



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	Smarty's Superannuation Fund	Period Ended:	30 June 2021
Client Code:	IBRA0001	Accountant:	Eddy Lee
Partner/Manager:	MH / SA	<b>DUE DATE:</b>	<b>16/05/2022</b>

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3		✓	JF
Depreciation Schedule	4		✓	JF
Income Tax Return	5		✓	JF
Members Annual Statements	6		✓	JF
Client Management Letter	7	✓		
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	JF
Trial Balance	11		✓	JF
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14		✓	JF
Trust Tax Statements	15	✓		
Dividend Statements	16		✓	JF
Capital Gains Tax Reports - BGL	17		✓	JF
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18		✓	JF
GST - Complete Worksheet - Note Variances	19		✓	JF
Other Source Documents	20		✓	JF
Tax Reconciliation	21		✓	JF
General Ledger	22		✓	JF
Create Entries Report	23		✓	JF
Tax Agent Portal Reports	24		✓	
Market Value of Investments	25		✓	JF
Actuarial Certificate	26	✓		JF
Pension Documents	27	✓		
ETP Roll-In Documents	28	✓		
Rental Property Summary	29		✓	JF
LRBA Documentation	30		✓	JF
Super Contribution Breakdown Report	31		✓	JF
Self Review Checklist	32		✓	JF

### ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	N	(please circle which)
Payment Slip?	✓	Email / Post	E	(please circle which)

Completed By:	Eddy Lee	Date:	12/07/2021
Reviewed By:		Date:	

**REVIEWED**

*By Julie at 3:02 pm, Jul 21, 2021*

1. CXL GST - Tax Letter
2. De-register Smarty's Super Holdings P/L - Tax Letter



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Financial statements and reports for the year ended  
30 June 2021

Smarty's Superannuation Fund

# Smarty's Superannuation Fund

## Reports Index

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Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

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Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

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# Smarty's Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	113,266.00	124,190.00
Real Estate Properties (Australian - Non Residential)	3	0.00	625,646.81
Shares in Listed Companies (Australian)	4	177,237.44	164,153.72
<b>Total Investments</b>		<u>290,503.44</u>	<u>913,990.53</u>
<b>Other Assets</b>			
Borrowing Cost		0.00	1,284.30
NAB Business Cheque Account (162731367)		13,559.34	29,497.12
UBank USaver (37-559-3092)		0.01	0.01
NABtrade Account (300210216)		0.12	376.75
NABtrade (NT1046308-004)		291,693.66	3.37
<b>Total Other Assets</b>		<u>305,253.13</u>	<u>31,161.55</u>
<b>Total Assets</b>		<u>595,756.57</u>	<u>945,152.08</u>
Less:			
<b>Liabilities</b>			
GST Payable		57,421.00	872.00
Income Tax Payable		2,944.22	2,149.22
PAYG Payable		743.00	206.00
Sundry Creditors		1,456.00	1,238.00
Deferred Tax Liability		6,536.82	0.00
Limited Recourse Borrowing Arrangements		0.00	449,055.90
<b>Total Liabilities</b>		<u>69,101.04</u>	<u>453,521.12</u>
<b>Net assets available to pay benefits</b>		<u>526,655.53</u>	<u>491,630.96</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Ibrahim, Samer Samy Zaki - Accumulation		201,423.60	188,042.40
Ibrahim, Marie Adly Ghattas Moawad - Accumulation		259,964.93	242,449.06
Ibrahim, Samuel Samer Samy Zaki - Accumulation		65,267.00	61,139.50
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>526,655.53</u>	<u>491,630.96</u>



## Smarty's Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2		
0.235oz Full Gold Sovereign Bullion Coin		39,406.00	43,310.00
1oz Gold Kangaroo Bullion Coin		73,860.00	80,880.00
Real Estate Properties (Australian - Non Residential)	3		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment		0.00	45,646.81
4/12 Endeavour Blvd, North Lakes QLD 4509		0.00	580,000.00
Shares in Listed Companies (Australian)	4		
Australia And New Zealand Banking Group Limited		56,300.00	37,280.00
Bank Of Queensland Limited.		0.00	37,020.00
National Australia Bank Limited		78,660.00	54,660.00
Telstra Corporation Limited.		42,277.44	35,193.72
<b>Total Investments</b>		<u>290,503.44</u>	<u>913,990.53</u>
<b>Other Assets</b>			
Bank Accounts			
NAB Business Cheque Account (162731367)		13,559.34	29,497.12
NABtrade (NT1046308-004)		291,693.66	3.37
NABtrade Account (300210216)		0.12	376.75
UBank USaver (37-559-3092)		0.01	0.01
Borrowing Cost		0.00	1,284.30
<b>Total Other Assets</b>		<u>305,253.13</u>	<u>31,161.55</u>
<b>Total Assets</b>		<u>595,756.57</u>	<u>945,152.08</u>
Less:			
<b>Liabilities</b>			
GST Payable		57,421.00	872.00
Income Tax Payable		2,944.22	2,149.22
Limited Recourse Borrowing Arrangements			
BOQ Specialist Commercial Mortgage		0.00	84,384.17
BOQ Specialist Mortgage - Fixed Portion		0.00	364,671.73
PAYG Payable		743.00	206.00
Sundry Creditors		1,456.00	1,238.00
Deferred Tax Liability		6,536.82	0.00
<b>Total Liabilities</b>		<u>69,101.04</u>	<u>453,521.12</u>
<b>Net assets available to pay benefits</b>		<u>526,655.53</u>	<u>491,630.96</u>

## Smarty's Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Ibrahim, Samer Samy Zaki - Accumulation		201,423.60 ✓	188,042.40
Ibrahim, Marie Adly Ghattas Moawad - Accumulation		✓ 259,964.93	242,449.06
Ibrahim, Samuel Samer Samy Zaki - Accumulation		65,267.00 ✓	61,139.50
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>526,655.53</u>	<u>491,630.96</u>

# Smarty's Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received		4,799.04	4,999.04
Interest Received		618.47	18.24
Property Income		3,759.58	75,433.97
<b>Investment Gains</b>			
Changes in Market Values	8	50,397.13	69,036.27
<b>Contribution Income</b>			
Employer Contributions		19,855.00	21,299.00
Transfers In		0.00	440.84
<b>Total Income</b>		<u>79,429.22</u>	<u>171,227.36</u>
<b>Expenses</b>			
Accountancy Fees		2,000.00	1,950.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		450.00	450.00
ASIC Fees		328.00	321.00
Bank Charges		2,217.16	167.29
Borrowing Costs		1,284.30	1,347.05
Depreciation		3,168.79	6,609.19
Interest Paid		13,477.12	21,512.13
Rental Property Expenses		5,030.85	18,480.31
		<u>28,215.22</u>	<u>51,095.97</u>
<b>Member Payments</b>			
Life Insurance Premiums		3,736.39	13,889.78
Life Insurance Premiums (Non Deductible)		0.00	1,236.88
<b>Total Expenses</b>		<u>31,951.61</u>	<u>66,222.63</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>47,477.61</u>	<u>105,004.73</u>
Income Tax Expense	9	12,453.04	2,973.22
<b>Benefits accrued as a result of operations</b>		<u>35,024.57</u>	<u>102,031.51</u>

# Smarty's Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Income</b>		
<b>Investment Income</b>		
Dividends Received		
Australia And New Zealand Banking Group Limited	1,200.00	3,200.00
National Australia Bank Limited	1,800.00	0.00
Telstra Corporation Limited.	1,799.04	1,799.04
	<u>4,799.04</u>	<u>4,999.04</u>
Interest Received		
Interest Received - ATO	0.00	17.96
NABtrade (NT1046308-004)	618.35	0.00
NABtrade Account (300210216)	0.12	0.28
	<u>618.47</u>	<u>18.24</u>
Property Income		
4/12 Endeavour Blvd, North Lakes QLD 4509	3,759.58	75,433.97
	<u>3,759.58</u>	<u>75,433.97</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Marie Adly Ghattas Moawad Ibrahim	9,072.50	8,170.00
Samer Samy Zaki Ibrahim	9,072.50	8,170.00
Samuel Samer Samy Zaki Ibrahim	1,710.00	4,959.00
	<u>19,855.00</u>	<u>21,299.00</u>
Transfers In		
Ibrahim, Samuel Samer Samy Zaki - Accumulation (Accumulation)	0.00	440.84
	<u>0.00</u>	<u>440.84</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Real Estate Properties (Australian - Non Residential)		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	25,062.54	0.00
4/12 Endeavour Blvd, North Lakes QLD 4509	34,516.94	0.00
	<u>59,579.48</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Bank Of Queensland Limited.	11,325.85	0.00
	<u>11,325.85</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Other Assets		
0.235oz Full Gold Sovereign Bullion Coin	(3,904.00)	9,302.50
1oz Gold Kangaroo Bullion Coin	(7,020.00)	17,658.00
	<u>(10,924.00)</u>	<u>26,960.50</u>
Real Estate Properties (Australian - Non Residential)		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	22,989.98	0.00
4/12 Endeavour Blvd, North Lakes QLD 4509	(52,986.24)	52,256.00
	<u>(29,996.26)</u>	<u>52,256.00</u>
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	19,020.00	(19,140.00)
Bank Of Queensland Limited.	(7,650.66)	7,650.66
National Australia Bank Limited	24,000.00	9,404.79

# Smarty's Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Telstra Corporation Limited.	7,083.72	(8,095.68)
	<u>42,453.06</u>	<u>(10,180.23)</u>
Other Revaluations	(22,041.00)	0.00
	<u>(22,041.00)</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>50,397.13</u>	<u>69,036.27</u>
<b>Total Income</b>	<u>79,429.22</u>	<u>171,227.36</u>
<b>Expenses</b>		
Accountancy Fees	2,000.00 ✓	1,950.00
ASIC Fees	✓ 328.00	321.00
ATO Supervisory Levy	259.00 ✓	259.00
Auditor's Remuneration	✓ 450.00	450.00
Bank Charges	2,217.16 ✓	167.29
Borrowing Costs	✓ 1,284.30	1,347.05
Interest Paid	✓ 13,477.12 ✓	21,512.13
	<u>20,015.58</u>	<u>26,006.47</u>
Depreciation		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	3,168.79 ✓	6,609.19
	<u>3,168.79</u>	<u>6,609.19</u>
Rental Property Expenses		
Body Corporate Levies	2,286.93 ✓	9,877.28
Council Rates	✓ 1,679.51	2,768.07
Legal Fees	0.00	2,141.88
Management Fees	328.59 ✓	2,665.91
Water	✓ 735.82	1,027.17
	<u>5,030.85</u>	<u>18,480.31</u>
<b>Member Payments</b>		
Life Insurance Premiums		
Ibrahim, Marie Adly Ghattas Moawad - Accumulation (Accumulation)	848.43 ✓	734.53
Ibrahim, Samer Samy Zaki - Accumulation (Accumulation)	2,887.96 ✓	13,155.25
	<u>3,736.39</u>	<u>13,889.78</u>
Life Insurance Premiums (Non Deductible)		
Ibrahim, Samer Samy Zaki - Accumulation (Accumulation)	0.00	1,236.88
	<u>0.00</u>	<u>1,236.88</u>
<b>Total Expenses</b>	<u>31,951.61</u>	<u>66,222.63</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>47,477.61</u>	<u>105,004.73</u>
<b>Income Tax Expense</b>		
Income Tax Expense	12,453.04 ✓	2,973.22
<b>Total Income Tax</b>	<u>12,453.04</u>	<u>2,973.22</u>
<b>Benefits accrued as a result of operations</b>	<u>35,024.57</u>	<u>102,031.51</u>



# Notes to the Financial Statements

For the year ended 30 June 2021

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## Note 1: Summary of Significant Accounting Policies

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

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire 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 2021

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## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. 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. Goods and Services Tax (GST)

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

# Notes to the Financial Statements

For the year ended 30 June 2021

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

## g. Critical Accounting Estimates and Judgements

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

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

### Note 2: Other Assets

	2021 \$	2020 \$
0.235oz Full Gold Sovereign Bullion Coin	39,406.00	43,310.00
1oz Gold Kangaroo Bullion Coin	73,860.00	80,880.00
	113,266.00	124,190.00

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

	2021 \$	2020 \$
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	0.00	45,646.81
4/12 Endeavour Blvd, North Lakes QLD 4509	0.00	580,000.00
	0.00	625,646.81

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

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	56,300.00	37,280.00
Bank Of Queensland Limited.	0.00	37,020.00
National Australia Bank Limited	78,660.00	54,660.00
Telstra Corporation Limited.	42,277.44	35,193.72
	177,237.44	164,153.72

### Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	491,630.96 	389,599.45
Benefits accrued as a result of operations	35,024.57 	102,031.51



Smarty's Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	526,655.53	491,630.96



## Note 6: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	526,655.53	491,630.96



## Note 7: Guaranteed Benefits

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

## Note 8: Changes in Market Values

### Unrealised Movements in Market Value

	2021 \$	2020 \$
<b>Other Assets</b>		
0.235oz Full Gold Sovereign Bullion Coin	(3,904.00)	9,302.50
1oz Gold Kangaroo Bullion Coin	(7,020.00)	17,658.00
	(10,924.00)	26,960.50
<b>Other Revaluations</b>		
Other Revaluations	(22,041.00)	0.00
	(22,041.00)	0.00
<b>Real Estate Properties (Australian - Non Residential)</b>		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	22,989.98	0.00
4/12 Endeavour Blvd, North Lakes QLD 4509	(52,986.24)	52,256.00
	(29,996.26)	52,256.00
<b>Shares in Listed Companies (Australian)</b>		
Australia And New Zealand Banking Group Limited	19,020.00	(19,140.00)
Bank Of Queensland Limited.	(7,650.66)	7,650.66
National Australia Bank Limited	24,000.00	9,404.79
Telstra Corporation Limited.	7,083.72	(8,095.68)
	42,453.06	(10,180.23)

Smarty's Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

<b>Total Unrealised Movement</b>	(20,508.20)	69,036.27
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**Realised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Real Estate Properties (Australian - Non Residential)</b>		
4/12 Endeavour Blvd, North Lakes - Plant & Equipment	25,062.54	0.00
4/12 Endeavour Blvd, North Lakes QLD 4509	34,516.94	0.00
	59,579.48	0.00
<b>Shares in Listed Companies (Australian)</b>		
Bank Of Queensland Limited.	11,325.85	0.00
	11,325.85	0.00
<b>Total Realised Movement</b>	70,905.33	0.00
<b>Changes in Market Values</b>	50,397.13	69,036.27

**Note 9: Income Tax Expense**

	<b>2021</b>	<b>2020</b>
	\$	\$
The components of tax expense comprise		
Current Tax	5,916.22	2,973.22
Deferred Tax Liability/Asset	6,536.82	0.00
Income Tax Expense	12,453.04	2,973.22

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%	7,121.64	15,750.71
Less:		
Tax effect of:		
Non Taxable Transfer In	0.00	66.13
Increase in MV of Investments	0.00	10,355.44
Realised Accounting Capital Gains	10,635.80	0.00
Tax Adjustment - Capital Works Expenditure (D1)	429.15	0.00
Tax Adjustment - Decline in value of depreciating assets (E1)	0.00	895.20

Smarty's Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Add:

Tax effect of:

Decrease in MV of Investments	3,076.23	0.00
SMSF Non-Deductible Expenses	0.00	185.40
Franking Credits	308.51	290.51
Net Capital Gains	8,531.70	0.00
Rounding	(0.18)	0.10
Income Tax on Taxable Income or Loss	7,972.95	4,909.95
Less credits:		
Franking Credits	2,056.73	1,936.73
Current Tax or Refund	<u>5,916.22</u>	<u>2,973.22</u>

# Smarty's Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

---

	2021
	\$
Benefits accrued as a result of operations	47,477.61
<b>Less</b>	
Realised Accounting Capital Gains	70,905.33
Tax Adjustment - Capital Works Expenditure (D1)	2,861.00
	<u>73,766.33</u>
<b>Add</b>	
Decrease in MV of investments	20,508.20
Franking Credits	2,056.73
Net Capital Gains	56,878.00
	<u>79,442.93</u>
SMSF Annual Return Rounding	(1.21)
	<u>53,153.00</u>
<b>Taxable Income or Loss</b>	<u>53,153.00</u>
Income Tax on Taxable Income or Loss	7,972.95
<b>Less</b>	
Franking Credits	2,056.73
	<u>5,916.22</u>
<b>CURRENT TAX OR REFUND</b>	<u>5,916.22</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,972.00)
	<u>3,203.22</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>3,203.22</u>

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# Smarty's Superannuation Fund Trustees Declaration

Smarty's Superannuation Pty Ltd ACN: 610973469

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 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 2021.

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:

.....  
Samer Samy Zaki Ibrahim  
Smarty's Superannuation Pty Ltd  
Director



.....  
Marie Adly Ghattas Moawad Ibrahim  
Smarty's Superannuation Pty Ltd  
Director



.....  
Samuel Samer Samy Zaki Ibrahim  
Smarty's Superannuation Pty Ltd  
Director



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

## Smarty's Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
NAB Business Cheque Account (162731367)		13,559.340000	13,559.34	13,559.34	13,559.34			
NABtrade (NT1046308-004)		291,693.660000	291,693.66	291,693.66	291,693.66			
NABtrade Account (300210216)		0.120000	0.12	0.12	0.12			
UBank USaver (37-559-3092)		0.010000	0.01	0.01	0.01			
			<b>305,253.13</b>		<b>305,253.13</b>			
<b>Other Assets</b>								
FULLSOV 0.235oz Full Gold Sovereign Bullion Coin	61.00	646.000000	39,406.00	419.06	25,562.73	13,843.27	(3,904.00)	0.00
GOLDKANG 1oz Gold Kangaroo Bullion Coin	30.00	2,462.000000	73,860.00	1,604.03	48,120.76	25,739.24	(7,020.00)	0.00
			<b>113,266.00</b>		<b>73,683.49</b>	<b>39,582.51</b>	<b>(10,924.00)</b>	<b>0.00</b>
<b>Other Revaluations</b>								
Other Revaluations							(22,041.00)	
							<b>(22,041.00)</b>	
<b>Real Estate Properties (Australian - Non Residential)</b>								
4/12ENDASS 4/12 Endeavour Blvd, North Lakes - Plant & Equipment	0.00	42,478.020000	0.00	0.00	0.00	0.00	22,989.98	25,062.54
4/12ENDBL 4/12 Endeavour Blvd, North Lakes QLD 4509	0.00	580,000.000000	0.00	0.00	0.00	0.00	(52,986.24)	34,516.94
			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>(29,996.26)</b>	<b>59,579.48</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	2,000.00	28.150000	56,300.00	27.10	54,209.41	2,090.59	19,020.00	0.00
BOQ.AX Bank Of Queensland Limited.	0.00	9.110000	0.00	0.00	0.00	0.00	(7,650.66)	11,325.85
NAB.AX National Australia Bank Limited	3,000.00	26.220000	78,660.00	15.09	45,255.21	33,404.79	24,000.00	0.00
TLS.AX Telstra Corporation Limited.	11,244.00	3.760000	42,277.44	4.62	51,987.13	(9,709.69)	7,083.72	0.00
			<b>177,237.44</b>		<b>151,451.75</b>	<b>25,785.69</b>	<b>42,453.06</b>	<b>11,325.85</b>
			<b>595,756.57</b>		<b>530,388.37</b>	<b>65,368.20</b>	<b>(20,508.20)</b>	<b>70,905.33</b>

772/001  
SLM - 2.5% of purchasers cost

772/001  
SLM

	Building	WDV	Plant & Plant & Equipment	WDV
Asset Value per Depreciation Report	\$ 238,705.00		\$ 96,805.00	
Closing WDV End of 2016 Year (year of purchase for SF)		\$ 216,474.00		\$ 72,074.00
2017	\$ 5,968.00	\$ 210,506.00	\$ 6,606.00	\$ 65,468.00
2018	\$ 5,968.00	\$ 204,538.00	\$ 6,606.00	\$ 58,862.00
2019	\$ 5,968.00	\$ 198,570.00	\$ 6,606.00	\$ 52,256.00
2020	\$ 5,968.00	\$ 192,602.00	\$ 6,609.19	\$ 45,646.81
2021	\$ 5,968.00	\$ 186,634.00	\$ 6,609.19	\$ 39,037.63
2022	\$ 5,968.00	\$ 180,666.00	\$ 6,609.19	\$ 32,428.44

x 175/365 = 2,861 (sold 22/12/2020)



x 175 / 365 = 3,168.79 (sold 22/12/2020)



# Self-managed superannuation fund annual return **2021**

## 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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S	M	I	T	#		S	T						
---	---	---	---	---	--	---	---	--	--	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

### 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 2021 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 / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf 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 2021*.

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** \$

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

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

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** \$

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

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

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

\*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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> ) <b>W</b> \$	Loss
--	------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> ) <b>V</b> \$	Loss
---	------

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1 \$</b>	<b>A2 \$</b>	
Interest expenses overseas	<b>B1 \$</b>	<b>B2 \$</b>	
Capital works expenditure	<b>D1 \$</b>	<b>D2 \$</b>	
Decline in value of depreciating assets	<b>E1 \$</b>	<b>E2 \$</b>	
Insurance premiums – members	<b>F1 \$</b>	<b>F2 \$</b>	
SMSF auditor fee	<b>H1 \$</b>	<b>H2 \$</b>	
Investment expenses	<b>I1 \$</b>	<b>I2 \$</b>	
Management and administration expenses	<b>J1 \$</b>	<b>J2 \$</b>	
Forestry managed investment scheme expense	<b>U1 \$</b>	<b>U2 \$</b>	
Other amounts	<b>L1 \$</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Code</div> <b>L2 \$</b>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">Code</div>
Tax losses deducted	<b>M1 \$</b>		

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

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

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

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



Gross tax **B \$**

*(T1 plus J)*

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

SUBTOTAL 1

**T2 \$**

*(B less C – cannot be less than zero)*

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

SUBTOTAL 2

**T3 \$**

*(T2 less D – cannot be less than zero)*

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



#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*



Section 102AAM interest charge

**G \$**

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

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

PAYG instalments raised

**K \$**



Supervisory levy

**L \$**



Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

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



#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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.

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$



Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

Contributions from non-complying funds and previously non-complying funds

**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

TOTAL CONTRIBUTIONS **N \$**

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

### Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

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**

**Contributions**

OPENING ACCOUNT BALANCE \$ 

 Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer 

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

Contributions from non-complying funds and previously non-complying funds

**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

Allocated earnings or losses **O \$**

Loss 

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code 

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 \$**

**OFFICIAL: Sensitive** (when completed)



**MEMBER 3**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**


See the Privacy note in the Declaration.

**Date of birth**

Day Month Year

**Contributions**

OPENING ACCOUNT BALANCE \$ 

 Refer to instructions for completing these labels.

Employer contributions

**A \$** 

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I \$**

Non-assessable foreign superannuation fund amount

**J \$**

Transfer from reserve: assessable amount

**K \$**

Transfer from reserve: non-assessable amount

**L \$**

Contributions from non-complying funds and previously non-complying funds

**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

Allocated earnings or losses **O \$**

Loss 

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance – Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Retirement phase account balance – CDBIS

**S3 \$**

Income stream payments **R2 \$**

Code 

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 \$**

## 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 \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**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 \$**
(Sum of labels **A** to **T**)

#### 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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **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](https://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  /  /

### 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 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

### Tax agent's contact details

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number


Tax agent number

# Smarty's Superannuation Fund

## Members Statement

Samer Samy Zaki Ibrahim  
 7 Amber Close  
 Mango Hill, Queensland, 4509, Australia




### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	51	Vested Benefits	201,423.60 
Tax File Number:	Provided	Total Death Benefit	1,201,423.60
Date Joined Fund:	25/09/2009	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	IBRSAM00001A		
Account Start Date	25/09/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	201,423.60
<u>Preservation Components</u>	
Preserved	201,423.60
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	201,423.60

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	188,042.40	156,806.49
<u>Increases to Member account during the period</u>		
Employer Contributions	9,072.50 	8,170.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	12,731.39	38,154.84
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,360.89	1,225.50
Income Tax	4,173.84	(528.70)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	2,887.96	14,392.13
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	201,423.60 	188,042.40

**Smarty's Superannuation Fund**  
**Members Statement**

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**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

\_\_\_\_\_  
Samer Samy Zaki Ibrahim  
Director

\_\_\_\_\_  
Marie Adly Ghattas Moawad Ibrahim  
Director


\_\_\_\_\_  
Samuel Samer Samy Zaki Ibrahim  
Director

# Smarty's Superannuation Fund

## Members Statement

Marie Adly Ghattas Moawad Ibrahim  
 7 Amber Close  
 Mango Hill, Queensland, 4509, Australia




### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	48	Vested Benefits	259,964.93 
Tax File Number:	Provided	Total Death Benefit	1,058,899.93
Date Joined Fund:	25/09/2009	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	IBRMAR00001A		
Account Start Date	25/09/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>259,964.93</b>
<u>Preservation Components</u>	
Preserved	259,964.93
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	259,964.93

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	242,449.06	188,153.63
<u>Increases to Member account during the period</u>		
Employer Contributions	9,072.50 	8,170.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	16,494.01	49,863.16
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,360.89	1,225.50
Income Tax	5,841.32	1,777.70
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	848.43 	734.53
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	259,964.93 	242,449.06

# Smarty's Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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

Signed by all the trustees of the fund

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Samer Samy Zaki Ibrahim  
Director

---

Marie Adly Ghattas Moawad Ibrahim  
Director

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Samuel Samer Samy Zaki Ibrahim  
Director



# Smarty's Superannuation Fund

## Members Statement

Samuel Samer Samy Zaki Ibrahim  
 7 Amber Close  
 Mango Hill, Queensland, 4509, Australia


### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	22	Vested Benefits	65,267.00
Tax File Number:	Provided	Total Death Benefit	65,267.00
Date Joined Fund:	29/11/2015	Current Salary	0.00
Service Period Start Date:	10/05/2016	Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	IBRSAM00002A		
Account Start Date	29/11/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	65,267.00
<u>Preservation Components</u>	
Preserved	65,267.00
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	0.53
Taxable	65,266.47

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	61,139.50	44,639.33
<u>Increases to Member account during the period</u>		
Employer Contributions	1,710.00	4,959.00 
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		440.84
Net Earnings	4,190.33	12,310.28
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	256.50	743.87
Income Tax	1,516.33	466.08
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 30/06/2021	65,267.00	61,139.50



**Smarty's Superannuation Fund**  
**Members Statement**

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**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

\_\_\_\_\_  
Samer Samy Zaki Ibrahim  
Director

\_\_\_\_\_  
Marie Adly Ghattas Moawad Ibrahim  
Director

\_\_\_\_\_  
Samuel Samer Samy Zaki Ibrahim  
Director

# Memorandum of Resolutions of the Director(s) of

Smarty's Superannuation Pty Ltd ACN: 610973469

ATF Smarty's Superannuation Fund

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

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-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 2021 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 2021, 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).

## **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.

## **CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

# Memorandum of Resolutions of the Director(s) of

Smarty's Superannuation Pty Ltd ACN: 610973469

ATF Smarty's Superannuation Fund

**CLOSURE:**

Signed as a true record –

.....

Samer Samy Zaki Ibrahim

/ /

.....

Marie Adly Ghattas Moawad Ibrahim

/ /

.....

Samuel Samer Samy Zaki Ibrahim

/ /

## Smarty's Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(3,200.00)	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			1,200.00
	23900/NAB.AX	National Australia Bank Limited			1,800.00
(1,799.04)	23900/TLS.AX	Telstra Corporation Limited.			1,799.04
	<b>24200</b>	<b>Contributions</b>			
(8,170.00)	24200/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation			9,072.50
(8,170.00)	24200/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation			9,072.50
(4,959.00)	24200/IBRSAM00002A	(Contributions) Ibrahim, Samuel Samer Samy Zaki - Accumulation			1,710.00
(69,036.27)	24700	Changes in Market Values of Investments			50,397.13
	<b>25000</b>	<b>Interest Received</b>			
(17.96)	25000/00018	Interest Received - ATO			
(0.28)	25000/NABtradeAccount300	NABtrade Account (300210216)			0.12
	25000/NABtradeNT1046308	NABtrade (NT1046308-004)			618.35
	<b>28000</b>	<b>Property Income</b>			
(75,433.97)	28000/4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509			3,759.58
	<b>28500</b>	<b>Transfers In</b>			
(440.84)	28500/IBRSAM00002A	(Transfers In) Ibrahim, Samuel Samer Samy Zaki - Accumulation			
1,950.00	30100	Accountancy Fees		2,000.00	
259.00	30400	ATO Supervisory Levy		259.00	
450.00	30700	Auditor's Remuneration		450.00	
321.00	30800	ASIC Fees		328.00	
167.29	31500	Bank Charges		2,217.16	
1,347.05	32600	Borrowing Costs		1,284.30	
	<b>33400</b>	<b>Depreciation</b>			
6,609.19	33400/4/12ENDASS	4/12 Endeavour Blvd, North Lakes - Plant & Equipment		3,168.79	
21,512.13	37900	Interest Paid		13,477.12	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
734.53	39000/IBRMAR00001A	(Life Insurance Premiums) Ibrahim, Marie Adly Ghattas Moawad - Accumulation		848.43	

## Smarty's Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
13,155.25	39000/IBRSAM00001A	(Life Insurance Premiums) Ibrahim, Samer Samy Zaki - Accumulation		2,887.96	
	<b>39300</b>	<b>Life Insurance Premiums (Non Deductible)</b>			
1,236.88	39300/IBRSAM00001A	(Life Insurance Premiums (Non Deductible)) Ibrahim, Samer Samy Zaki - Accumulation			
	<b>42501</b>	<b>Rental Property Expenses</b>			
2,665.91	42501/00095	Management Fees		328.59	
2,768.07	42501/00096	Council Rates		1,679.51	
9,877.28	42501/00097	Body Corporate Levies		2,286.93	
2,141.88	42501/000981	Legal Fees			
1,027.17	42501/000991	Water		735.82	
2,973.22	48500	Income Tax Expense		12,453.04	
102,031.51	49000	Profit/Loss Allocation Account		35,024.57	
	<b>50010</b>	<b>Opening Balance</b>			
(188,153.63)	50010/IBRMAR00001A	(Opening Balance) Ibrahim, Marie Adly Ghattas Moawad - Accumulation			242,449.06
(156,806.49)	50010/IBRSAM00001A	(Opening Balance) Ibrahim, Samer Samy Zaki - Accumulation			188,042.40
(44,639.33)	50010/IBRSAM00002A	(Opening Balance) Ibrahim, Samuel Samer Samy Zaki - Accumulation			61,139.50
	<b>52420</b>	<b>Contributions</b>			
(8,170.00)	52420/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation			9,072.50
(8,170.00)	52420/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation			9,072.50
(4,959.00)	52420/IBRSAM00002A	(Contributions) Ibrahim, Samuel Samer Samy Zaki - Accumulation			1,710.00
	<b>52850</b>	<b>Transfers In</b>			
(440.84)	52850/IBRSAM00002A	(Transfers In) Ibrahim, Samuel Samer Samy Zaki - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(49,863.16)	53100/IBRMAR00001A	(Share of Profit/(Loss)) Ibrahim, Marie Adly Ghattas Moawad - Accumulation			16,494.01
(38,154.84)	53100/IBRSAM00001A	(Share of Profit/(Loss)) Ibrahim, Samer Samy Zaki - Accumulation			12,731.39
(12,310.28)	53100/IBRSAM00002A	(Share of Profit/(Loss)) Ibrahim, Samuel Samer Samy Zaki - Accumulation			4,190.33
	<b>53330</b>	<b>Income Tax</b>			

## Smarty's Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
1,777.70	53330/IBRMAR00001A	(Income Tax) Ibrahim, Marie Adly Ghattas Moawad - Accumulation		5,841.32	
(528.70)	53330/IBRSAM00001A	(Income Tax) Ibrahim, Samer Samy Zaki - Accumulation		4,173.84	
466.08	53330/IBRSAM00002A	(Income Tax) Ibrahim, Samuel Samer Samy Zaki - Accumulation		1,516.33	
	<b>53800</b>	<b>Contributions Tax</b>			
1,225.50	53800/IBRMAR00001A	(Contributions Tax) Ibrahim, Marie Adly Ghattas Moawad - Accumulation		1,360.89	
1,225.50	53800/IBRSAM00001A	(Contributions Tax) Ibrahim, Samer Samy Zaki - Accumulation		1,360.89	
743.87	53800/IBRSAM00002A	(Contributions Tax) Ibrahim, Samuel Samer Samy Zaki - Accumulation		256.50	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
734.53	53920/IBRMAR00001A	(Life Insurance Premiums) Ibrahim, Marie Adly Ghattas Moawad - Accumulation		848.43	
14,392.13	53920/IBRSAM00001A	(Life Insurance Premiums) Ibrahim, Samer Samy Zaki - Accumulation		2,887.96	
	<b>60400</b>	<b>Bank Accounts</b>			
29,497.12	60400/NABBusinessCheque2	NAB Business Cheque Account (162731367)		13,559.34	
376.75	60400/NABtradeAccount300	NABtrade Account (300210216)		0.12	
3.37	60400/NABtradeNT1046308	NABtrade (NT1046308-004)		291,693.66	
0.01	60400/UBankUSaver	UBank USaver (37-559-3092)		0.01	
1,284.30	66000	Borrowing Cost			0.00
	<b>76000</b>	<b>Other Assets</b>			
43,310.00	76000/FULLSOV	0.235oz Full Gold Sovereign Bullion Coin	61.0000	39,406.00	
80,880.00	76000/GOLDKANG	1oz Gold Kangaroo Bullion Coin	30.0000	73,860.00	
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
45,646.81	77250/4/12ENDASS	4/12 Endeavour Blvd, North Lakes - Plant & Equipment	0.0000		0.00
580,000.00	77250/4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509	0.0000		0.00
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
37,280.00	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	2,000.0000	56,300.00	
37,020.00	77600/BOQ.AX	Bank Of Queensland Limited.	0.0000		0.00
54,660.00	77600/NAB.AX	National Australia Bank Limited	3,000.0000	78,660.00	

## Smarty's Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
35,193.72	77600/TLS.AX	Telstra Corporation Limited.	11,244.0000	42,277.44	
(872.00)	84000	GST Payable/Refundable			57,421.00
(2,149.22)	85000	Income Tax Payable/Refundable			2,944.22
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(84,384.17)	85500/00007	BOQ Specialist Commercial Mortgage			0.00
(364,671.73)	85500/00008	BOQ Specialist Mortgage - Fixed Portion			0.00
(206.00)	86000	PAYG Payable			743.00
(1,238.00)	88000	Sundry Creditors			1,456.00
0.00	89000	Deferred Tax Liability/Asset			6,536.82
				<b>693,431.95</b>	<b>693,431.95</b>
<b>Current Year Profit/(Loss): 47,477.61</b>					





## Bank Reconciliation - Super Fund

Client Name:	Smarty's Superannuation Fund		
Client Code:	IBRA0001	Period Ended:	30 June 2021
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

Bank:	NAB	Account No:	300210216
		BGL Code:	

AS AT

**30/06/2021**

Balance as per bank statement		\$0.12	
-------------------------------	--	--------	--

add: Outstanding deposits	0.00		
	0.00		
	0.00		0.00
			0.12

less: Outstanding cheques

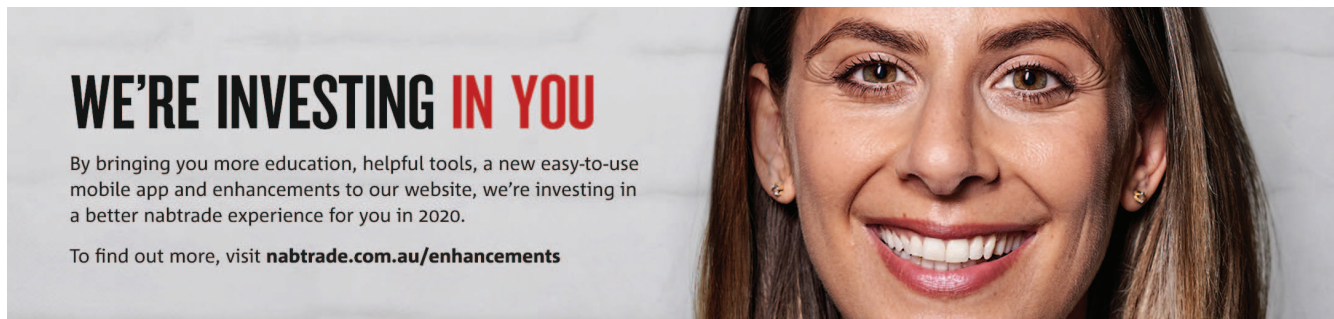
	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Reconciled Balance</b>				<b>\$0.12</b>



# Statement

SMARTY'S SUPER FUND  
 7 AMBER CL  
 MANGO HILL QLD 4509

Statement period:  
 01/07/2020 to 31/12/2020  
 Statement number:  
 17




## Your accounts

Your nabtrade cash products summary	
SMARTY'S SUPER FUND 083-052 300210216 (as at 31/12/2020)	\$0.12 CR
SMARTY'S SUPER FUND NT1046308-004 (as at 31/12/2020)	\$41,129.03 CR

## SMARTY'S SUPER FUND

083-052 300210216

Account details	
 <b>Billers Code : 102426</b> <b>Ref : 3052300210216</b>	<b>Telephone &amp; Internet Banking — BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: www.bpay.com.au
	<b>BSB</b> 083-052
	<b>Account number</b> 300210216 <b>Interest rate as at 31/12/2020</b> 0.05% P.A.

Account balance summary	
Opening balance	\$376.75 CR
Total credits	\$40,695.31
Total debits	\$41,071.94
Closing balance	\$0.12 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/07/2020	Balance brought forward			\$376.75 CR
19/10/2020	SELL BOQ.ASX 6000 AUD 6.79 75747375 NT1046308-002		\$40,695.19	\$41,071.94 CR
21/10/2020	FUNDS TRANSFER to H int Account sam	\$41,071.94		\$0.00 CR
30/10/2020	INTEREST		\$0.12	\$0.12 CR

## SMARTY'S SUPER FUND (continued)

Transaction details (continued)				
Date	Details	Debits	Credits	Balance
31/12/2020	Closing Balance			\$0.12 CR

## SMARTY'S SUPER FUND

NT1046308-004

Account details	
Account number	NT1046308-004
Interest rate as at 31/12/2020	0.60% P.A.

Account balance summary	
Opening balance	\$3.37 CR
Total credits	\$41,125.66
Total debits	\$0.00
Closing balance	\$41,129.03 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/07/2020	Balance brought forward			\$3.37 CR
21/10/2020	FUNDS TRANSFER to H int Account sam		\$41,071.94	\$41,075.31 CR
30/10/2020	INTEREST		\$7.56	\$41,082.87 CR
24/11/2020	Please note from 24/11/2020 the interest rate on your account is 0.60%p.a.			\$41,082.87 CR
30/11/2020	INTEREST		\$23.72	\$41,106.59 CR
31/12/2020	INTEREST		\$22.44	\$41,129.03 CR
31/12/2020	Closing Balance			\$41,129.03 CR

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80. Please retain this statement for tax purposes.

## Statement


SMARTY'S SUPER FUND  
 7 AMBER CL  
 MANGO HILL QLD 4509

Statement period:  
 01/01/2021 to 30/06/2021  
 Statement number:  
 18

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### Your accounts

#### Your nabtrade cash products summary


SMARTY'S SUPER FUND 083-052 300210216 (as at 30/06/2021)	\$0.12 CR
SMARTY'S SUPER FUND NT1046308-004 (as at 30/06/2021)	\$291,693.66 CR



### SMARTY'S SUPER FUND

083-052 300210216

#### Account details

 <b>Billers Code : 102426</b> <b>Ref : 3052300210216</b>	<b>Telephone &amp; Internet Banking — BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	<b>BSB</b> 083-052
	<b>Account number</b> 300210216	
	<b>Interest rate as at 30/06/2021</b> 0.05% P.A.	

#### Account balance summary

<b>Opening balance</b>	<b>\$0.12 CR</b>
Total credits	\$250,000.00
Total debits	\$250,000.00
<b>Closing balance</b>	<b>\$0.12 CR</b>

#### Transaction details

Date	Details	Debits	Credits	Balance
01/01/2021	Balance brought forward			\$0.12 CR
15/02/2021	nabtrade: 9921410 FUNDS TRANSFER 084261, 162731367 Nab to NBA HIA Sam Ibrahim		\$60,000.00	\$60,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA to HIA	\$60,000.00		\$0.12 CR

## SMARTY'S SUPER FUND (continued)

Transaction details (continued)				
Date	Details	Debits	Credits	Balance
15/02/2021	nabtrade: 9921416 FUNDS TRANSFER 084261, 162731367 NB TO NAB HIA Sam Ibrahim		\$150,000.00	\$150,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA Sam	\$150,000.00		\$0.12 CR
15/02/2021	nabtrade: 9921419 FUNDS TRANSFER 084261, 162731367 NAB TO NAB HIA sam		\$40,000.00	\$40,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA Sam	\$40,000.00		\$0.12 CR
30/06/2021	Closing Balance			\$0.12 CR

### The following information is provided to assist in preparing your 2020/21 tax return

Account Number	083-052-300210216
Credit interest paid 2020/21 financial year	\$0.12
Withholding Tax	\$0.00

## SMARTY'S SUPER FUND

NT1046308-004

Account details	
Account number	NT1046308-004
Interest rate as at 30/06/2021	0.40% P.A.

Account balance summary	
Opening balance	\$41,129.03 CR
Total credits	\$250,564.63
Total debits	\$0.00
Closing balance	\$291,693.66 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/01/2021	Balance brought forward			\$41,129.03 CR
29/01/2021	INTEREST		\$19.72	\$41,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA to HIA		\$60,000.00	\$101,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA Sam		\$150,000.00	\$251,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA Sam		\$40,000.00	\$291,148.75 CR
26/02/2021	INTEREST		\$64.25	\$291,213.00 CR
31/03/2021	INTEREST		\$158.07	\$291,371.07 CR
20/04/2021	Please note from 20/04/2021 the interest rate on your account is 0.40%p.a.			\$291,371.07 CR
30/04/2021	INTEREST		\$127.70	\$291,498.77 CR
31/05/2021	INTEREST		\$92.51	\$291,591.28 CR
30/06/2021	INTEREST		\$102.38	\$291,693.66 CR
30/06/2021	Closing Balance			\$291,693.66 CR

### SMARTY'S SUPER FUND (continued)

The following information is provided to assist in preparing your 2020/21 tax return

Account Number	NT1046308-004
Credit interest paid 2020/21 financial year	\$618.35
Withholding Tax	\$0.00

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80. Please retain this statement for tax purposes.



## Bank Reconciliation - Super Fund

Client Name:	Smarty's Superannuation Fund	Period Ended:	30 June 2021
Client Code:	IBRA0001	Accountant:	Eddy Lee
Partner/Manager:	MH / SA		

<b>Bank:</b>	<b>NAB</b>	<b>Account No:</b>	<b>NT1046308-004</b>
		<b>BGL Code:</b>	

AS AT

**30/06/2021**

Balance as per bank statement		\$291,693.66	
add: Outstanding deposits	0.00		
	0.00		
	0.00	0.00	
		291,693.66	

less: Outstanding cheques

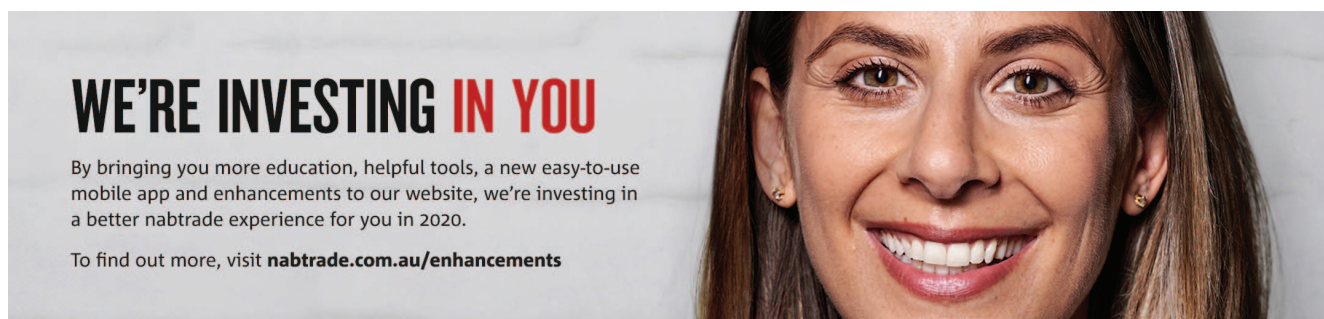
	Chq No	Code	Amount	
			0.00	
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			0.00	
			0.00	0.00

<b>Reconciled Balance</b>		\$291,693.66	
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## Statement

SMARTY'S SUPER FUND  
 7 AMBER CL  
 MANGO HILL QLD 4509

Statement period:  
 01/07/2020 to 31/12/2020  
 Statement number:  
 17



### Your accounts


#### Your nabtrade cash products summary

SMARTY'S SUPER FUND 083-052 300210216 (as at 31/12/2020)	\$0.12 CR
SMARTY'S SUPER FUND NT1046308-004 (as at 31/12/2020)	\$41,129.03 CR

### SMARTY'S SUPER FUND

083-052 300210216

#### Account details

 <b>Billers Code : 102426</b> <b>Ref : 3052300210216</b>	<b>Telephone &amp; Internet Banking — BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	<b>BSB</b> 083-052
	<b>Account number</b> 300210216	<b>Interest rate as at 31/12/2020</b> 0.05% P.A.

#### Account balance summary

Opening balance	\$376.75 CR
Total credits	\$40,695.31
Total debits	\$41,071.94
Closing balance	\$0.12 CR

#### Transaction details

Date	Details	Debits	Credits	Balance
01/07/2020	Balance brought forward			\$376.75 CR
19/10/2020	SELL BOQ.ASX 6000 AUD 6.79 75747375 NT1046308-002		\$40,695.19	\$41,071.94 CR
21/10/2020	FUNDS TRANSFER to H int Account sam	\$41,071.94		\$0.00 CR
30/10/2020	INTEREST		\$0.12	\$0.12 CR



## SMARTY'S SUPER FUND (continued)

Transaction details (continued)				
Date	Details	Debits	Credits	Balance
31/12/2020	Closing Balance			\$0.12 CR

## SMARTY'S SUPER FUND

NT1046308-004

Account details	
Account number	NT1046308-004
Interest rate as at 31/12/2020	0.60% P.A.

Account balance summary	
Opening balance	\$3.37 CR
Total credits	\$41,125.66
Total debits	\$0.00
Closing balance	\$41,129.03 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/07/2020	Balance brought forward			\$3.37 CR
21/10/2020	FUNDS TRANSFER to H int Account sam		\$41,071.94	\$41,075.31 CR
30/10/2020	INTEREST		\$7.56	\$41,082.87 CR
24/11/2020	Please note from 24/11/2020 the interest rate on your account is 0.60%p.a.			\$41,082.87 CR
30/11/2020	INTEREST		\$23.72	\$41,106.59 CR
31/12/2020	INTEREST		\$22.44	\$41,129.03 CR
31/12/2020	Closing Balance			\$41,129.03 CR

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# Statement


SMARTY'S SUPER FUND  
 7 AMBER CL  
 MANGO HILL QLD 4509

Statement period:  
 01/01/2021 to 30/06/2021  
 Statement number:  
 18

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## Your accounts


### Your nabtrade cash products summary

SMARTY'S SUPER FUND 083-052 300210216 (as at 30/06/2021)	\$0.12 CR
SMARTY'S SUPER FUND NT1046308-004 (as at 30/06/2021)	\$291,693.66 CR

## SMARTY'S SUPER FUND

083-052 300210216

### Account details

 <b>Billers Code : 102426</b> <b>Ref : 3052300210216</b>	<b>Telephone &amp; Internet Banking — BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	<b>BSB</b> 083-052
	<b>Account number</b> 300210216	<b>Interest rate as at 30/06/2021</b> 0.05% P.A.

### Account balance summary

<b>Opening balance</b>	<b>\$0.12 CR</b>
Total credits	\$250,000.00
Total debits	\$250,000.00
<b>Closing balance</b>	<b>\$0.12 CR</b>

### Transaction details

Date	Details	Debits	Credits	Balance
01/01/2021	Balance brought forward			\$0.12 CR
15/02/2021	nabtrade: 9921410 FUNDS TRANSFER 084261, 162731367 Nab to NBA HIA Sam Ibrahim		\$60,000.00	\$60,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA to HIA	\$60,000.00		\$0.12 CR

### SMARTY'S SUPER FUND (continued)

Transaction details (continued)				
Date	Details	Debits	Credits	Balance
15/02/2021	nabtrade: 9921416 FUNDS TRANSFER 084261, 162731367 NB TO NAB HIA Sam Ibrahim		\$150,000.00	\$150,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA Sam	\$150,000.00		\$0.12 CR
15/02/2021	nabtrade: 9921419 FUNDS TRANSFER 084261, 162731367 NAB TO NAB HIA sam		\$40,000.00	\$40,000.12 CR
15/02/2021	FUNDS TRANSFER to HIA Sam	\$40,000.00		\$0.12 CR
30/06/2021	Closing Balance			\$0.12 CR

The following information is provided to assist in preparing your 2020/21 tax return	
Account Number	083-052-300210216
Credit interest paid 2020/21 financial year	\$0.12
Withholding Tax	\$0.00

### SMARTY'S SUPER FUND

NT1046308-004

Account details	
Account number	NT1046308-004
Interest rate as at 30/06/2021	0.40% P.A.

Account balance summary	
Opening balance	\$41,129.03 CR
Total credits	\$250,564.63
Total debits	\$0.00
Closing balance	\$291,693.66 CR

Transaction details				
Date	Details	Debits	Credits	Balance
01/01/2021	Balance brought forward			\$41,129.03 CR
29/01/2021	INTEREST		\$19.72	\$41,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA to HIA		\$60,000.00	\$101,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA Sam		\$150,000.00	\$251,148.75 CR
15/02/2021	FUNDS TRANSFER to HIA Sam		\$40,000.00	\$291,148.75 CR
26/02/2021	INTEREST		\$64.25	\$291,213.00 CR
31/03/2021	INTEREST		\$158.07	\$291,371.07 CR
20/04/2021	Please note from 20/04/2021 the interest rate on your account is 0.40%p.a.			\$291,371.07 CR
30/04/2021	INTEREST		\$127.70	\$291,498.77 CR
31/05/2021	INTEREST		\$92.51	\$291,591.28 CR
30/06/2021	INTEREST		\$102.38	\$291,693.66 CR
<b>30/06/2021</b>	<b>Closing Balance</b>			<b>\$291,693.66 CR</b>

### SMARTY'S SUPER FUND (continued)

The following information is provided to assist in preparing your 2020/21 tax return

Account Number	NT1046308-004
Credit interest paid 2020/21 financial year	\$618.35
Withholding Tax	\$0.00

Please check all entries and report apparent errors or possible unauthorised transactions immediately. NAB may subsequently adjust debits or credits, which may result in a change to your account balance to accurately reflect the obligations between us. For information on resolving problems or disputes call 13 13 80. Please retain this statement for tax purposes.



## Bank Reconciliation - Super Fund

Client Name:	Smarty's Superannuation Fund		
Client Code:	IBRA0001	Period Ended:	30 June 2021
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

<b>Bank:</b> <u>Ubank</u>	<b>Account No:</b> <u>37-559-3092</u>
	<b>BGL Code:</b> _____

AS AT

**30/06/2021**

Balance as per bank statement			\$0.01
add: Outstanding deposits	0.00		
	0.00		
	0.00	0.00	
		0.01	

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Reconciled Balance</b>			\$0.01	\$0.01



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0001000409

Smarty's superannuation  
7 AMBER CL  
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## Here's how your USaver SMSF is working for you.

### Your account

Smarty's superannuation  
BSB number 082-991  
Account number 37-559-3092

### Statement period

Starts 01 July 2020  
Ends 31 December 2020

### Your account activity summary

Opening balance	\$0.01 Cr
Total credits	\$0.00
Total debits	\$0.00
<b>Closing Balance</b>	<b>\$0.01Cr</b>
Interest Credited TFY*	\$0.00
Withholding tax TFY	\$0.00

### Account activity

Date	Account activity details	Money out (Dr)	Money in (Cr)	Balance
01/07/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Jul-2020 IS : 0.4 % P.A			\$0.01 Cr
31/07/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Jul-2020 TO 31-Jul-2020 IS : 0.4 %			\$0.01 Cr
01/08/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Aug-2020 IS : 0.4 % P.A			\$0.01 Cr
31/08/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Aug-2020 TO 31-Aug-2020 IS : 0.4 %			\$0.01 Cr
01/09/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Sep-2020 IS : 0.4 % P.A			\$0.01 Cr
30/09/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Sep-2020 TO 30-Sep-2020 IS : 0.4 %			\$0.01 Cr
01/10/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Oct-2020 IS : 0.4 % P.A			\$0.01 Cr



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Please check your statement carefully. If there are any errors or omissions please contact us immediately on 13 30 80. Please note we may adjust debits and credits to accurately reflect your account bonus. UBank is a division of National Australia Bank Limited ABN 12 004 044 937 AFSL 230686 which is the issuer of the products and services. \*Interest credited does not include any withholding tax amount applicable to you.

**Account activity**

<b>Date</b>	<b>Account activity details</b>	<b>Money out (Dr)</b>	<b>Money in (Cr)</b>	<b>Balance</b>
09/10/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 09-Oct-2020 IS : 0.3 % P.A			\$0.01 Cr
31/10/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Oct-2020 TO 31-Oct-2020 IS : 0.4 %			\$0.01 Cr
01/11/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Nov-2020 IS : 0.3 % P.A			\$0.01 Cr
30/11/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Nov-2020 TO 30-Nov-2020 IS : 0.2 %			\$0.01 Cr
01/12/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Dec-2020 IS : 0.3 % P.A			\$0.01 Cr
15/12/2020	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 15-Dec-2020 IS : 0.15 % P.A			\$0.01 Cr
31/12/2020	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Dec-2020 TO 31-Dec-2020 IS : 0.2 %			\$0.01 Cr
<b>Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.01 Cr</b>

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000091142

Smarty's superannuation  
7 AMBER CL  
MANGO HILL QLD 4509

## Here's how your USaver SMSF is working for you.

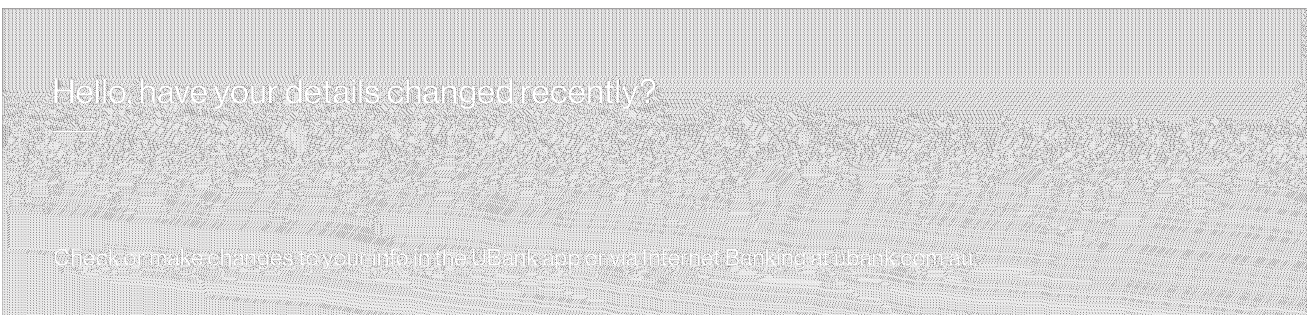
Your account	Statement period	Your account activity summary	
Smarty's superannuation	Starts 01 January 2021	Opening balance	\$0.01 Cr
BSB number 082-991	Ends 30 June 2021	Total credits	\$0.00
Account number 37-559-3092		Total debits	\$0.00
		<b>Closing Balance</b>	<b>\$0.01Cr</b>
		Interest Credited TFY*	\$0.00
		Withholding tax TFY	\$0.00

### Account activity

Date	Account activity details	Money out (Dr)	Money in (Cr)	Balance
01/01/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Jan-2021 IS : 0.15 % P.A			\$0.01 Cr
31/01/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Jan-2021 TO 31-Jan-2021 IS : 0.2 %			\$0.01 Cr
01/02/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Feb-2021 IS : 0.15 % P.A			\$0.01 Cr
28/02/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Feb-2021 TO 28-Feb-2021 IS : 0.2 %			\$0.01 Cr
01/03/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Mar-2021 IS : 0.15 % P.A			\$0.01 Cr
31/03/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Mar-2021 TO 31-Mar-2021 IS : 0.2 %			\$0.01 Cr
01/04/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Apr-2021 IS : 0.15 % P.A			\$0.01 Cr



182U7104 / E-91142 / S-196202 /



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Please check your statement carefully. If there are any errors or omissions please contact us immediately on 13 30 80. Please note we may adjust debits and credits to accurately reflect your account bonus. UBank is a division of National Australia Bank Limited ABN 12 004 044 937 AFSL 230686 which is the issuer of the products and services. \*Interest credited does not include any withholding tax amount applicable to you.



**Account activity**

<b>Date</b>	<b>Account activity details</b>	<b>Money out (Dr)</b>	<b>Money in (Cr)</b>	<b>Balance</b>
30/04/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Apr-2021 TO 30-Apr-2021 IS : 0.2 %			\$0.01 Cr
01/05/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-May-2021 IS : 0.15 % P.A			\$0.01 Cr
31/05/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-May-2021 TO 31-May-2021 IS : 0.2 %			\$0.01 Cr
01/06/2021	PLEASE NOTE INTEREST RATE EFFECTIVE FROM 01-Jun-2021 IS : 0.15 % P.A			\$0.01 Cr
30/06/2021	PLEASE NOTE INTEREST RATE MARGIN EFFECTIVE FROM 01-Jun-2021 TO 30-Jun-2021 IS : 0.2 %			\$0.01 Cr



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<b>Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.01 Cr</b>
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## Bank Reconciliation - Super Fund

Client Name: Smarty's Superannuation Fund  
 Client Code: IBRA0001 Period Ended: 30 June 2021  
 Partner/Manager: MH / SA Accountant: Eddy Lee

Bank: NAB Account No: 162731367  
 BGL Code: \_\_\_\_\_

AS AT

**30/06/2021**

Balance as per bank statement

\$13,559.34

add: Outstanding deposits

0.00
0.00
0.00

0.00  
 \_\_\_\_\_  
 13,559.34

less: Outstanding cheques

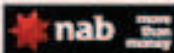
Chq No	Code	Amount
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0.00

**Reconciled Balance**

\$13,559.34



## Transaction History

Account: Smarty Superannuation Fund : 084-261 162731367  
 Date from: 01/07/20 Date to: 30/06/21  
 Search details:  
 Transaction type:  
 Amount from: Amount to:

Date	Transaction details	Debit	Credit	Balance*
30 Jun 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$13,559.34
31 May 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$13,569.34
30 Apr 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$13,579.34
16 Apr 21	AT0005000014384392 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Marie		+ \$2,137.50	+ \$13,589.34
16 Apr 21	AT0005000014384393 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Somen		+ \$2,137.50	+ \$11,451.84
01 Apr 21	INTERNET BPAY TAX OFFICE PAYMENTS 756506864351960 BAS Payment Jan - March 2021 TRANSFER DEBIT	\$2,200.00		+ \$9,314.34
31 Mar 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$11,514.34
26 Mar 21	001257492935 TLS ITM DIV SMARTY'S SUPER F DIVIDEND Dividend Telstra Shares		+ \$899.52	+ \$11,524.34
01 Mar 21	INTERNET BPAY ASIC 2296109756340 TRANSFER DEBIT ASIC Company Fees	- \$273.00		+ \$10,624.82
01 Mar 21	INTERNET BPAY ASIC 2296109734691 TRANSFER DEBIT ASIC Company Fees	- \$55.00		+ \$10,897.82
26 Feb 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$10,952.82
15 Feb 21	INTERNET TRANSFER nabtrade:CE9921416 TRANSFER DEBIT Transfer to NAB High Interest Ac	- \$150,000.00		+ \$10,962.82
15 Feb 21	INTERNET TRANSFER nabtrade:CE9921410 TRANSFER DEBIT Transfer to NAB High Interest Ac	- \$60,000.00		+ \$160,962.82
15 Feb 21	INTERNET TRANSFER nabtrade:CE9921419 TRANSFER DEBIT Transfer to NAB High Interest Ac	- \$40,000.00		+ \$220,962.82
15 Feb 21	INTERNET BPAY TAX OFFICE PAYMENTS 756506864351960 BAS Payment Oct - Dec 2020 TRANSFER DEBIT	\$2,200.00		+ \$260,962.82
05 Feb 21	4/12 Endeavour Blvd The Commercial G Smarty Superannu INTER-BANK CREDIT Proceeds from Sale of Endeavour Blvd		+ \$204.35	+ \$263,162.82
04 Feb 21	Sale proceeds MULLINS LAWYERS Smarty Superannu INTER-BANK CREDIT Proceeds from Sale of Endeavour Blvd		+ \$246,392.84	+ \$262,958.47

Date	Transaction details	Debit	Credit	Balance*
01 Feb 21	N4ACCB3529001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$532.50		+ \$16,565.63
29 Jan 21	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$17,098.13
27 Jan 21	ATO007000014057351 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Samer		+ \$2,137.50	+ \$17,108.13
27 Jan 21	ATO007000014057350 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Marie		+ \$2,137.50	+ \$14,970.63
25 Jan 21	N4ACCH9880001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$1,937.55		+ \$12,833.13
04 Jan 21	N4ACCB3529001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$532.50		+ \$14,770.68
31 Dec 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$15,303.18
24 Dec 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$1,937.55		+ \$15,313.18
16 Dec 20	A070/00619121 ANZ DIVIDEND S S Z IBRAHIM DIVIDEND Dividend - ANZ Shares		+ \$700.00	+ \$17,250.73
10 Dec 20	DV212/00544214 NAB FINAL DIV S S Z IBRAHIM DIVIDEND Dividend - NAB Shares		+ \$900.00	+ \$16,550.73
01 Dec 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$532.50		+ \$15,650.73
30 Nov 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$16,183.23
26 Nov 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$1,937.55		+ \$16,193.23
05 Nov 20	INTERNET BPAY UNITYWATER 0997976402 TRANSFER DEBIT Water - Endeavour	- \$246.98		+ \$18,130.78
02 Nov 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$532.50		+ \$18,377.76
30 Oct 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$18,910.26
26 Oct 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour AUTOMATIC DRAWING	- \$1,937.55		+ \$18,920.26
16 Oct 20	ATO005000013585770 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Marie		+ \$2,137.50	+ \$20,857.81
16 Oct 20	ATO005000013585769 ATO SMARTY'S SUPERAN INTER-BANK CREDIT Employer Super to Samer		+ \$2,137.50	+ \$18,720.31
06 Oct 20	INTERNET BPAY TAX OFFICE PAYMENTS 756506864351950 TRANSFER DEBIT BAS Payment July - Sept 2020	- \$2,200.00		+ \$16,582.81



Date	Transaction details	Debit	Credit	Balance*
01 Oct 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan AUTOMATIC DRAWING BOQ Loan - Endeavour	-5532.50		+ \$18,782.81
30 Sep 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	-510.00		+ \$19,315.31
30 Sep 20	A069/00621566 ANZ DIVIDEND S S Z IBRAHIM DIVIDEND Dividend ANZ Shares		+5500.00	+ \$19,325.31
25 Sep 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan AUTOMATIC DRAWING BOQ Loan - Endeavour	-1,937.55		+ \$18,825.31
24 Sep 20	001250450936 TLS FNL DIV SMARTY'S SUPER F DIVIDEND Dividend telstra Shares		+5899.52	+ \$20,762.86
17 Sep 20	INTERNET TRANSFER Inv 25036 TRANSFER DEBIT Invoice Herron Accountant	-5110.00		+ \$19,863.34
14 Sep 20	ONLINE C8728246040 Inv 262 SAM IBRAHIM TRANSFER DEBIT Invoice from Commercial Guys	-5597.30		+ \$19,973.34
10 Sep 20	INTERNET TRANSFER Inv 261 TRANSFER DEBIT Invoice from Commercial Guys	-5600.00		+ \$20,570.64
07 Sep 20	INTERNET BPAY TAX OFFICE PAYMENTS 551009110723089321 TRANSFER DEBIT Payment to ATO - Income Tax	-2,408.22		+ \$21,170.64
07 Sep 20	INTERNET BPAY TAX OFFICE PAYMENTS 001756506864350560 TRANSFER DEBIT Payment to ATO - GST	-5872.00		+ \$23,578.86
01 Sep 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan AUTOMATIC DRAWING BOQ Loan - Endeavour bLVD	-5532.50		+ \$24,450.86
31 Aug 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	-510.00		+ \$30,082.66
31 Aug 20	INTERNET TRANSFER Invoice 24892 TRANSFER DEBIT Herron Accountant Invoice	-2,585.00		+ \$24,983.36
31 Aug 20	INTERNET BPAY DEFT PAYMENTS 28475262310000000045 TRANSFER DEBIT Body Corp & Insurance Endeavour	-1,811.25		+ \$27,568.36
31 Aug 20	INTERNET BPAY MBRC PAYMENTS 006016644 TRANSFER DEBIT Water Endeavour	-5703.05		+ \$29,379.61
26 Aug 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan AUTOMATIC DRAWING BOQ Loan - Endeavour bLVD	-1,937.55		+ \$30,092.66
17 Aug 20	First Asset Manage First Asset Mana Smarty's Superan INTER-BANK CREDIT Rental Income - Endeavour Blvd		+3,071.03	+ \$32,030.21
12 Aug 20	INTERNET BPAY NobleOak Services L110368800 TRANSFER DEBIT Life Insurance - Somer	-2,887.96		+ \$28,959.18
10 Aug 20	INTERNET TRANSFER 12 Endeavour Blvd TRANSFER DEBIT First Asset Marketing	-275.00		+ \$31,847.14
04 Aug 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan AUTOMATIC DRAWING BOQ Loan - Endeavour bLVD	-5532.50		+ \$32,122.14

Date	Transaction details	Debit	Credit	Balance*
31 Jul 20	ACCOUNT FEES A.K.F. SMARTYS SUPR FEES	- \$10.00		+ \$33,503.07
31 Jul 20	INTERNET BPAY MLC Life Insurance 1016721431 Life Insurance - marie TRANSFER DEBIT	- \$848.43		+ \$32,654.64
24 Jul 20	N4ACCH9880001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour BLVD AUTOMATIC DRAWING	- \$1,937.55		+ \$33,513.07
13 Jul 20	ATO008000012585869 ATO SMARTY'S SUPERAN Employer Super to Samuel INTER-BANK CREDIT		+ \$1,710.00	+ \$35,450.62
13 Jul 20	ATO008000012585870 ATO SMARTY'S SUPERAN Employer Super to Marie INTER-BANK CREDIT		+ \$2,660.00	+ \$33,740.62
13 Jul 20	ATO008000012585868 ATO SMARTY'S SUPERAN Employer Super to Samuel INTER-BANK CREDIT		+ \$2,660.00	+ \$31,080.62
03 Jul 20	211DV/00300246 NAB INTERIM DIV S S Z IBRAHIM NAB Dividend DIVIDEND		+ \$900.00	+ \$28,420.62
02 Jul 20	INTERNET BPAY TAX OFFICE PAYMENTS 756506864351950 BAS April - June 2020 TRANSFER DEBIT	- \$1,444.00		+ \$27,520.62
01 Jul 20	N4ACCB3529001 BOQSPECIALIST Smarty's Superan BOQ Loan - Endeavour BLVD AUTOMATIC DRAWING	- \$532.50		+ \$28,964.62
			Credit balance	+ \$274,322.26
			Debit balance	- \$290,140.04
			Fees	- \$120.00
			<b>Net position</b>	<b>- \$15,937.78</b>

\* Balances shown on this transaction history may include transactions that are not yet completed and may vary from balances shown on your account statements.

**End of Report**

# Smarty's Superannuation Fund

## Dividend Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
<b>Shares in Listed Companies (Australian)</b>										
ANZ.AX Australia And New Zealand Banking Group Limited										
30/09/2020	✓ 500.00	0.00	500.00	214.29						
16/12/2020	✓ 700.00	0.00	700.00	300.00						
	1,200.00 ✓	0.00	1,200.00	514.29						
NAB.AX National Australia Bank Limited										
03/07/2020	✓ 900.00	0.00	900.00	385.71						
10/12/2020	✓ 900.00	0.00	900.00	385.71						
	1,800.00 ✓	0.00	1,800.00	771.42						
TLS.AX Telstra Corporation Limited.										
24/09/2020	✓ 899.52	0.00	899.52	385.51						
26/03/2021	✓ 899.52	0.00	899.52	385.51						
	1,799.04 ✓	0.00	1,799.04	771.02						
	<b>4,799.04</b>	<b>0.00</b>	<b>4,799.04</b>	<b>2,056.73</b> ✓						

# Smarty's Superannuation Fund

## Dividend Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
TOTAL	4,799.04	0.00	4,799.04	2,056.73						

### Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	0.00	J
Franked Dividends	4,799.04	K
Franking Credits	2,056.73	L





102703 000 ANZ



DR SAMER SAMY ZAKI IBRAHIM  
<SMARTY'S SUPER FUND A/C>  
7 AMBER CLOSE  
MANGO HILL QLD 4509

## NEED ASSISTANCE?

[www.anz.com/shareholder/centre](http://www.anz.com/shareholder/centre)  
[anzshareregistry@computershare.com.au](mailto:anzshareregistry@computershare.com.au)

Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

1800 113 399 (within Australia)  
0800 174 007 (within New Zealand)  
+61 3 9415 4010 (outside Australia)

### Holder Identification Number (HIN)

**X 0054396619**

Share Class Ordinary  
Record Date 25 August 2020  
Payment Date 30 September 2020  
TFN/ABN Quoted

Payment in Australian dollars

## DIVIDEND ADVICE

The details of your **Interim Dividend** of A\$0.25 per share for the half year ended 31 March 2020 are set out below.

NUMBER OF SHARES	FRANKED AMOUNT	UNFRANKED AMOUNT	NET AMOUNT	FRANKING CREDIT
2,000	A\$500.00	A\$0.00	A\$500.00	A\$214.29



The dividend is 100% franked at the Australian company tax rate of 30%.

A NZ Imputation Credit of **NZ\$60.00** has been attached to the above dividend. For NZ taxpayers, your NZ gross income will include the aggregate of the Net Amount and the NZ Imputation Credit which should be included in your income tax return.

Shareholders should obtain their own professional advice on the tax implications of the dividend and retain this document to assist in tax return preparation.

### PAYMENT INSTRUCTIONS



#### NATIONAL AUSTRALIA BANK LTD

BSB: 084-261  
Account number: 162731367  
Payment reference: 621566

**PAYMENT AMOUNT: A\$500.00**

If payment cannot be made to the above account, you will be notified and your entitlement will be held pending receipt of updated direct credit instructions.



## UPCOMING EVENTS

**29 October 2020**  
Full Year Results announced




104294 000 ANZ




DR SAMER SAMY ZAKI IBRAHIM  
<SMARTY'S SUPER FUND A/C>  
7 AMBER CLOSE  
MANGO HILL QLD 4509

## NEED ASSISTANCE?

 [anz.com/shareholder/centre](http://anz.com/shareholder/centre)  
[anzshareregistry@computershare.com.au](mailto:anzshareregistry@computershare.com.au)

 Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

 1800 113 399 (within Australia)  
0800 174 007 (within New Zealand)  
+61 3 9415 4010 (outside Australia)

### Holder Identification Number (HIN)

**X 0054396619**

Share Class	Ordinary
Record Date	10 November 2020
Payment Date	16 December 2020
TFN/ABN	Quoted

Payment in Australian dollars

## DIVIDEND ADVICE

The details of your **Final Dividend** of A\$0.35 per share for the year ended 30 September 2020 are set out below.

NUMBER OF SHARES	FRANKED AMOUNT	UNFRANKED AMOUNT	NET AMOUNT	FRANKING CREDIT
2,000	A\$700.00	A\$0.00	A\$700.00	A\$300.00



The dividend is 100% franked at the Australian company tax rate of 30%.

A NZ Imputation Credit of **NZ\$80.00** has been attached to the above dividend. For NZ taxpayers, your NZ gross income will include the aggregate of the Net Amount and the NZ Imputation Credit which should be included in your income tax return.

Shareholders should obtain their own professional advice on the tax implications of the dividend and retain this document to assist in tax return preparation.

### PAYMENT INSTRUCTIONS



#### NATIONAL AUSTRALIA BANK LTD

BSB:	084-261
Account number:	162731367
Payment reference:	619121

**PAYMENT AMOUNT: A\$700.00**

If payment cannot be made to the above account, you will be notified and your entitlement will be held pending receipt of updated direct credit instructions.



To update your shareholder information in a fast, secure and environmentally friendly way visit [anz.com/easyupdate](http://anz.com/easyupdate).





## 2020 Final Dividend Statement

131327 000 NAB



DR SAMER SAMY ZAKI IBRAHIM  
<SMARTY'S SUPER FUND A/C>  
7 AMBER CLOSE  
MANGO HILL QLD 4509

### Contact our Share Registry

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

(in Australia) 1300 367 647  
(outside Australia) +61 3 9415 4299

### Holder Identification Number (HIN)

X0054396619

### Summary of key information

Payment Date	10 December 2020
Record Date	13 November 2020
TFN/ABN status	Quoted
ASX code	NAB
Direct Credit Reference No.	544214

## Final Dividend for the year ended 30 September 2020

The dividend is 100% franked at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Dividend Rate per Share	Unfranked Amount	Franked Amount	Franking Credit
3,000	30 cents	\$0.00	\$900.00	\$385.71

### Dividend Summary

3,000 shares x 30 cents = \$900.00



## Payment details

The cash dividend amount of \$900.00 has been credited to:

NATIONAL AUSTRALIA BANK LTD  
BSB: 084-261 ACC: \*\*\*\*\*1367

## Tax information

### Australian resident shareholders

**Franked Amount:** This should be included in your assessable income.

**Franking Credit:** This may also need to be included in your assessable income. This amount may be available as a tax offset to reduce your income tax liability.

### New Zealand tax resident shareholders

New Zealand tax law requires us to notify shareholders that New Zealand imputation credits have been attached to this dividend at a rate of NZ\$0.09 per share. These credits are only relevant for shareholders required to file a New Zealand income tax return.

The aggregate of the dividend amount together with the attached New Zealand imputation credits is NZ\$1,224.36.

If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

**Dividend Amount**

**\$900.00**



## 2020 Interim Dividend Statement

000310 000 NAB  
DR SAMER SAMY ZAKI IBRAHIM  
<SMARTY'S SUPER FUND A/C>  
7 AMBER CLOSE  
MANGO HILL QLD 4509

### Need assistance?

[www.nab.com.au/shareholder](http://www.nab.com.au/shareholder)

(in Australia) 1300 367 647  
(outside Australia) +61 3 9415 4299

### Holder Identification Number (HIN)

X0054396619

### Summary of key information

Payment Date 3 July 2020  
Record Date 4 May 2020  
TFN/ABN status Quoted  
ASX code NAB  
Direct Credit Reference No. 300246

## Interim Dividend for the year ending 30 September 2020

The dividend is 100% franked at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Dividend Rate per Share	Unfranked Amount	Franked Amount	Franking Credit
3,000	30 cents	\$0.00	\$900.00	\$385.71

### Dividend Summary

3,000 shares x 30 cents = \$900.00



## Payment details

The cash dividend amount of \$900.00 has been credited to:

NATIONAL AUSTRALIA BANK LTD  
BSB: 084-261 ACC: \*\*\*\*\*1367

## Tax information

Australian resident shareholders

**Franked Amount:** This should be included in your assessable income.

**Franking Credit:** This may also need to be included in your assessable income. This amount may be available as a tax offset to reduce your income tax liability.

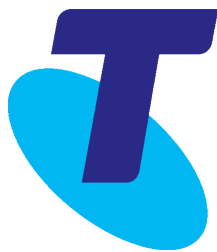
If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

**Dividend Amount**

**\$900.00**



# Payment Advice



## TELSTRA CORPORATION LIMITED

ABN: 33 051 775 556

DR SAMER SAMY ZAKI IBRAHIM <SMARTY'S SUPER FUND A/C>  
7 AMBER CLOSE  
MANGO HILL QLD  
4509

All Registry communications to:  
TELSTRA CORPORATION LIMITED  
PO Box A942 SYDNEY SOUTH NSW 1234  
Telephone: 1300 88 66 77  
ASX Code: **TLS**  
Email: [telstra@linkmarketservices.com.au](mailto:telstra@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*6619  
Payment Date: 26 March 2021  
Record Date: 25 February 2021

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
TLS - FULLY PAID ORDINARY SHARES	\$0.08	11,244	\$0.00	\$899.52	\$899.52	\$385.51
		Less Withholding Tax			\$0.00	
		<b>Net Amount</b>			AUD 899.52	
		Represented By:				
		Direct Credit amount			AUD 899.52	

## BANKING INSTRUCTIONS

The amount of AUD 899.52 was deposited to the bank account detailed below:

NATIONAL AUSTRALIA BANK

SMARTY'S SUPER FUND  
BSB: 084-261 ACC: \*\*\*\*\*1367

DIRECT CREDIT REFERENCE NO.: 1257492935

## FRANKING INFORMATION

Franked Rate per Share	\$0.08
Franking Percentage	100%
Company Tax Rate	30%

The interim dividend for the period ended 31 December 2020 is comprised of an interim ordinary dividend of 5 cents per share and an interim special dividend of 3 cents per share, both fully franked at the company tax rate of 30%.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

**Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.**

Please ensure your details are current by viewing and updating via the online service centre.

# Smarty's Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Real Estate Properties (Australian - Non Residential)</b>												
4/12ENDASS - 4/12 Endeavour Blvd, North Lakes - Plant & Equipment												
01/04/2016	22/12/2020	1.00	52,256.00	77,318.54	25,062.54	42,478.02	42,478.02	0.00	0.00	34,840.52	0.00	0.00
		<b>1.00</b>	<b>52,256.00</b>	<b>77,318.54</b>	<b>25,062.54</b>	<b>42,478.02</b>	<b>42,478.02</b>	<b>0.00</b>	<b>0.00</b>	<b>34,840.52</b>	<b>0.00</b>	<b>0.00</b>
4/12ENDBL - 4/12 Endeavour Blvd, North Lakes QLD 4509												
03/03/2016	22/12/2020	1.00	518,184.76	552,701.70	34,516.94	498,788.76	498,788.76	0.00	0.00	53,912.94	0.00	0.00
		<b>1.00</b>	<b>518,184.76</b>	<b>552,701.70</b>	<b>34,516.94</b>	<b>498,788.76</b>	<b>498,788.76</b>	<b>0.00</b>	<b>0.00</b>	<b>53,912.94</b>	<b>0.00</b>	<b>0.00</b>
		<b>2.00</b>	<b>570,440.76</b>	<b>630,020.24</b>	<b>59,579.48</b>	<b>541,266.78</b>	<b>541,266.78</b>	<b>0.00</b>	<b>0.00</b>	<b>88,753.46</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
BOQ.AX - Bank Of Queensland Limited.												
26/03/2020	19/10/2020	6,000.00	29,369.34	40,695.19	11,325.85	29,369.34	29,369.34	0.00	0.00	0.00	11,325.85	0.00
		<b>6,000.00</b>	<b>29,369.34</b>	<b>40,695.19</b>	<b>11,325.85</b>	<b>29,369.34</b>	<b>29,369.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,325.85</b>	<b>0.00</b>
		<b>6,000.00</b>	<b>29,369.34</b>	<b>40,695.19</b>	<b>11,325.85</b>	<b>29,369.34</b>	<b>29,369.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,325.85</b>	<b>0.00</b>
		<b>6,002.00</b>	<b>599,810.10</b>	<b>670,715.43</b>	<b>70,905.33</b>	<b>570,636.12</b>	<b>570,636.12</b>	<b>0.00</b>	<b>0.00</b>	<b>88,753.46</b>	<b>11,325.85</b>	<b>0.00</b>

Total Gain  
= \$100,079.31  
- \$(14,763) - C/F capital loss from prior year  
= \$85,316.31  
x2/3  
= \$56,877.54





## CGT Reconciliation

Client Name: Smarty's Superannuation Fund      Period Ended: 30 June 2021  
 Client Code: IBRA0001      Accountant: Eddy Lee

Property Sold: 4/12 Endeavour Blvd, North Lakes - Plant & Equipment (4/12ENDASS)

Contract Purchase Date: 03/03/2016  
 Settlement Date: 03/03/2016

Purchase Price 73,725.00 ✓

Add:  
 Stamp Duty  
 Legal Costs  
 Other Costs - rounding  
 Additions to the property (date?)  
 Improvements to the property (date?)

0.00

	ITR - Capital	ITR - Dep'n
2016	1,492.00	1,651.00
2017	5,968.00	6,606.00
2018	5,968.00	6,606.00
2019	5,968.00	6,606.00
2020	5,968.00	6,609.19
2021		3,168.79

Less:  
 Amount applicable to Chattels  
 Previously claimed Building Write Off & Dep'n

31,246.98      31,246.98 ✓

Cost Base 42,478.02

NB - Cost base adjustment against to change in market value acc in BGL

Contract Sell Date: 22/12/2020  
 Settlement Date: 04/02/2021

Sale Price 77,318.54 = 630,020.24 x 12% based on split of cost base ✓

Less:  
 Legal Costs  
 Commissions  
 Release Fee  
 Advertising  
 Other Costs - unknown rounding

0.00

Net Sale Proceeds 77,318.54

Gross Capital Gain / (Loss) 34,840.52 ✓

Capital Gain Discount (if held for > 12 months) 11,613.51

Nat Capital Gain / (Loss) \$23,227.01

Not usually discounting on disposal of P&E but essentially would be sold at WDV and therefore more proceeds relating to other CGT for building and therefore results in the same outcome.





## CGT Reconciliation

Client Name: Smarty's Superannuation Fund Period Ended: 30 June 2021  
 Client Code: IBRA0001 Accountant: Eddy Lee

Property Sold: 4/12ENDBL - 4/12 Endeavour Blvd,

Contract Purchase Date: 03/03/2016  
 Settlement Date: 03/03/2016

Purchase Price 527,013.76

Add:

Stamp Duty  
 Legal Costs  
 Other Costs - rounding  
 Additions to the property (date?)  
 Improvements to the property (date?) 0.00

Less:

Amount applicable to Chattels  
 Previously claimed Building Write Off & Dep'n 28,225.00 28,225.00 ✓

Cost Base 498,788.76

Contract Sell Date: 22/12/2020  
 Settlement Date: 04/02/2021

Sale Price 552,701.70 = 630,020.24 x 88% ✓

Less:

Legal Costs  
 Commissions  
 Release Fee  
 Advertising  
 Other Costs - unknown rounding 0.61 0.61

Net Sale Proceeds 552,701.09

Gross Capital Gain / (Loss) 53,912.33 ✓

Capital Gain Discount (if held for > 12 months) 17,970.78

Nat Capital Gain / (Loss) \$35,941.56

	ITR - Capital Work	ITR - Dep'n
2016	1,492.00	1,651.00
2017	5,968.00	6,606.00
2018	5,968.00	6,606.00
2019	5,968.00	6,606.00
2020	5,968.00	6,609.19
2021	2,861.00	3,168.79

NB - Cost base adjustment against to change in market value acc in BGL

Workpaper

HerronAccountants

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## Property Sale

Client Name: Smarty's Superannuation Fund Period Ended: 30 June 2021  
 Client Code: IBRA0001 Accountant: Eddy Lee

	NET	GST	GROSS	
Contract Price	✓ \$655,000.00	\$65,653.65	\$720,653.65	- as per settlement stt (\$655K + \$65,653.65, 10% on purchase price plus adj)

**(LESS)**

Marketing Fee	10/08/2020	✓ (\$250.00)	✓ (\$25.00)	(\$275.00)	- Paid from bank acc 10/08/20
Marketing Fee	10/09/2020	✓ (\$545.45)	✓ (\$54.55)	(\$600.00)	- Paid from bank acc 10/09/2020
Marketing Fee	14/09/2020	✓ (\$543.00)	✓ (\$54.30)	(\$597.30)	- Paid from bank acc 14/09/2020
Marketing Fee		✓ (\$164.23)	✓ (\$16.42)	(\$180.65)	- as per commercial guys tax invoice 01/02/2021
Sale Commission		✓ (\$19,650.00)	✓ (\$1,965.00)	(\$21,615.00)	- as per commercial guys tax invoice 01/02/2021
Legal Fee		✓ (\$2,938.66)	✓ (\$293.87)	(\$3,232.53)	- as per mullins lawyers statement
PEXA Fee		✓ (\$87.45)	✓ \$0.00	(\$87.45)	- as per mullins lawyers statement
Release Fee		✓ (\$195.00)	✓ \$0.00	(\$195.00)	- as per settlement stt
		✓ (\$134.45)	✓ \$0.00	(\$134.45)	- Unknown
		✓ (\$472.12)	✓ \$0.00	(\$472.12)	- Unknown net cash variance

<b>Proceeds</b>	<b>\$630,019.63</b>	<b>\$63,244.52</b>	<b>\$693,264.15</b>	
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**(ADD) related to Rental Income**

Rates	✓ (\$429.64)	\$0.00	(\$429.64)	- as per settlement stt
Body Corp	✓ (\$544.45)	(\$54.44)	(\$598.89)	- as per settlement stt
Body Corp	✓ (\$330.55)	(\$33.06)	(\$363.61)	- as per settlement stt
Body Corp	✓ (\$131.25)	(\$13.13)	(\$144.38)	- as per settlement stt

**(LESS) related to rental expenses**

Rate	✓ \$703.05	\$0.00	\$703.05	- as per mullins lawyers statement
Water	✓ \$488.84	\$0.00	\$488.84	- as per mullins lawyers statement
Body Corp	\$1,646.59	\$164.66	\$1,811.25	- as per mullins lawyers statement

**Reconcilaiton net cash vs settlement statement**

<b>TOTAL</b>	<b>\$699,523.05</b>			- as per settlement stt
		699,995.17		- as per mullins lawyers statement

\$472.12 - Unknown net cash variance, immateiral

# TAX INVOICE



ABN: 18 604 574 521

The Commercial Guys Pty Ltd  
1/7 Lear Jet Drive  
Caboolture  
1300 477 180

1st Feb 2021

**To:**

Smarty's Super Holdings Pty Ltd  
7 Amber Cl  
MANGO HILL QLD 4509

**SALE: 4/12 Endeavour Boulevard NORTH LAKES QLD**

**VENDOR:** Smarty's Super Holdings Pty Ltd A.C.N. 610 975 534 Trustee Under Instrument  
717171384

**PURCHASER:** North Brisbane Medical Pty Ltd A.C.N. 646 590 936 ATF North Brisbane Medical Trust

## Summary

---

Sale Price	\$655,000.00
Agreed Deposit	\$22,000.00
Agreed Marketing (VPA)	\$0.00 (inc GST)
Marketing Balance Owing	\$180.65 (inc GST)
Agreed Office Commission (inc GST)	\$21,615.00
GST on Commission	\$1,965.00

## Finalised Breakdown

---

Total Deposit Received	\$22,000.00
Deposit Remaining in Trust	\$22,000.00
- Commission	\$21,615.00
- Marketing Balance	\$180.65 (inc GST)
Balance due to our office at settlement	\$0.00
Balance to Vendor	\$204.35

## STATEMENT

**SMARY'S SUPER HOLDINGS PTY LTD**  
**Sale to North Brisbane Medical Pty Ltd**

**Property: Unit 4, 12 Endeavour Boulevard, North Lakes**

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### Details

Balance purchase money as per attached Settlement Statement			\$	699,995.17
Moreton Bay Regional Council - rates	\$	703.05		
Unity Water – water rates/charges	\$	488.84		
Body Corporate Levies	\$	1,811.25		
Smarty Superannuation Fund	\$	246,392.84		
PEXA funds	\$	87.45		
Mullins Lawyers – costs and outlays	\$	3,232.53		
Bank of Queensland – payout amount	\$	447,279.21	\$	<b>699,995.17</b>

# SETTLEMENT STATEMENT

**Matter No:** 33215  
**Re:** Your purchase from Smarty's Super Holdings Pty Ltd  
**Property:** 4/12 Endeavour Boulevard, North Lakes, Queensland 4509

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**Settlement Date:** 4 February, 2021  
**Adjustment Date:** 4 February, 2021  
**Contract Date:** 22 December, 2020  
**Settlement Place:** PEXA TRANSACTION  
**Settlement Time:** 12pm

---

Contract Price	\$655,000.00
Less Deposit	<u>22,000.00</u>
	\$633,000.00
Less Release Fee	<u>195.00</u>
	\$632,805.00
Plus Rates (adjusted as paid for 01/01/2021 to 31/03/2021) <u>\$703.05 x 55 days</u> 90 days	<u>429.64</u>
	\$633,234.64
Plus Administrative Fund Levy (adjusted as paid for 01/01/2021 to 31/03/2021) <u>\$980.00 x 55 days</u> 90 days	<u>598.89</u>
	\$633,833.53
Plus Sinking Fund Levy (adjusted as paid for 01/01/2021 to 31/03/2021) <u>\$595.00 x 55 days</u> 90 days	<u>363.61</u>
	\$634,197.14
Plus Insurance (adjusted as paid for 01/01/2021 to 31/03/2021) <u>\$236.25 x 55 days</u> 90 days	<u>144.38</u>
	\$634,341.52
Plus 10% on purchase price plus adjustments	<u>65,653.65</u>
<b>BALANCE AT SETTLEMENT</b>	<u><u>\$699,995.17</u></u>

## CHEQUE DETAILS

1. Moreton Bay Regional Council	\$703.05
2. Body Corporate for 12 Endeavour Boulevard North Lakes CTS 41322	\$1,811.25
3. Unity Water	\$488.84
	<u>\$696,992.03</u>

**CHEQUES TOTAL** \$699,995.17



# Contract for Commercial Lots in a Community Titles Scheme

Seventh Edition

This document has been approved by The Real Estate Institute of Queensland Limited and the Queensland Law Society Incorporated as being suitable for the sale and purchase of Commercial Lots in a Community Titles Scheme in Queensland.

The Seller and Buyer agree to sell and buy the Property under this Contract.

## REFERENCE SCHEDULE

Contract Date: 22/12/2020

### AGENT

NAME:  
The Commercial Guys

LICENCE NO: 3918294 ABN/ACN: 18 604 574 521 604 574 521

ADDRESS: 1/7 Lear Jet Drive

SUBURB: Caboolture STATE: QLD POSTCODE: 4510

PHONE: 1300 477 180 MOBILE: \_\_\_\_\_ FAX: 1300 788 224 EMAIL: contactus@thecommercialguys.com.au

### PARTIES

#### SELLER

NAME:  
Smarty's Super Holdings Pty Ltd A.C.N. 610 975 534 Trustee Under Instrument 717171384

ADDRESS: 7 Amber Cl

SUBURB: MANGO HILL STATE: QLD POSTCODE: 4509  
PHONE: \_\_\_\_\_ MOBILE: 0418 944 848 FAX: \_\_\_\_\_ EMAIL: Ss.zaki@yahoo.com ABN: 75650686435

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

SUBURB: \_\_\_\_\_ STATE: \_\_\_\_\_ POSTCODE: \_\_\_\_\_  
PHONE: \_\_\_\_\_ MOBILE: \_\_\_\_\_ FAX: \_\_\_\_\_ EMAIL: \_\_\_\_\_ ABN: \_\_\_\_\_

#### SELLER'S SOLICITOR


NAME: \_\_\_\_\_ *← or any other Solicitor notified to the Buyer*

Mullins Lawyers

REF: \_\_\_\_\_ CONTACT: Sharon O'Toole

ADDRESS: GPO Box 2026

SUBURB: BRISBANE STATE: QLD POSTCODE: 4001  
PHONE: 07 3224 0273 MOBILE: 0467 008 144 FAX: \_\_\_\_\_ EMAIL: sotoole@mullinslawyers.com.au

INITIALS  (Note: initials not required if signed with Electronic Signature)



**BUYER**

NAME:

North Brisbane Medical Pty Ltd A.C.N. 646 590 936 ATF North Brisbane Medical Trust

ADDRESS: 12 Redcedar Street

SUBURB: NORTH LAKES

STATE: QLD

POSTCODE: 4509

PHONE:

0437 295 915

MOBILE:

0430 940 030

FAX:

drmanoj@me.com

EMAIL:

rsoniaanwar@gmail.com

ABN:

92499832047

NAME:

ADDRESS:

SUBURB:

PHONE:

MOBILE:

FAX:

EMAIL:

STATE:

POSTCODE:

ABN:

**BUYER'S SOLICITOR**

← or any other Solicitor notified to the Seller

NAME:

Robert Bax and Associates

REF:

CONTACT:

Alexandria Douglas

ADDRESS: PO Box 300

SUBURB: CLAYFIELD

STATE: QLD

POSTCODE: 4011

PHONE:

07 3262 6122

MOBILE:

FAX:

EMAIL:

alex@rbax.com.au

**PROPERTY**

Lot Address: 4/12 Endeavour Boulevard

Suburb: NORTH LAKES

STATE: QLD

POSTCODE: 4509

Description: Lot: 4 on:  BUP  GTP  SP 234401

Scheme: 12 Endeavour Boulevard North L Community Titles Scheme: 41322

Title Reference: 50808057

Local Government: Moreton Bay Regional

Present Use: Office Space

Excluded Fixtures:

Included Chattels:

INITIALS (Note: Initials not required if signed with Electronic Signature)

000016509596

**PRICE**

Purchase Price: \$ 655,000.00 + GST

Deposit: \$ 22,000.00 Initial Deposit payable on the day the Buyer signs this contract unless another time is specified below:  
2 business days from the Contract Date  
\$ Balance Deposit (if any) payable on:

Deposit Holder: The Commercial Guys Trust Account  
Deposit Holder's Trust Account BANK: NAB  
BSB: 084 209  
ACCOUNT NO: 246 294 811

Default Interest Rate: % ← If no figure is inserted, the Contract Rate applying at the Contract Date published by the Queensland Law Society Inc. will apply.

**FINANCE**

Finance Amount: \$ sufficient to complete contract ← Unless all of "Finance Amount", "Financier" and "Finance Date" are completed, this contract is not subject to finance and clause 3 does not apply.

Financier: at buyers discretion Finance Date: 30 days from the Contract Date

**BUILDING AND/OR PEST INSPECTION DATE**

Inspection Date: 21 days from the Contract Date ← If "Inspection Date" is not completed, the contract is not subject to an inspection report and clause 4 does not apply.

**MATTERS AFFECTING PROPERTY**

**Title Encumbrances:**

Is the Property sold subject to any Encumbrances?  No  Yes, listed below:

←WARNING TO SELLER:  
You are required to disclose all Title Encumbrances which will remain after settlement (for example, easements on your title and statutory easements for sewerage and drainage which may not appear on a title search). Failure to disclose these may entitle the Buyer to terminate the contract or to compensation. It is NOT sufficient to state "refer to title", "search will reveal", or similar.

**ADDITIONAL BODY CORPORATE INFORMATION**

Interest Schedule Lot Entitlement of Lot: 75  
Aggregate Interest Schedule Lot Entitlement: 1000  
Contribution Schedule Lot Entitlement of Lot: 70  
Aggregate Contribution Schedule Lot Entitlement: 1000

**INSURANCE POLICIES**

Insurer: Strata Unit Underwriters Policy No: 01R2257931  
Building: \$14,050,000  
Public Liability: \$20,000,000  
Other:

INITIALS (Note: initials not required if signed with Electronic Signature)



**NEIGHBOURHOOD DISPUTES (DIVIDING FENCES AND TREES) ACT 2011**

The Seller gives notice to the Buyer in accordance with section 83 of the Neighbourhood Disputes (Dividing Fences and Trees) Act 2011 that the Lot: (select whichever is applicable)

- is not affected by any application to, or an order made by, the Queensland Civil and Administrative Tribunal (QCAT) in relation to a tree on the Land or
- is affected by an application to, or an order made by, QCAT in relation to a tree on the Land, a copy of which has been given to the Buyer prior to the Buyer signing the contract.

← **WARNING:** Failure to comply with section 83 Neighbourhood Disputes (Dividing Fences and Trees) Act 2011 by giving a copy of an order or application to the Buyer (where applicable) prior to the Buyer signing the contract will entitle the Buyer to terminate the contract prior to Settlement.

**GST TABLE**

**GOODS AND SERVICES TAX - WARNING**

Marking the GST Items in the GST Table may have significant consequences for the Seller and Buyer. The Seller and Buyer should seek professional advice about the completion of the GST Items and not rely on the Agent to complete the GST items.

Notes to Completion:

- A. Only 1 box in the selected item must be marked.
- B. If the Yes box in item GST 1 is marked:
  - items GST2 and GST3 must not be marked;
  - despite any markings of items GST2 and GST3, clauses 11.4, 11.5 and 11.6 do not apply.
- C. If the Yes box in item GST2 is marked:
  - item GST1 and GST3 must not be marked;
  - despite any marking of items GST1 and GST3, clauses 11.4, 11.5 and 11.7 do not apply.

**GST1 GOING CONCERN**

**WARNING:** There are strict requirements for the sale of a Going Concern under the GST Act. If in doubt about complying with those provisions, seek professional advice before marking this item.

Is this a sale of a Going Concern? Yes

If Yes, clause 11.7 (If the Supply is a Going Concern) applies.  
Otherwise clause 11.7 (If the Supply is a Going Concern) does not apply.  
If the Yes box is marked, do not complete items GST2 and GST3.

**GST2 MARGIN SCHEME**

Is the Margin Scheme to apply to the sale of the Property? Yes

If Yes, clause 11.6 (Margin Scheme) applies.  
Otherwise clause 11.6 (Margin Scheme) does not apply.  
The Seller must not apply the Margin Scheme to the Supply of the Property if clause 11.6 does not apply.  
If the Yes box is marked, do not complete items GST1 and GST3.

**GST3 INCLUSIVE OR EXCLUSIVE PURCHASE PRICE**

(Do not complete item GST3 if the item GST1 (Going Concern) or item GST2 (Margin Scheme) are marked Yes.)

Does the Purchase Price include GST? **Mark 1 box only** Yes  If Yes, clause 11.4 (Purchase Price Includes GST) applies.  
No  If No, clause 11.5 (Purchase Price Does Not Include GST) applies.

If neither box is marked or both boxes are marked, clause 11.4 (Purchase Price Includes GST) applies.

**GST WITHHOLDING OBLIGATIONS**

**Buyer Warranty**

Is the Buyer registered for GST and acquiring the Lot for a creditable purpose?

(select whichever is applicable)

- Yes
- No

[Note: If the Buyer selects [No] the Seller may be required to give a notice under section 14-255 of the Withholding Law prior to settlement.]

← **WARNING:** the Buyer warrants in clause 2.4 (6) that this information is true and correct.

**INITIALS** (Note: initials not required if signed with Electronic Signature)

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**COMMERCIAL TENANCY SCHEDULE\***

*\*Attach further Schedule if insufficient space.*

**LEASE 1**

Name of Tenant: \_\_\_\_\_

Use: \_\_\_\_\_ Location/Tenancy No: \_\_\_\_\_

Area of Tenancy (m<sup>2</sup>approx): \_\_\_\_\_ Current Rent per Annum: \$ \_\_\_\_\_

inclusive of outgoings  exclusive of outgoings

Current Commencement Date: \_\_\_\_\_ Current Term: \_\_\_\_\_

Remaining Option/s: Option 1 Term: \_\_\_\_\_ years

Option 2 Term: \_\_\_\_\_ years

Option 3 Term: \_\_\_\_\_ years

Tenant Car Park: No: \_\_\_\_\_ Rate \$ \_\_\_\_\_ per  annum  month

**LEASE 2**

Name of Tenant: \_\_\_\_\_

Use: \_\_\_\_\_ Location/Tenancy No: \_\_\_\_\_

Area of Tenancy (m<sup>2</sup>approx): \_\_\_\_\_ Current Rent per Annum: \$ \_\_\_\_\_

inclusive of outgoings  exclusive of outgoings

Current Commencement Date: \_\_\_\_\_ Current Term: \_\_\_\_\_

Remaining Option/s: Option 1 Term: \_\_\_\_\_ years:

Option 2 Term: \_\_\_\_\_ years:

Option 3 Term: \_\_\_\_\_ years:

Tenant Car Park: No: \_\_\_\_\_ Rate \$ \_\_\_\_\_ per  annum  month

**SERVICE AGREEMENT SCHEDULE\***

*\* Attach further Schedule if insufficient space.*

**CONTRACT 1**

Contractor: \_\_\_\_\_

Service performed: \_\_\_\_\_

Cost: \$ \_\_\_\_\_ per  annum  quarter  month

**CONTRACT 2**

Contractor: \_\_\_\_\_

Service performed: \_\_\_\_\_

Cost: \$ \_\_\_\_\_ per  annum  quarter  month

**CONTRACT 3**

Contractor: \_\_\_\_\_

Service performed: \_\_\_\_\_

Cost: \$ \_\_\_\_\_ per  annum  quarter  month

**INITIALS** (Note: Initials not required if signed with Electronic Signature)

000016509596



**SELLER'S DISCLOSURE**

**WARNING:** The Seller is taken to have knowledge of significant Body Corporate matters that may affect the Buyer, where the Seller ought reasonably to be aware of those matters.

[Section 223(4) Body Corporate and Community Management Act 1997]

The Seller gives notice to the Buyer of the following matters:

**(a) LATENT OR PATENT DEFECTS IN COMMON PROPERTY OR BODY CORPORATE ASSETS**

[Empty disclosure box for (a)]

[Sections 223(2)(a) and 223(2)(b) Body Corporate and Community Management Act 1997] Annex details of disclosure made by the Seller (if any).

**(b) ACTUAL CONTINGENT OR EXPECTED LIABILITIES OF BODY CORPORATE**

[Empty disclosure box for (b)]

[Sections 223(2)(c) and 223(2)(d) Body Corporate and Community Management Act 1997]. Annex details of disclosure made by the Seller (if any).

**(c) CIRCUMSTANCES IN RELATION TO AFFAIRS OF THE BODY CORPORATE**

[Empty disclosure box for (c)]

[Sections 223(3) Body Corporate and Community Management Act 1997]. Annex details of disclosure made by the Seller (if any).

**(d) EXCEPTIONS TO STATEMENTS IN CLAUSE 7.4(2)**

[Empty disclosure box for (d)]

Annex details of disclosure made by the Seller (if any).

**(e) PROPOSED BODY CORPORATE RESOLUTIONS (CLAUSE 8.4)**

[Empty disclosure box for (e)]

Annex details of disclosure made by the Seller (if any).

**INITIALS** (Note: initials not required if signed with Electronic Signature)

000016509596

**The REIQ Terms of Contract for Commercial Lots in a Community Titles Scheme (Pages 8-20)  
Seventh Edition Contain the Terms of this Contract**

**SPECIAL CONDITIONS**

**1. Deposit & Agents Commission**

The Seller irrevocably authorises and directs:

- a. The Deposit Holder to pay the Agents commission upon settlement from the Deposit held prior to paying any balance to the Seller; and
- b. If the Deposit held is less than the Commission payable by the Seller to the Agent, the Buyer to draw a separate cheque at settlement to cover the Agent's commission less any Deposit held, as evidenced in a Tax Invoice provided by the Agent to the parties solicitors prior to settlement.

**2. Due Diligence**

- a. This contract is subject to and conditional upon the Buyer being satisfied with due diligence enquiries regarding the Property within 30 days from the Contract Date (the Due Diligence Date).
- b. If the Buyer is not satisfied with its enquiries, the Buyer may by notice in writing to the Seller given not later than 5pm on the Due Diligence Date terminate this Contract, and receive a refund of the Deposit.
- c. This condition benefits the Buyer and the Buyer may at any time waive the benefit of it by notice in writing to the Seller.
- d. If the Buyer fails to give notice in writing to the Seller that due diligence is satisfied or waived by the Due Diligence Date then at any time thereafter the Seller or the Buyer may terminate this Contract, and the Deposit will be refunded to the Buyer.

**SETTLEMENT**

**Settlement Date:** 14 days after the Due Diligence Date  
*Or the next Business Day if that is not a Business Day in the Place for Settlement.*

**Place for Settlement:** Brisbane CBD

*If Brisbane is inserted, this is a reference to Brisbane CBD.*

**SIGNATURES**

**Seller:** S IBRAHIM **Witness:** \_\_\_\_\_

**Seller:** [Signature] **Witness:** \_\_\_\_\_  
By placing my signature above I warrant that I am the Seller named in the Reference Schedule or authorised by the Seller to sign. (Note: No witness is required if the Seller signs using an Electronic Signature)

**Buyer:** [Signature] **Witness:** \_\_\_\_\_  
DocuSigned by: EEDFBAA72C1D40D...

**Buyer:** [Signature] **Witness:** \_\_\_\_\_  
DocuSigned by: B99C8E75F59403  
By placing my signature above, I warrant that I am the Buyer named in the Reference Schedule or authorised by the Buyer to sign. (Note: No witness is required if the Buyer signs using an Electronic Signature)

**Deposit Holder:** \_\_\_\_\_  
*Who acknowledges having received the Initial Deposit and agrees to hold that amount and any Balance Deposit when received as Deposit Holder for the parties as provided in the Contract.*

**INITIALS** [Signature] (Note: initials not required if signed with Electronic Signature)



**TERMS OF CONTRACT**  
For Commercial Lots in a Community Titles Scheme

**1. DEFINITIONS****1.1** In this Contract:

- (1) terms in **bold** in the Reference Schedule and the Disclosure Statement have the meanings shown opposite them unless the context requires otherwise; and
- (a) **"ATO"** means the Australian Taxation Office;
- (b) **"ATO Clearance Certificate"** means a certificate issued under section 14-220(1) of the Withholding Law which is current on the date it is given to the Buyer;
- (c) **"Balance Purchase Price"** means the Purchase Price, less the Deposit paid by the Buyer, adjusted under clause 2.5;
- (d) **"Bank"** means an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cth);
- (e) **"Body Corporate"** means the body corporate of the Scheme;
- (f) **"Body Corporate Debt"** has the meaning in the Regulation Module but excludes the Body Corporate Levies for the period which includes the Settlement Date;
- (g) **"Body Corporate Levies"** means regular periodic contributions levied on the owner of the Lot (including, if applicable, levied under an exclusive use by-law) excluding any Special Contribution;
- (h) **"Bond"** includes any security for payment of Rent or other monies or performance of any obligation pursuant to any Lease;
- (i) **"Building"** means any building that forms part of the Lot or in which the Lot is situated;
- (j) **"Business Day"** means a day other than:
- (i) a Saturday or Sunday;
  - (ii) a public holiday in the Place for Settlement; and
  - (iii) a day in the period 27 to 31 December (inclusive);
- (k) **"CGT Withholding Amount"** means the amount determined under section 14-200(3)(a) of the Withholding Law or, if a copy is provided to the Buyer prior to settlement, a lesser amount specified in a variation notice under section 14-235.
- (l) **"Commercial Tenancies"** means the tenancies referred to in the Commercial Tenancies Schedule and any additional tenancies granted by the Seller with the Buyer's consent under clause 10.6(1)(a);
- (m) **"Commercial Tenancy Documents"** means all agreements, deeds of covenant and other documents relating to the Commercial Tenancies;
- (n) **"Contractor Date"** or **"Date of Contract"** means the date inserted in the Reference Schedule.
- (o) **"Contractor"** means any party performing services under a Service Agreement;
- (p) **"Court"** includes any tribunal established under statute;
- (q) **"Disclosure Statement"** means the statement under section 206 (existing lot) or section 213 (proposed lot) of the *Body Corporate and Community Management Act 1997*;
- (r) **"Electronic Signature"** means an electronic method of signing that identifies the person and indicates their intention to sign the contract;
- (s) **"Encumbrances"** includes:
- (i) unregistered encumbrances
  - (ii) statutory encumbrances; and
  - (iii) Security Interests.
- (t) **"Essential Term"** includes, in the case of breach by:
- (i) the Buyer: clauses 2.1, 2.4(1), 2.4(5), 5.1 and 6.1; and
  - (ii) the Seller: clauses 2.4(5), 5.1, 5.3(1)(a) - (d), 5.3(1)(e)(ii) & (iii), 5.7 and 6.1;
- but nothing in this definition precludes a Court from finding other terms to be essential;
- (u) **"Exclusive Use Areas"** means parts of the common property for the Scheme allocated to the Lot under an exclusive use by-law;
- (v) **"Financial Institution"** means a Bank, building society or credit union;
- (w) **"GST"** means the goods and services tax under the GST Act;
- (x) **"GST Act"** means *A New Tax System (Goods and Services Tax) Act 1999* (Cth) and includes other GST related legislation;
- (y) **"GST Withholding Amount"** means the amount (if any) determined under section 14-250 of the Withholding Law required to be paid to the Commissioner of Taxation;
- (z) **"Improvements"** means fixed structures in the Lot (such as stoves, hot water systems, fixed carpets, curtains, blinds and their fittings, clothes lines, fixed satellite dishes and television antennae, in-ground plants) but does not include the Reserved Items;
- (aa) **"ITAA"** means the *Income Tax Assessment Act 1936* (Cth) ("**1936 Act**") and the *Income Tax Assessment Act 1997* (Cth) ("**1997 Act**"), or if a specific provision is referred to, the Act which contains the provision; however if a specific provision of the 1936 Act is referred to which has been replaced by a provision of the 1997 Act, the reference must be taken to be to the replacement provision;
- (bb) **"Keys"** means keys, codes or devices in the Seller's possession or control for all locks or security systems on the Property or necessary to access the Property;
- (cc) **"Land"** means the scheme land for the Scheme;
- (dd) **"Outgoings"** means:
- (i) rates or charges on the Lot by any competent authority (for example, council rates, water rates, fire service levies);
  - (ii) land tax; and
  - (iii) Body Corporate Levies;
- (ee) **"PPSR"** means the Personal Property Securities Register established under the *Personal Property Securities Act 2009* (Cth);
- (ff) **"Property"** means:
- (i) the Lot;
  - (ii) the right to any Exclusive Use Areas;
  - (iii) the Improvements;
  - (iv) the Included Chattels;

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- (gg) "**Regulation Module**" means the regulation module for the Scheme;
- (hh) "**Rent**" means any periodic amount, including outgoings, payable under the Tenancies;
- (ii) "**Reserved Items**" means the Excluded Fixtures and all chattels in the Lot and Exclusive Use Areas other than the Included Chattels;
- (jj) "**Scheme**" means the community titles scheme containing the Lot;
- (kk) "**Security Interests**" means all security interests registered on the PPSR over Included Chattels and Improvements;
- (ll) "**Service Agreement**" means any agreement between the Seller and another party in connection with services performed for the benefit of the Property and set out in the Service Agreement Schedule;
- (mm) "**Service Agreement Documents**" means the Service Agreements and all other documents relating to the Service Agreements;
- (nn) "**Site Value**" means:
- (i) in the case of non-rural land, site value under the *Land Valuation Act 2010*; or
  - (ii) in the case of rural land, the unimproved value of the land under the *Land Valuation Act 2010*;
- (oo) "**Special Contribution**" means an amount levied by the Body Corporate under the Regulation Module for a liability for which no provision or inadequate provision has been made in the budget of the Body Corporate;
- (pp) "**Tenant**" means a Tenant under the Commercial Tenancies;
- (qq) "**Transfer Documents**" means:
- (i) the form of transfer under the *Land Title Act 1994* required to transfer title in the Lot to the Buyer; and
  - (ii) any other document to be signed by the Seller necessary for stamping or registering the transfer;
- (rr) "**Transport Infrastructure**" has the meaning defined in the *Transport Infrastructure Act 1994*; and
- (ss) "**Withholding Law**" means Schedule 1 to the *Taxation Administration Act 1953* (Cth).

1.2 Words and phrases defined in the *Body Corporate and Community Management Act 1997* have the same meaning in this contract unless the context indicates otherwise.

## 2. PURCHASE PRICE

### 2.1 Deposit

- (1) The Buyer must pay the Deposit to the Deposit Holder at the times shown in the Reference Schedule. The Deposit Holder will hold the Deposit until a party becomes entitled to it.
- (2) The Buyer will be in default if it:
  - (a) does not pay the Deposit when required;
  - (b) pays the Deposit by post-dated cheque; or
  - (c) pays the Deposit by cheque which is dishonored on presentation.
- (3) The Seller may recover from the Buyer as a liquidated debt any part of the Deposit which is not paid when required.

### 2.2 Investment of Deposit

- (1) If:
  - (a) the Deposit Holder is instructed by either the Seller or the Buyer; and
  - (b) it is lawful to do so;
 the Deposit Holder must:
  - (c) invest as much of the Deposit as has been paid with any Financial Institution in an interest-bearing account in the names of the parties; and
  - (d) provide the parties' tax file numbers to the Financial Institution (if they have been supplied).
- (2) If there is income from the investment of the Deposit in respect of any financial year to which no beneficiary is presently entitled for the purpose of Division 6 of Part III of ITAA as at 30 June of that financial year:
  - (a) the parties must pay to the Deposit Holder the tax assessed to it in respect of that income (other than tax in the nature of a penalty for late lodgement ("**Penalty**") which the Deposit Holder must bear itself) and all expenses of the Deposit Holder in connection with the preparation and lodgement of the tax return, payment of the tax, and furnishing to the parties the information and copy documents they reasonably require;
  - (b) if the tax (other than Penalty) and the Deposit Holder's expenses are not paid to the Deposit Holder on demand, it may deduct them from the Deposit and income;
  - (c) if tax is not assessed on the income when the Deposit and income are due to be paid to the party entitled, the Deposit Holder may deduct and retain its estimate of the assessment; and
  - (d) as between the parties, the tax must be paid by the party receiving the income on which the tax is assessed, and the Deposit Holder's expenses.

### 2.3 Entitlement to Deposit and Interest

- (1) The party entitled to receive the Deposit is:
  - (a) if this contract settles, the Seller;
  - (b) if this contract is terminated without default by the Buyer, the Buyer; and
  - (c) if this Contract is terminated owing to the Buyer's default, the Seller.
- (2) The interest on the Deposit must be paid to the person who is entitled to the Deposit.
- (3) If this contract is terminated, the Buyer has no further claim once it receives the Deposit and interest unless the termination is due to the Seller's default or breach of warranty.
- (4) The Deposit is invested at the risk of the party who is ultimately entitled to it.

### 2.4 Payment of Balance Purchase Price

- (1) On the Settlement Date, the Buyer must pay the Balance Purchase Price by Bank cheque as the Seller or the Seller's Solicitor directs.
- (2) Despite any other provision of this contract, reference to a "Bank cheque" in clause 2.4:
  - (a) includes a cheque drawn by a building society or credit union on itself;
  - (b) does not include a cheque drawn by a building society or credit union on a Bank;
 and the Seller is not obliged to accept a cheque referred to in clause 2.4(2)(b) on the Settlement Date.

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- (3) If both of the following apply:
- (a) the sale is not an excluded transaction under section 14-215 of the Withholding Law; and
  - (b) the Seller has not given the Buyer on or before settlement for each person comprising the Seller either:
    - (i) an ATO Clearance Certificate; or
    - (ii) a variation notice under section 14-235 of the Withholding Law which remains current at the Settlement Date varying the CGT Withholding Amount to nil,

then:

- (c) for clause 2.4(1), the Seller irrevocably directs the Buyer to draw a bank cheque for the CGT Withholding Amount in favour of the Commissioner of Taxation or, if the Buyer's Solicitor requests, the Buyer's Solicitor's Trust Account;
  - (d) the Buyer must lodge a *Foreign Resident Capital Gains Withholding Purchaser Notification Form* with the ATO for each person comprising the Buyer and give copies to the Seller with the payment reference numbers (PRN) on or before settlement;
  - (e) the Seller must return the bank cheque in paragraph (c) to the Buyer's Solicitor (or if there is no Buyer's Solicitor, the Buyer) at settlement; and
  - (f) the Buyer must pay the CGT Withholding Amount to the ATO in accordance with section 14-200 of the Withholding Law and give the Seller evidence that it has done so within 2 Business Days of settlement occurring.
- (4) For clause 2.4(3) and section 14-215 of the Withholding Law, the market value of the CGT asset is taken to be the Purchase Price less any GST included in the Purchase Price for which the Buyer is entitled to an input tax credit unless:
- (a) the Property includes items in addition to the Lot and Improvements; and
  - (b) no later than 2 Business Days prior to the Settlement Date, the Seller gives the Buyer a valuation of the Lot and Improvements prepared by a registered valuer,
- in which case the market value of the Lot and Improvements will be as stated in the valuation.

- (5) If the Buyer is required to pay the GST Withholding Amount to the Commission of Taxation at settlement pursuant to section 14-250 of the Withholding Law:
- (a) the Seller must give the Buyer a notice in accordance with section 14-255(1) of the Withholding Law;
  - (b) prior to settlement the Buyer must lodge with the ATO:
    - (i) a *GST Property Settlement Withholding Notification* form ("Form 1"); and
    - (ii) a *GST Property Settlement Date Confirmation* form ("Form 2");
  - (c) on or before settlement, the Buyer must give the Seller copies of:
    - (i) the Form 1;
    - (ii) confirmation from the ATO that the Form 1 has been lodged specifying the Buyer's lodgement reference number and payment reference number;
    - (iii) confirmation from the ATO that the Form 2 has been lodged; and

- (iv) a completed ATO payment slip for the Withholding Amount.
  - (d) the Seller irrevocably directs the Buyer to draw a bank cheque for the GST Withholding Amount in favour of the Commissioner of Taxation and deliver it to the Seller at settlement; and
  - (e) the Seller must pay the GST Withholding Amount to the ATO in compliance with section 14-250 of the Withholding Law promptly after settlement.
- (6) The Buyer warrants that the statements made by the Buyer in the Reference Schedule under GST Withholding Obligations are true and correct.

## 2.5 Adjustments to Balance Purchase Price

- (1) The Seller is liable for Outgoings and is entitled to Rent up to and including the Settlement Date. The Buyer is liable for Outgoings and is entitled to Rent after the Settlement Date.
- (2) Subject to clauses 2.5(3), 2.5(4), 2.5(5), 2.5(6), 2.5(7), 2.5(15) and 2.5(18), Outgoings for periods including the Settlement Date must be adjusted:
- (a) for those paid, on the amount paid;
  - (b) for those assessed but unpaid, on the amount payable (excluding any discount); and
  - (c) for those not assessed:
    - (i) on the amount the relevant authority or the Body Corporate advises will be assessed (excluding any discount); or
    - (ii) if no advice on the assessment to be made is available, on the amount of the latest assessment (excluding any discount).
- (3) If there is no separate assessment of rates for the Lot at the Settlement Date and the Local Government informs the Buyer that it will not apportion rates between the Buyer and the Seller, then:
- (a) the amount of rates to be adjusted is that proportion of the assessment equal to the ratio of the interest schedule lot entitlement of the Lot to the aggregate interest schedule lot entitlement of the Scheme; and
  - (b) if an assessment of rates includes charges imposed on a "per lot" basis, then the portion of those charges to be adjusted is the amount assessed divided by the number of lots in that assessment.
- (4) Land tax must be adjusted:
- (a) on the assessment that the Office of State Revenue would issue for the land tax year current at the Settlement Date if the Seller was one natural person resident in Queensland and the Lot was the Seller's only land; or
  - (b) based on the assumptions in clause 2.5(4)(a), if there is no separate Site Value for the Lot, on a notional Site Value equal to:
- $$\text{Site Value of the Land} \times \frac{\text{Interest schedule lot entitlement of Lot}}{\text{Aggregate interest schedule lot entitlement}}$$
- (5) If land tax is unpaid at the Settlement Date and the Office of State Revenue advises that it will issue a final clearance for the Lot on payment of a specified amount, then the Buyer may deduct the specified amount from the Balance Purchase Price at settlement and must pay it promptly to the Office of State Revenue. If an amount is deducted under this

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- clause, then land tax will be treated as paid at the Settlement Date for the purposes of clause 2.5(2).
- (6) Any Outgoings assessable on the amount of water used must be adjusted on the charges that would be assessed on the total water usage for the assessment period, determined by assuming that the actual rate of usage shown by the meter reading made before settlement continues throughout the assessment period. The Buyer must obtain and pay for the meter reading.
- (7) If any Outgoings are assessed but unpaid at the Settlement Date, then the Buyer may deduct the amount payable from the Balance Purchase Price at settlement and pay it promptly to the relevant authority or the Body Corporate, as appropriate. If an amount is deducted under this clause, the relevant Outgoing will be treated as paid at the Settlement Date for the purpose of clause 2.5(2).
- (8) Arrears of Rent for any rental period ending on or before the Settlement Date belong to the Seller and are not adjusted at settlement.
- (9) Unpaid Rent for the rental period including both the Settlement Date and the following day ("Current Period") is not adjusted until it is paid.
- (10) Rent already paid for the Current Period or beyond must be adjusted at settlement.
- (11) If Rent payments are reassessed after the Settlement Date for periods including the Settlement Date, any additional Rent payment from a Tenant or refund due to a Tenant must be apportioned under clauses 2.5(8), 2.5(9), 2.5(10) and 2.5(11).
- (12) Payments under clause 2.5(11) must be made within 14 days after notification by one party to the other but only after any additional payment from a Tenant has been received.
- (13) The Seller is liable for:
- (a) any Special Contribution for which a levy notice has been issued on or before the Contract Date; and
  - (b) any other Body Corporate Debt (including any penalty or recovery cost resulting from non-payment of a Body Corporate Debt) owing in respect of the Lot at settlement.
- The Buyer is liable for any Special Contribution levied after the Contract Date.
- (14) If an amount payable by the Seller under clause 2.5(13) is unpaid at the Settlement Date, the Buyer may deduct the specified amount from the Balance Purchase Price at settlement and must pay it promptly to the Body Corporate.
- (15) For the purposes of clause 2.5(13), an amount payable under an exclusive use by-law will be treated as levied on the date it is due.
- (16) The cost of Bank cheques payable at Settlement:
- (a) to the Seller or its mortgagee are the responsibility of the Buyer; and
  - (b) to parties other than the Seller or its mortgagee are the responsibility of the Seller.
- (17) The Seller is not entitled to require payment of the Balance Purchase Price by means other than Bank cheque without the consent of the Buyer.
- (18) Upon written request by the Buyer, the Seller will, prior to Settlement, give the Buyer a written statement, supported by reasonable evidence, of:
- (a) all Outgoings and all Rent for the Property to the extent they are not capable of discovery by search or enquiry at any office of public record or pursuant to the provisions of any statute; and

- (b) any other information which the Buyer may reasonably require for the purpose of calculating or apportioning any Outgoings or Rent under this clause 2.5.

If the Seller becomes aware of a change to the information provided the Seller will as soon as practicably provide the updated information to the Buyer.

### 3. FINANCE

- 3.1 This contract is conditional on the Buyer obtaining approval of a loan for the Finance Amount from the Financier by the Finance Date on terms satisfactory to the Buyer. The Buyer must take all reasonable steps to obtain approval.
- 3.2 The Buyer must give notice to the Seller that:
- (1) approval has not been obtained by the Finance Date and the Buyer terminates this contract; or
  - (2) the finance condition has been either satisfied or waived by the Buyer.
- 3.3 The Seller may terminate this contract by notice to the Buyer if notice is not given under clause 3.2 by 5pm on the Finance Date. This is the Seller's only remedy for the Buyer's failure to give notice.
- 3.4 The Seller's right under clause 3.3 is subject to the Buyer's continuing right to give written notice to the Seller of satisfaction, termination or waiver pursuant to clause 3.2.

### 4. BUILDING AND PEST INSPECTION REPORTS

- 4.1 This contract is conditional on the Buyer obtaining a written building report and a written pest report (which may be a single report) on the Property by the Inspection Date on terms satisfactory to the Buyer. The Buyer must take all reasonable steps to obtain the reports (subject to the right of the Buyer to elect to obtain only one of the reports).
- 4.2 The Buyer must give notice to the Seller that:
- (1) a satisfactory report under clause 4.1 has not been obtained by the Inspection Date and the Buyer terminates this contract. The Buyer must act reasonably; or
  - (2) clause 4.1 has been either satisfied or waived by the Buyer.
- 4.3 If the Buyer terminates this contract and the Seller asks the Buyer for a copy of the building and pest reports, the Buyer must give a copy of each report to the Seller without delay.
- 4.4 The Seller may terminate this contract by notice to the Buyer if notice is not given under clause 4.2 by 5pm on the Inspection Date. This is the Seller's only remedy for the Buyer's failure to give notice.
- 4.5 The Seller's right under clause 4.4 is subject to the Buyer's continuing right to give written notice to the Seller of satisfaction, termination or waiver pursuant to clause 4.2.

### 5. SETTLEMENT

#### 5.1 Time and Date

- (1) Settlement must occur between 9am and 4pm AEST on the Settlement Date.
- (2) If the parties do not agree on where settlement is to occur, it must take place in the Place for Settlement at the office of a solicitor or Financial Institution nominated by the Seller, or, if the Seller does not make a nomination, at the land registry office in or nearest to the Place for Settlement.

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## 5.2 Transfer Documents

- (1) The Transfer Documents must be prepared by the Buyer's Solicitor and delivered to the Seller a reasonable time before the Settlement Date.
- (2) If the Buyer pays the Seller's reasonable expenses, it may require the Seller to produce the Transfer Documents at the Office of State Revenue nearest the Place for Settlement for stamping before settlement.

## 5.3 Documents and Keys at Settlement

- (1) In exchange for payment of the Balance Purchase Price, the Seller must deliver to the Buyer at settlement:
  - (a) any instrument of title for the Lot required to register the transfer to the Buyer; and
  - (b) unstamped Transfer Documents capable of immediate registration after stamping; and
  - (c) any instrument necessary to release any Encumbrance over the Property in compliance with the Seller's obligation in clause 7.2; and
  - (d) if requested by the Buyer not less than 2 clear Business Days before the Settlement Date, the Keys; and
  - (e) if there are Commercial Tenancies or Service Agreements:
    - (i) the Seller's copy of any Commercial Tenancy Documents or Service Agreement Documents;
    - (ii) a notice to each Tenant and Contractor advising of the sale and assignment of rights under this contract in the form required by law (if applicable); and
    - (iii) any notice required by law to transfer to the Buyer the Seller's interest in any Bond.
- (2) If the Keys are not delivered at Settlement under clause 5.3(1)(d), the Seller must deliver the Keys to the Buyer. The Seller may discharge its obligation under this provision by authorising the Seller's Agent to release the Keys to the Buyer.

## 5.4 Assignment of Covenants and Warranties

At Settlement, the Seller assigns to the Buyer, the benefit of all:

- (1) covenants by the Tenant under the Commercial Tenancies;
- (2) guarantees and Bonds supporting the Commercial Tenancies;
- (3) the Seller's rights under the Service Agreements;
- (4) manufacturers' warranties for the Included Chattels; and
- (5) builders' warranties on the improvements, to the extent that they are assignable and the Buyer accepts the assignment. However, the right to recover arrears of Rent is not assigned to the Buyer and section 117 of the *Property Law Act 1974* does not apply.

## 5.5 Bonds

On settlement, the Seller will:

- (1) allow as a deduction from the Balance Purchase Price any Bond received by the Seller from any Tenant and held by the Seller;
- (2) transfer control to the Buyer over any trust account or fund held on trust for Tenants as Bond; and
- (3) assign to the Buyer, Bank guarantees held in respect of any Tenant as a Bond. If any Bank guarantee is not assignable, the Seller will enforce the guarantee at the written direction and expense of the Buyer for the Buyer's benefit.

## 5.6 Indemnity

The Buyer indemnifies the Seller in respect of claims by Tenants for the return of Bonds held or controlled by the Seller before settlement which are dealt with under clause 5.5 of this contract.

## 5.7 Possession of Property and Title to Included Chattels

On the Settlement Date, in exchange for the Balance Purchase Price, the Seller must give the Buyer vacant possession of the Lot and Exclusive Use Areas except for the Tenancies. Title to the Included Chattels passes at settlement.

## 5.8 Reservations

- (1) The Seller must remove the Reserved Items from the Property before settlement.
- (2) The Seller must repair at its expense any damage done to the Property in removing the Reserved Items. If the Seller fails to do so, the Buyer may repair that damage.
- (3) Any Reserved Items not removed before settlement will be considered abandoned and the Buyer may, without limiting its other rights, complete this contract and appropriate those Reserved Items or dispose of them in any way.
- (4) The Seller indemnifies the Buyer against any damages and expenses resulting from the Buyer's actions under clauses 5.8(2) or 5.8(3).

## 6. TIME

6.1 Time is of the essence of this contract, except regarding any agreement between the parties on a time of day for settlement.

### 6.2 Suspension of Time

- (1) This clause 6.2 applies if a party is unable to perform a Settlement Obligation solely as a consequence of a Delay Event but does not apply where the inability is attributable to:
  - (a) damage to, destruction of or diminution in value of the Property or other property of the Seller or Buyer; or
  - (b) termination or variation of any agreement between a party and another person whether relating to the provision of finance, the release of an Encumbrance, the sale or purchase of another property or otherwise.
- (2) Time for the performance of the parties' Settlement Obligations is suspended and ceases to be of the essence of the contract and the parties are deemed not to be in breach of their Settlement Obligations.
- (3) An Affected Party must take reasonable steps to minimise the effect of the Delay Event on its ability to perform its Settlement Obligations.
- (4) When an Affected Party is no longer prevented from performing its Settlement Obligations due to the Delay Event, the Affected Party must give the other party a notice of that fact, promptly.
- (5) When the Suspension Period ends, whether notice under clause 6.2(4) has been given or not, either party may give the other party a Notice to Settle.
- (6) A Notice to Settle must be in writing and state:
  - (a) that the Suspension Period has ended;
  - (b) a date, being not less than 5 nor more than 10 Business Days after the date the Notice to Settle is given, which shall become the Settlement Date; and
  - (c) that time is of the essence.

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- (7) When Notice to Settle is given, time is again of the essence of the contract.
- (8) In this clause 6.2:
- (a) "Affected Party" means a party referred to in clause 6.2(1);
- (b) "Delay Event" means:
- (i) a tsunami, flood, cyclone, earthquake, bushfire or other act of nature;
- (ii) riot, civil commotion, war, invasion or a terrorist act;
- (iii) an imminent threat of an event in paragraphs (i) or (ii); or
- (iv) compliance with any lawful direction or order by a Government Agency;
- (c) "Government Agency" means the government of the Commonwealth of Australia or an Australian State, Territory or local government and includes their authorities, agencies, government owned corporations and authorised officers, courts and tribunals;
- (d) "Settlement Obligations" means, in the case of the Buyer, its obligations under clauses 2.4(1) and 5.1(1) and, in the case of the Seller, its obligations under clauses 5.1(1), 5.3(1)(a)-(e) and 5.7;
- (e) "Suspension Period" means the period during which the Affected Party (or if both the Buyer and Seller are Affected Parties, either of them) remains unable to perform a Settlement Obligation solely as a consequence of a Delay Event.

## 7. MATTERS AFFECTING THE PROPERTY

### 7.1 Title

The Lot is sold subject to the *Body Corporate and Community Management Act 1997* and the by-laws of the Body Corporate.

### 7.2 Encumbrances

The Property is sold free of all Encumbrances other than the Title Encumbrances, Tenancies, statutory easements implied by part 6A of the *Land Title Act 1994* and interests registered on the common property for the Scheme.

### 7.3 Requisitions

The Buyer may not deliver any requisitions or enquiries on title.

### 7.4 Seller's Warranties

- (1) The Seller warrants that, except as disclosed in this contract, at settlement:
- (a) it will be the registered owner of an estate in fee simple in the Lot and will own the Improvements and Included Chattels;
- (b) it will be capable of completing this contract (unless the Seller dies or becomes mentally incapable after the Contract Date); and
- (c) there will be no unsatisfied judgment, order (except for an order referred to in clause 7.6(1)(b)) or writ affecting the Property.
- (2) The Seller warrants that, except as disclosed in this contract, at the Contract Date and at settlement there are no current or threatened claims, notices or proceedings that may lead to a judgement, order or writ affecting the Property.
- (3) The Seller warrants that, except as disclosed in this contract, at the Contract Date:

- (a) there is no unregistered lease, easement or other right capable of registration and which is required to be registered to give indefeasibility affecting the common property or Body Corporate assets;
- (b) there is no proposal to record a new community management statement for the Scheme and it has not received a notice of a meeting of the Body Corporate to be held after the Contract Date or notice of any proposed resolution or a decision of the Body Corporate to consent to the recording of a new community management statement for the Scheme;
- (c) all Body Corporate consents to improvements made to common property and which benefit the Lot, or the registered owner of the Lot, are in force; and
- (d) the Additional Body Corporate Information is correct (if completed).
- (4) If the Seller breaches a warranty in clause 7.4(1) or clause 7.4(2), the Buyer may terminate this contract by notice to the Seller.
- (5) If:
- (a) the Seller breaches a warranty in clause 7.4(3); or
- (b) the Additional Body Corporate Information is not completed;
- and, as a result, the Buyer is materially prejudiced, the Buyer may terminate this contract by notice to the Seller given with 14 days after the Contract Date but may not claim damages or compensation.
- (6) Clauses 7.4(4) and 7.4(5) do not restrict and statutory rights the Buyer may have which cannot be excluded by this contract.
- (7) (a) The Seller warrants that, except as disclosed in this contract or a notice is given by the Seller to the Buyer under the *Environmental Protection Act 1994* ("EPA"), at the Contract Date:
- (i) there is no outstanding obligation on the Seller to give notice to the administering authority under EPA of notifiable activity being conducted on the Land; and
- (ii) the Seller is not aware of any facts or circumstances that may lead to the Land being classified as contaminated land within the meaning of EPA.
- (b) If the Seller breaches a warranty in clause 7.4(7), the Buyer may:
- (i) terminate this contract by notice in writing to the Seller given no later than 2 Business Days before the Settlement Date; or
- (ii) complete this contract and claim compensation, but only if the Buyer claims it in writing before the Settlement Date.
- (8) The Seller does not warrant that the Present Use is lawful.

### 7.5 Survey and Mistake

- (1) The Buyer may survey the Lot.
- (2) If there is:
- (a) an error in the boundaries or area of the Lot;
- (b) an encroachment by structures onto or from the Lot; or
- (c) a mistake or omission in describing the Lot or the Seller's title to it;
- which is:
- (d) immaterial; or

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- (e) material, but the Buyer elects to complete this contract;  
the Buyer's only remedy against the Seller is for compensation, but only if claimed by the Buyer in writing on or before settlement.
- (3) The Buyer may not delay settlement or withhold any part of the Balance Purchase Price because of any compensation claim under clause 7.5(2).
- (4) If there is a material error, encroachment or mistake, the Buyer may terminate this contract before settlement.

#### 7.6 Requirements of Authorities

- (1) Subject to clause 7.6(5), any valid notice or order by any competent authority or Court requiring work to be done or money spent in relation to the Property ("**Work or Expenditure**") must be fully complied with:
  - (a) if issued before the Contract Date, by the Seller before the Settlement Date;
  - (b) if issued on or after the Contract Date, by the Buyer.
- (2) If any Work or Expenditure that is the Seller's responsibility under clause 7.6(1)(a) is not done before the Settlement Date, the Buyer is entitled to claim the reasonable cost of work done by the Buyer in accordance with the notice or order referred to in clause 7.6(1) from the Seller after settlement as a debt.
- (3) Any Work or Expenditure that is the Buyer's responsibility under clause 7.6(1)(b), which is required to be done before the Settlement Date, must be done by the Seller unless the Buyer directs the Seller not to and indemnifies the Seller against any liability for not carrying out the work. If the Seller does the work, or spends the money, the reasonable cost of that Work or Expenditure must be added to the Balance Purchase Price.
- (4) The Buyer may terminate this contract by notice to the Seller if there is an outstanding notice at the Contract Date under section 246AG of the *Building Act 1975* that affects the Property. The Buyer may terminate this contract by notice to the Seller if there is an outstanding notice at the Contract Date under sections 247 or 248 of the *Building Act 1975* or sections 167 or 168 of the *Planning Act 2016* that affects the Property or Land.
- (5) Clause 7.6(1) does not apply to orders disclosed under section 83 or the *Neighbourhood Disputes (Dividing Fences and Trees) Act 2011*.

#### 7.7 Property Adversely Affected

- (1) If at the Contract Date:
  - (a) the Present Use is not lawful under the relevant town planning scheme;
  - (b) the Land is affected by a proposal of any competent authority to alter the dimensions of any Transport Infrastructure or locate Transport Infrastructure on the Land;
  - (c) access or any service to the Land passes unlawfully through other land;
  - (d) any competent authority has issued a current notice to treat, or notice of intention to resume, regarding any part of the Land;
  - (e) there is an outstanding condition of a development approval attaching to the Lot under section 73 of the *Planning Act 2016* or section 96 of the *Economic Development Queensland Act 2012* which, if complied with, would constitute a material mistake or omission in the Seller's title under clause 7.5(2)(c);

- (f) the Property is affected by the *Queensland Heritage Act 1992* or is included in the World Heritage List;
- (g) the Property is declared acquisition land under the *Queensland Reconstruction Authority Act 2011*; or
- (h) there is a charge against the Lot under section 104 of the *Foreign Acquisitions and Takeovers Act 1975* (Cth),

and that has not been disclosed in this contract, the Buyer may terminate this contract by notice to the Seller given on or before settlement.

- (2) If no notice is given under clause 7.7(1), the Buyer will be treated as having accepted the Property subject to all of the matters referred to in that clause.
- (3) The Seller authorises the Buyer to:
  - (a) inspect records held by any authority, including Security Interests on the PPSR, relating to the Property or the Lot; and
  - (b) apply for a certificate of currency of the Body Corporate's insurance from any insurer.

#### 7.8 Dividing Fences

Notwithstanding any provision in the *Neighbourhood Disputes (Dividing Fences and Trees) Act 2011*, the Seller need not contribute to the cost of construction of any dividing fence between the Lot and any adjoining land owned by it. The Buyer waives any right to claim contribution from the Seller.

### 8. RIGHTS AND OBLIGATIONS UNTIL SETTLEMENT

#### 8.1 Risk

The Property is at the Buyer's risk from 5pm on the first Business Day after the Contract Date.

#### 8.2 Access

After reasonable notice to the Seller, the Buyer and its consultants may enter the Property:

- (1) once to read any meter;
- (2) for inspections under clause 4;
- (3) once to inspect the Property before settlement; and
- (4) once to value the Property before settlement.

#### 8.3 Seller's Obligations After Contract Date

- (1) The Seller must use the Property reasonably until settlement. The Seller must not do anything regarding the Property or Commercial Tenancies that may significantly alter them or result in later expense for the Buyer.
- (2) The Seller must promptly upon receiving any notice, proceeding or order that affects the Property or requires work on the Property, give a copy to the Buyer.
- (3) Without limiting clause 8.3(1), the Seller must not without prior written consent of the Buyer, give any notice or seek or consent to any order that affects the Property or make any agreement affecting the Property that binds the Buyer to perform.

#### 8.4 Body Corporate Meetings

- (1) The Seller must promptly give the Buyer a copy of:
  - (a) any notice it receives of a proposed meeting of the Body Corporate to be held after the Contract Date; and
  - (b) resolutions passed at that meeting and prior to settlement.
- (2) The Buyer may terminate this Contract by Notice in writing to the Seller given before settlement if it is materially prejudiced by:

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- (a) any resolution of the Body Corporate passed after the Contract Date, other than a resolution, details of which are disclosed to the Buyer in this Contract; or
- (b) where the Scheme is a subsidiary scheme, any resolution of a body corporate of a higher scheme.
- (3) In clause 8.4(2) a resolution includes a decision of the Body Corporate Committee to consent to recording a new community management statement.
- (4) If the Buyer is not given a copy of the resolutions before settlement, it may sue the Seller for damages.

#### 8.5 Information Regarding the Property

Upon written request of the Buyer but in any event before settlement, the Seller must give the Buyer:

- (1) copies of all documents relating to any unregistered interests in the Property;
- (2) full details of the Tenancies to allow the Buyer to properly manage the Property after settlement;
- (3) sufficient details (including date of birth of each Seller who is an individual) to enable the Buyer to undertake a search of the PPSR.

#### 8.6 Possession Before Settlement

If possession is given before settlement:

- (1) the Buyer must maintain the Property in substantially its condition at the date of possession, fair wear and tear excepted;
- (2) entry into possession is under a licence personal to the Buyer revocable at any time and does not:
  - (a) create a relationship of landlord and tenant; or
  - (b) waive the Buyer's rights under this contract;
- (3) the Buyer must insure the Property to the Seller's satisfaction; and
- (4) the Buyer indemnifies the Seller against any expense or damages incurred by the Seller as a result of the Buyer's possession of the Property.

#### 8.7 Seller's Obligations After Contract Date

- (1) The Seller must promptly upon receiving any notice, proceeding or order that affects the Property or requires work on the Property, give a copy to the Buyer.
- (2) After the Contract Date, the Seller must not without written consent of the Buyer, give any notice, seek or consent to any order or make an agreement that affects the Property.

### 9. PARTIES' DEFAULT

#### 9.1 Seller and Buyer May Affirm or Terminate

Without limiting any other right or remedy of the parties including those under this contract, or any right at law or in equity, if the Seller or Buyer, as the case may be, fails to comply with an Essential Term, or makes a fundamental breach of an intermediate term, the Seller (in the case of the Buyer's default) or the Buyer (in the case of the Seller's default) may affirm or terminate this contract.

#### 9.2 If Seller Affirms

If the Seller affirms this contract under clause 9.1, it may sue the Buyer for:

- (1) damages;
- (2) specific performance; or
- (3) damages and specific performance.

#### 9.3 If Buyer Affirms

If the Buyer affirms this contract under clause 9.1, it may sue the Seller for:

- (1) damages;
- (2) specific performance; or
- (3) damages and specific performance.

#### 9.4 If Seller Terminates

If the Seller terminates this contract under clause 9.1, it may do all or any of the following:

- (1) resume possession of the Property;
- (2) forfeit the Deposit and interest earned;
- (3) sue the Buyer for damages;
- (4) resell the Property.

#### 9.5 If Buyer Terminates

If the Buyer terminates this contract under clause 9.1, it may do all or any of the following:

- (1) recover the Deposit and any interest earned;
- (2) sue the Seller for damages.

#### 9.6 Seller's Resale

(1) If the Seller terminates this contract and resells the Property, the Seller may recover from the Buyer as liquidated damages:

- (a) any deficiency in price on a resale; and
- (b) its expenses connected with any repossession, any failed attempt to resell, and the resale, provided the resale settles within 2 years of termination of this contract.

(2) Any profit on a resale belongs to the Seller.

#### 9.7 Seller's Damages

The Seller may claim damages for any loss it suffers as a result of the Buyer's default, including its legal costs on an indemnity basis and the cost of any Work or Expenditure under clause 7.6(3).

#### 9.8 Buyer's Damages

The Buyer may claim damages for any loss it suffers as a result of the Seller's default, including its legal costs on an indemnity basis.

#### 9.9 Interest on Late Payments

- (1) The Buyer must pay interest at the Default Rate:
  - (a) on any amount payable under this contract which is not paid when due; and
  - (b) on any judgement for money payable under this contract.
- (2) Interest continues to accrue:
  - (a) under clause 9.9(1)(a), from the date it is due until paid; and
  - (b) under clause 9.9(1)(b), from the date of judgement until paid.
- (3) Any amount payable under clause 9.9(1)(a) in respect of a period prior to settlement must be paid by the Buyer at settlement. If this contract is terminated or if any amount remains unpaid after settlement, interest continues to accrue.
- (4) Nothing in this clause affects any other rights of the Seller under this contract or at law.

### 10. COMMERCIAL TENANCIES

#### 10.1 Seller's Statement

- (1) Within a reasonable time after written request by the Buyer, the Seller must give the Buyer:
  - (a) a statement of Outgoings which cannot be discovered by search; and

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- (b) a notice under section 262A(4AH) of ITAA (if applicable to the Property).
- (2) The Seller must update the statement if the Seller becomes aware that it has become inaccurate in a material respect.
- (3) The Seller warrants that the statement and notice will be accurate at the Settlement Date.

#### 10.2 Commercial Tenancies and Service Agreements

The Seller states that details of all Commercial Tenancies and Service Agreements affecting the Property are disclosed in the Commercial Tenancy Schedule and Service Agreement Schedule respectively.

#### 10.3 Commercial Tenancy Warranties

The Seller warrants that, except as disclosed in this contract, the following are correct at the Contract Date:

- (1) details of the Commercial Tenancies set out in the Commercial Tenancy Schedule;
- (2) each of the Commercial Tenancies is valid and subsisting;
- (3) no Tenant is in arrears with the payment of any Rent or other money payable under any Commercial Tenancy;
- (4) there is no subsisting breach of a provision of any Tenancy Document;
- (5) there is no notice or correspondence between the Seller and any Tenant relating to Rent review or the exercise of an option for renewal;
- (6) for each Commercial Tenancy, the relevant Commercial Tenancy Documents constitute the entire agreement between the Seller and each Tenant and there is no written, oral or other agreement between the Seller and any Tenant varying the terms of a Commercial Tenancy or granting any additional option for renewal of the term of any Commercial Tenancy;
- (7) no Tenant received any incentive or inducement to enter into its initial or current Commercial Tenancy;
- (8) there is no pending litigation or arbitration between the Seller and any Tenant arising out of any of the Commercial Tenancies; and
- (9) if any Commercial Tenancy is a retail shop lease within the meaning of the *Retail Shop Leases Act 1994*
  - (a) as far as the Seller is aware the Seller has complied with the *Retail Shop Leases Act 1994* in relation to the Commercial Tenancy;
  - (b) there is no existing or renewed retail tenancy dispute in relation to a Commercial Tenancy;
  - (c) there are no mediation agreements, proceedings or orders in existence under the *Retail Shop Leases Act 1994* in respect of a Commercial Tenancy;
  - (d) no Tenant has notified the Seller requesting a right to renew any Commercial Tenancy for a further period; and
  - (e) no Tenant has made a claim against the Seller for compensation for loss or damage suffered by the Tenant under sections 43, 46G or 46K of the *Retail Shop Leases Act 1994* and there are no circumstances existing to the Seller's knowledge which might give rise to a claim for compensation.

#### 10.4 Inaccuracies

The Buyer may terminate this contract by notice in writing to the Seller if a warranty contained in clause 10.3 is inaccurate and the Buyer is materially prejudiced by that inaccuracy.

#### 10.5 Commercial Tenancy Documents

- (1) The Seller must produce to the Buyer's Solicitor within 7 days after the Contract Date copies of all Commercial Tenancy Documents and Service Agreements.
- (2) If the Seller does not deliver the Commercial Tenancy Documents when required under clause 10.5(1), the Buyer may terminate this contract by notice to the Seller given no later than 14 days after the Contract Date.
- (3) If the Buyer is not satisfied with the terms of the Commercial Tenancies, it may terminate this contract by notice to the Seller given no later than 7 days after the Buyer's receipt of the Commercial Tenancy Documents.
- (4) If no notice is given under this clause 10.5, the Buyer will be treated as having accepted the Commercial Tenancies and all matters referred to in the Commercial Tenancy Documents.

#### 10.6 Dealings with Commercial Tenancies

- (1) Unless it would breach a provision of, or waive or prejudice the Seller's rights under, a Commercial Tenancy, the Seller must not, after the Contract Date:
  - (a) deal with the Property or any of the Commercial Tenancies without the Buyer's consent (which must not be unreasonably withheld);
  - (b) accept a surrender of any Commercial Tenancy;
  - (c) consent to a transfer of any Commercial Tenancy;
  - (d) terminate any Commercial Tenancy;
  - (e) consent to any request by a Tenant;
  - (f) grant or agree to grant a new Commercial Tenancy of any part of the Property or an extension of a Commercial Tenancy other than where a Tenant validly exercises an option in a Commercial Tenancy; or
  - (g) initiate or negotiate a Rent review or respond to any Rent review notice from a Tenant.
- (2) If any Tenant seeks the Seller's consent under a Commercial Tenancy before Settlement:
  - (a) the Seller must inform the Buyer and give the Buyer a copy of any written material received from the Tenant;
  - (b) the Buyer must co-operate with the Seller in dealing with the application;
  - (c) the Buyer must inform the Seller whether it agrees to the Seller giving consent and any conditions which should be imposed by the Seller;
  - (d) the Buyer must not withhold or delay its agreement to the Seller giving consent except on reasonable grounds which must be indicated in writing to the Seller; and
  - (e) the Seller must not give its consent to any Tenant without having first obtained the Buyer's agreement to do so in accordance with this clause.
- (3) If any Tenant defaults in the payment of Rent, the Seller must promptly inform the Buyer in writing. The Buyer may require the Seller to do either or both of the following actions at the Seller's expense:
  - (a) serve on the Tenant a notice of breach of covenant if required by law;
  - (b) terminate the Commercial Tenancy by physical re-entry (subject to the provisions of the Commercial Tenancy).

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- (4) The Seller must give the Buyer copies of any documents relating to the Commercial Tenancies that come within the control or possession of the Seller between the Contract Date and settlement.

#### 10.7 Service Agreements

- (1) The Seller:
- (a) may terminate any Service Agreement which is not capable of assignment (subject to the provisions of the relevant Service Agreement); and
  - (b) indemnifies the Buyer against claims under the Service Agreements prior to the Settlement Date.
- (2) The Buyer:
- (a) assumes the obligations of the Seller under those Service Agreements which are assigned until their termination; and
  - (b) indemnifies the Seller against claims under Service Agreements after the Settlement Date.
- (3) If:
- (a) the Seller cannot terminate a Service Agreement; or
  - (b) the Seller's rights under a Service Agreement cannot be assigned or are not effectively assigned to the Buyer;

the Seller must enforce that Service Agreement at the direction of the Buyer for the Buyer's benefit.

#### 10.8 Counterparts

- (1) This contract may be executed in two or more counterparts, all of which will together be deemed to constitute one and the same contract.
- (2) A counterpart may be electronic and may be signed using an Electronic Signature.

### 11. GOODS AND SERVICES TAX

#### 11.1 Definitions

Words and phrases defined in the GST Act have the same meaning in this Contract unless the context indicates otherwise.

#### 11.2 GST Table

The GST Table and the notes in it are part of this clause 11.

#### 11.3 Taxable Supply

This clause 11 applies where the transaction is:

- (1) a Taxable Supply; or
- (2) not a Taxable Supply because it is the Supply of a Going Concern.

#### 11.4 Purchase Price Includes GST

If this clause 11.4 applies, the Purchase Price includes the Seller's liability for GST on the Supply of the Property. The Buyer is not obliged to pay any additional amount to the Seller on account of GST on the Supply of the Property.

#### 11.5 Purchase Price Does Not Include GST

If this clause 11.5 applies, the Purchase Price does not include the Seller's liability for GST on the Supply of the Property. The Buyer must on the Settlement Date pay to the Seller in addition to the Purchase Price an amount equivalent to the amount payable by the Seller as GST on the Supply of the Property.

#### 11.6 Margin Scheme

**Warning:** The Seller is warranting that the Margin Scheme can apply. If in doubt about using the Margin Scheme you should seek professional advice.

If this clause 11.6 applies:

- (1) the Purchase Price includes the Seller's liability for GST on the Supply of the Property. The Buyer is not obliged to pay any additional amount to the Seller on account of GST on the Supply of the Property.
- (2) the Seller:
  - (a) must apply the Margin Scheme to the Supply of the Property; and
  - (b) warrants that the Margin Scheme is able to be applied.
- (3) if the Seller breaches clause 11.6(2)(a) or its warranty under clause 11.6(2)(b) then:
  - (a) the Buyer may terminate this contract if it becomes aware of the breach prior to the Settlement Date;
  - (b) if the Buyer does not terminate this contract under clause 11.6(3)(a) or does not become aware of the breach until after the Settlement Date, it must pay to the Seller an amount equal to the Input Tax Credit which the Buyer will receive for GST payable for the Supply of the Property. Payment must be made when the Buyer receives the benefit of the Input Tax Credit;
  - (c) the Buyer is entitled to compensation from the Seller if there is a breach of clause 11.6(2).

#### 11.7 If the Supply is a Going Concern

**Warning:** The parties are providing certain warranties under this clause. If there is doubt about whether there is a Supply of a Going Concern you should seek professional advice.

If this clause 11.7 applies:

- (1) the Purchase Price does not include any amount for GST;
- (2) the parties agree the Supply of the Property is a Supply (or part of a Supply) of a Going Concern;
- (3) the Seller warrants that:
  - (a) between the Contract Date and the Settlement Date the Seller will carry on the Enterprise; and
  - (b) the Property (together with any other things that must be provided by the Seller to the Buyer at the Settlement Date under a related agreement for the same Supply) is all of the things necessary for the continued operation of the Enterprise;
- (4) the Buyer warrants that at the Settlement Date it is Registered or Required to be Registered under the GST Act;
- (5) if either of the warranties in clause 11.7(3) is breached:
  - (a) the Buyer may terminate this contract if it becomes aware of the breach prior to the Settlement Date;
  - (b) if the Buyer does not terminate this contract then, at the Settlement Date, the Buyer must pay to the Seller the amount payable by the Seller as GST on the Supply of the Property;
  - (c) if the Buyer does not become aware of the breach until after the Settlement Date, it must pay to the Seller an amount equal to the Input Tax Credit which the Buyer will receive for GST payable in respect of the Supply of the Property. Payment must be made when the Buyer receives the benefit of the Input Tax Credit;
  - (d) the Buyer is entitled to compensation from the Seller if there is a breach of the warranty.

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- (6) if the warranty in clause 11.7(4) is not correct the Buyer must pay to the Seller an amount equal to the GST payable in respect of the Supply of the Property. Payment must be made at the Settlement Date or, if settlement has occurred, immediately on demand;
- (7) if for any reason other than a breach of a warranty by the Seller or the Buyer this transaction is not a Supply of a Going Concern, the Buyer must pay to the Seller the amount payable by the Seller as GST on the Supply of the Property. Payment must be made at the Settlement Date or, if settlement has occurred, immediately on demand.

#### 11.8 Adjustments

Where this Contract requires an adjustment or apportionment of Outgoings or Rent and profits of the Property, that adjustment or apportionment must be made on the amount of the Outgoing, Rent or profit exclusive of GST.

#### 11.9 Tax Invoice

Where GST is payable on the Supply of the Property, the Seller must give to the Buyer a Tax Invoice at the Settlement Date.

#### 11.10 No Merger

To avoid doubt, the clauses in this clause 11 do not merge on settlement.

#### 11.11 Remedies

The remedies provided in clauses 11.6(3), 11.7(5) and 11.7(6) are in addition to any other remedies available to the aggrieved party.

### 12. GENERAL

#### 12.1 Agent

The Agent is appointed as the Seller's agent to introduce a buyer.

#### 12.2 Foreign Buyer Approval

The Buyer warrants that either:

- (1) the Buyer's purchase of the Property is not a notifiable action; or
- (2) the Buyer has received a no objection notification, under the *Foreign Acquisitions and Takeovers Act 1975* (Cth).

#### 12.3 Duty

The Buyer must pay all duty on this contract.

#### 12.4 Notices

- (1) Notices under this contract must be in writing.
- (2) Notices under this contract or notices required to be given by law may be given and received by the party's solicitor.
- (3) Notices under this contract or notices required to be given by law may be given by:
  - (a) delivering or posting to the other party or its solicitor; or
  - (b) sending it to the facsimile number of the other party or its solicitor stated in the Reference Schedule (or another facsimile number notified by the recipient to the sender); or
  - (c) sending it to the email address of the other party or its solicitor stated in the Reference Schedule (or another email address notified by the recipient to the sender).
- (4) Subject to clause 12.4(5), a notice given after this contract is entered into in accordance with clause 12.4(3) will be treated as given:
  - (a) 5 Business Days after posting;
  - (b) if sent by facsimile, at the time indicated on a clear transmission report; and

(c) if sent by email, at the time it is sent.

- (5) Notices given by facsimile, by personal delivery or by email between 5pm on a Business Day (the "first Business Day") and 9am on the next Business Day (the "second Business Day") will be treated as given or delivered at 9am on the second Business Day.
- (6) If two or more notices are treated as given at the same time under clause 12.4(5), they will be treated as given in the order in which they were sent or delivered.
- (7) Notices or other written communications by a party's solicitor (for example, varying the Inspection Date, Finance Date or Settlement Date) will be treated as given with that party's authority.
- (8) For the purposes of clause 12.4(3)(c) and clause 14.2 the notice or information may be contained within an email, as an attachment to an email or located in an electronic repository accessible by the recipient by clicking a link in an email.

#### 12.5 Business Days

- (1) If anything is required to be done on a day that is not a Business Day, it must be done instead on the next Business Day.
- (2) If the Finance Date or Inspection Date fall on a day that is not a Business Day, then it falls on the next Business Day.

#### 12.6 Rights After Settlement

Despite settlement and registration of the transfer, any term of this contract that can take effect after settlement or registration remains in force.

#### 12.7 Further Acts

If requested by the other party, each party must, at its own expense, do everything reasonably necessary to give effect to this contract.

#### 12.8 Severance

If any term or part of a term of this contract is or becomes legally ineffective, invalid or unenforceable in any jurisdiction it will be severed and the effectiveness, validity or enforceability of the remainder will not be affected.

#### 12.9 Interpretation

##### (1) Plurals and Genders

Reference to:

- (a) the singular includes the plural and the plural includes the singular;
- (b) one gender includes each other gender;
- (c) a person includes a body corporate; and
- (d) a party includes the party's executors, administrators, successors and permitted assigns.

##### (2) Parties

- (a) If a party consists of more than one person, this contract binds them jointly and each of them individually.
- (b) A party that is a trustee is bound both personally and in its capacity as a trustee.

##### (3) Statutes and Regulations

Reference to statutes includes all statutes amending, consolidating or replacing them.

##### (4) Inconsistencies

If there is any inconsistency between any provision added to this contract and the printed provisions, the added provision prevails.

##### (5) Headings

Headings are for convenience only and do not form part of this Contract or affect its interpretation.

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### 12.10 Counterparts

- (1) This contract may be executed in two or more counterparts, all of which will together be deemed to constitute one and the same contract.
- (2) A counterpart may be electronic and signed using an Electronic Signature.

### 13. ELECTRONIC SETTLEMENT

#### 13.1 Application of Clause

- (1) Clause 13 applies if the Buyer, Seller and each Financial Institution involved in the transaction agree to an Electronic Settlement using the same ELNO System and overrides any other provision of this contract to the extent of any inconsistency.
- (2) Acceptance of an invitation to an Electronic Workspace is taken to be an agreement for clause 13.1(1).
- (3) Clause 13 (except clause 13.5(3)) ceases to apply if either party gives notice under clause 13.5 that settlement will not be an Electronic Settlement.

#### 13.2 Completion of Electronic Workspace

- (1) The parties must:
  - (a) ensure that the Electronic Workspace is completed and all Electronic Conveyancing Documents and the Financial Settlement Schedule are Digitally Signed prior to settlement; and
  - (b) do everything else required in the Electronic Workspace or otherwise to enable settlement to occur on the Settlement Date.
- (2) If the parties cannot agree on a time for settlement, the time to be nominated in the Workspace is 4pm AEST.
- (3) If any part of the Purchase Price is to be paid to discharge an Outgoing:
  - (a) the Buyer may, by notice in writing to the Seller, require that the amount is paid to the Buyer's Solicitor's trust account and the Buyer is responsible for paying the amount to the relevant authority;
  - (b) for amounts to be paid to destination accounts other than the Buyer's Solicitor's trust account, the Seller must give the Buyer a copy of the current account for the Outgoing to enable the Buyer to verify the destination account details in the Financial Settlement Schedule.
- (4) If the Deposit is required to discharge any Encumbrance or pay an Outgoing at settlement:
  - (a) the Deposit Holder must, if directed by the Seller at least 2 Business Days prior to Settlement, pay the Deposit (and any interest accrued on investment of the Deposit) less commission as clear funds to the Seller's Solicitor;
  - (b) the Buyer and the Seller authorise the Deposit Holder to make the payment in clause 13.2(4)(a);
  - (c) the Seller's Solicitor will hold the money as Deposit Holder under the Contract;
  - (d) the Seller and Buyer authorise the Seller's Solicitor to pay the money as directed by the Seller in accordance with the Financial Settlement Schedule.

#### 13.3 Electronic Settlement

- (1) Clauses 5.1(2) and 5.2 do not apply.

- (2) Payment of the Balance Purchase Price electronically as directed by the Seller's Solicitor in the Financial Settlement Schedule satisfies the Buyer's obligation in clause 2.4(1).
- (3) The Seller and Buyer will be taken to have complied with:
  - (a) clause 2.4(3)(c), (e) and (f); and
  - (b) clause 2.4(5)(d) and (e),(as applicable) if at settlement the Financial Settlement Schedule specifies payment of the relevant amount to the account nominated by the Commissioner of Taxation.
- (4) The Seller will be taken to have complied with clause 5.3(1)(b), (c), (d), and (e) if:
  - (a) in relation to documents which are suitable for Electronic Lodgement in the Land Registry at settlement, the documents are Digitally Signed within the Electronic Workspace; and
  - (b) in relation to any other document or thing, the Seller's Solicitor:
    - (i) confirms in writing prior to settlement that it holds all relevant documents which are not suitable for Electronic Lodgement and all Keys (if requested under clause 5.3(1)(d)) in escrow on the terms contained in the QLS E-Conveyancing Guidelines; and
    - (ii) gives a written undertaking to send the documents and Keys (if applicable) to the Buyer or Buyer's Solicitor no later than the Business Day after settlement; and
    - (iii) if requested by the Buyer, provides copies of documents in the Seller's Solicitors possession.
- (5) A party is not in default to the extent it is prevented from complying with an obligation because the other party or the other party's Financial Institution has not done something in the Electronic Workspace.
- (6) Any rights under the contract or at law to terminate the contract may not be exercised during the time the Electronic Workspace is locked for Electronic Settlement.
- (7) Electronic Settlement is taken to occur when Financial Settlement is effected, whether or not Electronic Lodgement has occurred.

#### 13.4 Computer System Unavailable

If settlement fails and cannot occur by 4pm AEST on the Settlement Date because a computer system operated by the Land Registry, Office of State Revenue, Reserve Bank, a Financial Institution or the relevant ELNO System is inoperative, neither party is in default and the Settlement Date is deemed to be the next Business Day. Time remains of the essence.

#### 13.5 Withdrawal from Electronic Settlement

- (1) Either party may elect not to proceed with an Electronic Settlement by giving written notice to the other party.
- (2) A notice under clause 13.5(1) may not be given later than 5 Business Days before the Settlement Date unless an Electronic Settlement cannot be effected because:
  - (a) the transaction is not a Qualifying Conveyancing Transaction; or
  - (b) a party's solicitor is unable to complete the transaction due to death, a loss of legal capacity or appointment of a receiver or administrator (or similar) to their legal practice or suspension of their access to the ELNO System; or

INITIALS *(Note: initials not required if signed with Electronic Signature)*



- (c) the Buyer's or Seller's Financial Institution is unable to use the relevant ELNO System to effect Electronic Settlement.
- (3) If clause 13.5(2) applies:
  - (a) the party giving the notice must provide satisfactory evidence of the reason for the withdrawal; and
  - (b) the Settlement Date will be extended to the date 5 Business Days after the Settlement Date.

### 13.6 Costs

Each party must pay its own fees and charges of using the relevant ELNO System for Electronic Settlement.

### 13.7 Definitions for clause 13

In clause 13:

**"Digitally Sign"** and **"Digital Signature"** have the meaning in the ECNL.

**"ECNL"** means the Electronic Conveyancing National Law (Queensland).

**"Electronic Conveyancing Documents"** has the meaning in the *Land Title Act 1994*.

**"Electronic Lodgement"** means lodgement of a document in the Land Registry in accordance with the ECNL.

**"Electronic Settlement"** means settlement facilitated by an ELNO System.

**"Electronic Workspace"** means a shared electronic workspace within an ELNO System that allows the Buyer and Seller to effect Electronic Lodgement and Financial Settlement.

**"ELNO"** has the meaning in the ECNL.

**"ELNO System"** means a system provided by the ELNO for facilitating Financial Settlement and Electronic Lodgement.

**"Financial Settlement"** means the exchange of value between Financial Institutions facilitated by an ELNO System in accordance with the Financial Settlement Schedule.

**"Financial Settlement Schedule"** means the electronic settlement schedule within the Electronic Workspace listing the source accounts and destination accounts.

**"Qualifying Conveyancing Transaction"** means a transaction that is not excluded for Electronic Settlement by the rules issued by the relevant ELNO, Office of State Revenue, Land Registry, or a Financial Institution involved in the transaction.

## 14. ELECTRONIC CONTRACT AND DISCLOSURE

### 14.1 Electronic Signing

If this contract is signed by any person using an Electronic Signature, the Buyer and Seller;

- (a) agree to enter into this contract in electronic form; and
- (b) consent to either or both parties signing the contract using an Electronic Signature.

### 14.2 Pre-contract Disclosure

The Buyer consents to the Seller's use of electronic communication to give any notice or information required by law to be given to the Buyer and which was given before the Buyer signed this contract.

INITIALS  (Note: initials not required if signed with Electronic Signature)

000016509596

## CURRENT TITLE SEARCH

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 35648575

Search Date: 27/11/2020 12:57

Title Reference: 50808057

Date Created: 19/04/2010

Previous Title: 50720299

### REGISTERED OWNER

Dealing No: 717171384 06/04/2016

SMARTY'S SUPER HOLDINGS PTY LTD A.C.N. 610 975 534

TRUSTEE

UNDER INSTRUMENT 717171384

### ESTATE AND LAND

Estate in Fee Simple

LOT 4 SURVEY PLAN 234401

Local Government: MORETON BAY

COMMUNITY MANAGEMENT STATEMENT 41322

### EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by  
Deed of Grant No. 10616074 (POR 508)
2. MORTGAGE No 717171390 06/04/2016 at 09:49  
BANK OF QUEENSLAND LIMITED A.B.N. 32 009 656 740

ADMINISTRATIVE ADVICES - NIL

UNREGISTERED DEALINGS - NIL

Caution - Charges do not necessarily appear in order of priority

\*\* End of Current Title Search \*\*

COPYRIGHT THE STATE OF QUEENSLAND (NATURAL RESOURCES, MINES AND ENERGY) [2020]  
Requested By: D-ENQ CREDIT WORKS AUSTRALIA





## INFORMATION FOR DISCLOSURE STATEMENT

as at 27 November 2020

**Body Corporate** Name of Scheme: **12 ENDEAVOUR BOULEVARD NORTH L**  
 Community Titles Scheme No: **41322**  
 Lot Number: **4** Plan Number: **234401**

**Secretary** Name: **Christopher Davidson**  
 Address: **C/- Capitol Body Corporate Admin.  
 PO Box 326  
 ALDERLEY QLD 4051**  
 Telephone: \_\_\_\_\_ Facsimile: \_\_\_\_\_

**Body Corporate Manager** Name: **Capitol Strata Mgmt (Red) P/L**  
 Address: **PO Box 326  
 ALDERLEY QLD 4051**  
 Telephone: **1300 551 019** Facsimile: **07 3622 3999**

Contributions and Levies	Administrative Fund	Levies Determined by the Body Corporate for this Lot			
		Amount	Due Date	Discount	If paid by
	01/04/20 to 30/06/20	\$1,400.00	01/04/20	Nil	01/04/20
	01/07/20 to 30/09/20	\$1,400.00	01/07/20	Nil	01/07/20
	01/10/20 to 31/12/20	\$980.00	01/10/20	Nil	01/10/20
	01/01/21 to 31/03/21	\$980.00	01/01/21	Nil	01/01/21
	01/04/21****30/06/21	\$1,190.00	01/04/21	Nil	01/04/21
	01/07/21****30/09/21	\$1,190.00	01/07/21	Nil	01/07/21
	Sinking Fund				
	01/04/20 to 30/06/20	\$595.00	01/04/20	Nil	01/04/20
	01/07/20 to 30/09/20	\$595.00	01/07/20	Nil	01/07/20
	01/10/20 to 31/12/20	\$595.00	01/10/20	Nil	01/10/20
	01/01/21 to 31/03/21	\$595.00	01/01/21	Nil	01/01/21
	01/04/21****30/06/21	\$595.00	01/04/21	Nil	01/04/21
	01/07/21****30/09/21	\$595.00	01/07/21	Nil	01/07/21

**Body Corporate** Name of Scheme: **12 ENDEAVOUR BOULEVARD NORTH L**  
 Community Titles Scheme No: **41322**  
 Lot Number: **4** Plan Number: **234401**

Improvements on  
 Common  
 Property for  
 which Buyer will  
 be Responsible

Body Corporate and Community Management Act 1997  
Section 206

INFORMATION FOR DISCLOSURE STATEMENT (continued)

Body Corporate  
Assets Required to  
be Recorded on  
Register  
Committee

**Copy of Register of Assets is attached.**

Information  
prescribed under  
Regulation  
Module

**Nil**

Signing

DocuSigned by:  
*Adam Leishman*  
AC78FF58-9CF5-477C-B1EF-6CFF7AD65762  
Seller/Sellers Agent

Witness

27-Nov-2020 | 3:51 PM AEST

Date

Buyers  
Acknowledgement

The Buyer acknowledges having received and read this statement from the Seller before entering into the contract.

DocuSigned by:  
*[Signature]*  
B9EDFBA72C1D40D...

DocuSigned by:  
*[Signature]*  
BA9AC8E7EB584A2...

Witness

21-Dec-2020 | 4:13 PM AEST

Date

### Additional Information

<b>Body Corporate</b>	Name of Scheme:	<b>12 ENDEAVOUR BOULEVARD NORTH L</b>	
	Community Titles Scheme No:	<b>41322</b>	
	Lot Number:	<b>4</b>	Plan Number: <b>234401</b>

<b>Lot Entitlements and Other Matters</b>	Interest Schedule	Aggregate	<b>1000</b>	Entitlement of Lot	<b>75</b>
	Contribution Schedule	Aggregate	<b>1000</b>	Entitlement of Lot	<b>70</b>
	Balance of Sinking fund at end of last Financial Year		<b>230,983.53</b>	as at	<b>31/03/20</b>
	Insurance Levies not included in Administrative Fund Levies:	<b>See Annexure</b>			
	Monetary Liability under Exclusive Use By-Law	<b>See the paragraph above.</b>			

Insurance	Type	Company	Policy No	Sum Insured	Due Date
	<b>BUILDING</b>	Strata Unit Underwriters	01R2257931	\$14,050,000	06/04/21
	<b>BUILDING CATASTROPHE</b>	Strata Unit Underwriters	01R2257931	\$2,107,500	06/04/21
	<b>FIDELITY GUARANTEE</b>	Strata Unit Underwriters	01R2257931	\$100,000	06/04/21
	<b>LOSS OF RENT</b>	Strata Unit Underwriters	01R2257931	\$2,107,500	06/04/21
	<b>LOT OWNERS FIXTURES</b>	Strata Unit Underwriters	01R2257931	\$250,000	06/04/21
	<b>MACHINERY BREAKDOWN</b>	Strata Unit Underwriters	01R2257931	\$100,000	06/04/21
	<b>OFFICE BEARERS</b>	Strata Unit Underwriters	01R2257931	\$1,000,000	06/04/21
	<b>PUBLIC LIABILITY</b>	Strata Unit Underwriters	01R2257931	\$20,000,000	06/04/21
	<b>VOLUNTARY WORKERS</b>	Strata Unit Underwriters	01R2257931	\$2,000/\$200,000	06/04/21

Mortgages or Securities over Body Corporate Assets	<b>Nil</b>
--	------------



## Additional Information (continued)

Body Corporate

Name of Scheme:

**12 ENDEAVOUR BOULEVARD NORTH L**

Community Titles Scheme No:

**41322**

Lot Number:

**4**

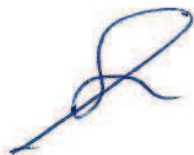
Plan Number: **234401**

Latent or Patent  
Defects in  
Common  
Property or Body  
Corporate Assets

Actual or  
Contingent or  
Expected  
Liabilities of Body  
Corporate

Circumstances in  
Relation to  
Affairs of the  
Body Corporate

Exceptions to  
Statements in  
Clause 7.4(2)

A handwritten signature in blue ink, consisting of a stylized, cursive script that starts with a large loop and ends with a long, sweeping tail.





# CONTRACTS REGISTER

## 12 ENDEAVOUR BOULEVARD NORTH L CTS 41322

<b>Administration</b>			
Contractor Name and Address <b>Capitol Strata Management (Redcliffe) PO Box 1020 REDCLIFFE QLD 4020</b>		Details of Duties <b>Administrative</b>	
		Delegated Powers	
		Basis of Remuneration <b>\$220.00 per lot per annum inc. GST plus disbursements as in accordance with the agreement</b>	
Commencement Date	<b>01/06/20</b>	Expiry Date	<b>31/08/21</b>
Term of Contract	<b>1 Year 3 Months</b>		
Estimated Cost of Contract	<b>3300.00</b>		
Est Renumeration of Contract	<b>0.00</b>		
Workers Comp No			
		Copy of Agreement on File	<b>Y</b>
		Options	
		Name of Financier	
		Date of Advice from Financier	
		Date of Withdrawal of Financier	
		Termination Date	<b>31/08/21</b>

Contractor Name and Address		Details of Duties	
		Delegated Powers	
		Basis of Remuneration	
Commencement Date		Expiry Date	
Term of Contract			
Estimated Cost of Contract			
Est Renumeration of Contract			
Workers Comp No			
		Copy of Agreement on File	
		Options	
		Name of Financier	
		Date of Advice from Financier	
		Date of Withdrawal of Financier	
		Termination Date	

Contractor Name and Address		Details of Duties	
		Delegated Powers	
		Basis of Remuneration	
Commencement Date		Expiry Date	
Term of Contract			
Estimated Cost of Contract			
Est Renumeration of Contract			
Workers Comp No			
		Copy of Agreement on File	
		Options	
		Name of Financier	
		Date of Advice from Financier	
		Date of Withdrawal of Financier	
		Termination Date	

Contractor Name and Address		Details of Duties	
		Delegated Powers	
		Basis of Remuneration	
Commencement Date		Expiry Date	
Term of Contract			
Estimated Cost of Contract			
Est Renumeration of Contract			
Workers Comp No			
		Copy of Agreement on File	
		Options	
		Name of Financier	
		Date of Advice from Financier	
		Date of Withdrawal of Financier	
		Termination Date	

Contractor Name and Address		Details of Duties	
		Delegated Powers	
		Basis of Remuneration	
Commencement Date		Expiry Date	
Term of Contract			
Estimated Cost of Contract			
Est Renumeration of Contract			
Workers Comp No			
		Copy of Agreement on File	
		Options	
		Name of Financier	
		Date of Advice from Financier	
		Date of Withdrawal of Financier	
		Termination Date	



## ASSET REGISTER

27 November 2020

# 12 ENDEAVOUR BOULEVARD NORTH L CTS 41322


Description	Type	Method of Acquisition	Date of Acquisition	Acquired from	Original Cost	Cost to date	Market Value
INSTALL ENERGY UNIT	Plant and Machinery	Purchase	15/05/14	SOLARON 26 St Pauls Ave GOLDEN BEACH QLD 4551	1,499.99	1,499.99	1,499.99
Page Totals					1,499.99	1,499.99	1,499.99
Report Totals					1,499.99	1,499.99	1,499.99


## Sell confirmation

**SMARTY'S SUPER FUND  
 7 AMBER CL  
 MANGO HILL QLD 4509**

**Trade date:** 15/10/2020  
**As at date:** 15/10/2020  
**Settlement date:** 19/10/2020  
**Confirmation number:** 75747375  
**Account number:** NT1046308-002  
**Exchange:** ASX/Chi-X\*  
**Registration type:** Broker Sponsored  
**HIN:** 0054396619  
**Registration Details:**  
 DR SAMER SAMY ZAKI IBRAHIM  
 <SMARTY'S SUPER FUND A/C>,  
 7 AMBER CLOSE  
 MANGO HILL QLD 4509

Tax invoice - please retain for tax purposes.

We have sold for you:				
Quantity	Code	Security Description	Average price per share	Consideration
6,000 	BOQ.ASX	BANK OF QUEENSLAND LIMITED. ORDINARY FULLY PAID	\$6.7900	\$40,740.00
<b>Brokerage</b>				<b>\$44.81</b>
includes GST				\$4.07
<b>Total amount receivable</b>				<b>\$40,695.19</b>



Contributing trades:				
Conf number	Total quantity	Price	Basis of quotation	Condition Code
75747375	6,000	\$6.7900	CD	

If this confirmation does not correspond with your records please contact us within 48 hours, on 13 13 80 between 8am and 8pm (AEST), Monday to Friday.

### Settlement instructions

All securities must be received by 9am AEST on the above settlement date. This transaction will be settled in accordance with your instructions as follows.

\* WealthHub Securities is a Market Participant of both the Australian Securities Exchange Limited (ASX) and Chi-X Australia Pty Ltd (Chi-X). As such, your transaction may have been executed on one or both of these exchanges.

The nabtrade service (nabtrade) is provided by WealthHub Securities Limited ABN 83 089 718 249, AFSL No. 230704 (WealthHub Securities). WealthHub Securities is a Market Participant under the ASIC Market Integrity Rules and a wholly owned subsidiary of National Australia Bank Limited ABN 12 004 044 937, AFSL No. 230686 (NAB). NAB doesn't guarantee its subsidiaries obligations or performance, or the products or services its subsidiaries offer. © National Australia Bank Limited



## End of Period Closing Figures - Super Fund

Client Name: Smarty's Superannuation Fund

Client Code: IBRA0001

Period Ended: 30 June 2021

Partner: MH / SA

Accountant: Eddy Lee

### Debtors:

\$0.00 665 Accrued Income

\$0.00 680 Sundry Debtors

### Creditors:



1,456.00 - June GST Instalment (refer to ATO ICA)

\$1,456.00 880 Sundry Creditors

## Smarty's Superannuation Fund

# Detailed Activity Statement Preparation Report

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
<b>Income</b>				
<b>Sales</b>				
<b>Property Income</b>				
4/12 Endeavour Blvd, North Lakes QLD 4509				
31/07/2020	4/12 Endeavour Blvd, North Lakes QLD 4509	75.50	100%	6.86
17/08/2020	4/12 Endeavour Blvd, North Lakes QLD 4509	4,060.03	100%	369.09
		<u>4,135.53</u>		<u>375.95</u>
		4,135.53		375.95
<b>Total Sales</b>	G1	<u>4,135.53</u>		
<b>Total GST collected on Sales</b>	1A			<u>375.95</u>
<b>Expenses</b>				
<b>Capital Purchases</b>				
<b>Total Capital Purchases</b>	G10	<u>0.00</u>		
<b>Non Capital Purchases</b>				
<b>Accountancy Fees</b>				
Accountancy Fees				
31/08/2020	Accountancy Fees	2,090.00	100%	190.00
17/09/2020	Accountancy Fees	110.00	100%	10.00
		<u>2,200.00</u>		<u>200.00</u>
		2,200.00		200.00
<b>Auditor's Remuneration</b>				
Auditor's Remuneration				
31/08/2020	Auditor's Remuneration	495.00	100%	45.00
		<u>495.00</u>		<u>45.00</u>
		495.00		45.00
<b>Interest Paid</b>				
Interest Paid				
24/02/2021	Interest Paid	10,960.27	GST Free	0.00
30/06/2021	Interest Paid	2,516.85	GST Free	0.00
		<u>13,477.12</u>		<u>0.00</u>
		13,477.12		0.00

Description	Reference	Gross(Inc GST)	GST Rate	GST
<b>Rental Property Expenses</b>				
Body Corporate Levies				
31/08/2020	Body Corporate Levies	1,811.25	100%	164.66
22/12/2020	Body Corporate Levies	1,811.25	100%	164.66
22/12/2020	Body Corporate Levies	(598.89)	100%	(54.44)
22/12/2020	Body Corporate Levies	(363.61)	100%	(33.06)
22/12/2020	Body Corporate Levies	(144.38)	100%	(13.13)
		<u>2,515.62</u>		<u>228.69</u>
Management Fees				
31/07/2020	Management Fees	75.50	100%	6.86
17/08/2020	Management Fees	285.95	100%	26.00
		<u>361.45</u>		<u>32.86</u>
Water				
05/11/2020	Water	246.98	GST Free	0.00
22/12/2020	Water	488.84	GST Free	
		<u>735.82</u>		<u>0.00</u>
		<u>3,612.89</u>		<u>261.55</u>
<b>Total Non Capital Purchases</b>	G11	<u>19,785.01</u>		
<b>Total GST Paid on Purchases</b>	1B			<u>506.55</u>

**BAS Summary**

<b>Total Sales</b>	<b>G1</b>	4,135.53	<b>Total GST Collected on Sales</b>	<b>1A</b>	375.95
<b>Total Capital Purchases</b>	<b>G10</b>	0.00	<b>Total GST Paid on Purchases</b>	<b>1B</b>	506.55
<b>Total Non Capital Purchases</b>	<b>G11</b>	19,785.01	<b>GST Payable / (Refundable)</b>		(130.60)

Add GST from Sale of Property \$63,378.36  
(LESS) GST Instalment Paid (\$5,827)  
Rounding 0.24  
**GST Payable = 57,421**



G1: \$726,326  
1A: \$66,030  
G11: \$30,602  
1B: \$2,782  
GST Instalment Paid \$5,827

Annual GST Return to be prepared as soon as BAS Form available in ATO Portal



Workpaper

HerronAccountants

www.herronaccountants.com.au • P 07 3304 4166



## Property Sale

Client Name: Smarty's Superannuation Fund Period Ended: 30 June 2021  
 Client Code: IBRA0001 Accountant: Eddy Lee

	NET	GST	GROSS	
Contract Price	\$655,000.00	\$65,653.65	\$720,653.65	- as per settlement stt (\$655K + \$65,653.65, 10% on purchase price plus adj) ✓

**(LESS)**

Marketing Fee	10/08/2020	(\$250.00)	(\$25.00)	(\$275.00)	- Paid from bank acc 10/08/20
Marketing Fee	10/09/2020	(\$545.45)	(\$54.55)	(\$600.00)	- Paid from bank acc 10/09/2020
Marketing Fee	14/09/2020	(\$543.00)	(\$54.30)	(\$597.30)	- Paid from bank acc 14/09/2020
Marketing Fee		(\$164.23)	(\$16.42)	(\$180.65)	- as per commercial guys tax invoice 01/02/2021
Sale Commission		(\$19,650.00)	(\$1,965.00)	(\$21,615.00)	- as per commercial guys tax invoice 01/02/2021
Legal Fee		(\$2,938.66)	(\$293.87)	(\$3,232.53)	- as per mullins lawyers statement
PEXA Fee		(\$87.45)	\$0.00	(\$87.45)	- as per mullins lawyers statement
Release Fee		(\$195.00)	\$0.00	(\$195.00)	- as per settlement stt
		(\$134.45)	\$0.00	(\$134.45)	- Unknown
		(\$472.12)	\$0.00	(\$472.12)	- Unknown net cash variance



Add GST Journals from Sale of Property Settlement stt \$63,378.36

<b>Proceeds</b>	<b>\$630,019.63</b>	<b>\$63,244.52</b>	<b>\$693,264.15</b>	
-----------------	---------------------	--------------------	---------------------	--



**(ADD) related to Rental Income**

Rates		(\$429.64)	\$0.00	(\$429.64)	- as per settlement stt
Body Corp		(\$544.45)	(\$54.44)	(\$598.89)	- as per settlement stt
Body Corp		(\$330.55)	(\$33.06)	(\$363.61)	- as per settlement stt
Body Corp		(\$131.25)	(\$13.13)	(\$144.38)	- as per settlement stt

**(LESS) related to rental expenses**

Rate		\$703.05	\$0.00	\$703.05	- as per mullins lawyers statement
Water		\$488.84	\$0.00	\$488.84	- as per mullins lawyers statement
Body Corp		\$1,646.59	\$164.66	\$1,811.25	- as per mullins lawyers statement

**Reconciliation net cash vs settlement statement**

<b>TOTAL</b>	<b>\$699,523.05</b>				- as per settlement stt
				699,995.17	- as per mullins lawyers statement

\$472.12 - Unknown net cash variance, immaterial



Smarty's Superannuation Fund  
7 Amber Close  
MANGO HILL QLD 4509

**Invoice Date**  
28 August 2020  
**ABN.**  
16 134 060 432  
**Invoice No.**  
24892  
**Client Code**  
IBRA0001

## TAX INVOICE

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

### Annual Administration

Input of data into BGL360

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

- Revaluation of bullion coins;
- Revaluation of listed market securities; and
- Allocation of contributions received

Accounting for limited recourse borrowing arrangements.

Reconciliation of GST for the financial year ended 30 June 2020.

Preparation of Financial Statements for the Smarty's Superannuation Fund for the year ended 30 June 2020.

Preparation of Member Statements for the year ended 30 June 2020.

Preparation and electronic Lodgement of the Fund Income Tax Return for the year ended 30 June 2020.

Preparation and electronic Lodgement of 2020 Annual GST Return. 1,900.00

### Audit

Audit of the 2020 Financial Statements as performed by Super Audits. 450.00

Our Price 2,350.00

Plus: GST 235.00

**TOTAL DUE** \$2,585.00



### Remittance Advice - Please return with your payment

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

**Invoice Due Date - 11 September 2020**

**Please forward cheques to:**

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

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

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

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

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

Client Code: IBRA0001

Invoice No: 24892

Amount Due: \$2,585.00

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



Smarty's Superannuation Fund  
7 Amber Close  
MANGO HILL QLD 4509

**Invoice Date**  
17 September 2020

**ABN.**  
16 134 060 432

**Invoice No.**  
25036

**Client Code**  
IBRA0001

## TAX INVOICE

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

Meeting with Mark Herron regarding discussions on property sale and general discussions regarding business sale

Our Price  
Plus: GST  
**TOTAL DUE**

100.00
10.00
<b>\$ 110.00</b>



### Remittance Advice - Please return with your payment

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

**Invoice Due Date - 01 October 2020**

**Please forward cheques to:**

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

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

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

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

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

Client Code: IBRA0001

Invoice No: 25036

Amount Due: \$ 110.00

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





LIFE INSURANCE

16 July 2020



333099-001 000101(243) #1  
Smarty's Superannuation Fund  
7 Amber Close  
MANGO HILL QLD 4509

Policy number

92031409

Policyholder

Marie Ibrahim

Policy name

MLC Insurance

Policy reference

1000000000

669462

*Handwritten:* Paid 30/7/2020

## Insurance payment due

To Smarty's Superannuation Fund.

Your annual premium payment is now due.

To stay covered, please refer to the 'How to make a payment' section of this notice.

The amount due: **\$848.43**



On this date: **31 July 2020**

If you wish to discuss your options, please speak with your adviser, or call us.

### HOW TO MAKE A PAYMENT

To pay this outstanding amount you can either:

By BPAY	By phone	By cheque
BPAY number <b>299685</b> Reference number <b>1016721431</b>	Call 13 65 25 and pay by credit card over the phone.	MLC Life Insurance PO Box 23455 DOCKLANDS VIC 3008  Make sure you write your policy number <b>92031409</b> on the back of the cheque.



Insurer  
MLC Limited  
ABN 90 000 000 432  
AFSL 230694

PO Box 23455  
Docklands  
VIC 3008

Tel 13 65 25  
mlcinsurance.com.au

MLC Limited uses the MLC brand under licence. MLC Limited is part of the Nissoon Life Insurance Group and NOT part of the NAB Group of Companies.



LIFE INSURANCE

# MLC Life Insurance Policy Schedule

This Policy Schedule replaces any previous Policy Schedules. Effective date 31 July 2020

## Policy details

Policy Owner	Mrs Marie Ibrahim		
Policy Owner	Dr Samer Ibrahim		
Product name	MLC Insurance		
Policy number	92031409	Policy start date	31 July 2013
Annual renewal date	31 July	Yearly premium	\$848.43
Yearly policy fee	\$76.40	Stamp Duty state	QLD
Yearly Stamp Duty	\$0.00		

## Life insured details

### Life insured

Life insured	Mrs Marie Ibrahim	Date of Birth	7 February 1973
Age next birthday	48	Occupation Class	A

## What you're covered for

### Mrs Marie Ibrahim Life Insured

Benefit type	Premium structure	Benefit amount	Yearly Premium	Benefit expiry date	Smoker status	Inflation Linked
Life Cover	Stepped	\$798,935	\$772.03	31 July 2073	Non-smoker	Yes

### Extra benefits (benefit details)

- Financial Planning included



The premium details in this Schedule will be valid until the next review date. This Schedule is current as at the effective date shown, and replaces any Schedule previously issued. You should refer to the Policy Document for full details of when we will pay a Benefit.

## Keeping your nomination up to date

It is important that you keep your beneficiary nomination up to date, taking into account changes in your personal circumstances.

Please speak with your advisor and read the latest PDS for your product for more information about nominating a beneficiary. You can change your beneficiary nomination by completing the Beneficiary Nomination Form. The PDS and form are available on [mclifeinsurance.com.au](http://mclifeinsurance.com.au) or you can call us for a copy.



## Cover Information

This document details the protection we're providing you, based on your most recent application. Please check the details carefully and let us know if any of the information is incorrect.

### General information:

Member name: The trustee for Smarty's Superannuation Fund  
Member number: 110368800

### Payment information:

Payment frequency: Annually  
Payment method: Invoice  
Annual premium: \$3,156.00  
One month free offer: \$268.04  
Amount received: \$2,887.96



### Insured details:

Life insured: Dr Samer Samy Zaki Ibrahim  
Smoker status: Smoker  
Occupation: General Practitioner

### Cover information:

Cover type	Sum insured	Commencement date	Annual premium
Life Cover	\$1,000,000	13.08.2020	\$3,156.00

Exclusions: No exclusions apply





## Welcome to NobleOak

Dear Sir/Madam,

We're delighted to confirm that your NobleOak insurance will be in place from 13 August 2020.

### Your cover details

The details of your cover are included in the enclosed **Benefit Information Notice**. The Product Disclosure Statement (PDS) that explains your valuable benefits and features was sent to you with your original quote. Please keep these documents in a safe place. Your Benefit Information Notice is subject to correction in the event of any error. Please contact us if the details shown in this document are incorrect.

### Your premium payments

Please note that you must continue to pay your premium to keep your cover in place. If your payment details change at any stage, please let us know, as non-payment of your premiums will result in your cover lapsing.

### Is your application form correct?

We completed your application over the phone and emailed your completed application form to you shortly after. If you wish to change anything on your application form, or if there's anything you forgot to tell us, please contact us immediately so we can review the details. You can update your application form by making handwritten changes then signing and sending it back to us in the post, or by scanning it and emailing it to us. Please initial any changes.

If you don't return your application form to us, we'll rely on the information you provided as being full and complete in accordance with your Duty of Disclosure obligations.

### What future information will I receive?

Each year, prior to the anniversary of your cover, you'll receive your annual renewal notice. This outlines your premium and insured amount for the year ahead.

### We're here to help

If you have any questions, please call us on 1300 551 044 between 8.30am and 6.00pm (Sydney time) weekdays, or email us at [enquiry@nobleoak.com.au](mailto:enquiry@nobleoak.com.au).

Yours sincerely,

Matt Minney  
Head of Operations and Claims





11 August 2020

## INVOICE

We would like to take this opportunity to provide you with an invoice for your Life insurance with Premium Life Direct.

Reference Number	110368800
Policy Owner	The trustee for Smarty's Superannuation Fund
Life Insured	Dr Samer Samy Zaki Ibrahim
Benefit Type	Life Cover
Sum Insured	\$1,000,000
Annual Premium	\$3,156.00
One Month Free Offer	\$268.04
Premium Due	\$2,887.96
Date Due	25.08.2020

Should you require any further information please do not hesitate to contact our Sales Care Line on 1300 475 150.



	<b>Biller Code:</b> 696336
	<b>Ref:</b> 110368800
<b>Telephone &amp; Internet Banking – BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit, or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	

<b>Enquiries:</b>	1300 475 150 8.30am and 6.00pm (AEST)
<b>Email:</b>	<a href="mailto:salescare@nobleoak.com.au">salescare@nobleoak.com.au</a>
<b>Mail:</b>	NobleOak Services Limited GPO Box 4793 Sydney, NSW 2001

Life Insured	Dr Samer Samy Zaki Ibrahim
Reference Number	110368800
Benefit Type	Life Cover
Premium Due	\$2,887.96
BPAY Biller Code	696336

*Paid*  
11/8/20



**ASIC**  
Australian Securities & Investments Commission

ABN 86 788 265 615

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

SMARTY'S SUPERANNUATION PTY LTD  
7 AMBER CL MANGO HILL QLD 4509

*Handwritten:* Paid  
27/1/21

**INVOICE STATEMENT**

Issue date 25 Feb 21  
**SMARTY'S SUPERANNUATION PTY LTD**

ACN 610 973 469  
Account No. 22 610973469

**Summary**

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

**Please pay**

Immediately	<b>\$0.00</b>
By 25 Apr 21	<b>\$55.00</b>



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

- 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*

- 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**

SMARTY'S SUPERANNUATION PTY LTD

ACN 610 973 469 Account No: 22 610973469



22 610973469

<b>TOTAL DUE</b>	<b>\$55.00</b>
Immediately	<b>\$0.00</b>
By 25 Apr 21	<b>\$55.00</b>

Payment options are listed on the back of this payment slip



**Bill Code:** 17301  
**Ref:** 2296109734691



\*614 129 0002296109734691 18

## Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2021-02-25	Annual Review - Special Purpose Pty Co	3X6326438480P A	\$55.00
Outstanding transactions			
2021-02-25	Annual Review - Special Purpose Pty Co	3X6326438480P A	\$55.00

---

### PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 1097 3469 118

#### Australia Post

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

#### Phone

Call 13 18 16 to pay by Mastercard or Visa

#### On-line

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

#### Mail

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



Billier Code: 17301  
Ref: 2296109734691

#### Telephone & Internet Banking – BPAY\*

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

Inquires 1300 300 630

Issue date 25 Feb 21

# Company Statement

Extract of particulars - s348A(1) Corporations Act 2001

CORPORATE KEY: 84320587

## Check this statement carefully

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

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

ACN 610 973 469  
FOR SMARTY'S SUPERANNUATION PTY LTD

REVIEW DATE: 25 February 21

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



To make changes to company details or amend incorrect information

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



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



Use your agent.

# Company Statement

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

## 1 Registered office

7 AMBER CLOSE MANGO HILL QLD 4509

## 2 Principal place of business

7 AMBER CLOSE MANGO HILL QLD 4509

## 3 Officeholders

Name:	MARIE ADLY GHATTAS MOAWAD IBRAHIM
Born:	EGYPT
Date of birth:	07/02/1973
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 25/02/2016
Name:	SAMER SAMY ZAKI IBRAHIM
Born:	EGYPT
Date of birth:	24/01/1970
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 25/02/2016; SECRETARY, APPOINTED 25/02/2016
Name:	SAMUEL SAMER SAMY ZAKI IBRAHIM
Born:	CAIRO EGYPT
Date of birth:	04/11/1998
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 01/07/2017

## 4 Company share structure

These details continue on the next page

SMARTY'S SUPERANNUATION PTY LTD ACN 610 973 469

Page 1 of 2



## Company statement continued

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	3	\$3.00	\$0.00

### 5 Members

Name: SAMER SAMY ZAKI IBRAHIM

Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: MARIE ADLY GHATTAS MOAWAD IBRAHIM

Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: SAMUEL SAMER SAMY ZAKI IBRAHIM

Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

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

## End of company statement

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



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

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

SMARTY'S SUPER HOLDINGS PTY LTD  
7 AMBER CL MANGO HILL QLD 4509

*Paid 27/2/21*

**INVOICE STATEMENT**

Issue date 25 Feb 21

**SMARTY'S SUPER HOLDINGS PTY LTD**

ACN 610 975 534  
Account No. 22 610975534

**Summary**

Opening Balance	\$0.00
New Items	\$273.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$273.00</b>



**Please pay**

Immediately	\$0.00
By 25 Apr 21	\$273.00

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

- 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*

- Late fees will apply if you do NOT
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**ASIC**  
Australian Securities & Investments Commission

**PAYMENT SLIP**  
SMARTY'S SUPER HOLDINGS PTY LTD

ACN 610 975 534 Account No: 22 610975534



22 610975534

<b>TOTAL DUE</b>	<b>\$273.00</b>
Immediately	\$0.00
By 25 Apr 21	\$273.00

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

	Biller Code: 17301
	Ref: 2296109755340



\*B14 129 0002296109755340 54

## Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2021-02-25	Annual Review - Pty Co	3X6326490480B A	\$273.00
Outstanding transactions			
2021-02-25	Annual Review - Pty Co	3X6326490480B A	\$273.00

---

### PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 1097 5534 054

#### Australia Post

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

#### Phone

Call 13 18 16 to pay by Mastercard or Visa

#### On-line

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

#### Mail

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



Billier Code: 17301  
Ref: 2296109755340

#### Telephone & Internet Banking – iBPAY®

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

Inquires 1300 300 630

Issue date 25 Feb 21

## Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 06098721

### Check this statement carefully

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

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ACN 610 975 534

FOR SMARTY'S SUPER HOLDINGS PTY LTD

REVIEW DATE: 25 February 21

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



To make changes to company details or amend incorrect information

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



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



Use your agent.

## Company Statement

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

### 1 Registered office

7 AMBER CLOSE MANGO HILL QLD 4509

### 2 Principal place of business

7 AMBER CLOSE MANGO HILL QLD 4509

### 3 Officeholders

Name:	SAMER SAMY ZAKI IBRAHIM
Born:	EGYPT
Date of birth:	24/01/1970
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 25/02/2016; SECRETARY, APPOINTED 25/02/2016
Name:	MARIE ADLY GHATTAS MOAWAD IBRAHIM
Born:	EGYPT
Date of birth:	07/02/1973
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 25/02/2016
Name:	SAMUEL SAMER SAMY ZAKI IBRAHIM
Born:	CAIRO EGYPT
Date of birth:	04/11/1998
Address:	7 AMBER CLOSE MANGO HILL QLD 4509
Office(s) held:	DIRECTOR, APPOINTED 01/07/2017

### 4 Company share structure

These details continue on the next page

SMARTY'S SUPER HOLDINGS PTY LTD ACN 610 975 534

Page 1 of 2



## Company statement continued

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	3	\$3.00	\$0.00

### 5 Members

Name: SAMER SAMY ZAKI IBRAHIM  
Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: SAMUEL SAMER SAMY ZAKI IBRAHIM  
Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: MARIE ADLY GHATTAS MOAWAD IBRAHIM  
Address: 7 AMBER CLOSE MANGO HILL QLD 4509

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

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

### End of company statement

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



## Write Off Borrowing Costs

Client Name: Smarty's Superannuation Fund      Period Ended: 30 June 2017  
 Client Code: IBRA0001      Accountant: Kelli Patterson

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

Loan purpose Purchase 4/12 Endeavour Blvd, North Lakes

Date loan commenced 01/04/2016      No of Years 5

End of First Financial Year 30/06/2016

Date	Costs Incurred	
	Documentation Fee	695.00
	Cooper Grace Ward	3,697.24
	DNRM Rego Fees	1,787.00
	Peter Atkinson & Co	99.00
	Bank Cheque Fees	12.00
		<u>6,290.24</u>

Year	Amount to Write Off	Balance
2016	313.65	5,976.59
2017	1,258.05	4,718.54
2018	1,258.05	3,460.49
2019	1,258.05	2,202.45
2020	1,258.05	<b>944.40</b>
2021	944.40	0.00

All written off 2021 year as loan paid out when property sold

$\$944.40 + \$339.91 = \$1,284.31$

Reference Number: 74109\_1


H

www.herronaccountants.com.au • P 07 3204 4166

## Write Off Borrowing Costs

Client Name: Smarty's Superannuation Fund      Period Ended: 30 June 2019  
 Client Code: IBRA0001      Accountant: Vishal

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

Loan purpose **BOQ Specialist Mortgage - shifted from fixed to variable**

Date loan commenced **26/04/2019**      No of Years **5**

End of First Financial Year **30/06/2019**

Date	Costs Incurred	
26/04/2019	Documentation Fee	445.00
		445.00

Year	Amount to Write Off	Balance	
2019	16.09	428.91	
2020	89.00	339.91	✓
2021	89.00	250.91	
2022	89.00	161.91	
2023	89.00	72.91	
2024	72.91	0.00	

All written off 2021 year as loan paid out when property sold



# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>A - Net capital gain</b>				
				56,877.54
<b>Sub-Total</b>				<b>56,877.54</b>
<b>Ignore Cents</b>				<b>0.54</b>
<b>Total</b>				<b>56,877.00</b>
<b>B - Income - Gross rent and other leasing and hiring income</b>				
	31/07/2020	28000/4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509	68.64
	17/08/2020	28000/4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509	3,690.94
<b>Sub-Total</b>				<b>3,759.58</b>
<b>Ignore Cents</b>				<b>0.58</b>
<b>Total</b>				<b>3,759.00</b>
<b>C - Income - Gross interest</b>				
	30/10/2020	25000/NABtradeAccount300	NABtrade Account (300210216)	0.12
	30/10/2020	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	7.56
	30/11/2020	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	23.72
	31/12/2020	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	22.44
	29/01/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	19.72
	26/02/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	64.25
	31/03/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	158.07
	30/04/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	127.70
	31/05/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	92.51
	30/06/2021	25000/NABtradeNT1046308	NABtrade (NT1046308-004)	102.38
<b>Sub-Total</b>				<b>618.47</b>
<b>Ignore Cents</b>				<b>0.47</b>
<b>Total</b>				<b>618.00</b>
<b>K - Franked dividend amount</b>				
	03/07/2020	23900/NAB.AX	National Australia Bank Limited	900.00
	24/09/2020	23900/TLS.AX	Telstra Corporation Limited.	899.52
	30/09/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	500.00
	10/12/2020	23900/NAB.AX	National Australia Bank Limited	900.00
	16/12/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	700.00
	26/03/2021	23900/TLS.AX	Telstra Corporation Limited.	899.52
<b>Sub-Total</b>				<b>4,799.04</b>
<b>Ignore Cents</b>				<b>0.04</b>
<b>Total</b>				<b>4,799.00</b>
<b>L - Income - Dividend franking credit</b>				
	03/07/2020	23900/NAB.AX	National Australia Bank Limited	385.71



# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>L - Income - Dividend franking credit</b>				
	24/09/2020	23900/TLS.AX	Telstra Corporation Limited.	385.51
	30/09/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	214.29
	10/12/2020	23900/NAB.AX	National Australia Bank Limited	385.71
	16/12/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	300.00
	26/03/2021	23900/TLS.AX	Telstra Corporation Limited.	385.51
<b>Sub-Total</b>				<b>2,056.73</b>
<b>Ignore Cents</b>				<b>0.73</b>
<b>Total</b>				<b>2,056.00</b>
<b>R1 - Assessable employer contributions</b>				
	13/07/2020	24200/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (Accumula...	2,660.00
	13/07/2020	24200/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation...	2,660.00
	13/07/2020	24200/IBRSAM00002A	(Contributions) Ibrahim, Samuel Samer Samy Zaki - Accumulation (A...	1,710.00
	16/10/2020	24200/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (Accumula...	2,137.50
	16/10/2020	24200/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation...	2,137.50
	27/01/2021	24200/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation...	2,137.50
	27/01/2021	24200/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (Accumula...	2,137.50
	16/04/2021	24200/IBRSAM00001A	(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (Accumula...	2,137.50
	16/04/2021	24200/IBRMAR00001A	(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation...	2,137.50
<b>Sub-Total</b>				<b>19,855.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>19,855.00</b>
<b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>				
			Assessable employer contributions	19,855.00
<b>Sub-Total</b>				<b>19,855.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>19,855.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				87,964.00
<b>Sub-Total</b>				<b>87,964.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>87,964.00</b>
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
				87,964.00
<b>Sub-Total</b>				<b>87,964.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>87,964.00</b>

# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>A1 - Expenses - Interest expenses within Australia</b>				
	24/02/2021	37900	Interest Paid	10,960.27
	30/06/2021	37900	Interest Paid	2,516.85
<b>Sub-Total</b>				<b>13,477.12</b>
<b>Ignore Cents</b>				<b>0.12</b>
<b>Total</b>				<b>13,477.00</b>
<b>D1 - Expenses - Capital works expenditure</b>				
Tax Adjustment - Capital Works Expenditure (D1)		4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509	2,861.00
<b>Sub-Total</b>				<b>2,861.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,861.00</b>
<b>E1 - Expenses - Decline in value of depreciating assets</b>				
	22/12/2020	33400/4/12ENDASS	4/12 Endeavour Blvd, North Lakes - Plant & Equipment	3,168.79
<b>Sub-Total</b>				<b>3,168.79</b>
<b>Ignore Cents</b>				<b>0.79</b>
<b>Total</b>				<b>3,168.00</b>
<b>F1 - Expenses - Insurance Premiums</b>				
	12/08/2020	39000/IBRSAM00001A	(Life Insurance Premiums) Ibrahim, Samer Samy Zaki - Accumulation...	2,887.96
	31/07/2020	39000/IBRMAR00001A	(Life Insurance Premiums) Ibrahim, Marie Adly Ghattas Moawad - Ac...	848.43
<b>Sub-Total</b>				<b>3,736.39</b>
<b>Ignore Cents</b>				<b>0.39</b>
<b>Total</b>				<b>3,736.00</b>
<b>H1 - Expenses - SMSF auditor fee</b>				
	31/08/2020	30700	Auditor's Remuneration	450.00
<b>Sub-Total</b>				<b>450.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>450.00</b>
<b>I1 - Expenses - Investment expenses</b>				
	30/06/2021	32600	Borrowing Costs	1,284.30
	31/07/2020	42501/00095	Management Fees	68.64
	17/08/2020	42501/00095	Management Fees	259.95
	17/08/2020	42501/00096	Council Rates	703.05
	31/08/2020	42501/00096	Council Rates	703.05
	22/12/2020	42501/00096	Council Rates	703.05
	22/12/2020	42501/00096	Council Rates	(429.64)
	31/08/2020	42501/00097	Body Corporate Levies	1,646.59
	22/12/2020	42501/00097	Body Corporate Levies	1,646.59
	22/12/2020	42501/00097	Body Corporate Levies	(544.45)
	22/12/2020	42501/00097	Body Corporate Levies	(330.55)
	22/12/2020	42501/00097	Body Corporate Levies	(131.25)

# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>I1 - Expenses - Investment expenses</b>				
	05/11/2020	42501/000991	Water	246.98
	22/12/2020	42501/000991	Water	488.84
<b>Sub-Total</b>				<b>6,315.15</b>
<b>Ignore Cents</b>				<b>0.15</b>
<b>Total</b>				<b>6,315.00</b>
<b>J1 - Expenses - Management and administration expenses</b>				
	31/07/2020	31500	Bank Charges	10.00
	31/08/2020	30100	Accountancy Fees	1,900.00
	31/08/2020	31500	Bank Charges	10.00
	17/09/2020	30100	Accountancy Fees	100.00
	30/09/2020	31500	Bank Charges	10.00
	30/10/2020	31500	Bank Charges	10.00
	30/11/2020	31500	Bank Charges	10.00
	31/12/2020	31500	Bank Charges	10.00
	29/01/2021	31500	Bank Charges	10.00
	24/02/2021	31500	Bank Charges	2,081.00
	26/02/2021	31500	Bank Charges	10.00
	01/03/2021	30800	ASIC Fees	55.00
	01/03/2021	30800	ASIC Fees	273.00
	31/03/2021	31500	Bank Charges	10.00
	30/04/2021	31500	Bank Charges	10.00
	31/05/2021	31500	Bank Charges	10.00
	30/06/2021	31500	Bank Charges	10.00
	30/06/2021	31500	Bank Charges	15.92
	30/06/2021	31500	Bank Charges	0.24
	07/09/2020	30400	ATO Supervisory Levy	259.00
<b>Sub-Total</b>				<b>4,804.16</b>
<b>Ignore Cents</b>				<b>0.16</b>
<b>Total</b>				<b>4,804.00</b>
<b>L2 - Expenses - Other amounts (Non-deductible)</b>				
	07/09/2020	85000	Income Tax Payable/Refundable	2,149.22
<b>Sub-Total</b>				<b>2,149.22</b>
<b>Ignore Cents</b>				<b>0.22</b>
<b>Total</b>				<b>2,149.00</b>
<b>N - TOTAL DEDUCTIONS</b>				
				34,811.00
<b>Sub-Total</b>				<b>34,811.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>34,811.00</b>
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
				2,149.00

# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
Sub-Total				2,149.00
Ignore Cents				0.00
Total				2,149.00
<b>O - TAXABLE INCOME OR LOSS</b>				
Sub-Total				53,153.00
Ignore Cents				0.00
Total				53,153.00
<b>Z - TOTAL SMSF EXPENSES</b>				
Sub-Total				36,960.00
Ignore Cents				0.00
Total				36,960.00
<b>A - Taxable income</b>				
Sub-Total				53,153.00
Ignore Cents				0.00
Total				53,153.00
<b>T1 - Tax on taxable income</b>				
Sub-Total				7,972.95
Ignore Cents				0.00
Total				7,972.95
<b>B - Gross Tax</b>				
Sub-Total				7,972.95
Ignore Cents				0.00
Total				7,972.95
<b>T2 - SUBTOTAL</b>				
Sub-Total				7,972.95
Ignore Cents				0.00
Total				7,972.95
<b>T3 - SUBTOTAL 2</b>				
Sub-Total				7,972.95
Ignore Cents				0.00
Total				7,972.95
<b>E1 - Complying fund's franking credits tax offset</b>				



# Smarty's Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>E1 - Complying fund's franking credits tax offset</b>				
	03/07/2020	23900/NAB.AX	National Australia Bank Limited	385.71
	24/09/2020	23900/TLS.AX	Telstra Corporation Limited.	385.51
	30/09/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	214.29
	10/12/2020	23900/NAB.AX	National Australia Bank Limited	385.71
	16/12/2020	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	300.00
	26/03/2021	23900/TLS.AX	Telstra Corporation Limited.	385.51
<b>Sub-Total</b>				<b>2,056.73</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,056.73</b>
<b>E - Refundable tax offsets</b>				
				2,056.73
<b>Sub-Total</b>				<b>2,056.73</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,056.73</b>
<b>T5 - TAX PAYABLE</b>				
				5,916.22
<b>Sub-Total</b>				<b>5,916.22</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>5,916.22</b>
<b>K - PAYG instalments raised</b>				
	06/10/2020	85000	Income Tax Payable/Refundable	743.00
	15/02/2021	85000	Income Tax Payable/Refundable	743.00
	01/04/2021	85000	Income Tax Payable/Refundable	743.00
	30/06/2021	85000	Income Tax Payable/Refundable	743.00
<b>Sub-Total</b>				<b>2,972.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,972.00</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				3,203.22
<b>Sub-Total</b>				<b>3,203.22</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>3,203.22</b>

# Smarty's Superannuation Fund

## Deferred Tax Reconciliation

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
TLS.AX	77600/TLS.AX - Telstra Corporation Limited.	(9,709.69)	(3,236.56)	(6,473.13)	(6,473.13)
ANZ.AX	77600/ANZ.AX - Australia And New Zealand Banking Group Limited	2,090.59	696.86	1,393.73	1,393.73
FULLSOV	76000/FULLSOV - 0.235oz Full Gold Sovereign Bullion Coin	13,843.27	4,614.42	9,228.85	9,228.85
NAB.AX	77600/NAB.AX - National Australia Bank Limited	33,404.79	11,134.93	22,269.86	22,269.86
GOLDKANG	76000/GOLDKANG - 1oz Gold Kangaroo Bullion Coin	25,739.24	8,579.75	17,159.49	17,159.49
		65,368.20	21,789.40	43,578.80	43,578.80
<b>Tax Deferred Distributions</b>					
4/12ENDASS	4/12 Endeavour Blvd, North Lakes - Plant & Equipment	(9,777.98)	0.00	(9,777.98)	(9,777.98)
4/12ENDBL	4/12 Endeavour Blvd, North Lakes QLD 4509	(19,396.00)	0.00	(19,396.00)	(19,396.00)
		(29,173.98)	0.00	(29,173.98)	(29,173.98)
<b>Total</b>		36,194.22	21,789.40	14,404.82	14,404.82
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
Current Year Transactions		2,160.72			
Total Capital Losses		(2,214.45)			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		2,214.45			
Tax Loss carried forward recouped		0.00			

**Closing Balance**










2,160.72

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# Smarty's Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	47,477.61 
<b>Less</b>	
Realised Accounting Capital Gains	 70,905.33
Tax Adjustment - Capital Works Expenditure (D1)	2,861.00 
	<hr/> 73,766.33
<b>Add</b>	
Decrease in MV of investments	20,508.20 
Franking Credits	 2,056.73
Net Capital Gains	56,878.00 
	<hr/> 79,442.93
SMSF Annual Return Rounding	(1.21)
	<hr/> 53,153.00
<b>Taxable Income or Loss</b>	<hr/> 53,153.00
Income Tax on Taxable Income or Loss	7,972.95
<b>Less</b>	
Franking Credits	2,056.73 
<b>CURRENT TAX OR REFUND</b>	 <hr/> 5,916.22
Supervisory Levy	259.00
Income Tax Instalments Paid	 (2,972.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> <hr/> 3,203.22



# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
30/09/2020				500.00	500.00 CR
16/12/2020				700.00	1,200.00 CR
				<b>1,200.00</b>	<b>1,200.00 CR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
03/07/2020				900.00	900.00 CR
10/12/2020				900.00	1,800.00 CR
				<b>1,800.00</b>	<b>1,800.00 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
24/09/2020				899.52	899.52 CR
26/03/2021				899.52	1,799.04 CR
				<b>1,799.04</b>	<b>1,799.04 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
13/07/2020				2,660.00	2,660.00 CR
16/10/2020				2,137.50	4,797.50 CR
27/01/2021				2,137.50	6,935.00 CR
16/04/2021				2,137.50	9,072.50 CR
				<b>9,072.50</b>	<b>9,072.50 CR</b>
<u>(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
13/07/2020				2,660.00	2,660.00 CR
16/10/2020				2,137.50	4,797.50 CR
27/01/2021				2,137.50	6,935.00 CR
16/04/2021				2,137.50	9,072.50 CR
				<b>9,072.50</b>	<b>9,072.50 CR</b>
<u>(Contributions) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
13/07/2020				1,710.00	1,710.00 CR
				<b>1,710.00</b>	<b>1,710.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
01/07/2020	adj cost base as per CGT schedule - refer to manual reconciliation workpaper (4/12ENDASS)		22,041.00		22,041.00 DR
31/08/2020	Revaluation - 28/08/2020 @ \$2.900000 (System Price) - 11,244.000000 Units on hand (TLS.AX)		2,586.12		24,627.12 DR
31/08/2020	Revaluation - 28/08/2020 @ \$18.400000 (System Price) - 2,000.000000 Units on hand (ANZ.AX)		480.00		25,107.12 DR
31/08/2020	Revaluation - 28/08/2020 @ \$6.110000 (System Price) - 6,000.000000 Units on hand (BOQ.AX)		360.00		25,467.12 DR
31/08/2020	Revaluation - 28/08/2020 @ \$17.930000 (System Price) - 3,000.000000 Units on hand (NAB.AX)		870.00		26,337.12 DR
30/09/2020	Revaluation - 29/09/2020 @		787.08		27,124.20 DR

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	\$2.830000 (System Price) - 11,244.000000 Units on hand (TLS.AX)				
30/09/2020	Revaluation - 29/09/2020 @ \$17.580000 (System Price) - 2,000.000000 Units on hand (ANZ.AX)		1,640.00		28,764.20 DR
30/09/2020	Revaluation - 29/09/2020 @ \$5.890000 (System Price) - 6,000.000000 Units on hand (BOQ.AX)		1,320.00		30,084.20 DR
30/09/2020	Revaluation - 29/09/2020 @ \$18.080000 (System Price) - 3,000.000000 Units on hand (NAB.AX)			450.00	29,634.20 DR
19/10/2020	(BOQ.AX)			11,325.85	18,308.35 DR
19/10/2020	Unrealised Gain writeback as at 19/10/2020 (BOQ.AX)		5,970.66		24,279.01 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt (4/12ENDBL)			59,579.48	35,300.47 CR
22/12/2020	Unrealised Gain writeback as at 22/12/2020 (4/12ENDBL)		52,986.24		17,685.77 DR
22/12/2020	Unrealised Gain writeback as at 22/12/2020 (4/12ENDASS)			22,989.98	5,304.21 CR
30/06/2021	Revaluation - 30/06/2021 @ \$646.000000 (Exit) - 61.000000 Units on hand (FULLSOV)		3,904.00		1,400.21 CR
30/06/2021	Revaluation - 30/06/2021 @ \$2,462.000000 (Exit) - 30.000000 Units on hand (GOLDKANG)		7,020.00		5,619.79 DR
30/06/2021	Revaluation - 30/06/2021 @ \$3.760000 (System Price) - 11,244.000000 Units on hand (TLS.AX)			10,456.92	4,837.13 CR
30/06/2021	Revaluation - 30/06/2021 @ \$28.150000 (System Price) - 2,000.000000 Units on hand (ANZ.AX)			21,140.00	25,977.13 CR
30/06/2021	Revaluation - 30/06/2021 @ \$26.220000 (System Price) - 3,000.000000 Units on hand (NAB.AX)			24,420.00	50,397.13 CR
			<b>99,965.10</b>	<b>150,362.23</b>	<b>50,397.13 CR</b>
<b>Interest Received (25000)</b>					
<u>NABtrade Account (300210216) (NABtradeAccount300)</u>					
30/10/2020				0.12	0.12 CR
				<b>0.12</b>	<b>0.12 CR</b>
<u>NABtrade (NT1046308-004) (NABtradeNT1046308)</u>					
30/10/2020				7.56	7.56 CR
30/11/2020				23.72	31.28 CR
31/12/2020				22.44	53.72 CR
29/01/2021				19.72	73.44 CR
26/02/2021				64.25	137.69 CR
31/03/2021				158.07	295.76 CR
30/04/2021				127.70	423.46 CR
31/05/2021				92.51	515.97 CR
30/06/2021				102.38	618.35 CR
				<b>618.35</b>	<b>618.35 CR</b>
<b>Property Income (28000)</b>					

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>4/12 Endeavour Blvd, North Lakes QLD 4509 (4/12ENDBL)</u>					
31/07/2020	as per Rental Stt			68.64	68.64 CR
17/08/2020	as per Rental Stt			3,690.94	3,759.58 CR
				<b>3,759.58</b>	<b>3,759.58 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
31/08/2020			1,900.00		1,900.00 DR
17/09/2020			100.00		2,000.00 DR
			<b>2,000.00</b>		<b>2,000.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
07/09/2020			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
31/08/2020			450.00		450.00 DR
			<b>450.00</b>		<b>450.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
01/03/2021			55.00		55.00 DR
01/03/2021			273.00		328.00 DR
			<b>328.00</b>		<b>328.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
31/07/2020			10.00		10.00 DR
31/08/2020			10.00		20.00 DR
30/09/2020			10.00		30.00 DR
30/10/2020			10.00		40.00 DR
30/11/2020			10.00		50.00 DR
31/12/2020			10.00		60.00 DR
29/01/2021			10.00		70.00 DR
24/02/2021			2,081.00		2,151.00 DR
26/02/2021			10.00		2,161.00 DR
31/03/2021			10.00		2,171.00 DR
30/04/2021			10.00		2,181.00 DR
31/05/2021			10.00		2,191.00 DR
30/06/2021			10.00		2,201.00 DR
30/06/2021			15.92		2,216.92 DR
30/06/2021	GST Rounding		0.24		2,217.16 DR
			<b>2,217.16</b>		<b>2,217.16 DR</b>
<b>Borrowing Costs (32600)</b>					
<u>Borrowing Costs (32600)</u>					
30/06/2021	W/O Borrowing Cost		1,284.30		1,284.30 DR
			<b>1,284.30</b>		<b>1,284.30 DR</b>

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Depreciation (33400)</b>					
<u>4/12 Endeavour Blvd, North Lakes - Plant &amp; Equipment (4/12ENDASS)</u>					
22/12/2020	Depreciation for the period {2021}		3,168.79		3,168.79 DR
			<b>3,168.79</b>		<b>3,168.79 DR</b>
<b>Interest Paid (37900)</b>					
<u>Interest Paid (37900)</u>					
24/02/2021			10,960.27		10,960.27 DR
30/06/2021			2,516.85		13,477.12 DR
			<b>13,477.12</b>		<b>13,477.12 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
31/07/2020			848.43		848.43 DR
			<b>848.43</b>		<b>848.43 DR</b>
<u>(Life Insurance Premiums) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
12/08/2020			2,887.96		2,887.96 DR
			<b>2,887.96</b>		<b>2,887.96 DR</b>
<b>Rental Property Expenses (42501)</b>					
<u>Management Fees (00095)</u>					
31/07/2020	as per Rental Stt		68.64		68.64 DR
17/08/2020	as per Rental Stt		259.95		328.59 DR
			<b>328.59</b>		<b>328.59 DR</b>
<u>Council Rates (00096)</u>					
17/08/2020	as per Rental Stt		703.05		703.05 DR
31/08/2020			703.05		1,406.10 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		703.05		2,109.15 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			429.64	1,679.51 DR
			<b>2,109.15</b>	<b>429.64</b>	<b>1,679.51 DR</b>
<u>Body Corporate Levies (00097)</u>					
31/08/2020			1,646.59		1,646.59 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		1,646.59		3,293.18 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			544.45	2,748.73 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			330.55	2,418.18 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			131.25	2,286.93 DR
			<b>3,293.18</b>	<b>1,006.25</b>	<b>2,286.93 DR</b>
<u>Water (000991)</u>					
05/11/2020			246.98		246.98 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		488.84		735.82 DR
			<b>735.82</b>		<b>735.82 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			2,056.73	2,056.73 CR



# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		6,536.82		4,480.09 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		7,972.95		12,453.04 DR
			<b>14,509.77</b>	<b>2,056.73</b>	<b>12,453.04 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
13/07/2020	System Member Journals		2,261.00		2,261.00 DR
13/07/2020	System Member Journals		2,261.00		4,522.00 DR
13/07/2020	System Member Journals		1,453.50		5,975.50 DR
31/07/2020	System Member Journals			721.17	5,254.33 DR
12/08/2020	System Member Journals			2,454.77	2,799.56 DR
16/10/2020	System Member Journals		1,816.87		4,616.43 DR
16/10/2020	System Member Journals		1,816.87		6,433.30 DR
27/01/2021	System Member Journals		1,816.87		8,250.17 DR
27/01/2021	System Member Journals		1,816.87		10,067.04 DR
16/04/2021	System Member Journals		1,816.87		11,883.91 DR
16/04/2021	System Member Journals		1,816.87		13,700.78 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		12,731.39		26,432.17 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		16,494.01		42,926.18 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		4,190.33		47,116.51 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			4,607.03	42,509.48 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			5,968.58	36,540.90 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,516.33	35,024.57 DR
			<b>50,292.45</b>	<b>15,267.88</b>	<b>35,024.57 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				188,153.63 CR
01/07/2020	Close Period Journal			54,295.43	242,449.06 CR
				<b>54,295.43</b>	<b>242,449.06 CR</b>
<u>(Opening Balance) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				156,806.49 CR
01/07/2020	Close Period Journal			31,235.91	188,042.40 CR
				<b>31,235.91</b>	<b>188,042.40 CR</b>
<u>(Opening Balance) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				44,639.33 CR
01/07/2020	Close Period Journal			16,500.17	61,139.50 CR
				<b>16,500.17</b>	<b>61,139.50 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				8,170.00 CR
01/07/2020	Close Period Journal		8,170.00		0.00 DR
13/07/2020	System Member Journals			2,660.00	2,660.00 CR
16/10/2020	System Member Journals			2,137.50	4,797.50 CR

# Smarty's Superannuation Fund

## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/01/2021	System Member Journals			2,137.50	6,935.00 CR
16/04/2021	System Member Journals			2,137.50	9,072.50 CR
			<b>8,170.00</b>	<b>9,072.50</b>	<b>9,072.50 CR</b>
<u>(Contributions) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				8,170.00 CR
01/07/2020	Close Period Journal		8,170.00		0.00 DR
13/07/2020	System Member Journals			2,660.00	2,660.00 CR
16/10/2020	System Member Journals			2,137.50	4,797.50 CR
27/01/2021	System Member Journals			2,137.50	6,935.00 CR
16/04/2021	System Member Journals			2,137.50	9,072.50 CR
			<b>8,170.00</b>	<b>9,072.50</b>	<b>9,072.50 CR</b>
<u>(Contributions) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				4,959.00 CR
01/07/2020	Close Period Journal		4,959.00		0.00 DR
13/07/2020	System Member Journals			1,710.00	1,710.00 CR
			<b>4,959.00</b>	<b>1,710.00</b>	<b>1,710.00 CR</b>
<b>Transfers In (52850)</b>					
<u>(Transfers In) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				440.84 CR
01/07/2020	Close Period Journal		440.84		0.00 DR
			<b>440.84</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				49,863.16 CR
01/07/2020	Close Period Journal		49,863.16		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			16,494.01	16,494.01 CR
			<b>49,863.16</b>	<b>16,494.01</b>	<b>16,494.01 CR</b>
<u>(Share of Profit/(Loss)) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				38,154.84 CR
01/07/2020	Close Period Journal		38,154.84		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			12,731.39	12,731.39 CR
			<b>38,154.84</b>	<b>12,731.39</b>	<b>12,731.39 CR</b>
<u>(Share of Profit/(Loss)) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				12,310.28 CR
01/07/2020	Close Period Journal		12,310.28		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			4,190.33	4,190.33 CR
			<b>12,310.28</b>	<b>4,190.33</b>	<b>4,190.33 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				1,777.70 DR
01/07/2020	Close Period Journal			1,777.70	0.00 DR
31/07/2020	System Member Journals			127.26	127.26 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		5,968.58		5,841.32 DR

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>5,968.58</b>	<b>1,904.96</b>	<b>5,841.32 DR</b>
<u>(Income Tax) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				528.70 CR
01/07/2020	Close Period Journal		528.70		0.00 DR
12/08/2020	System Member Journals			433.19	433.19 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		4,607.03		4,173.84 DR
			<b>5,135.73</b>	<b>433.19</b>	<b>4,173.84 DR</b>
<u>(Income Tax) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				466.08 DR
01/07/2020	Close Period Journal			466.08	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,516.33		1,516.33 DR
			<b>1,516.33</b>	<b>466.08</b>	<b>1,516.33 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				1,225.50 DR
01/07/2020	Close Period Journal			1,225.50	0.00 DR
13/07/2020	System Member Journals		399.00		399.00 DR
16/10/2020	System Member Journals		320.63		719.63 DR
27/01/2021	System Member Journals		320.63		1,040.26 DR
16/04/2021	System Member Journals		320.63		1,360.89 DR
			<b>1,360.89</b>	<b>1,225.50</b>	<b>1,360.89 DR</b>
<u>(Contributions Tax) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				1,225.50 DR
01/07/2020	Close Period Journal			1,225.50	0.00 DR
13/07/2020	System Member Journals		399.00		399.00 DR
16/10/2020	System Member Journals		320.63		719.63 DR
27/01/2021	System Member Journals		320.63		1,040.26 DR
16/04/2021	System Member Journals		320.63		1,360.89 DR
			<b>1,360.89</b>	<b>1,225.50</b>	<b>1,360.89 DR</b>
<u>(Contributions Tax) Ibrahim, Samuel Samer Samy Zaki - Accumulation (IBRSAM00002A)</u>					
01/07/2020	Opening Balance				743.87 DR
01/07/2020	Close Period Journal			743.87	0.00 DR
13/07/2020	System Member Journals		256.50		256.50 DR
			<b>256.50</b>	<b>743.87</b>	<b>256.50 DR</b>
<b>Life Insurance Premiums (53920)</b>					
<u>(Life Insurance Premiums) Ibrahim, Marie Adly Ghattas Moawad - Accumulation (IBRMAR00001A)</u>					
01/07/2020	Opening Balance				734.53 DR
01/07/2020	Close Period Journal			734.53	0.00 DR
31/07/2020	System Member Journals		848.43		848.43 DR
			<b>848.43</b>	<b>734.53</b>	<b>848.43 DR</b>
<u>(Life Insurance Premiums) Ibrahim, Samer Samy Zaki - Accumulation (IBRSAM00001A)</u>					
01/07/2020	Opening Balance				14,392.13 DR
01/07/2020	Close Period Journal			14,392.13	0.00 DR
12/08/2020	System Member Journals		2,887.96		2,887.96 DR

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>2,887.96</b>	<b>14,392.13</b>	<b>2,887.96 DR</b>
<b>Bank Accounts (60400)</b>					
<u>NAB Business Cheque Account (162731367) (NABBusinessCheque2)</u>					
01/07/2020	Opening Balance				29,497.12 DR
01/07/2020				532.50	28,964.62 DR
02/07/2020				1,444.00	27,520.62 DR
03/07/2020			900.00		28,420.62 DR
13/07/2020			2,660.00		31,080.62 DR
13/07/2020			2,660.00		33,740.62 DR
13/07/2020			1,710.00		35,450.62 DR
24/07/2020				1,937.55	33,513.07 DR
31/07/2020				848.43	32,664.64 DR
31/07/2020				10.00	32,654.64 DR
04/08/2020				532.50	32,122.14 DR
10/08/2020	First Asset Marketing			275.00	31,847.14 DR
12/08/2020				2,887.96	28,959.18 DR
17/08/2020	as per Rental Stt		3,071.03		32,030.21 DR
26/08/2020				1,937.55	30,092.66 DR
31/08/2020				703.05	29,389.61 DR
31/08/2020				1,811.25	27,578.36 DR
31/08/2020				2,585.00	24,993.36 DR
31/08/2020				10.00	24,983.36 DR
01/09/2020				532.50	24,450.86 DR
07/09/2020				872.00	23,578.86 DR
07/09/2020				2,408.22	21,170.64 DR
10/09/2020	Commercial Guys			600.00	20,570.64 DR
14/09/2020	Commercial Guys			597.30	19,973.34 DR
17/09/2020				110.00	19,863.34 DR
24/09/2020			899.52		20,762.86 DR
25/09/2020				1,937.55	18,825.31 DR
30/09/2020			500.00		19,325.31 DR
30/09/2020				10.00	19,315.31 DR
01/10/2020				532.50	18,782.81 DR
06/10/2020				2,200.00	16,582.81 DR
16/10/2020			2,137.50		18,720.31 DR
16/10/2020			2,137.50		20,857.81 DR
26/10/2020				1,937.55	18,920.26 DR
30/10/2020				10.00	18,910.26 DR
02/11/2020				532.50	18,377.76 DR
05/11/2020				246.98	18,130.78 DR
26/11/2020				1,937.55	16,193.23 DR
30/11/2020				10.00	16,183.23 DR
01/12/2020				532.50	15,650.73 DR
10/12/2020			900.00		16,550.73 DR
16/12/2020			700.00		17,250.73 DR
24/12/2020				1,937.55	15,313.18 DR
31/12/2020				10.00	15,303.18 DR



# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/01/2021				532.50	14,770.68 DR
25/01/2021				1,937.55	12,833.13 DR
27/01/2021			2,137.50		14,970.63 DR
27/01/2021			2,137.50		17,108.13 DR
29/01/2021				10.00	17,098.13 DR
01/02/2021				532.50	16,565.63 DR
04/02/2021	Proceeds from Sale of Endeavour Blvd		246,392.84		262,958.47 DR
05/02/2021	Proceeds from Sale of Endeavour Blvd		204.35		263,162.82 DR
15/02/2021				60,000.00	203,162.82 DR
15/02/2021				150,000.00	53,162.82 DR
15/02/2021				40,000.00	13,162.82 DR
15/02/2021				2,200.00	10,962.82 DR
26/02/2021				10.00	10,952.82 DR
01/03/2021				55.00	10,897.82 DR
01/03/2021				273.00	10,624.82 DR
26/03/2021			899.52		11,524.34 DR
31/03/2021				10.00	11,514.34 DR
01/04/2021				2,200.00	9,314.34 DR
16/04/2021			2,137.50		11,451.84 DR
16/04/2021			2,137.50		13,589.34 DR
30/04/2021				10.00	13,579.34 DR
31/05/2021				10.00	13,569.34 DR
30/06/2021				10.00	13,559.34 DR
			<b>274,322.26</b>	<b>290,260.04</b>	<b>13,559.34 DR</b>
<b>NABtrade Account (300210216) (NABtradeAccount300)</b>					
01/07/2020	Opening Balance				376.75 DR
19/10/2020			40,695.19		41,071.94 DR
21/10/2020				41,071.94	0.00 DR
30/10/2020			0.12		0.12 DR
15/02/2021			60,000.00		60,000.12 DR
15/02/2021				60,000.00	0.12 DR
15/02/2021			150,000.00		150,000.12 DR
15/02/2021				150,000.00	0.12 DR
15/02/2021			40,000.00		40,000.12 DR
15/02/2021				40,000.00	0.12 DR
			<b>290,695.31</b>	<b>291,071.94</b>	<b>0.12 DR</b>
<b>NABtrade (NT1046308-004) (NABtradeNT1046308)</b>					
01/07/2020	Opening Balance				3.37 DR
21/10/2020			41,071.94		41,075.31 DR
30/10/2020			7.56		41,082.87 DR
30/11/2020			23.72		41,106.59 DR
31/12/2020			22.44		41,129.03 DR
29/01/2021			19.72		41,148.75 DR
15/02/2021			60,000.00		101,148.75 DR
15/02/2021			150,000.00		251,148.75 DR
15/02/2021			40,000.00		291,148.75 DR

# Smarty's Superannuation Fund

## General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/02/2021			64.25		291,213.00 DR
31/03/2021			158.07		291,371.07 DR
30/04/2021			127.70		291,498.77 DR
31/05/2021			92.51		291,591.28 DR
30/06/2021			102.38		291,693.66 DR
			<b>291,690.29</b>		<b>291,693.66 DR</b>
<u>UBank USaver (37-559-3092) (UBankUSaver)</u>					
01/07/2020	Opening Balance				0.01 DR
					<b>0.01 DR</b>
<b>Borrowing Cost (66000)</b>					
<u>Borrowing Cost (66000)</u>					
01/07/2020	Opening Balance				1,284.30 DR
30/06/2021	W/O Borrowing Cost			1,284.30	0.00 DR
				<b>1,284.30</b>	<b>0.00 DR</b>
<b>Other Assets (76000)</b>					
<u>0.235oz Full Gold Sovereign Bullion Coin (FULLSOV)</u>					
01/07/2020	Opening Balance	61.00			43,310.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$646.000000 (Exit) - 61.000000 Units on hand			3,904.00	39,406.00 DR
		<b>61.00</b>		<b>3,904.00</b>	<b>39,406.00 DR</b>
<u>1oz Gold Kangaroo Bullion Coin (GOLDKANG)</u>					
01/07/2020	Opening Balance	30.00			80,880.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$2,462.000000 (Exit) - 30.000000 Units on hand			7,020.00	73,860.00 DR
		<b>30.00</b>		<b>7,020.00</b>	<b>73,860.00 DR</b>
<b>Real Estate Properties (Australian - Non Residential) (77250)</b>					
<u>4/12 Endeavour Blvd, North Lakes - Plant &amp; Equipment (4/12ENDASS)</u>					
01/07/2020	Opening Balance	1.00			45,646.81 DR
01/07/2020	adj cost base as per CGT schedule - refer to manual reconciliation workpaper	0.00		13,212.00	32,434.81 DR
22/12/2020	Depreciation for the period {2021}			3,168.79	29,266.02 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt	(1.00)		52,256.00	22,989.98 CR
22/12/2020	Unrealised Gain writeback as at 22/12/2020		22,989.98		0.00 DR
		<b>0.00</b>	<b>22,989.98</b>	<b>68,636.79</b>	<b>0.00 DR</b>
<u>4/12 Endeavour Blvd, North Lakes QLD 4509 (4/12ENDBL)</u>					
01/07/2020	Opening Balance	1.00			580,000.00 DR
01/07/2020	adj cost base as per CGT schedule - refer to manual reconciliation workpaper	0.00		8,829.00	571,171.00 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt	(1.00)		518,184.76	52,986.24 DR
22/12/2020	Unrealised Gain writeback as at 22/12/2020			52,986.24	0.00 DR
		<b>0.00</b>		<b>580,000.00</b>	<b>0.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance	2,000.00			37,280.00 DR
31/08/2020	Revaluation - 28/08/2020 @ \$18.400000 (System Price) - 2,000.000000 Units on hand			480.00	36,800.00 DR
30/09/2020	Revaluation - 29/09/2020 @ \$17.580000 (System Price) - 2,000.000000 Units on hand			1,640.00	35,160.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$28.150000 (System Price) - 2,000.000000 Units on hand		21,140.00		56,300.00 DR
		<b>2,000.00</b>	<b>21,140.00</b>	<b>2,120.00</b>	<b>56,300.00 DR</b>
<b>Bank Of Queensland Limited. (BOQ.AX)</b>					
01/07/2020	Opening Balance	6,000.00			37,020.00 DR
31/08/2020	Revaluation - 28/08/2020 @ \$6.110000 (System Price) - 6,000.000000 Units on hand			360.00	36,660.00 DR
30/09/2020	Revaluation - 29/09/2020 @ \$5.890000 (System Price) - 6,000.000000 Units on hand			1,320.00	35,340.00 DR
19/10/2020		(6,000.00)		29,369.34	5,970.66 DR
19/10/2020	Unrealised Gain writeback as at 19/10/2020			5,970.66	0.00 DR
		<b>0.00</b>		<b>37,020.00</b>	<b>0.00 DR</b>
<b>National Australia Bank Limited (NAB.AX)</b>					
01/07/2020	Opening Balance	3,000.00			54,660.00 DR
31/08/2020	Revaluation - 28/08/2020 @ \$17.930000 (System Price) - 3,000.000000 Units on hand			870.00	53,790.00 DR
30/09/2020	Revaluation - 29/09/2020 @ \$18.080000 (System Price) - 3,000.000000 Units on hand		450.00		54,240.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$26.220000 (System Price) - 3,000.000000 Units on hand		24,420.00		78,660.00 DR
		<b>3,000.00</b>	<b>24,870.00</b>	<b>870.00</b>	<b>78,660.00 DR</b>
<b>Telstra Corporation Limited. (TLS.AX)</b>					
01/07/2020	Opening Balance	11,244.00			35,193.72 DR
31/08/2020	Revaluation - 28/08/2020 @ \$2.900000 (System Price) - 11,244.000000 Units on hand			2,586.12	32,607.60 DR
30/09/2020	Revaluation - 29/09/2020 @ \$2.830000 (System Price) - 11,244.000000 Units on hand			787.08	31,820.52 DR
30/06/2021	Revaluation - 30/06/2021 @ \$3.760000 (System Price) - 11,244.000000 Units on hand		10,456.92		42,277.44 DR
		<b>11,244.00</b>	<b>10,456.92</b>	<b>3,373.20</b>	<b>42,277.44 DR</b>
<b>GST Payable/Refundable (84000)</b>					
<b>GST Payable/Refundable (84000)</b>					
01/07/2020	Opening Balance				872.00 CR
17/08/2020	as per Rental Stt			343.09	1,215.09 CR
31/08/2020			164.66		1,050.43 CR
31/08/2020			235.00		815.43 CR
07/09/2020			872.00		56.57 DR
17/09/2020			10.00		66.57 DR
06/10/2020			1,457.00		1,523.57 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			63,378.36	61,854.79 CR

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/12/2020	Sale of Property as per Contract + Settlement Stt		64.03		61,790.76 CR
15/02/2021			1,457.00		60,333.76 CR
01/04/2021			1,457.00		58,876.76 CR
30/06/2021	ATO ICA - \$1456 GST Instalment + \$743 PAYG Instalment		1,456.00		57,420.76 CR
30/06/2021	GST Rounding			0.24	57,421.00 CR
			<b>7,172.69</b>	<b>63,721.69</b>	<b>57,421.00 CR</b>

### Income Tax Payable/Refundable (85000)

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

01/07/2020	Opening Balance				2,149.22 CR
07/09/2020			2,149.22		0.00 DR
06/10/2020			743.00		743.00 DR
15/02/2021			743.00		1,486.00 DR
01/04/2021			743.00		2,229.00 DR
30/06/2021	ATO ICA - \$1456 GST Instalment + \$743 PAYG Instalment		743.00		2,972.00 DR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		2,056.73		5,028.73 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			7,972.95	2,944.22 CR
			<b>7,177.95</b>	<b>7,972.95</b>	<b>2,944.22 CR</b>

### Limited Recourse Borrowing Arrangements (85500)

#### BOQ Specialist Commercial Mortgage (00007)

01/07/2020	Opening Balance				84,384.17 CR
01/07/2020			532.50		83,851.67 CR
04/08/2020			532.50		83,319.17 CR
01/09/2020			532.50		82,786.67 CR
01/10/2020			532.50		82,254.17 CR
02/11/2020			532.50		81,721.67 CR
01/12/2020			532.50		81,189.17 CR
04/01/2021			532.50		80,656.67 CR
01/02/2021			532.50		80,124.17 CR
24/02/2021	Proceeds?		82,656.94		2,532.77 DR
30/06/2021				2,532.77	0.00 DR
			<b>86,916.94</b>	<b>2,532.77</b>	<b>0.00 DR</b>

#### BOQ Specialist Mortgage - Fixed Portion (00008)

01/07/2020	Opening Balance				364,671.73 CR
24/07/2020			1,937.55		362,734.18 CR
26/08/2020			1,937.55		360,796.63 CR
25/09/2020			1,937.55		358,859.08 CR
26/10/2020			1,937.55		356,921.53 CR
26/11/2020			1,937.55		354,983.98 CR
24/12/2020			1,937.55		353,046.43 CR
25/01/2021			1,937.55		351,108.88 CR
24/02/2021				13,041.27	364,150.15 CR
24/02/2021	Proceeds?		364,150.15		0.00 DR
			<b>377,713.00</b>	<b>13,041.27</b>	<b>0.00 DR</b>

### PAYG Payable (86000)

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>PAYG Payable (86000)</b>					
01/07/2020	Opening Balance				206.00 CR
02/07/2020			206.00		0.00 DR
30/06/2021	ATO ICA - \$1456 GST Instalment + \$743 PAYG Instalment			743.00	743.00 CR
			<b>206.00</b>	<b>743.00</b>	<b>743.00 CR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				1,238.00 CR
02/07/2020			1,238.00		0.00 DR
30/06/2021	ATO ICA - \$1456 GST Instalment + \$743 PAYG Instalment			1,456.00	1,456.00 CR
			<b>1,238.00</b>	<b>1,456.00</b>	<b>1,456.00 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			6,536.82	6,536.82 CR
				<b>6,536.82</b>	<b>6,536.82 CR</b>
<b>Manual Suspense Account (99900)</b>					
<u>Manual Suspense Account (99900)</u>					
10/08/2020	First Asset Marketing		275.00		275.00 DR
10/09/2020	Commercial Guys		600.00		875.00 DR
14/09/2020	Commercial Guys		597.30		1,472.30 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		691,931.98		693,404.28 DR
04/02/2021	Proceeds from Sale of Endeavour Blvd			246,392.84	447,011.44 DR
05/02/2021	Proceeds from Sale of Endeavour Blvd			204.35	446,807.09 DR
24/02/2021	Proceeds?			82,656.94	364,150.15 DR
24/02/2021	Proceeds?			364,150.15	0.00 DR
			<b>693,404.28</b>	<b>693,404.28</b>	<b>0.00 DR</b>
<b>Total Debits:</b>			<b>2,449,551.87</b>		
<b>Total Credits:</b>				<b>2,449,551.87</b>	



# Smarty's Superannuation Fund

## Create Entries Report

For the period 01 July 2020 to 30 June 2021

### Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

<b>Total Profit</b>	<b>Amount</b>
Income	79,429.22
Less Expense	31,951.61
<b>Total Profit</b>	<b>47,477.61</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	47,477.61
Less Permanent Differences	(6,836.07)
Less Timing Differences	(13,672.13)
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,056.73
Less Realised Accounting Capital Gains	70,905.33
Add Total Net Capital Gains	56,877.54
Less Tax Adjustment - Capital Works Expenditure (D1)	2,861.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.75)
<b>Taxable Income</b>	<b>53,153.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>7,972.95</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	31,359.00
Franking Credits	2,056.73
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>33,415.73</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	7,972.95
Deferred Tax	6,536.82
Member Specific Income Tax	(2,417.83)
<b>Total Income Tax Expense Allocation</b>	<b>12,091.94</b>

## Final Segment 1 from 01 July 2020 to 30 June 2021

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	79,429.22
Less Expense	31,951.61
<b>Total Profit</b>	<b>47,477.61</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	47,477.61
Less Permanent Differences	(6,836.07)
Less Timing Differences	(13,672.13)
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,056.73
Less Realised Accounting Capital Gains	70,905.33
Add Capital Gains Adjustment	56,877.54
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(2,861.75)
<b>Taxable Income</b>	<b>53,153.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>7,972.95</b>

Member Weighted Balance Summary	Weighting%	Amount
Samer Samy Zaki Ibrahim(IBRSAM00001A)	38.10	190,107.53
Marie Adly Ghattas Moawad Ibrahim(IBMAR00001A)	49.36	246,291.14
Samuel Samer Samy Zaki Ibrahim(IBRSAM00002A)	12.54	62,545.21
<b>Profit/(Loss) Available for Allocation</b>		
Total Available Profit		31,359.00
Franking Credits		2,056.73
TFN Credits		0.00
FRW Credits		0.00
<b>Total</b>		<b>33,415.73</b>

Allocation to Members	Weighting%	Amount
Samer Samy Zaki Ibrahim(IBRSAM00001A)	38.10	12,731.39
Marie Adly Ghattas Moawad Ibrahim(IBMAR00001A)	49.36	16,494.01
Samuel Samer Samy Zaki Ibrahim(IBRSAM00002A)	12.54	4,190.33

Accumulation Weighted Balance Summary	Weighting%	Amount
Samer Samy Zaki Ibrahim(IBRSAM00001A)	38.10	190,107.53
Marie Adly Ghattas Moawad Ibrahim(IBMAR00001A)	49.36	246,291.14
Samuel Samer Samy Zaki Ibrahim(IBRSAM00002A)	12.54	62,545.21

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	7,972.95
Deferred Tax	6,536.82
Member Specific Income Tax	(2,417.83)
<b>Total Income Tax Expense Allocation</b>	<b>12,091.94</b>

Allocation to Members	Weighting%	Amount
Samer Samy Zaki Ibrahim(IBRSAM00001A)	38.10	4,607.03
Marie Adly Ghattas Moawad Ibrahim(IBRMAR00001A)	49.36	5,968.58
Samuel Samer Samy Zaki Ibrahim(IBRSAM00002A)	12.54	1,516.33

#### Calculation of daily member weighted balances

##### Samer Samy Zaki Ibrahim (IBRSAM00001A)

###### Member Balance

01/07/2020	50010	Opening Balance	188,042.40	188,042.40
13/07/2020	52420	Contributions	2,660.00	2,572.55
13/07/2020	53800	Contributions Tax	(399.00)	(385.88)
12/08/2020	53920	Life Insurance Premiums	(2,887.96)	(2,555.65)
16/10/2020	52420	Contributions	2,137.50	1,510.89
16/10/2020	53800	Contributions Tax	(320.63)	(226.64)
27/01/2021	52420	Contributions	2,137.50	907.71
27/01/2021	53800	Contributions Tax	(320.63)	(136.16)
16/04/2021	52420	Contributions	2,137.50	445.07
16/04/2021	53800	Contributions Tax	(320.63)	(66.76)
<b>Total Amount (Weighted)</b>				<b>190,107.53</b>

##### Marie Adly Ghattas Moawad Ibrahim (IBRMAR00001A)

###### Member Balance

01/07/2020	50010	Opening Balance	242,449.06	242,449.06
13/07/2020	52420	Contributions	2,660.00	2,572.55
13/07/2020	53800	Contributions Tax	(399.00)	(385.88)
31/07/2020	53920	Life Insurance Premiums	(848.43)	(778.70)
16/10/2020	52420	Contributions	2,137.50	1,510.89
16/10/2020	53800	Contributions Tax	(320.63)	(226.64)
27/01/2021	52420	Contributions	2,137.50	907.71
27/01/2021	53800	Contributions Tax	(320.63)	(136.16)
16/04/2021	52420	Contributions	2,137.50	445.07
16/04/2021	53800	Contributions Tax	(320.63)	(66.76)
<b>Total Amount (Weighted)</b>				<b>246,291.14</b>

##### Samuel Samer Samy Zaki Ibrahim (IBRSAM00002A)

###### Member Balance

01/07/2020	50010	Opening Balance	61,139.50	61,139.50
13/07/2020	52420	Contributions	1,710.00	1,653.78
13/07/2020	53800	Contributions Tax	(256.50)	(248.07)
<b>Total Amount (Weighted)</b>				<b>62,545.21</b>

## Calculation of daily member weighted balances

### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	100,079.31
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	14,763.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	14,763.00
Total CGT Discount Applied	28,438.77
<b>Capital Gain /(Losses carried forward)</b>	<b>56,877.54</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (100079.31/100079.31)=100.00%	56,877.54

### Foreign Tax Offset Calculations

#### Segment 01 July 2020 to 30 June 2021

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

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

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

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

#### Allocations of Foreign Tax Offset to Members

Samer Samy Zaki Ibrahim(IBRSAM00001A) - 100.00 %	0.00
Marie Adly Ghattas Moawad Ibrahim(IBRMAR00001A) - 0.00 %	0.00
Samuel Samer Samy Zaki Ibrahim(IBRSAM00002A) - 0.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

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

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR SMARTY'S  
SUPERANNUATION FUND  
**ABN** 75 650 686 435  
**TFN** 911 072 308

## Income tax 551

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<b>Date generated</b>	12/07/2021
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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2 results found - from **01 July 2020** to **12 July 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
8 Sep 2020	7 Sep 2020	Payment received		\$2,408.22	\$0.00
4 Sep 2020	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$2,408.22		\$2,408.22 DR







## Activity statement 001

<b>Date generated</b>	12/07/2021
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$2,199.00 DR
<b>Balance</b>	\$2,199.00 DR

## Transactions

11 results found - from **01 July 2020** to **12 July 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Jul 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21	\$2,199.00		\$2,199.00 DR
1 Jul 2021	28 Jul 2021	- GST Instalments	\$1,456.00		
1 Jul 2021	28 Jul 2021	- PAYG Instalments	\$743.00		
6 Apr 2021	1 Apr 2021	Payment received		\$2,200.00	\$0.00
1 Apr 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21	\$2,200.00		\$2,200.00 DR
1 Apr 2021	28 Apr 2021	- GST Instalments	\$1,457.00		
1 Apr 2021	28 Apr 2021	- PAYG Instalments	\$743.00		
16 Feb 2021	15 Feb 2021	Payment received		\$2,200.00	\$0.00
1 Jan 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20	\$2,200.00		\$2,200.00 DR
1 Jan 2021	2 Mar 2021	- GST Instalments	\$1,457.00		
1 Jan 2021	2 Mar 2021	- PAYG Instalments	\$743.00		
7 Oct 2020	6 Oct 2020	Payment received		\$2,200.00	\$0.00
30 Sep 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20	\$2,200.00		\$2,200.00 DR




Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
30 Sep 2020	28 Oct 2020	- GST Instalments	\$1,457.00		
30 Sep 2020	28 Oct 2020	- PAYG Instalments	\$743.00		
8 Sep 2020	7 Sep 2020	Payment received		\$872.00	\$0.00
31 Aug 2020	17 May 2021	Original Activity Statement for the period ending 30 Jun 20 - GST	\$872.00		\$872.00 DR
3 Jul 2020	2 Jul 2020	Payment received		\$1,444.00	\$0.00
2 Jul 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20	\$1,444.00		\$1,444.00 DR
2 Jul 2020	28 Jul 2020	- GST Instalments	\$1,238.00		
2 Jul 2020	28 Jul 2020	- PAYG Instalments	\$206.00		

Date: 12/07/2021

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2021

**AUSTRALIA and NEW ZEALAND BANKING GROUP  
ANZ ORDINARY SHARES**

<b>Name</b>	<b>Share Type</b>	<b>Register</b>	<b>Quantity</b>	
DR SAMER SAMY ZAKI IBRAHIM <SMARTY'S SUPER FUND> X*****6619	CHESSE Sponsored	VIC	2000	
		<b>Total</b>	<b>2000</b>	

Sincerely,

Computershare


**Only Computershare managed holdings are listed.**

Date: 12/07/2021

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2021

**NATIONAL AUSTRALIA BANK LIMITED  
NAB ORDINARY FULLY PAID SHARES**

<b>Name</b>	<b>Share Type</b>	<b>Register</b>	<b>Quantity</b>	
DR SAMER SAMY ZAKI IBRAHIM <SMARTY'S SUPER FUND> X*****6619	CHESS Sponsored	VIC	3000	
<b>Total</b>			<b>3000</b>	

Sincerely,

Computershare

**Only Computershare managed holdings are listed.**

## Balance History

 Currency Australian Dollar

&lt;&lt; View: TLS, X\*\*\*\*\*6619 (DR SAMER SAMY ZAKI IBRAHIM &lt;SMARTY'S SUPER FUND A/C&gt;)

 Balance as at date (dd/mm/yyyy) 30/06/2021


Displaying Balance History as at 30 Jun 2021

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****6619	TLS	3.76	11,244	11,244	42,277.44



Viewing 1 - 1 of 1

Total Value: \$ 42,277.44

 Ask us now 



# Gold Bullion Valuation 2021

## Statuary Declaration

We, Samer Ibrahim, Marie Ibrahim, & Samuel Ibrahim as directors' trustee of Smarty's Superannuation Fund **declare that**,

1. The fund holds gold bullion coins as a precious metal investment according the fund investment strategy, these had been purchased as Gold Bullion Coins and not collectibles as per the invoices of the purchases.
2. As of 30<sup>th</sup> June 2021, Smarty's Superannuation Fund holds the following gold bullion coins as described in the table below.
3. On 30<sup>th</sup> June 2021, the bullion replacement value of these gold coins is **\$113,266** This is according to the spot gold price of \$2345/oz.

Gold Coin description	Weight per coin in oz	Gold Price per oz	Coin Replacement Value	Quantity	Total Replacement Value
Full Gold Sovereign	0.2354	2345	646	61	39406
1 Oz Kangaroo	1	2345	2462	30	73860
<b>Total Bullion Value</b>					<b>113266</b>



4. We also declare that these bullion coins are securely stored away from any member's belonging and not for show or display and not for any other use rather than being an investment of the superannuation fund.

**This declaration, made on 30<sup>th</sup> June 2021, and signed by, directors of the trustee:**

1. **Samer Ibrahim**

2. **Marie Ibrahim**

3. **Samuel Ibrahim**

# Smarty's Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Property Income (28000)</b>					
<u>4/12 Endeavour Blvd, North Lakes QLD 4509 (4/12ENDBL)</u>					
31/07/2020	as per Rental Stt			68.64	68.64 CR
17/08/2020	as per Rental Stt			3,690.94	3,759.58 CR
				<b>3,759.58</b>	<b>3,759.58 CR</b>
<b>Rental Property Expenses (42501)</b>					
<u>Management Fees (00095)</u>					
31/07/2020	as per Rental Stt		68.64		68.64 DR
17/08/2020	as per Rental Stt		259.95		328.59 DR
			<b>328.59</b>		<b>328.59 DR</b>
<u>Council Rates (00096)</u>					
17/08/2020	as per Rental Stt		703.05		703.05 DR
31/08/2020			703.05		1,406.10 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		703.05		2,109.15 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			429.64	1,679.51 DR
			<b>2,109.15</b>	<b>429.64</b>	<b>1,679.51 DR</b>
<u>Body Corporate Levies (00097)</u>					
31/08/2020			1,646.59		1,646.59 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		1,646.59		3,293.18 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			544.45	2,748.73 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			330.55	2,418.18 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt			131.25	2,286.93 DR
			<b>3,293.18</b>	<b>1,006.25</b>	<b>2,286.93 DR</b>
<u>Water (000991)</u>					
05/11/2020			246.98		246.98 DR
22/12/2020	Sale of Property as per Contract + Settlement Stt		488.84		735.82 DR
			<b>735.82</b>		<b>735.82 DR</b>
<b>Total Debits:</b>			<b>6,466.74</b>		
<b>Total Credits:</b>				<b>5,195.47</b>	

Smarty's Super Holdings Pty Ltd  
Dr Sam Ibrahim  
7 Amber Close  
MANGO HILL QLD 4509

Building: 223, 4/12 Endeavour Boulevard, North Lakes


Page: 1

**Owner Tax Invoice/Statement July 2020**


**SUMMARY**

	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
<b>Opening Balance as at 01/07/20</b>			0.00
Tenant Receipts	68.64	6.86	75.50
Building & Owner Receipts	0.00	0.00	0.00
Disbursements	-68.64	-6.86	-75.50
Owner Remittance Less Returned			0.00
<b>Closing Balance as at 31/07/20</b> (includes unpaid disbursement amount of 703.05)			0.00

**TENANT INCOME**

<u>Tenant</u>	<u>Account</u>	<u>Description</u>	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
928 HDAA Australia Pty Ltd	204100	Rent Paid To: 31/07/2020 General Outgoings	68.64	6.86	75.50 
<b>TOTAL TENANT INCOME</b>			<b>68.64</b>	<b>6.86</b>	<b>75.50</b>

**EXPENDITURE**

<u>Payee</u>	<u>Payment Date</u>	<u>Description</u>	<u>From</u>	<u>To</u>	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
First Commercial Realty Pty Ltd	15/07/20	Management Fee	01/07/20	31/07/20	68.64	6.86	75.50
<b>TOTAL EXPENDITURE</b>					<b>68.64</b>	<b>6.86</b>	<b>75.50</b> 

Group: **All**  
 Property Mgr: **All**

Buildings: **223 to: 223**  
 Period: **1 to: 1, 2021**

Building: **223, 4/12 Endeavour Boulevard, North Lakes**

	Period	B/FWD	Disbursement	Remittance	Income	Net Income	Commission	C/FWD
<b>Values</b>	<b>1</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75.50</b>	<b>5,697.31</b>	<b>219.35</b>	<b>0.00</b>

Receipts	Type	Receipt #	Deposit #	Payee	Bank	DD?	Reversal#	Amount
09/07/2020	Tenant	S0063311	0	HDAA Australia	NA	yes		75.50
<b>TOTAL</b>								<b>75.50</b>

Commission	Type	Pay Type	Pay Reference	Payee	Creditor	Amount
15/07/2020	Man	EFT	E002599	First Commercial Realty Pty Ltd	00001000	75.50
						75.50
<b>TOTAL DISBURSED</b>						<b>75.50</b>



ABN: 24 127 455 814  
First Commercial Realty P/L  
T/A First Asset Management  
Suite 2/125 Wellington Road, East Brisbane, QLD 4169  
PO Box 7129, East Brisbane, QLD 4169  
Telephone: 07 3391 9500 Facsimile: 07 3391 9599  
www.firstassetmanagement.com.au

## TAX INVOICE FOR JULY 2020

Smarty's Super Holdings Pty Ltd  
Dr Sam Ibrahim  
7 Amber Close  
MANGO HILL QLD 4509 Australia

**Building:** 223, 4/12 Endeavour Boulevard, North Lakes

Date	Particulars	Amount Paid
15/07/20	Mid-Month Management Commission	\$68.64
15/07/20	(GST)	\$6.86
<b>Total amount paid inclusive of GST</b>		<b><u>\$75.50</u></b>
<b>Total GST paid this month</b>		<b>\$6.86</b>



Smarty's Super Holdings Pty Ltd  
Dr Sam Ibrahim  
7 Amber Close  
MANGO HILL QLD 4509

Building: 223, 4/12 Endeavour Boulevard, North Lakes

Page: 1

**Owner Tax Invoice/Statement August 2020**

**SUMMARY**

	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
<b>Opening Balance as at 01/08/20</b>			0.00
Tenant Receipts	3,690.93	369.10	4,060.03
Building & Owner Receipts	0.00	0.00	0.00
Disbursements	-963.00	-26.00	-989.00
Owner Remittance Less Returned			-3,071.03
<b>Closing Balance as at 31/08/20</b>			0.00


**TENANT INCOME**

<u>Tenant</u>	<u>Account</u>	<u>Description</u>	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
928 HDAA Australia Pty Ltd	201192	Rent Paid To: 20/08/2020 Office	3,019.98	302.00	3,321.98
	204100	General Outgoings	670.95	67.10	738.05
<b>TOTAL TENANT INCOME</b>			<b>3,690.93</b>	<b>369.10</b>	<b>4,060.03</b> ✓

**EXPENDITURE**

<u>Payee</u>	<u>Payment Date</u>	<u>Description</u>	<u>From</u>	<u>To</u>	<u>Net Amount</u>	<u>GST</u>	<u>Gross Amount</u>
First Commercial Realty Pty Ltd	17/08/20	Management Fee	01/07/20	31/07/20	259.95	26.00	285.95 ✓

**Owner Tax Invoice/Statement August 2020**

Moreton Bay Regional Council	17/08/20	Municipal Rates	703.05	0.00	703.05	
<b>TOTAL EXPENDITURE</b>			<b>963.00</b>	<b>26.00</b>	<b>989.00</b>	

**OWNER REMITTANCE**

<u>Payee</u>	<u>Date</u>	<u>Description</u>	<u>Payment Amount</u>
Smarty's Super Holdings Pty Ltd	17/08/20	Owners Remittance	-3,071.03
<b>TOTAL REMITTED</b>			<b>3,071.03</b>

Group: **All**  
 Property Mgr: **All**

Buildings: **223 to: 223**  
 Period: **2 to: 2, 2021**

Building: **223, 4/12 Endeavour Boulevard, North Lakes**

	Period	B/FWD	Disbursement	Remittance	Income	Net Income	Commission	C/FWD
<b>Values</b>	<b>2</b>	<b>0.00</b>	<b>703.05</b>	<b>3,071.03</b>	<b>4,060.03</b>	<b>3,690.93</b>	<b>142.10</b>	<b>0.00</b>

Receipts	Type	Receipt #	Deposit #	Payee	Bank	DD?	Reversal#	Amount
13/08/2020	Tenant	S0064390	0	HDAA Australia	NA	yes		4,060.03
<b>TOTAL</b>								<b>4,060.03</b>

Disbursed	Type	Pay Type	Pay Reference	Payee	Creditor	Amount
17/08/2020	Inv	CHQ	00004313	Moreton Bay Regional Council	MORETON	703.05
						703.05

Remitted	Type	Pay Type	Pay Reference	Payee	Creditor	Amount
17/08/2020	Rem	EFT	E002627	Smarty's Super Holdings Pty Ltd	143	3,071.03
						3,071.03

Commission	Type	Pay Type	Pay Reference	Payee	Creditor	Amount
17/08/2020	Man	EFT	E002628	First Commercial Realty Pty Ltd	00001000	285.95
						285.95
<b>TOTAL DISBURSED</b>						<b>4,060.03</b>

## TAX INVOICE FOR AUGUST 2020

Smarty's Super Holdings Pty Ltd  
Dr Sam Ibrahim  
7 Amber Close  
MANGO HILL QLD 4509 Australia

**Building:** 223, 4/12 Endeavour Boulevard, North Lakes

Date	Particulars	Amount Paid
17/08/20	Mid-Month Management Commission	\$130.77
17/08/20	(GST)	\$13.08
17/08/20	Mid-Month Management Commission	\$129.18
17/08/20	(GST)	\$12.92
<b>Total amount paid inclusive of GST</b>		<b><u>\$285.95</u></b>
<b>Total GST paid this month</b>		<b>\$26.00</b>

# Rate reminder notice

**Customer Service Centres**  
Caboolture, Redcliffe  
and Strathpine

**Postal Address**  
PO Box 159  
Caboolture Qld 4510

**Customer Service**  
Ph: (07) 3480 6464

ABN: 92 967 232 136  
www.moretonbay.qld.gov.au  
mbrc@moretonbay.qld.gov.au



Smarty's Super Holdings Pty Ltd Tte  
C/- First Asset Management  
PO Box 7129  
EAST BRISBANE QLD 4169

*PAID*  
*29/10/20*

<b>Assessment number</b>	801664.4
<b>Total Payable</b>	\$703.05
<b>Period of rating</b>	1 July 2020 - 30 September 2020
<b>Date of issue</b>	18 August 2020
<b>Due date for payment</b>	Overdue - Payable Immediately

Unit 4 12 Endeavour Boulevard, NORTH LAKES QLD 4509  
Lot 4 SP 234401  
Rateable Valuation \$97,500

This reminder notice is issued to assist you with the payment of your rate account.

As at 17 August 2020, council records indicate that payment has not been received for your account.

**If you have recently paid your rate account or entered into a payment plan with council, please disregard this notice.**

For some payment options, such as BPay and Australia Post, the transfer of these funds to council can take several days and this may result in your payment not being recorded in council's systems when this reminder notice was prepared.

However, if you have not yet made payment or entered into a payment plan, your action in relation to the overdue rates and charges of \$703.05 is required.

If you are able, prompt payment of the outstanding amount is appreciated. Alternatively, if you are experiencing financial hardship, you are encouraged to enter into a payment plan with council to pay off the outstanding balance. Details of how to enter into a payment plan are available on council's website at [www.moretonbay.qld.gov.au/rates-rebate](http://www.moretonbay.qld.gov.au/rates-rebate).

Council is conscious of the impact that the current COVID-19 pandemic is having on the community and is committed to supporting ratepayers through this difficult period. As part of a range of assistance measures, council has resolved that interest will not be charged on overdue rates and charges for the period 1 April 2020 to 30 September 2020.

Thank you for your cooperation and if you have any questions please contact council on (07) 3480 6464.

**Please note council has changed its Australia Post biller and notices issued before July 2018 should not be used to make payments.**



**Direct Debit**  
Contact Council for further details.



**Pay by Phone**  
Pay with Mastercard or Visa by calling 1300 400 620



**Post Billpay**  
Pay in person at any Post Office.



**At Council Office**  
Payments can be made at any Moreton Bay Regional Council Customer Service Centre.



**BPAY**  
Please contact your financial institution for further details.



**Online**  
Visit [www.moretonbay.qld.gov.au](http://www.moretonbay.qld.gov.au)



**By Mail**  
Send cheque and remittance slip to Moreton Bay Regional Council.

## PAYMENT REMITTANCE SLIP



\*2464 008016644



Billers Code: 7062  
Ref: 008016644

25

<b>Assessment number</b>	801664.4
<b>Total Payable</b>	\$703.05
<b>Period of rating</b>	1 July 2020 - 30 September 2020
<b>Date of issue</b>	18 August 2020
<b>Due date for payment</b>	Overdue - Payable Immediately

Location: Unit 4 12 Endeavour Boulevard, NORTH LAKES QLD 4509  
Customer Ref: 008016644





TAX INVOICE  
 ABN 56 096 687 659

Body Corporate and Community Management Act 1997  
**NOTICE OF CONTRIBUTIONS**

Smarty's Super Holdings P/L  
 First Asset Management  
 2/125 Wellington Road  
 EAST BRISBANE QLD 4169

Date of Notice	19 August 2020		
A/c No	4		
Lot No	4	Unit Number	4
Contrib Ent.	70		
Interest Ent.	75		

Body Corporate for

## 12 ENDEAVOUR BOULEVARD NORTH L CTS 41322

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Admin Fund	01/10/20 to 31/12/20	01/10/20	980.00	0.00		980.00
Sinking Fund	01/10/20 to 31/12/20	01/10/20	595.00	0.00		595.00
Insurance Levy	01/10/20 to 31/12/20	01/10/20	236.25	0.00		236.25
<b>Totals</b> (Levies include GST)			<b>1,811.25</b>	<b>0.00</b>		<b>\$1,811.25</b>
GST component on levies of \$1,646.59 is \$164.66						

Teller stamp and initials

The following charges apply to overdue levy Reminder Notices :  
 30 & 45 days - \$44.00; 60 days - \$82.50  
 Log in to [www.capitolbca.com.au](http://www.capitolbca.com.au) and click on Owner Login to access your levy information, meeting minutes, by-laws & change your address details.

Amount Paid \$  
 Date Paid / /

26 AUG 2020

Capitol Strata Mgmt (Red) P/L

DEFT Reference Number: 2847 52623 1000 0000 045



Pay over the internet from your \*\*Credit Card or \*pre-registered bank a/c at [www.deft.com.au](http://www.deft.com.au)  
 \*\* A surcharge may apply to credit card transactions

By phone from your \*\*Credit Card or \*pre-registered bank account.  
 Call 1300 301 090 Int +612 8232 7395

**BPAY** Biller Code 96503  
 Ref: 2847 52623 1000 0000 045

Contact your participating financial institution to make this payment from your cheque or savings account.

Account Body Corporate for  
 12 Endeavour Boulevard  
 North Lakes CTS 41322

Lot No. 4  
 Owner SMARTY'S SUPER HOLDINGS P/L

\*Payments by phone or internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at [www.deft.com.au](http://www.deft.com.au) or call 1800 872 192

**POST billpay** In person, pay by cash, cheque or EFTPOS at any Post Office in Australia.  
 Payments made at Australia Post will incur a \$2.75 DEFT processing fee

Pay by mailing this payment slip with your cheque to  
 DEFT Payment Systems  
 GPO Box 141  
 Brisbane Qld 4001

All cheques must be made payable to:  
 Body Corporate For 12 Endeavour Boulevard  
 North Lakes CTS 41322



\*442 284752623 10000000045

+284752623 10000000045<

TOTAL AMOUNT DUE  
 DUE DATE 01/10/20

**\$1,811.25**  
 Paid 20/8/20

000181125<4+





Smarty's Super Holdings Pty Ltd as TTE  
PO BOX 7129  
EAST BRISBANE QLD 4169

*Handwritten note:*  
Unit 4/12/20  
4/11/20

## OVERDUE NOTICE

📞 1300 086 489  
Emergencies and faults 24 Hours, 7 days  
Account enquiries 8am-5pm Mon-Fri  
🌐 [unitywater.com](http://unitywater.com) 89 791 717 472

Account number	99797640
Payment reference	0997 9764 02
Issue date	2 Nov 2020
Property	Unit 4/12 Endeavour Bvd, NORTH LAKES, QLD
Lot 4 Plan SP234401	

Account balance **\$246.98**

Amount due **\$246.98**



## OVERDUE NOTICE UNPAID WATER AND SEWERAGE

Our records indicate we did not receive payment of your bill by the due date. If you have paid this bill since the due date or made a payment arrangement with us, thank you and please disregard this notice.

We're here to help and have several convenient options available which can assist you in making payment.

We also understand that customers may be vulnerable during this uncertain and difficult time and may need further support. If this sounds like you, please contact one of our friendly Payment Team specialists on 1300 086 489 and we can provide a variety of flexible and compassionate payment options to suit your needs.

### Extra time to pay and no interest

We're helping our customers by providing an extra 30 days to pay their bills and no interest on overdue amounts on bills, reminders and overdue notices for 6 months – starting 2 April 2020.

For more information, visit [unitywater.com/customer-relief](http://unitywater.com/customer-relief)



210826\_128/Red\_Brochure\_0930000180002365

## Easy ways to pay For other payment options - see over



BPAY\*

Billers Code: 130393

Ref: 0997 9764 02

Contact your bank or financial institution to pay from your cheque, savings, debit, credit card or transaction account.

More info: [bpay.com.au](http://bpay.com.au)

\* Registered to BPAY Pty Ltd ABN 69 079 137 518



ELOCKBOX

Make fast, secure EFT payments directly from your bank account to ours. Simply set up Unitywater as a new payee in your online banking using these details:

Account Name: **Unitywater**

BSB: **066-765**

Account Number: **99797640**

Go to [unitywater.com/elockbox](http://unitywater.com/elockbox)



It's faster and easier online at My Account



Pay your bill

Check your balance

Get a copy of your bill

Go to [unitywater.com](http://unitywater.com)

# SETTLEMENT STATEMENT

**Matter No:** 33215  
**Re:** Your purchase from Smarty's Super Holdings Pty Ltd  
**Property:** 4/12 Endeavour Boulevard, North Lakes, Queensland 4509

---

**Settlement Date:** 4 February, 2021  
**Adjustment Date:** 4 February, 2021  
**Contract Date:** 22 December, 2020  
**Settlement Place:** PEXA TRANSACTION  
**Settlement Time:** 12pm

---

Contract Price \$655,000.00  
Less Deposit 22,000.00

Less Release Fee 195.00

Plus Rates (adjusted as paid for 01/01/2021 to 31/03/2021)  
\$703.05 x 55 days  
90 days 429.64 ✓

Plus Administrative Fund Levy (adjusted as paid for 01/01/2021 to 31/03/2021)  
\$980.00 x 55 days  
90 days 598.89 ✓

Plus Sinking Fund Levy (adjusted as paid for 01/01/2021 to 31/03/2021)  
\$595.00 x 55 days  
90 days 363.61 ✓

Plus Insurance (adjusted as paid for 01/01/2021 to 31/03/2021)  
\$236.25 x 55 days  
90 days 144.38 ✓

Plus 10% on purchase price plus adjustments 65,653.65

**BALANCE AT SETTLEMENT** \$699,995.17

## CHEQUE DETAILS

1. Moreton Bay Regional Council \$703.05 ✓  
2. Body Corporate for 12 Endeavour Boulevard North Lakes CTS 41322 \$1,811.25 ✓ expenses  
3. Unity Water \$488.84 ✓  
\$696,992.03

**CHEQUES TOTAL** \$699,995.17



## Bank Loan Reconciliation

Client Name: Smarty's Superannuation Fund      Period Ended: 30 June 2021  
 Client Code: IBRA0001      Accountant: Eddy Lee

Bank: BOQ      Account No: Commercial Mortgage

Balance per bank statement	0.00	
Balance per MYOB	0.00	
Variance	0.00	

Interest paid for the year

Month	Amount	Bank Fee
July	307.25	1.99
August	316.65	1.99
September	316.04	1.99
October	304.88	1.99
November	314.19	1.99
December	303.33	1.99
January	312.52	1.99
February	311.90	1.99
March	30.09	
April		
May		
June		
	2,516.85	15.92

BOQ Specialist  
 ABN 32009656740

Date: 06/07/21

Time: 17:24

Statement of Account

Page: 1

Contract N4ACCB3529 Mtge - Variable  
 Customer Smarty's Superannuation Fund  
 Address 7 Amber Close

Desc 4/12 Endeavour Blvd, North Lak

Sec Name Smarty's Superannuation Fun  
 Payment Direct Debit

Alpha MANGO HILL QLD 4509  
 FUNDSMA Alt Contract B3529

Phone H: B:  
 Cust 114191

-----  
 Int Rate 4.43 Last Rcpt 04/02/21 Last Rcpt 82656.94 Coll Mngr CM  
 Max Limit 93000.00 Cont Date 01/04/16 Inst Day- 1 530.51 Ltr 00 00 00 00  
 Balloon 82156.20 Cont Term 60 PDI + Fees 0.00  
 C/Pncpl 30.09-Mths Expired 59 Arrears O/S 0.00 Exts  
 Expiry Date 01/04/21 Balance O/S 0.00 Status Paid Out  
 04/02/21  
 YTD Int. 1892.95 Curr.Cycle 4.43 Next Cycle 0.00 Arr.Status

-----  
 Statement for the Period 01/07/20 to 30/06/21

Collection Manager: Cameron Chater

Email: ss.zaki@yahoo.com

Period Interest Rate  
 01/07/20 - 30/06/21 4.43%

No.	Trn.Date	Description	Debit	Credit	Balance
163	01/07/20	Brought Forward		0.00	84,384.17
164	01/07/20	Interest Charged From 01/06/20 to 30/06/20	307.25		84,691.42
165	01/07/20	Direct Debit		532.50	84,158.92
166	01/07/20	Direct Debit Fee	1.99		84,160.91
167	01/08/20	Interest Charged From 01/07/20 to 31/07/20	316.65		84,477.56
168	04/08/20	Direct Debit		532.50	83,945.06
169	04/08/20	Direct Debit Fee	1.99		83,947.05
170	01/09/20	Interest Charged From 01/08/20 to 31/08/20	316.04		84,263.09
171	01/09/20	Direct Debit		532.50	83,730.59
172	01/09/20	Direct Debit Fee	1.99		83,732.58
173	01/10/20	Interest Charged From 01/09/20 to 30/09/20	304.88		84,037.46
174	01/10/20	Direct Debit		532.50	83,504.96
175	01/10/20	Direct Debit Fee	1.99		83,506.95
176	01/11/20	Interest Charged From 01/10/20 to 31/10/20	314.19		83,821.14
177	02/11/20	Direct Debit		532.50	83,288.64
178	02/11/20	Direct Debit Fee	1.99		83,290.63
179	01/12/20	Interest Charged From 01/11/20 to 30/11/20	303.33		83,593.96
180	01/12/20	Direct Debit		532.50	83,061.46
181	01/12/20	Direct Debit Fee	1.99		83,063.45
182	01/01/21	Interest Charged From 01/12/20 to 31/12/20	312.52		83,375.97
183	04/01/21	Direct Debit		532.50	82,843.47
184	04/01/21	Direct Debit Fee	1.99		82,845.46
185	01/02/21	Interest Charged From 01/01/21 to 31/01/21	311.90		83,157.36
186	01/02/21	Direct Debit		532.50	82,624.86
187	01/02/21	Direct Debit Fee	1.99		82,626.85
188	04/02/21	Bank Credit		82,656.94	30.09-
189	04/02/21	Interest Charged	30.09		0.00
			2,532.77	86,916.94	





No.	Trn.Date	Description	Debit	Credit	Balance
01/07/20 to 30/06/21					
		Int Charged:	2,516.85		

Looking to purchase an existing practice? We can lend up to 100% of the purchase price, using goodwill and equipment as security. Call 1300 160 160. T&Cs, fees & lending eligibility criteria apply.



## Bank Loan Reconciliation

Client Name: Smarty's Superannuation Fund      Period Ended: 30 June 2021  
 Client Code: IBRA0001      Accountant: Eddy Lee

Bank BOQ      Account No Fixed

Balance per bank statement      0.00      ✓  
 Balance per MYOB      0.00      ✓  
 Variance      0.00

Interest paid for the year

Month	Amount	Bank Fee
July	1,333.68	1.99
August	1,375.20	1.99
September	1,373.56	1.99
October	1,327.16	1.99
November	1,369.16	1.99
December	1,323.12	1.99
January	1,364.26	1.99
February	1,362.34	1,817.07
March	131.79	250.00
April		
May		
June		
	10,960.27	2,081.00
	✓	✓

BOQ Specialist  
 ABN 32009656740

Date: 06/07/21

Time: 17:24

Statement of Account

Page: 1

Contract N4ACCH9880 Mtge - Variable  
 Customer Smarty's Superannuation Fund  
 Address 7 Amber Close

Desc R/O M4ACCB5646

Sec Name Smarty's Superannuation Fun  
 Payment Direct Debit

Alpha MANGO HILL QLD 4509  
 FUNDSMA Alt Contract H9880

Phone H: B:  
 Cust 114191

-----  
 Int Rate 4.43 Last Rcpt 04/02/21 Last Rcpt 364150.15 Coll Mngr CM  
 Max Limit 373933 Cont Date 26/04/19 Inst Day-26 1935.56 Ltr 00 00 00 00  
 Balloon 336540 Cont Term 60 PDI + Fees 0.00  
 C/Pncpl 381.79-Mths Expired 22 Arrears O/S 0.00 Exts  
 Expiry Date 26/04/24 Balance O/S 0.00 Status Paid Out  
 04/02/21  
 YTD Int. 8251.39 Curr.Cycle 4.43 Next Cycle 0.00 Arr.Status

-----  
 Statement for the Period 01/07/20 to 30/06/21

Collection Manager: Cameron Chater

Email: ss.zaki@yahoo.com

Period Interest Rate  
 01/07/20 - 30/06/21 4.43%

No.	Trn.Date	Description	Debit	Credit	Balance
49	01/07/20	Brought Forward		0.00	364,671.73
50	01/07/20	Interest Charged From 01/06/20 to 30/06/20	1,333.68		366,005.41
51	24/07/20	Direct Debit		1,937.55	364,067.86
52	24/07/20	Direct Debit Fee	1.99		364,069.85
53	01/08/20	Interest Charged From 01/07/20 to 31/07/20	1,375.20		365,445.05
54	26/08/20	Direct Debit		1,937.55	363,507.50
55	26/08/20	Direct Debit Fee	1.99		363,509.49
56	01/09/20	Interest Charged From 01/08/20 to 31/08/20	1,373.56		364,883.05
57	25/09/20	Direct Debit		1,937.55	362,945.50
58	25/09/20	Direct Debit Fee	1.99		362,947.49
59	01/10/20	Interest Charged From 01/09/20 to 30/09/20	1,327.16		364,274.65
60	26/10/20	Direct Debit		1,937.55	362,337.10
61	26/10/20	Direct Debit Fee	1.99		362,339.09
62	01/11/20	Interest Charged From 01/10/20 to 31/10/20	1,369.16		363,708.25
63	26/11/20	Direct Debit		1,937.55	361,770.70
64	26/11/20	Direct Debit Fee	1.99		361,772.69
65	01/12/20	Interest Charged From 01/11/20 to 30/11/20	1,323.12		363,095.81
66	24/12/20	Direct Debit		1,937.55	361,158.26
67	24/12/20	Direct Debit Fee	1.99		361,160.25
68	01/01/21	Interest Charged From 01/12/20 to 31/12/20	1,364.26		362,524.51
69	25/01/21	Direct Debit		1,937.55	360,586.96
70	25/01/21	Direct Debit Fee	1.99		360,588.95
71	01/02/21	Interest Charged From 01/01/21 to 31/01/21	1,362.34		361,951.29
72	04/02/21	Bank Credit		364,150.15	2,198.86-
73	04/02/21	Early Termin Fee	1,817.07		381.79-
74	04/02/21	Interest Charged	131.79		250.00-
75	04/02/21	Small Bal Write Off	250.00		0.00
			13,041.27	377,713.00	



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No.	Trn.Date	Description	Debit	Credit	Balance
<hr/>					
	01/07/20 to 30/06/21				
	Int Charged:	10,960.27			

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Looking to purchase an existing practice? We can lend up to 100% of the purchase price, using goodwill and equipment as security. Call 1300 160 160. T&Cs, fees & lending eligibility criteria apply.

# Smarty's Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021

### Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Ibrahim, Marie Adly Ghattas Moawad	Provided	47	463,902.12	9,072.50 ✓	0.00	0.00	0.00	9,072.50
Ibrahim, Samer Samy Zaki	Provided	50	359,800.40	9,072.50 ✓	0.00	0.00	0.00	9,072.50
Ibrahim, Samuel Samer Samy Zaki	Provided	21	116,983.44	1,710.00 ✓	0.00	0.00	0.00	1,710.00
<b>All Members</b>				<b>19,855.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,855.00</b>

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

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Ibrahim, Marie Adly Ghattas Moawad	Concessional (5 year carry forward cap available)	9,072.50	59,420.00	50,347.50 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Ibrahim, Samer Samy Zaki	Concessional (5 year carry forward cap available)	9,072.50	58,802.50	49,730.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Ibrahim, Samuel Samer Samy Zaki	Concessional (5 year carry forward cap available)	1,710.00	65,595.00	63,885.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
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Ibrahim, Marie Adly Ghattas Moawad

Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	30,000.00	30,000.00	6,175.00	7,410.00	8,170.00	9,072.50	
Unused Concessional Contribution	0.00	0.00	0.00	17,590.00	16,830.00	15,927.50	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	17,590.00	34,420.00	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	42,590.00	59,420.00	50,347.50 Below Cap
Total Super Balance	0.00	0.00	143,239.39	156,986.54	188,153.63	463,902.12	

Ibrahim, Samer Samy Zaki

Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	30,000.00	30,000.00	5,557.50	8,027.50	8,170.00	9,072.50	
Unused Concessional Contribution	0.00	0.00	0.00	16,972.50	16,830.00	15,927.50	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	16,972.50	33,802.50	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	41,972.50	58,802.50	49,730.00 Below Cap
Total Super Balance	0.00	0.00	135,192.68	139,274.57	156,806.49	359,800.40	

Ibrahim, Samuel Samer Samy Zaki

Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	20,000.00	14,223.00	3,334.50	4,446.00	4,959.00	1,710.00	
Unused Concessional Contribution	0.00	0.00	0.00	20,554.00	20,041.00	23,290.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	20,554.00	40,595.00	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	45,554.00	65,595.00	63,885.00 Below Cap
Total Super Balance	0.00	0.00	30,185.10	34,964.87	44,639.33	116,983.44	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Ibrahim, Marie Adly Ghattas Moawad	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Ibrahim, Samer Samy Zaki	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Ibrahim, Samuel Samer Samy Zaki	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

**Ibrahim, Marie Adly Ghattas Moawad**

Date	Transaction Description	Ledger Data					SuperStream Data				
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other

13/07/2020	Employer	2,660.00			
16/10/2020	Employer	2,137.50			
27/01/2021	Employer	2,137.50			
16/04/2021	Employer	2,137.50			
<b>Total - Ibrahim, Marie Adly Ghattas Moawad</b>		<b>9,072.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**Ibrahim, Samer Samy Zaki**

Date	Transaction Description	Contribution Type	Ledger Data			
			Concessional	Non-Concession	Other	Reserves
13/07/2020		Employer	2,660.00			
16/10/2020		Employer	2,137.50			
27/01/2021		Employer	2,137.50			
16/04/2021		Employer	2,137.50			
<b>Total - Ibrahim, Samer Samy Zaki</b>			<b>9,072.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SuperStream Data				
Contribution	Employer	Concessional	Non-Concess	Other
Employer	BEST HEALTH MEDICAL CENTRE PTY. LTD.	2,137.50		
Employer	BEST HEALTH MEDICAL CENTRE PTY. LTD.	2,137.50		
Employer	BEST HEALTH MEDICAL CENTRE PTY. LTD.	2,137.50		
<b>Total - Ibrahim, Samer Samy Zaki</b>		<b>6,412.50</b>	<b>0.00</b>	<b>0.00</b>

**Ibrahim, Samuel Samer Samy Zaki**

Date	Transaction Description	Contribution Type	Ledger Data			
			Concessional	Non-Concession	Other	Reserves
13/07/2020		Employer	1,710.00			
<b>Total - Ibrahim, Samuel Samer Samy Zaki</b>			<b>1,710.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SuperStream Data				
Contribution	Employer	Concessional	Non-Concess	Other
<b>Total - Ibrahim, Samuel Samer Samy Zaki</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total for All Members**

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19,855.00	0.00	0.00	0.00
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## Self-Review Checklist

Items to consider before submitting for manager review.

### Financials

- Each report page (BS, P&L, Notes) shows correct period end date
- Balance Sheet is not out of balance
- No Negative Assets or Liabilities
- Assets and Liabilities classified appropriately, ie. current/non-current, Payables/Borrowings
- Share capital named correctly, ie. not "Ordinary A Class Shares" if only "Ordinary Shares" issued
- Trading account showing a gross profit not gross loss, compare GP% TY/LY (& show in workpapers)
- Other income shown below Gross profit but before expenses
- Appropriation Account - separate page usually unless very small P&L, ie. only received dividend
- Notes - check all headings are correct, ie. not missing or saying "Other" & amounts add up correctly
- Signatures on Declarations - should be individual director names not company ie. trustee
- Compilation report signature not on separate page
- No Depreciation schedule if all NIL

### Other Issues to Consider

- FBT Contributions for vehicles - have these been done
- Entertainment - if excessive have we considered potential for being staff amenities or other options
- Accounting Fees - have you confirmed expense is matching HA records
- Debtors/Creditors agree to listings in workpapers
- Depreciation in P&L Agrees to Schedule
- Wages & Super reconciled
- GST Liability reconciled
- Shareholder Loans - Div7A issues - ensure any transactions added by us can be explained
- Ledger review - check all accounts in GL to confirm transactions are appropriate
- Do expenses show all amounts, ie. 4 quarters for rates, 12 payments for insurance, etc.

### Tax Return Items

- Updated address to client's not HA PO Box (unless exception applies)
- Payments to associates completed
- Loans to Associates completed
- Total Debt value completed
- Losses schedule correct
- Franking account correct
- Tax Summary - main trading entity in first column, reference at footer updated
- Confirm final tax return amounts payable to provision in financials, update if needed