – labour hire or other specified payments	F	

18 CAPITAL GAINS

Did you have a capital gains tax event during the year?	G	No
Losses carried forward		
Net capital losses from collectables		\$0.00
Other net capital losses		\$0.00

19 FOREIGN ENTITIES

Did you have either a direct or indirect interest in a controlled foreign company CFC?	I	No
Have you ever , either directly or indirectly, caused the transfer of property—including money—or services to a non-resident trust estate?	W	No

20 FOREIGN SOURCE INCOME AND FOREIGN ASSETS OR PROPERTY

During the year did you own, or have an interest in, assets located outside Australia which had a total value of AUD\$50,000 or more?	P	No
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TOTAL SUPPLEMENT INCOME	Items 13 to 24	\$17,514.00
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Deductions

D12 PERSONAL SUPERANNUATION CONTRIBUTIONS

Did you provide your fund (including a retirement savings account) with a notice of intent to claim a deduction for personal superannuation contributions, and receive an acknowledgement from your fund? Yes

Deductions claimed	H	\$0.00
TOTAL SUPPLEMENT DEDUCTIONS		Items D11 to D15 \$0.00

Tax offsets

TOTAL SUPPLEMENT TAX OFFSETS	Items T3, T4, T6, T7, T8 and T9
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Business and professional items section

P1 PERSONAL SERVICES INCOME (PSI)

Did you receive any personal services income? No

P2 DESCRIPTION OF MAIN BUSINESS OR PROFESSIONAL ACTIVITY

Automotive servicing - general mechanical repairs Industry code A 94199

P3 NUMBER OF BUSINESS ACTIVITIES B 1

P4 STATUS OF YOUR BUSINESS C2 Commenced business

P5 BUSINESS NAME OF MAIN BUSINESS AND AUSTRALIAN BUSINESS NUMBER (ABN)

Jeff Rood ABN: 14425902985

P6 BUSINESS ADDRESS OF MAIN BUSINESS

50 Gordon Road
Suburb or Town: Macleay Island State or Territory: QLD Postcode: 4184

P8 BUSINESS INCOME AND EXPENSES

Income		PP	NPP	Totals
Assessable government industry payments	G	H	\$19,500.00	\$19,500.00
Other business income			\$181,618.00	\$181,618.00
Total other business income	I	J	\$181,618.00	\$181,618.00
Total business income			\$201,118.00	\$201,118.00

Expenses	PP	NPP	Totals
Opening stock		\$20,000.00 K	\$20,000.00
Purchases and other costs		\$98,504.00 L	\$98,504.00
Closing stock		\$20,000.00 M	\$20,000.00
Cost of sales (K + L – M)		\$98,504.00	\$98,504.00
Superannuation expenses		\$293.00 G	\$293.00
Rent expenses		\$3,300.00 K	\$3,300.00
Interest expenses within Australia		\$7,909.00 Q	\$7,909.00
Other depreciation		\$40,945.00	
Total depreciation expenses		M	\$40,945.00
Motor vehicle expenses		\$4,873.00 N	\$4,873.00
All other expenses		\$28,073.00 P	\$28,073.00
Total expenses	S	T	\$183,897.00

Reconciliation Items

Expenses reconciliation adjustments		\$293.00 H	\$293.00
Net income or loss from business this year	B	C	\$17,514.00
Net income or loss from business	Y	Z	\$17,514.00

P11 TEMPORARY FULL EXPENSING

Temporary full expensing deductions	F	\$40,945.00
Number of assets you are claiming for	G	2

Worksheets

10 GROSS INTEREST

Financial Institution	No. of Account Holders	Percent	Gross Tax Withheld	Gross Interest	Shared Tax Withheld	Shared Interest
WESTPAC BANKING CORPORATION	1	100%	\$0.00	\$1.19	\$0.00	\$1.19
Total			\$0.00	\$1.19	\$0.00	\$1.19

11 DIVIDEND

Company or trust	No. of Account Holders	Percent	Unfranked	Franked	Franking Credits	TFN Withheld
CAPRICORN SOCIETY LTD	1	100%	\$0.00	\$14.00	\$6.00	\$0.00
Total			\$0.00	\$14.00	\$6.00	\$0.00

15 NET SMALL BUSINESS INCOME DETAILS

Net income/loss from business - primary production (Item 15B)	
Net income/loss from business - non primary production (Item 15C)	\$17,514.00
Withdrawals from farm management deposits (Items 17N, 17R)	
Adjustment to the withdrawals from farm management deposits (Items 17N, 17R)	
Foreign source business income (Items 19, 20)	

Business interest income (Item 10)

Business dividend income (Item 11)

Other business income

Sub-total	\$17,514.00
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Less deductible deposits to farm management deposits (Item 17D)

Less adjustment to the deductible deposits to farm management deposits (Item 17D)

Less other business deductions

Total	\$17,514.00
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D12 DEDUCTIONS CLAIMED

Fund name	Account number	Deduction claimed	Fund ABN	Fund TFN
Rood Investments Superannuation Fund		\$0.00	58819866032	0
Total		\$0.00		

P8 ASSESSABLE GOVERNMENT INDUSTRY PAYMENTS

Description	PP Amount	NPP Amount
Jobkeeper payments		\$19,500.00
Total	\$0.00	\$19,500.00

P8 OTHER BUSINESS INCOME

Description	PP Amount	NPP Amount
Sales		\$177,429.00
Truck Hire		\$4,189.00
Total	\$0.00	\$181,618.00

P8 OPENING STOCK

Description	PP Amount	NPP Amount
Opening Stock	\$0.00	\$20,000.00
Total	\$0.00	\$20,000.00

P8 PURCHASES AND OTHER COSTS

Description	PP Amount	NPP Amount
Auction - Purchases	\$0.00	\$4,905.00
Purchases	\$0.00	\$74,607.00
Purchases - second hand	\$0.00	\$11,282.00
Registration fees	\$0.00	\$7,710.00
Total	\$0.00	\$98,504.00

P8 CLOSING STOCK

Description	PP Amount	NPP Amount
Closing Stock	\$0.00	\$20,000.00
Total	\$0.00	\$20,000.00

P8 SUPERANNUATION EXPENSES

Description	PP Amount	NPP Amount
Superannuation Contributions		\$293.00
Total	\$0.00	\$293.00

P8 RENT EXPENSES

Description	PP Amount	NPP Amount
Rent		\$3,300.00
Total	\$0.00	\$3,300.00

P8 INTEREST EXPENSES WITHIN AUSTRALIA

Description	PP Amount	NPP Amount
Interest Paid		\$7,909.00
Total	\$0.00	\$7,909.00

P8 OTHER DEPRECIATION

Description	PP Amount	NPP Amount
Depreciation - Immediate Asset Write-Off		\$40,945.00
Total	\$0.00	\$40,945.00

P8 MOTOR VEHICLE EXPENSES

Description	PP Amount	NPP Amount
Motor Vehicle Expenses - Petrol & Oil	\$0.00	\$2,198.00
Motor Vehicle Expenses - Registration & Insurance	\$0.00	\$2,675.00
Total	\$0.00	\$4,873.00

P8 ALL OTHER EXPENSES

Description	PP Amount	NPP Amount
Accountancy Fees		\$2,460.00
Advertising		\$649.00
Bank Charges		\$2,095.00
Borrowing Costs		\$56.00
Computer Expenses		\$272.00
Electricity		\$281.00
Fees & Permits		\$829.00
Freight & Cartage		\$7,371.00
Gas		\$650.00
Postage		\$456.00
Printing & Stationery		\$1,046.00
Rates & Taxes		\$2,805.00
Staff Training & Welfare		\$561.00
Telephone		\$2,264.00
Tolls		\$958.00
Tools		\$1,278.00
Travelling & Entertainment		\$453.00
Uniform		\$456.00
Wages		\$3,088.00
Workcover		\$45.00
Total	\$0.00	\$28,073.00

P8 EXPENSE RECONCILIATION ADJUSTMENTS

Description	PP Amount	NPP Amount
June 2021 Super paid July 2021	\$0.00	\$293.00
Total	\$0.00	\$293.00