



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Grimason Superannuation Fund  
 Client Code: GRIM03 Period Ended: 30 June 2019  
 Partner/Manager: MH / SA Accountant: Eddy Lee

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

### ADMIN - To Do:

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

|                            |                  |
|----------------------------|------------------|
| Completed By: Eddy Lee     | Date: 30/03/2020 |
| Reviewed By: Stuart Arthur | Date: 30/03/2020 |

**REVIEWED**

By Julie at 9:50 am, Jul 01, 2020

amendment reviewed

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Financial statements and reports for the year ended  
30 June 2019

Grimason Superannuation Fund

# Grimason Superannuation Fund

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Operating Statement

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# Grimason Superannuation Fund

## Statement of Financial Position

Highlighting means unchanged from previous figures

As at 30 June 2019

|  | Note | 2019<br>\$        | 2018<br>\$        |
|--|------|-------------------|-------------------|
| <b>Assets</b>  |      |                   |                   |
| <b>Investments</b>   |      |                   |                   |
| Plant and Equipment (at written down value) - Unitised                     | 2    | 15,454.55         | 15,454.55         |
| Real Estate Properties ( Australian - Residential)                         | 3    | 327,450.00        | 327,450.00        |
| <b>Total Investments</b>   |      | <u>342,904.55</u> | <u>342,904.55</u> |
| <b>Other Assets</b>  |      |                   |                   |
| Sundry Debtors   |      | 4,823.15          | 1,475.41          |
| NAB Business Cheque Account 85-904-1665                                    |      | 1,003.30          | 464.94            |
| Income Tax Refundable  |      | 2,556.75          | 221.85            |
| Deferred Tax Asset   |      | 8,286.28          | 0.00              |
| <b>Total Other Assets</b>  |      | <u>16,669.48</u>  | <u>2,162.20</u>   |
| <b>Total Assets</b>  |      | <u>359,574.03</u> | <u>345,066.75</u> |
| Less:  |      |                   |                   |
| <b>Liabilities</b>   |      |                   |                   |
| PAYG Payable   |      | 978.00            | 0.00              |
| Sundry Creditors   |      | 10,448.51         | 5,754.05          |
| <b>Total Liabilities</b>   |      | <u>11,426.51</u>  | <u>5,754.05</u>   |
| <b>Net assets available to pay benefits</b>                                |      | <u>348,147.52</u> | <u>339,312.70</u> |
| Represented by:  |      |                   |                   |
| <b>Liability for accrued benefits allocated to members' accounts</b>       |      |                   |                   |
|  | 4, 5 |                   |                   |
| Grimason, Anthony James - Accumulation                                     |      | 271,360.95        | 262,195.31        |
| Grimason, Susan Barbara - Accumulation                                     |      | 76,786.57         | 77,117.39         |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>348,147.52</u> | <u>339,312.70</u> |

## Grimason Superannuation Fund

# Detailed Statement of Financial Position




As at 30 June 2019

|  | Note | 2019<br>\$        | 2018<br>\$        |
|--|------|-------------------|-------------------|
| <b>Assets</b>  |      |                   |                   |
| <b>Investments</b>   |      |                   |                   |
| Plant and Equipment (at written down value) - Unitised                     | 2    |                   |                   |
| Plant & Equipment - Lot 87   |      | 15,454.55         | 15,454.55         |
| Real Estate Properties ( Australian - Residential)                         | 3    |                   |                   |
| Lot 2 - Improvements   |      | 1,951.82          | 1,951.82          |
| Lot 2 Stretton Drive, Teelah QLD   |      | 102,998.18        | 102,998.18        |
| Lot 33 Gayle Street Oakey Qld  |      | 65,000.00         | 65,000.00         |
| Lot 87 - Improvements  |      | 32,496.81         | 32,496.81         |
| Lot 87 Stretton Drive, Teelah QLD  |      | 125,003.19        | 125,003.19        |
| <b>Total Investments</b>   |      | <u>342,904.55</u> | <u>342,904.55</u> |
| <b>Other Assets</b>  |      |                   |                   |
| Bank Accounts  |      |                   |                   |
| NAB Business Cheque Account 85-904-1665                                    |      | 1,003.30          | 464.94            |
| Sundry Debtors   |      | 4,823.15          | 1,475.41          |
| Income Tax Refundable  |      | 2,556.75          | 221.85            |
| Deferred Tax Asset   |      | 8,286.28          | 0.00              |
| <b>Total Other Assets</b>  |      | <u>16,669.48</u>  | <u>2,162.20</u>   |
| <b>Total Assets</b>  |      | <u>359,574.03</u> | <u>345,066.75</u> |
| Less:  |      |                   |                   |
| <b>Liabilities</b>   |      |                   |                   |
| PAYG Payable   |      | 978.00            | 0.00              |
| Sundry Creditors   |      | 10,448.51         | 5,754.05          |
| <b>Total Liabilities</b>   |      | <u>11,426.51</u>  | <u>5,754.05</u>   |
| <b>Net assets available to pay benefits</b>                                |      | <u>348,147.52</u> | <u>339,312.70</u> |
| Represented By :   |      |                   |                   |
| <b>Liability for accrued benefits allocated to members' accounts</b>       | 4, 5 |                   |                   |
| Grimason, Anthony James - Accumulation                                     |      | 271,360.95        | 262,195.31        |
| Grimason, Susan Barbara - Accumulation                                     |      | 76,786.57         | 77,117.39         |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>348,147.52</u> | <u>339,312.70</u> |

## Grimason Superannuation Fund

# Operating Statement

For the year ended 30 June 2019

|   | Note | 2019<br>\$   | 2018<br>\$         |
|---|------|--|--------------------|
| <b>Income</b>   |      |  |                    |
| <b>Contribution Income</b>  |      |  |                    |
| Employer Contributions  |      | 12,119.83     | 5,069.00           |
| Other Contributions   |      | 0.00   | 360.55             |
| <b>Total Income</b>   |      | <u>12,119.83</u>   | <u>5,429.55</u>    |
| <b>Expenses</b>   |      |  |                    |
| Accountancy Fees  |      | 2,387.00   | 2,541.00           |
| Administration Costs  |      | 0.00   | 48.00              |
| ATO Supervisory Levy  |      | 259.00   | 259.00             |
| Auditor's Remuneration  |      | 385.00   | 385.00             |
| ASIC Fees   |      | 53.00  | 0.00               |
| Bank Charges  |      | 0.00   | 75.17              |
| <b>Investment Losses</b>  |      |  |                    |
| Changes in Market Values  | 7    | 7,132.04      | 57,074.95          |
| <b>Total Expenses</b>   |      | <u>10,216.04</u>   | <u>60,383.12</u>   |
| <b>Benefits accrued as a result of operations before income tax</b> |      |  |                    |
|   |      | <u>1,903.79</u>  | <u>(54,953.57)</u> |
| Income Tax Expense  | 8    | (6,931.03)  | 264.15             |
| <b>Benefits accrued as a result of operations</b>                   |      | <u>8,834.82</u>  | <u>(55,217.72)</u> |

**Grimason Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2019

|   | 2019              | 2018               |
|---|-------------------|--------------------|
|   | \$                | \$                 |
| <b>Income</b>   |                   |                    |
| <b>Contribution Income</b>  |                   |                    |
| Employer Contributions - Concessional                               |                   |                    |
| Anthony James Grimason  | 12,119.83         | 5,069.00           |
|   | <u>12,119.83</u>  | <u>5,069.00</u>    |
| Other Contributions   |                   |                    |
| Susan Barbara Grimason  | 0.00              | 360.55             |
|   | <u>0.00</u>       | <u>360.55</u>      |
| <b>Total Income</b>   | <u>12,119.83</u>  | <u>5,429.55</u>    |
| <b>Expenses</b>   |                   |                    |
| Accountancy Fees  | 2,387.00          | 2,541.00           |
| Administration Costs  | 0.00              | 48.00              |
| ASIC Fees   | 53.00             | 0.00               |
| ATO Supervisory Levy  | 259.00            | 259.00             |
| Auditor's Remuneration  | 385.00            | 385.00             |
| Bank Charges  | 0.00              | 75.17              |
|   | <u>3,084.00</u>   | <u>3,308.17</u>    |
| <b>Investment Losses</b>  |                   |                    |
| Unrealised Movements in Market Value                                |                   |                    |
| Real Estate Properties ( Australian - Residential)                  |                   |                    |
| Lot 2 Stretton Drive, Teelah QLD                                    | 1,695.69          | 1,682.94           |
| Lot 33 Gayle Street Oakey Qld                                       | 2,686.59          | 26,218.87          |
| Lot 87 Stretton Drive, Teelah QLD                                   | 2,749.76          | 29,173.14          |
|   | <u>7,132.04</u>   | <u>57,074.95</u>   |
| <b>Changes in Market Values</b>                                     | <u>7,132.04</u>   | <u>57,074.95</u>   |
| <b>Total Expenses</b>   | <u>10,216.04</u>  | <u>60,383.12</u>   |
| <b>Benefits accrued as a result of operations before income tax</b> | <u>1,903.79</u>   | <u>(54,953.57)</u> |
| <b>Income Tax Expense</b>   |                   |                    |
| Income Tax Expense  | (6,931.03)        | 264.15             |
| <b>Total Income Tax</b>   | <u>(6,931.03)</u> | <u>264.15</u>      |
| <b>Benefits accrued as a result of operations</b>                   | <u>8,834.82</u>   | <u>(55,217.72)</u> |

## Grimason Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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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 2019

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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. 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.

## Grimason Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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: Plant and Equipment (at written down value) - Unitised

|                            | 2019<br>\$       | 2018<br>\$ |
|----------------------------|------------------|------------|
| Plant & Equipment - Lot 87 | 15,454.55        | 15,454.55  |
|                            | <b>15,454.55</b> | 15,454.55  |

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

|                                   | 2019<br>\$        | 2018<br>\$ |
|-----------------------------------|-------------------|------------|
| Lot 2 - Improvements              | 1,951.82          | 1,951.82   |
| Lot 87 - Improvements             | 32,496.81         | 32,496.81  |
| Lot 2 Stretton Drive, Teelah QLD  | 102,998.18        | 102,998.18 |
| Lot 33 Gayle Street Oakey Qld     | 65,000.00         | 65,000.00  |
| Lot 87 Stretton Drive, Teelah QLD | 125,003.19        | 125,003.19 |
|                                   | <b>327,450.00</b> | 327,450.00 |

### Note 4: Liability for Accrued Benefits

|   | 2019<br>\$  | 2018<br>\$  |
|---|---|-------------|
| Liability for accrued benefits at beginning of year | <b>339,312.70</b>   | 394,530.42  |
| Benefits accrued as a result of operations          | 8,834.82           | (55,217.72) |
| Current year member movements                       | 0.00  | 0.00        |
| Liability for accrued benefits at end of year       | <b>348,147.52</b>  | 339,312.70  |

### Note 5: 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.

|                 | 2019<br>\$  | 2018<br>\$ |
|-----------------|---|------------|
| Vested Benefits | <b>348,147.52</b>  | 339,312.70 |

### Note 6: Guaranteed Benefits


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

**Grimason Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2019

**Note 7: Unrealised Movements in Market Value**

|   | 2019<br>\$   | 2018<br>\$  |
|---|--|-------------|
| <b>Real Estate Properties ( Australian - Residential)</b> |  |             |
| Lot 2 Stretton Drive, Teelah QLD                          | (1,695.69)  | (1,682.94)  |
| Lot 33 Gayle Street Oakey Qld                             | (2,686.59)   | (26,218.87) |
| Lot 87 Stretton Drive, Teelah QLD                         | (2,749.76)   | (29,173.14) |
|   | <hr/>  | <hr/>       |
|   | (7,132.04)   | (57,074.95) |
|   | <hr/>  | <hr/>       |
| <b>Total Unrealised Movement</b>                          | (7,132.04)   | (57,074.95) |
|   | <hr/>  | <hr/>       |
| <b>Realised Movements in Market Value</b>                 |  |             |
|   | 2019<br>\$   | 2018<br>\$  |
| <b>Total Realised Movement</b>                            | 0.00   | 0.00        |
|   | <hr/>  | <hr/>       |
| <b>Changes in Market Values</b>                           | (7,132.04)   | (57,074.95) |
|   | <hr/>  | <hr/>       |

**Note 8: Income Tax Expense**

|  | 2019<br>\$   | 2018<br>\$ |
|--|--|------------|
| The components of tax expense comprise |  |            |
| Current Tax                            | 1,355.25    | 264.15     |
| Deferred Tax Liability/Asset           | (8,286.28)  | 0.00       |
|  | <hr/>  | <hr/>      |
| Income Tax Expense                     | (6,931.03)  | 264.15     |
|  | <hr/>  | <hr/>      |

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

|  |        |            |
|--|--------|------------|
| Prima facie tax payable on benefits accrued before income tax at 15% | 285.57 | (8,243.10) |
| Less:  |        |            |
| Tax effect of:   |        |            |
| Non Taxable Contributions  | 0.00   | 54.15      |
| Tax Adjustment – Investment Expenses (11)                            | 0.00   | 0.00       |
| Other Non-Taxable Income   | 0.00   | (0.15)     |

## Grimason Superannuation Fund


# Notes to the Financial Statements

For the year ended 30 June 2019

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Add:




Tax effect of:

|                                      |  |               |
|--------------------------------------|--|---------------|
| Decrease in MV of Investments        | 1,069.81   | 8,561.25      |
| Rounding                             | (0.13)   | 0.00          |
| Income Tax on Taxable Income or Loss | 1,355.25  | 264.15        |
| Less credits:                        |  |               |
| Other Adjustments                    |  | 486.00        |
| Current Tax or Refund                | <u>1,355.25</u>  | <u>264.15</u> |

**Grimason Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2019

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|  | <b>2019</b>  |
|--|--|
|  | <b>\$</b>  |
| Benefits accrued as a result of operations | 1,903.79  |
| <b>Add</b>                                 |  |
| Decrease in MV of investments              | 7,132.04  |
|  | <hr/> 7,132.04   |
| SMSF Annual Return Rounding                | (0.83)   |
| <b>Taxable Income or Loss</b>              | <hr/> 9,035.00   |
| Income Tax on Taxable Income or Loss       | 1,355.25  |
| <b>CURRENT TAX OR REFUND</b>               | <hr/> 1,355.25   |
| Supervisory Levy                           | 259.00   |
| Income Tax Instalments Paid                | (3,912.00)   |
| <b>AMOUNT DUE OR REFUNDABLE</b>            | <hr/> (2,297.75) <hr/>   |

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**Grimason Superannuation Fund**  
**Good Judgement Pty Ltd ACN: 127297787**  
**Trustees Declaration**

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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 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 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 2019.

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) Act 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:

.....  
Anthony James Grimason  
Good Judgement Pty Ltd  
Director

.....  
Susan Barbara Grimason  
Good Judgement Pty Ltd  
Director

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

Grimason Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2019

| Investment  | Units | Market Price   | Market Value      | Average Cost | Accounting Cost   | Unrealised         |                   | Realised Movement |
|---|-------|----------------|-------------------|--------------|-------------------|--------------------|-------------------|-------------------|
|   |       |                |                   |              |                   | Overall            | Current Year      |                   |
| <b>Cash/Bank Accounts</b>                                     |       |                |                   |              |                   |                    |                   |                   |
| NAB Business Cheque Account 85-904-1665                       |       | 1,003.300000   | 1,003.30          | 1,003.30     | 1,003.30          |                    |                   |                   |
|   |       |                | <b>1,003.30</b>   |              | <b>1,003.30</b>   |                    |                   |                   |
| <b>Plant and Equipment (at written down value) - Unitised</b> |       |                |                   |              |                   |                    |                   |                   |
| GRIM_PLAN Plant & Equipment - Lot 87<br>T&EQUIPME<br>NT       | 2.00  | 7,727.275000   | 15,454.55         | 7,727.28     | 15,454.55         | 0.00               | 0.00              | 0.00              |
|   |       |                | <b>15,454.55</b>  |              | <b>15,454.55</b>  | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       |
| <b>Real Estate Properties ( Australian - Residential)</b>     |       |                |                   |              |                   |                    |                   |                   |
| GRIM_LOT2- Lot 2 - Improvements<br>IMPROVEME<br>N             | 1.00  | 1,951.820000   | 1,951.82          | 1,951.82     | 1,951.82          | 0.00               | 0.00              | 0.00              |
| LOT2 Lot 2 Stretton Drive, Teelah QLD                         | 1.00  | 102,998.180000 | 102,998.18        | 130,305.28   | 130,305.28        | (27,307.10)        | (1,695.69)        | 0.00              |
| LOT33 Lot 33 Gayle Street Oakey Qld                           | 1.00  | 65,000.000000  | 65,000.00         | 76,804.20    | 76,804.20         | (11,804.20)        | (2,686.59)        | 0.00              |
| GRIM_LOT8 Lot 87 - Improvements<br>7-<br>IMPROVEME            | 1.00  | 32,496.810000  | 32,496.81         | 32,496.81    | 32,496.81         | 0.00               | 0.00              | 0.00              |
| LOT87 Lot 87 Stretton Drive, Teelah QLD                       | 1.00  | 125,003.190000 | 125,003.19        | 168,754.68   | 168,754.68        | (43,751.49)        | (2,749.76)        | 0.00              |
|   |       |                | <b>327,450.00</b> |              | <b>410,312.79</b> | <b>(82,862.79)</b> | <b>(7,132.04)</b> | <b>0.00</b>       |
|   |       |                | <b>343,907.85</b> |              | <b>426,770.64</b> | <b>(82,862.79)</b> | <b>(7,132.04)</b> | <b>0.00</b>       |



# Self-managed superannuation fund annual return **2019**

## 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 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (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 | H |  | S | T |  |  |  |  |
|---|---|---|---|---|--|---|---|--|--|--|--|
- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

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

## Section A: Fund information

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

### 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.

### 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 2019 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |



**6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / YearWas Part A of the audit report qualified?      **B** No      YesWas Part B of the audit report qualified?      **C** No      YesIf 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 **A** 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 2019*.

Have you applied an exemption or rollover? **M** No Yes

Net capital gain **A** \$

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

Gross interest **C** \$

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

|                      |                    |                                   |
|----------------------|--------------------|-----------------------------------|
| Gross foreign income |                    | <input type="text" value="Loss"/> |
| <b>D1</b> \$         | Net foreign income | <b>D</b> \$                       |

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

Transfers from foreign funds **F** \$

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

|   |  |   |
|---|--|---|
| <b>Calculation of assessable contributions</b>              |  |   |
| Assessable employer contributions                           | Gross distribution from partnerships                       | <input type="text" value="Loss"/>             |
| <b>R1</b> \$  | Unfranked dividend amount                                  | <b>J</b> \$                                   |
| plus Assessable personal contributions                      | *Franked dividend amount                                   | <b>K</b> \$                                   |
| <b>R2</b> \$  | *Dividend franking credit                                  | <b>L</b> \$                                   |
| plus <sup>#</sup> No-TFN-quoted contributions               | *Gross trust distributions                                 | <b>M</b> \$ <input type="text" value="Code"/> |
| <b>R3</b> \$  |  |   |
| (an amount must be included even if it is zero)             |  |   |
| less Transfer of liability to life insurance company or PST | <b>Assessable contributions</b>                            |   |
| <b>R6</b> \$  | ( <b>R1</b> plus <b>R2</b> plus <b>R3</b> less <b>R6</b> ) | <b>R</b> \$                                   |

|   |  |   |
|---|--|---|
| <b>Calculation of non-arm's length income</b>   |  |   |
| *Net non-arm's length private company dividends | *Other income  | <b>S</b> \$ <input type="text" value="Code"/> |
| <b>U1</b> \$                                    |  |   |
| plus *Net non-arm's length trust distributions  | *Assessable income due to changed tax status of fund | <b>T</b> \$                                   |
| <b>U2</b> \$                                    |  |   |
| plus *Net other non-arm's length income         | <b>Net non-arm's length income</b>                   | <b>U</b> \$                                   |
| <b>U3</b> \$                                    | (subject to 45% tax rate)                            |   |
|   | ( <b>U1</b> plus <b>U2</b> plus <b>U3</b> )          |   |

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

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

Exempt current pension income **Y** \$

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

## 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>   |      |
| Death benefit increase                     | <b>G1 \$</b>   |      |  |      |
| SMSF auditor fee                           | <b>H1 \$</b>   | ✓    | <b>H2 \$</b>   |      |
| Investment expenses                        | <b>I1 \$</b>   |      | <b>I2 \$</b>   |      |
| Management and administration expenses     | <b>J1 \$</b>   | ✓    | <b>J2 \$</b>   |      |
| Forestry managed investment scheme expense | <b>U1 \$</b>   |      | <b>U2 \$</b>   |      |
| Other amounts                              | <b>L1 \$</b>   | Code | <b>L2 \$</b>   | Code |
| Tax losses deducted                        | <b>M1 \$</b>   |      |  |      |
|  | <b>TOTAL DEDUCTIONS</b><br><b>N \$</b><br>(Total <b>A1</b> to <b>M1</b> )  |      | <b>TOTAL NON-DEDUCTIBLE EXPENSES</b><br><b>Y \$</b><br>(Total <b>A2</b> to <b>L2</b> ) |      |
|  | <b>#TAXABLE INCOME OR LOSS</b><br><b>O \$</b><br>( <b>TOTAL ASSESSABLE INCOME</b> less <b>TOTAL DEDUCTIONS</b> ) | Loss | <b>TOTAL SMSF EXPENSES</b><br><b>Z \$</b><br>( <b>N plus Y</b> )                       |      |

#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 2019* 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

**C1 \$**

Rebates and tax offsets

**C2 \$**

Non-refundable non-carry forward tax offsets

**C \$**

*(C1 plus C2)*

SUBTOTAL 1

**T2 \$**

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

Early stage venture capital limited partnership tax offset

**D1 \$**

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2 \$**

Early stage investor tax offset

**D3 \$**

Early stage investor tax offset carried forward from previous year

**D4 \$**

Non-refundable carry forward tax offsets

**D \$**

*(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

**T3 \$**

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

Complying fund's franking credits tax offset

**E1 \$**

No-TFN tax offset

**E2 \$**

National rental affordability scheme tax offset

**E3 \$**

Exploration credit tax offset

**E4 \$**

Refundable tax offsets

**E \$**

*(E1 plus E2 plus E3 plus E4)*

#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>                                  |
|  | (H1 plus H2 plus H3 plus H5 plus H6 plus H8) |

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

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

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

✓

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

- 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 \$



**I** 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  /  /

**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** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other  
Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$



**I** 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 \$**

TRIS Count

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**Sensitive** (when completed)



## 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** \$

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

---

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

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

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

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Phone number

Email address



Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Members Statement

Anthony James Grimason  
 PO Box 384  
 Kallangur, Queensland, 4503, Australia

### Your Details

Date of Birth : 25/06/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 13/12/2007  
 Service Period Start Date: 01/07/1979  
 Date Left Fund:  
 Member Code: GRIANT00002A  
 Account Start Date 13/12/2007  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 271,360.95  
 Total Death Benefit 271,360.95  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

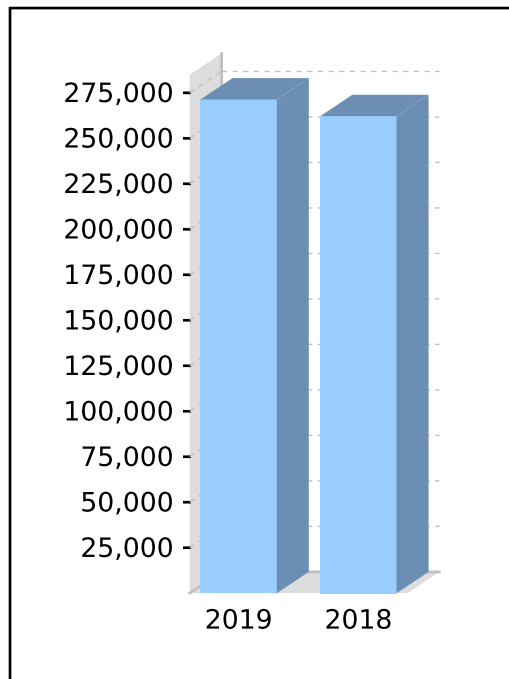
Total Benefits 271,360.95

Preservation Components

Preserved 271,360.95  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 42,755.62  
 Taxable 228,605.33



### Your Detailed Account Summary

|  | This Year  | Last Year   |
|--|------------|-------------|
| Opening balance at 01/07/2018                        | 262,195.31 | 22,580.54   |
| <u>Increases to Member account during the period</u> |            |             |
| Employer Contributions                               | 12,119.83  | 5,069.00    |
| Personal Contributions (Concessional)                |            |             |
| Personal Contributions (Non Concessional)            |            |             |
| Government Co-Contributions                          |            |             |
| Other Contributions                                  |            |             |
| Proceeds of Insurance Policies                       |            |             |
| Transfers In   |            |             |
| Net Earnings   | (7,912.32) | (46,658.60) |
| Internal Transfer In                                 |            | 281,581.30  |
| <u>Decreases to Member account during the period</u> |            |             |
| Pensions Paid  |            |             |
| Contributions Tax                                    | 1,817.97   | 760.35      |
| Income Tax   | (6,776.10) | (383.42)    |
| 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 30/06/2019                        | 271,360.95 | 262,195.31  |



# Members Statement

---

## Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

Anthony James Grimason  
Director

---

Susan Barbara Grimason  
Director

# Members Statement

Susan Barbara Grimason  
 PO Box 384  
 Kallangur, Queensland, 4503, Australia

### Your Details

Date of Birth : 16/05/1958  
 Age: 61  
 Tax File Number: Provided  
 Date Joined Fund: 13/12/2007  
 Service Period Start Date: 01/12/1994  
 Date Left Fund:  
 Member Code: GRISUS00001A  
 Account Start Date 13/12/2007  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 76,786.57  
 Total Death Benefit 76,786.57  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

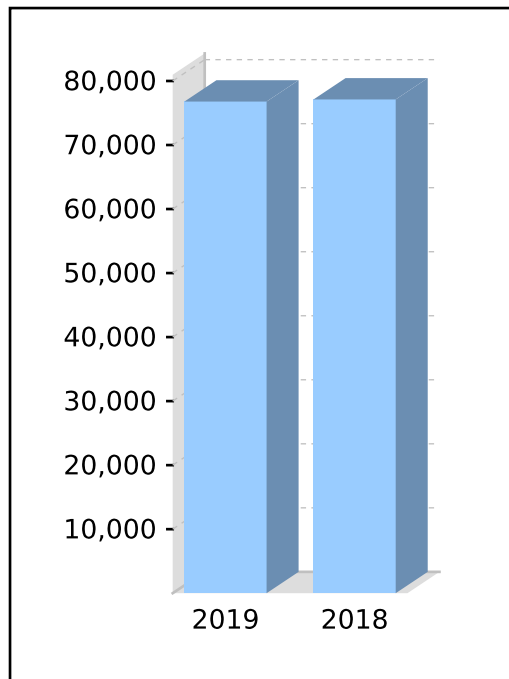
Total Benefits 76,786.57

Preservation Components

Preserved 75,303.50  
 Unrestricted Non Preserved  
 Restricted Non Preserved 1,483.07

Tax Components

Tax Free 3,391.55  
 Taxable 73,395.02



### Your Detailed Account Summary

|  | This Year  | Last Year   |
|--|------------|-------------|
| Opening balance at 01/07/2018                        | 77,117.39  | 90,368.58   |
| <u>Increases to Member account during the period</u> |            |             |
| Employer Contributions                               |            |             |
| Personal Contributions (Concessional)                |            |             |
| Personal Contributions (Non Concessional)            |            |             |
| Government Co-Contributions                          |            |             |
| Other Contributions                                  |            | 360.55      |
| Proceeds of Insurance Policies                       |            |             |
| Transfers In   |            |             |
| Net Earnings   | (2,303.72) | (13,724.52) |
| Internal Transfer In                                 |            |             |
| <u>Decreases to Member account during the period</u> |            |             |
| Pensions Paid  |            |             |
| Contributions Tax                                    |            |             |
| Income Tax   | (1,972.90) | (112.78)    |
| 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 30/06/2019                        | 76,786.57  | 77,117.39   |



# Members Statement

---

## Trustee's Disclaimer

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

Signed by all the trustees of the fund

---

Anthony James Grimason  
Director

---

Susan Barbara Grimason  
Director

# Memorandum of Resolutions of the Director(s) of

Good Judgement Pty Ltd ACN: 127297787

ATF Grimason Superannuation Fund

---

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

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the 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 2019 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 2019, 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

TonyBoys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors 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

Good Judgement Pty Ltd ACN: 127297787

ATF Grimason Superannuation Fund

---

CLOSURE:

Signed as a true record –

.....

Anthony James Grimason

/ /

.....

Susan Barbara Grimason

/ /

## Grimason Superannuation Fund

# Trial Balance

As at 30 June 2019

| Last Year    | Code               | Account Name  | Units | Debits<br>\$ | Credits<br>\$ |
|--------------|--------------------|---|-------|--------------|---------------|
|              | <b>24200</b>       | <b>Contributions</b>  |       |              |               |
| (5,069.00)   | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James - Accumulation          |       |              | 12,119.83     |
| (360.55)     | 24200/GRISUS00001A | (Contributions) Grimason, Susan Barbara - Accumulation          |       |              |               |
| 57,074.95    | 24700              | Changes in Market Values of Investments                         |       | 7,132.04     |               |
| 2,541.00     | 30100              | Accountancy Fees  |       | 2,387.00     |               |
| 48.00        | 30200              | Administration Costs  |       |              |               |
| 259.00       | 30400              | ATO Supervisory Levy  |       | 259.00       |               |
| 385.00       | 30700              | Auditor's Remuneration  |       | 385.00       |               |
|              | 30800              | ASIC Fees   |       | 53.00        |               |
| 75.17        | 31500              | Bank Charges  |       |              |               |
| 264.15       | 48500              | Income Tax Expense  |       |              | 6,931.03      |
| (55,217.72)  | 49000              | Profit/Loss Allocation Account                                  |       | 8,834.82     |               |
|              | <b>50010</b>       | <b>Opening Balance</b>  |       |              |               |
| (281,581.30) | 50010/GRIANT00001P | (Opening Balance) Grimason, Anthony James - Pension (Pension)   |       |              | 0.00          |
| (22,580.54)  | 50010/GRIANT00002A | (Opening Balance) Grimason, Anthony James - Accumulation        |       |              | 262,195.31    |
| (90,368.58)  | 50010/GRISUS00001A | (Opening Balance) Grimason, Susan Barbara - Accumulation        |       |              | 77,117.39     |
|              | <b>52420</b>       | <b>Contributions</b>  |       |              |               |
| (5,069.00)   | 52420/GRIANT00002A | (Contributions) Grimason, Anthony James - Accumulation          |       |              | 12,119.83     |
| (360.55)     | 52420/GRISUS00001A | (Contributions) Grimason, Susan Barbara - Accumulation          |       |              | 0.00          |
|              | <b>53100</b>       | <b>Share of Profit/(Loss)</b>                                   |       |              |               |
| 46,658.60    | 53100/GRIANT00002A | (Share of Profit/(Loss)) Grimason, Anthony James - Accumulation |       | 7,912.32     |               |
| 13,724.52    | 53100/GRISUS00001A | (Share of Profit/(Loss)) Grimason, Susan Barbara - Accumulation |       | 2,303.72     |               |
|              | <b>53330</b>       | <b>Income Tax</b>   |       |              |               |
| (383.42)     | 53330/GRIANT00002A | (Income Tax) Grimason, Anthony James - Accumulation             |       |              | 6,776.10      |
| (112.78)     | 53330/GRISUS00001A | (Income Tax) Grimason, Susan Barbara - Accumulation             |       |              | 1,972.90      |
|              | <b>53800</b>       | <b>Contributions Tax</b>  |       |              |               |
| 760.35       | 53800/GRIANT00002A | (Contributions Tax) Grimason, Anthony James - Accumulation      |       | 1,817.97     |               |
|              | <b>56100</b>       | <b>Internal Transfers In</b>                                    |       |              |               |

## Grimason Superannuation Fund

# Trial Balance

As at 30 June 2019

| Last Year    | Code                           | Account Name  | Units  | Debits<br>\$      | Credits<br>\$     |
|--------------|--------------------------------|---|--------|-------------------|-------------------|
| (281,581.30) | 56100/GRIANT00002A             | (Internal Transfers In) Grimason,<br>Anthony James - Accumulation       |        |                   | 0.00              |
|              | <b>57100</b>                   | <b>Internal Transfers Out</b>   |        |                   |                   |
| 281,581.30   | 57100/GRIANT00001P             | (Internal Transfers Out) Grimason,<br>Anthony James - Pension (Pension) |        |                   | 0.00              |
|              | <b>60400</b>                   | <b>Bank Accounts</b>  |        |                   |                   |
| 464.94       | 60400/NABBusinessCheque        | NAB Business Cheque Account 85-<br>904-1665                             |        | 1,003.30          |                   |
| 1,475.41     | 68000                          | Sundry Debtors  |        | 4,823.15          |                   |
|              | <b>76550</b>                   | <b>Plant and Equipment (at written<br/>down value) - Unitised</b>       |        |                   |                   |
| 15,454.55    | 76550/GRIM_PLANT&<br>EQUIPMENT | Plant & Equipment - Lot 87  | 2.0000 | 15,454.55         |                   |
|              | <b>77200</b>                   | <b>Real Estate Properties ( Australian -<br/>Residential)</b>           |        |                   |                   |
| 1,951.82     | 77200/GRIM_LOT2-<br>IMPROVEMEN | Lot 2 - Improvements  | 1.0000 | 1,951.82          |                   |
| 32,496.81    | 77200/GRIM_LOT87-<br>IMPROVEME | Lot 87 - Improvements   | 1.0000 | 32,496.81         |                   |
| 102,998.18   | 77200/LOT2                     | Lot 2 Stretton Drive, Teelah QLD  | 1.0000 | 102,998.18        |                   |
| 65,000.00    | 77200/LOT33                    | Lot 33 Gayle Street Oakey Qld   | 1.0000 | 65,000.00         |                   |
| 125,003.19   | 77200/LOT87                    | Lot 87 Stretton Drive, Teelah QLD                                       | 1.0000 | 125,003.19        |                   |
| 221.85       | 85000                          | Income Tax Payable/Refundable   |        | 2,556.75          |                   |
| 0.00         | 86000                          | PAYG Payable  |        |                   | 978.00            |
| (5,754.05)   | 88000                          | Sundry Creditors  |        |                   | 10,448.51         |
| 0.00         | 89000                          | Deferred Tax Liability/Asset  |        | 8,286.28          |                   |
|              |                                |   |        | <b>390,658.90</b> | <b>390,658.90</b> |

**Current Year Profit/(Loss): 1,903.79**



## Bank Reconciliation - Super Fund

|                  |                              |               |              |
|------------------|------------------------------|---------------|--------------|
| Client Name:     | Grimason Superannuation Fund |               |              |
| Client Code:     | GRIM03                       | Period Ended: | 30 June 2019 |
| Partner/Manager: | MH / SA                      | Accountant:   | Eddy Lee     |

|              |            |                    |                 |
|--------------|------------|--------------------|-----------------|
| <b>Bank:</b> | <b>NAB</b> | <b>Account No:</b> | <b>904-1665</b> |
|              |            | <b>BGL Code:</b>   | <b>60400</b>    |

**AS AT**

**30/06/2019**

|                               |      |            |
|-------------------------------|------|------------|
| Balance as per bank statement |      | \$1,003.30 |
| add: Outstanding deposits     | 0.00 |            |
|                               | 0.00 |            |
|                               | 0.00 |            |
|                               |      | 0.00       |
|                               |      | 1,003.30   |

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> |  | \$1,003.30 |
|---------------------------|--|------------|





Print |

# TRANSACTION HISTORY

Account

**0084209859041665** ✓  
084-209 859041665

Search

✕ Hide filter

**Filter by**

Transaction type

All transactions

From amount

To amount

Date range

Last financial year

Transactions per page

25

Clear

Display

**1 Jul 2018 to 30 Jun 2019**

Showing 9 transactions for the last financial year

Export as

Spreadsheet (CSV-comma separated values)

Export

| Date      | Transaction details   | Debit        | Credit       | Balance*            |
|-----------|---|--------------|--------------|---------------------|
| 19 Jun 19 | INTERNET BPAY VIRGIN MONEY 4724373520157601<br>TRANSFER DEBIT             | - \$2,585.00 |              | <b>+ \$1,003.30</b> |
| 11 Jun 19 | INTERNET BPAY VIRGIN MONEY 4724373520157601<br>TRANSFER DEBIT             | - \$1,018.74 |              | <b>+ \$3,588.30</b> |
| 11 Jun 19 | INTERNET BPAY TAX OFFICE PAYMENTS<br>551008686028407221<br>TRANSFER DEBIT | - \$37.15    |              | <b>+ \$4,607.04</b> |
| 22 May 19 | TONYS CARS BANK OF QLD GOOD JUDGEMENT<br>INTER-BANK CREDIT                |              | + \$812.25   | <b>+ \$4,644.19</b> |
| 22 May 19 | TONYS CARS BANK OF QLD GOOD JUDGEMENT<br>INTER-BANK CREDIT                |              | + \$3,196.00 | <b>+ \$3,831.94</b> |
| 12 Oct 18 | INTERNET BPAY ASIC 2291272977870<br>TRANSFER DEBIT                        | - \$53.00    |              | <b>+ \$635.94</b>   |

Transaction History

|           | <u>Transaction details</u>                                 | <u>Debit</u> | <u>Credit</u> | <u>Balance*</u> |
|-----------|--|--------------|---------------|-----------------|
| 19 Sep 18 | INTERNET TRANSFER Good judgement<br>TRANSFER DEBIT         | - \$187.00   |               | + \$688.94      |
| 09 Jul 18 | INTERNET TRANSFER TRANSFER<br>TRANSFER DEBIT               | - \$2,329.00 |               | + \$875.94      |
| 05 Jul 18 | TONYS CARS BANK OF QLD GOOD JUDGEMENT<br>INTER-BANK CREDIT |              | + \$2,740.00  | + \$3,204.94    |

Use the filter to view transactions beyond the displayed dates

|                     |                   |
|---------------------|-------------------|
| Credit balance      | + \$6,748.25      |
| Debit balance       | - \$6,209.89      |
| Fees                | - \$0.00          |
| <b>Net position</b> | <b>+ \$538.36</b> |

**\*Important information**

[Return to top](#)



## End of Period Closing Figures - Super Fund

Client Name: Grimason Superannuation Fund

Client Code: GRIM03

Period Ended: 0 January 1900


Partner: MH / SA

Accountant: Eddy Lee

**Cash on Hand:** Nil


### Debtors:

\$0.00 665 Accrued Income


4,823.15 see attached 

\$4,823.15 680 Sundry Debtors

### Creditors:

10,448.51 see attached 

\$10,448.51 880 Sundry Creditors

**\$5,625.36 - the net amount to be trated as personal contribution on 01/07/2019** 

# Grimason Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date              | Description     | Units | Debit           | Credit | Balance \$         |
|-------------------------------|-----------------|-------|-----------------|--------|--------------------|
| <b>Sundry Debtors (68000)</b> |                 |       |                 |        |                    |
| <u>Sundry Debtors (68000)</u> |                 |       |                 |        |                    |
| 01/07/2018                    | Opening Balance |       |                 |        | 1,475.41 DR        |
| 09/07/2018                    |                 |       | 2,329.00        |        | 3,804.41 DR        |
| 11/06/2019                    | Bpay ??         |       | 1,018.74        |        | 4,823.15 DR        |
|                               |                 |       | <b>3,347.74</b> |        | <b>4,823.15 DR</b> |

**Total Debits: 3,347.74**

**Total Credits: 0.00**





## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date                | Description   | Units | Debit           | Credit          | Balance \$          |
|---------------------------------|---|-------|-----------------|-----------------|---------------------|
| <b>Sundry Creditors (88000)</b> |   |       |                 |                 |                     |
| Sundry Creditors (88000)        |   |       |                 |                 |                     |
| 01/07/2018                      | Opening Balance   |       |                 |                 | 5,754.05 CR         |
| 20/11/2018                      | Sept 18 Instament paid but not from Fund's bank acc   |       |                 | 978.00          | 6,732.05 CR         |
| 06/03/2019                      | Dec 18 Instament paid but not from Fund's bank acc  |       |                 | 978.00          | 7,710.05 CR         |
| 26/04/2019                      | Mar 19 Instament paid but not from Fund's bank acc  |       |                 | 978.00          | 8,688.05 CR         |
| 30/06/2019                      | Rates paid for Oakey property but not from the Fund's bank acc as per Client's Note                   |       |                 | 2,686.59        | 11,374.64 CR        |
| 30/06/2019                      | Stretton Dr Teelah property Rates paid but not from the Fund's bank acc as per Client's note provided |       |                 | 2,749.76        | 14,124.40 CR        |
| 30/06/2019                      | refer to email from Jacquie 24/06/2020 re employer contribution                                       |       | 1,719.89        |                 | 12,404.51 CR        |
| 30/06/2019                      | refer to email from Jacquie 24/06/2020 re employer contribution                                       |       | 1,956.00        |                 | 10,448.51 CR        |
|                                 |   |       | <b>3,675.89</b> | <b>8,370.35</b> | <b>10,448.51 CR</b> |

**Total Debits: 3,675.89**

**Total Credits: 8,370.35**



RATES OAKLE

1/7/18 AURORA \$923-87  
DUE \$831-36 \$1755.23  
PAID \$1567-85

---

1/1/19 AURORA \$187-36  
PAID \$1118-74

---

1/7/19 - 31/12/19  
PAID \$855-00

---

1/1/20 \$659-94  
PAID \$195-06

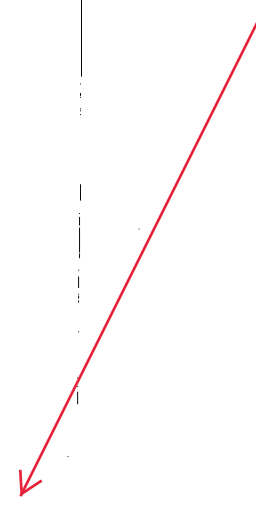
DUE \$405-20  
10/3/20

**Property**  
**Address:** Stretton Drive TEELAH QLD 4314 ||| Status= Current  
**Legal Desc:** L2 RP859432:PAR TAROMEO-  
**Owners:** Good Judgement Pty Ltd(Own)  
**Service Address** 105 Bray Road LAWNTON QLD 4501  
 Rate Codes: Notice - Normal Rate Notice ||| Analysis - Rateable ||| Assessment - 24582-124

100-000 |||

| Module Code  | Transaction Date | Transaction Type                        | Status  | Amount    | Current Balance | Reference          |
|--------------|------------------|---|---------|-----------|-----------------|--------------------|
| Rates, Rates | 11/02/2020       | Levy, Levy, Y                           | Current | 708.37    | 708.37          |                    |
| Rates, Rates | 22/09/2019       | Discount, Discount, Y                   | Current | -60.51    | 0.00            |                    |
| Rates, Rates | 22/09/2019       | RecBPay, Receipt via BPay, Y            | Current | -647.86   | 60.51           |                    |
| Rates, Rates | 20/08/2019       | Levy, Levy, Y                           | Current | 708.37    | 708.37          |                    |
| Rates, Rates | 30/04/2019       | Interest, Interest, Y                   | Current | 0.00      | 0.00            |                    |
| Rates, Rates | 17/04/2019       | WriteOff, Write Off Balance, Y          | Current | -1,029.87 | 0.00            | R&R Legal Fees SOC |
| Rates, Rates | 05/04/2019       | LevySupp, Supplementary Levy, Y         | Current | 1,029.87  | 1,029.87        | R&R Legal Fees SOC |
| Rates, Rates | 05/04/2019       | RecAPost, Receipt via Australia Post, Y | Current | -1,719.89 | 0.00            |                    |
| Rates, Rates | 31/03/2019       | CRAApply, Credit/Debit Allocation, Y    | Current | 0.00      | 1,719.89        |                    |
| Rates, Rates | 31/03/2019       | Interest, Interest, Y                   | Current | 0.00      | 1,719.89        |                    |
| Rates, Rates | 19/02/2019       | Levy, Levy, Y                           | Current | 852.86    | 1,719.89        |                    |
| Rates, Rates | 31/01/2019       | Interest, Interest, Y                   | Current | 8.01      | 867.03          |                    |
| Rates, Rates | 31/12/2018       | Interest, Interest, Y                   | Current | 6.16      | 859.02          |                    |
| Rates, Rates | 21/08/2018       | Levy, Levy, Y                           | Current | 852.86    | 852.86          |                    |

Super Contribution as paid by Company (refer to WP27)



# Grimason Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2019

| Tax Return Label   | Date       | Account Code       | Account Name  | Amount<br>\$     |
|--|------------|--------------------|---|------------------|
| <b>R1 - Assessable employer contributions</b>                    |            |                    |   |                  |
|  | 05/07/2018 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 2,740.00         |
|  | 22/05/2019 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 3,196.00         |
|  | 22/05/2019 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 812.25           |
|  | 30/06/2019 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 1,719.89         |
|  | 30/06/2019 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 1,695.69         |
|  | 30/06/2019 | 24200/GRIANT00002A | (Contributions) Grimason, Anthony James<br>- Accumulation (Accumulat... | 1,956.00         |
| <b>Sub-Total</b>   |            |                    |   | <b>12,119.83</b> |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.83</b>      |
| <b>Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b> |            |                    |   |                  |
|  |            |                    | Assessable employer contributions                                       | 12,119.83        |
| <b>Sub-Total</b>   |            |                    |   | <b>12,119.83</b> |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.83</b>      |
| <b>Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>W - GROSS INCOME (Sum of labels A to U)</b>                   |            |                    |   |                  |
|  |            |                    |   | 12,119.00        |
| <b>Sub-Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.00</b>      |
| <b>Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>                    |            |                    |   |                  |
|  |            |                    |   | 12,119.00        |
| <b>Sub-Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.00</b>      |
| <b>Total</b>   |            |                    |   | <b>12,119.00</b> |
| <b>H1 - Expenses - SMSF auditor fee</b>                          |            |                    |   |                  |
|  | 19/06/2019 | 30700              | Auditor's Remuneration  | 385.00           |
| <b>Sub-Total</b>   |            |                    |   | <b>385.00</b>    |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.00</b>      |
| <b>Total</b>   |            |                    |   | <b>385.00</b>    |
| <b>J1 - Expenses - Management and administration expenses</b>    |            |                    |   |                  |
|  | 19/09/2018 | 30100              | Accountancy Fees  | 187.00           |
|  | 12/10/2018 | 30800              | ASIC Fees   | 53.00            |
|  | 19/06/2019 | 30100              | Accountancy Fees  | 2,200.00         |
|  | 11/06/2019 | 30400              | ATO Supervisory Levy  | 259.00           |
| <b>Sub-Total</b>   |            |                    |   | <b>2,699.00</b>  |
| <b>Ignore Cents</b>  |            |                    |   | <b>0.00</b>      |
| <b>Total</b>   |            |                    |   | <b>2,699.00</b>  |
| <b>N - TOTAL DEDUCTIONS</b>                                      |            |                    |   |                  |

Grimason Superannuation Fund  
**Tax Reconciliation Report**

For the year ended 30 June 2019

| Tax Return Label                  | Date | Account Code | Account Name | Amount<br>\$    |
|-----------------------------------|------|--------------|--------------|-----------------|
| <b>N - TOTAL DEDUCTIONS</b>       |      |              |              |                 |
|                                   |      |              |              | 3,084.00        |
| Sub-Total                         |      |              |              | <b>3,084.00</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>3,084.00</b> |
| <b>O - TAXABLE INCOME OR LOSS</b> |      |              |              |                 |
|                                   |      |              |              | 9,035.00        |
| Sub-Total                         |      |              |              | <b>9,035.00</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>9,035.00</b> |
| <b>Z - TOTAL SMSF EXPENSES</b>    |      |              |              |                 |
|                                   |      |              |              | 3,084.00        |
| Sub-Total                         |      |              |              | <b>3,084.00</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>3,084.00</b> |
| <b>A - Taxable income</b>         |      |              |              |                 |
|                                   |      |              |              | 9,035.00        |
| Sub-Total                         |      |              |              | <b>9,035.00</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>9,035.00</b> |
| <b>T1 - Tax on taxable income</b> |      |              |              |                 |
|                                   |      |              |              | 1,355.25        |
| Sub-Total                         |      |              |              | <b>1,355.25</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>1,355.25</b> |
| <b>B - Gross Tax</b>              |      |              |              |                 |
|                                   |      |              |              | 1,355.25        |
| Sub-Total                         |      |              |              | <b>1,355.25</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>1,355.25</b> |
| <b>T2 - SUBTOTAL</b>              |      |              |              |                 |
|                                   |      |              |              | 1,355.25        |
| Sub-Total                         |      |              |              | <b>1,355.25</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>1,355.25</b> |
| <b>T3 - SUBTOTAL 2</b>            |      |              |              |                 |
|                                   |      |              |              | 1,355.25        |
| Sub-Total                         |      |              |              | <b>1,355.25</b> |
| Ignore Cents                      |      |              |              | <b>0.00</b>     |
| Total                             |      |              |              | <b>1,355.25</b> |

# Grimason Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2019

| Tax Return Label                    | Date       | Account Code | Account Name                  | Amount<br>\$      |
|-------------------------------------|------------|--------------|-------------------------------|-------------------|
| <b>T5 - TAX PAYABLE</b>             |            |              |                               |                   |
|                                     |            |              |                               | 1,355.25          |
| <b>Sub-Total</b>                    |            |              |                               | <b>1,355.25</b>   |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>1,355.25</b>   |
| <b>K - PAYG instalments raised</b>  |            |              |                               |                   |
|                                     | 20/11/2018 | 85000        | Income Tax Payable/Refundable | 978.00            |
|                                     | 06/03/2019 | 85000        | Income Tax Payable/Refundable | 978.00            |
|                                     | 26/04/2019 | 85000        | Income Tax Payable/Refundable | 978.00            |
|                                     | 30/06/2019 | 85000        | Income Tax Payable/Refundable | 978.00            |
| <b>Sub-Total</b>                    |            |              |                               | <b>3,912.00</b>   |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>3,912.00</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> |            |              |                               |                   |
|                                     |            |              |                               | (2,297.75)        |
| <b>Sub-Total</b>                    |            |              |                               | <b>(2,297.75)</b> |
| <b>Ignore Cents</b>                 |            |              |                               | <b>0.00</b>       |
| <b>Total</b>                        |            |              |                               | <b>(2,297.75)</b> |

# Grimason Superannuation Fund

## Deferred Tax Reconciliation

For The Period 01 July 2018 - 30 June 2019

| Investment Code                               | Investment Name                                 | Revaluation/Tax Deferred | Permanent Difference (Non-Assessable) | Temporary Difference (Assessable) | Temporary Difference (Accumulation Portion) |
|---|---|--------------------------|---------------------------------------|-----------------------------------|---|
| <b>Revaluations</b>                           |   |                          |                                       |                                   |   |
| LOT2  | 77200/LOT2 - Lot 2 Stretton Drive, Teelah QLD   | (27,307.10)              | (9,102.37)                            | (18,204.73)                       | (18,204.73)                                 |
| LOT87   | 77200/LOT87 - Lot 87 Stretton Drive, Teelah QLD | (43,751.49)              | (14,583.83)                           | (29,167.66)                       | (29,167.66)                                 |
| LOT33   | 77200/LOT33 - Lot 33 Gayle Street Oakey Qld     | (11,804.20)              | (3,934.73)                            | (7,869.47)                        | (7,869.47)                                  |
|   |   | (82,862.79)              | (27,620.93)                           | (55,241.86)                       | (55,241.86)                                 |
| <b>Total</b>                                  |   |                          |                                       |                                   |   |
|   |   | (82,862.79)              | (27,620.93)                           | (55,241.86)                       | (55,241.86)                                 |
| <b>Deferred Tax Liability (Asset) Summary</b> |   |                          |                                       |                                   |   |
| <b>Opening Balance</b>                        |   | 0.00                     |                                       |                                   |   |
| Current Year Transactions                     |   | (8,286.28)               |                                       |                                   |   |
| Total Capital Losses                          |   | 0.00                     |                                       |                                   |   |
| Total Tax Losses                              |   | 0.00                     |                                       |                                   |   |
| Deferred Tax WriteBacks/Adjustment            |   | 0.00                     |                                       |                                   |   |
| Capital Loss carried forward recouped         |   | 0.00                     |                                       |                                   |   |
| Tax Loss carried forward recouped             |   | 0.00                     |                                       |                                   |   |
| <b>Closing Balance</b>                        |   | (8,286.28)               |                                       |                                   |   |

## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date   | Description   | Units | Debit            | Credit           | Balance \$          |
|--|---|-------|------------------|------------------|---------------------|
| <b>Contributions (24200)</b>   |   |       |                  |                  |                     |
| <u>(Contributions) Grimason, Anthony James - Accumulation (GRIANT00002A)</u> |   |       |                  |                  |                     |
| 05/07/2018   | tonys cars  |       |                  | 2,740.00         | 2,740.00 CR         |
| 22/05/2019   | Tonys Cars  |       |                  | 3,196.00         | 5,936.00 CR         |
| 22/05/2019   | Tonys Cars  |       |                  | 812.25           | 6,748.25 CR         |
| 30/06/2019   | refer to email from Jacquie 24/06/2020 re employer contribution                                   |       |                  | 1,719.89         | 8,468.14 CR         |
| 30/06/2019   | refer to email from Jacquie 24/06/2020 re employer contribution                                   |       |                  | 1,695.69         | 10,163.83 CR        |
| 30/06/2019   | refer to email from Jacquie 24/06/2020 re employer contribution                                   |       |                  | 1,956.00         | 12,119.83 CR        |
|  |   |       |                  | <b>12,119.83</b> | <b>12,119.83 CR</b> |
| <b>Changes in Market Values of Investments (24700)</b>                       |   |       |                  |                  |                     |
| <u>Changes in Market Values of Investments (24700)</u>                       |   |       |                  |                  |                     |
| 30/06/2019   | Revaluation - 30/06/2018 @ \$125,003.190000 (Exit) - 1.000000 Units on hand (LOT87)               |       | 2,749.76         |                  | 2,749.76 DR         |
| 30/06/2019   | Revaluation - 30/06/2018 @ \$65,000.000000 (Exit) - 1.000000 Units on hand (LOT33)                |       | 2,686.59         |                  | 5,436.35 DR         |
| 30/06/2019   | Revaluation - 30/06/2019 @ \$15,454.550000 (Exit) - 2.000000 Units on hand (GRIM_PLANT&EQUIPMENT) |       |                  | 15,454.55        | 10,018.20 CR        |
| 30/06/2019   | Revaluation - 30/06/2019 @ \$7,727.275000 (Exit) - 2.000000 Units on hand (GRIM_PLANT&EQUIPMENT)  |       | 15,454.55        |                  | 5,436.35 DR         |
| 30/06/2019   | Revaluation - 30/06/2019 @ \$102,998.180000 (Exit) - 1.000000 Units on hand (LOT2)                |       | 1,695.69         |                  | 7,132.04 DR         |
|  |   |       | <b>22,586.59</b> | <b>15,454.55</b> | <b>7,132.04 DR</b>  |
| <b>Accountancy Fees (30100)</b>  |   |       |                  |                  |                     |
| <u>Accountancy Fees (30100)</u>  |   |       |                  |                  |                     |
| 19/09/2018   |   |       | 187.00           |                  | 187.00 DR           |
| 19/06/2019   |   |       | 2,200.00         |                  | 2,387.00 DR         |
|  |   |       | <b>2,387.00</b>  |                  | <b>2,387.00 DR</b>  |
| <b>ATO Supervisory Levy (30400)</b>  |   |       |                  |                  |                     |
| <u>ATO Supervisory Levy (30400)</u>  |   |       |                  |                  |                     |
| 11/06/2019   |   |       | 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>  |   |       |                  |                  |                     |
| 19/06/2019   |   |       | 385.00           |                  | 385.00 DR           |
|  |   |       | <b>385.00</b>    |                  | <b>385.00 DR</b>    |
| <b>ASIC Fees (30800)</b>   |   |       |                  |                  |                     |
| <u>ASIC Fees (30800)</u>   |   |       |                  |                  |                     |
| 12/10/2018   |   |       | 53.00            |                  | 53.00 DR            |
|  |   |       | <b>53.00</b>     |                  | <b>53.00 DR</b>     |



## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date   | Description   | Units | Debit             | Credit            | Balance \$           |
|--|---|-------|-------------------|-------------------|----------------------|
| <b>Income Tax Expense (48500)</b>  |   |       |                   |                   |                      |
| Income Tax Expense (48500)   |   |       |                   |                   |                      |
| 30/06/2019   | Create Entries - PDIT Entry - 30/06/2019                    |       |                   | 8,286.28          | 8,286.28 CR          |
| 30/06/2019   | Create Entries - Income Tax Expense - 30/06/2019            |       | 1,355.25          |                   | 6,931.03 CR          |
|  |   |       | <b>1,355.25</b>   | <b>8,286.28</b>   | <b>6,931.03 CR</b>   |
| <b>Profit/Loss Allocation Account (49000)</b>                                |   |       |                   |                   |                      |
| Profit/Loss Allocation Account (49000)                                       |   |       |                   |                   |                      |
| 05/07/2018   | System Member Journals                                      |       | 2,329.00          |                   | 2,329.00 DR          |
| 22/05/2019   | System Member Journals                                      |       | 2,716.60          |                   | 5,045.60 DR          |
| 22/05/2019   | System Member Journals                                      |       | 690.41            |                   | 5,736.01 DR          |
| 30/06/2019   | System Member Journals                                      |       | 1,461.91          |                   | 7,197.92 DR          |
| 30/06/2019   | System Member Journals                                      |       | 1,441.34          |                   | 8,639.26 DR          |
| 30/06/2019   | System Member Journals                                      |       | 1,662.60          |                   | 10,301.86 DR         |
| 30/06/2019   | Create Entries - Profit/Loss Allocation - 30/06/2019        |       |                   | 7,912.32          | 2,389.54 DR          |
| 30/06/2019   | Create Entries - Profit/Loss Allocation - 30/06/2019        |       |                   | 2,303.72          | 85.82 DR             |
| 30/06/2019   | Create Entries - Income Tax Expense Allocation - 30/06/2019 |       | 6,776.10          |                   | 6,861.92 DR          |
| 30/06/2019   | Create Entries - Income Tax Expense Allocation - 30/06/2019 |       | 1,972.90          |                   | 8,834.82 DR          |
|  |   |       | <b>19,050.86</b>  | <b>10,216.04</b>  | <b>8,834.82 DR</b>   |
| <b>Opening Balance (50010)</b>   |   |       |                   |                   |                      |
| (Opening Balance) Grimason, Anthony James - Pension (Pension) (GRIANT00001P) |   |       |                   |                   |                      |
| 01/07/2018   | Opening Balance   |       |                   |                   | 281,581.30 CR        |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       | 240,450.99        |                   | 41,130.31 CR         |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       | 41,130.31         |                   | 0.00 DR              |
|  |   |       | <b>281,581.30</b> |                   | <b>0.00 DR</b>       |
| (Opening Balance) Grimason, Anthony James - Accumulation (GRIANT00002A)      |   |       |                   |                   |                      |
| 01/07/2018   | Opening Balance   |       |                   |                   | 22,580.54 CR         |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       |                   | 198,484.46        | 221,065.00 CR        |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       |                   | 41,130.31         | 262,195.31 CR        |
|  |   |       |                   | <b>239,614.77</b> | <b>262,195.31 CR</b> |
| (Opening Balance) Grimason, Susan Barbara - Accumulation (GRISUS00001A)      |   |       |                   |                   |                      |
| 01/07/2018   | Opening Balance   |       |                   |                   | 90,368.58 CR         |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       | 13,611.74         |                   | 76,756.84 CR         |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       |                   | 360.55            | 77,117.39 CR         |
|  |   |       | <b>13,611.74</b>  | <b>360.55</b>     | <b>77,117.39 CR</b>  |
| <b>Contributions (52420)</b>   |   |       |                   |                   |                      |
| (Contributions) Grimason, Anthony James - Accumulation (GRIANT00002A)        |   |       |                   |                   |                      |
| 01/07/2018   | Opening Balance   |       |                   |                   | 5,069.00 CR          |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                   |       | 5,069.00          |                   | 0.00 DR              |
| 05/07/2018   | System Member Journals                                      |       |                   | 2,740.00          | 2,740.00 CR          |
| 22/05/2019   | System Member Journals                                      |       |                   | 3,196.00          | 5,936.00 CR          |

# Grimason Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date  | Description   | Units | Debit           | Credit           | Balance \$          |
|---|---|-------|-----------------|------------------|---------------------|
| 22/05/2019  | System Member Journals                                      |       |                 | 812.25           | 6,748.25 CR         |
| 30/06/2019  | System Member Journals                                      |       |                 | 1,719.89         | 8,468.14 CR         |
| 30/06/2019  | System Member Journals                                      |       |                 | 1,695.69         | 10,163.83 CR        |
| 30/06/2019  | System Member Journals                                      |       |                 | 1,956.00         | 12,119.83 CR        |
|   |   |       | <b>5,069.00</b> | <b>12,119.83</b> | <b>12,119.83 CR</b> |
| <u>(Contributions) Grimason, Susan Barbara - Accumulation (GRISUS00001A)</u>          |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 360.55 CR           |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       | 360.55          |                  | 0.00 DR             |
|   |   |       | <b>360.55</b>   |                  | <b>0.00 DR</b>      |
| <b>Share of Profit/(Loss) (53100)</b>   |   |       |                 |                  |                     |
| <u>(Share of Profit/(Loss)) Grimason, Anthony James - Accumulation (GRIANT00002A)</u> |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 46,658.60 DR        |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       |                 | 46,658.60        | 0.00 DR             |
| 30/06/2019  | Create Entries - Profit/Loss Allocation - 30/06/2019        |       | 7,912.32        |                  | 7,912.32 DR         |
|   |   |       | <b>7,912.32</b> | <b>46,658.60</b> | <b>7,912.32 DR</b>  |
| <u>(Share of Profit/(Loss)) Grimason, Susan Barbara - Accumulation (GRISUS00001A)</u> |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 13,724.52 DR        |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       |                 | 13,724.52        | 0.00 DR             |
| 30/06/2019  | Create Entries - Profit/Loss Allocation - 30/06/2019        |       | 2,303.72        |                  | 2,303.72 DR         |
|   |   |       | <b>2,303.72</b> | <b>13,724.52</b> | <b>2,303.72 DR</b>  |
| <b>Income Tax (53330)</b>   |   |       |                 |                  |                     |
| <u>(Income Tax) Grimason, Anthony James - Accumulation (GRIANT00002A)</u>             |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 383.42 CR           |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       | 383.42          |                  | 0.00 DR             |
| 30/06/2019  | Create Entries - Income Tax Expense Allocation - 30/06/2019 |       |                 | 6,776.10         | 6,776.10 CR         |
|   |   |       | <b>383.42</b>   | <b>6,776.10</b>  | <b>6,776.10 CR</b>  |
| <u>(Income Tax) Grimason, Susan Barbara - Accumulation (GRISUS00001A)</u>             |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 112.78 CR           |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       | 112.78          |                  | 0.00 DR             |
| 30/06/2019  | Create Entries - Income Tax Expense Allocation - 30/06/2019 |       |                 | 1,972.90         | 1,972.90 CR         |
|   |   |       | <b>112.78</b>   | <b>1,972.90</b>  | <b>1,972.90 CR</b>  |
| <b>Contributions Tax (53800)</b>  |   |       |                 |                  |                     |
| <u>(Contributions Tax) Grimason, Anthony James - Accumulation (GRIANT00002A)</u>      |   |       |                 |                  |                     |
| 01/07/2018  | Opening Balance   |       |                 |                  | 760.35 DR           |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018                   |       |                 | 760.35           | 0.00 DR             |
| 05/07/2018  | System Member Journals                                      |       | 411.00          |                  | 411.00 DR           |
| 22/05/2019  | System Member Journals                                      |       | 479.40          |                  | 890.40 DR           |
| 22/05/2019  | System Member Journals                                      |       | 121.84          |                  | 1,012.24 DR         |
| 30/06/2019  | System Member Journals                                      |       | 257.98          |                  | 1,270.22 DR         |
| 30/06/2019  | System Member Journals                                      |       | 254.35          |                  | 1,524.57 DR         |
| 30/06/2019  | System Member Journals                                      |       | 293.40          |                  | 1,817.97 DR         |

## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date   | Description  | Units       | Debit             | Credit            | Balance \$          |
|--|--|-------------|-------------------|-------------------|---------------------|
|  |  |             | <b>1,817.97</b>   | <b>760.35</b>     | <b>1,817.97 DR</b>  |
| <b>Internal Transfers In (56100)</b>   |  |             |                   |                   |                     |
| <u>(Internal Transfers In) Grimason, Anthony James - Accumulation (GRIANT00002A)</u>       |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  |             |                   |                   | 281,581.30 CR       |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                                  |             | 240,450.99        |                   | 41,130.31 CR        |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                                  |             | 41,130.31         |                   | 0.00 DR             |
|  |  |             | <b>281,581.30</b> |                   | <b>0.00 DR</b>      |
| <b>Internal Transfers Out (57100)</b>  |  |             |                   |                   |                     |
| <u>(Internal Transfers Out) Grimason, Anthony James - Pension (Pension) (GRIANT00001P)</u> |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  |             |                   |                   | 281,581.30 DR       |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                                  |             |                   | 240,450.99        | 41,130.31 DR        |
| 01/07/2018   | Fund ledger balance forward at 01/07/2018                                  |             |                   | 41,130.31         | 0.00 DR             |
|  |  |             |                   | <b>281,581.30</b> | <b>0.00 DR</b>      |
| <b>Bank Accounts (60400)</b>   |  |             |                   |                   |                     |
| <u>NAB Business Cheque Account 85-904-1665 (NABBusinessCheque)</u>                         |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  |             |                   |                   | 464.94 DR           |
| 05/07/2018   | tonys cars   |             | 2,740.00          |                   | 3,204.94 DR         |
| 09/07/2018   |  |             |                   | 2,329.00          | 875.94 DR           |
| 19/09/2018   |  |             |                   | 187.00            | 688.94 DR           |
| 12/10/2018   |  |             |                   | 53.00             | 635.94 DR           |
| 22/05/2019   | Tonys Cars   |             | 3,196.00          |                   | 3,831.94 DR         |
| 22/05/2019   | Tonys Cars   |             | 812.25            |                   | 4,644.19 DR         |
| 11/06/2019   |  |             |                   | 37.15             | 4,607.04 DR         |
| 11/06/2019   | Bpay ??  |             |                   | 1,018.74          | 3,588.30 DR         |
| 19/06/2019   |  |             |                   | 2,585.00          | 1,003.30 DR         |
|  |  |             | <b>6,748.25</b>   | <b>6,209.89</b>   | <b>1,003.30 DR</b>  |
| <b>Sundry Debtors (68000)</b>  |  |             |                   |                   |                     |
| <u>Sundry Debtors (68000)</u>  |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  |             |                   |                   | 1,475.41 DR         |
| 09/07/2018   |  |             | 2,329.00          |                   | 3,804.41 DR         |
| 11/06/2019   | Bpay ??  |             | 1,018.74          |                   | 4,823.15 DR         |
|  |  |             | <b>3,347.74</b>   |                   | <b>4,823.15 DR</b>  |
| <b>Plant and Equipment (at written down value) - Unitised (76550)</b>                      |  |             |                   |                   |                     |
| <u>Plant &amp; Equipment - Lot 87 (GRIM_PLANT&amp;EQUIPMENT)</u>                           |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  | 2.00        |                   |                   | 15,454.55 DR        |
| 30/06/2019   | Revaluation - 30/06/2019 @ \$15,454.550000 (Exit) - 2.000000 Units on hand |             | 15,454.55         |                   | 30,909.10 DR        |
| 30/06/2019   | Revaluation - 30/06/2019 @ \$7,727.275000 (Exit) - 2.000000 Units on hand  |             |                   | 15,454.55         | 15,454.55 DR        |
|  |  | <b>2.00</b> | <b>15,454.55</b>  | <b>15,454.55</b>  | <b>15,454.55 DR</b> |
| <b>Real Estate Properties ( Australian - Residential) (77200)</b>                          |  |             |                   |                   |                     |
| <u>Lot 2 - Improvements (GRIM_LOT2-IMPROVEMEN)</u>   |  |             |                   |                   |                     |
| 01/07/2018   | Opening Balance  | 1.00        |                   |                   | 1,951.82 DR         |

## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date                                    | Description   | Units       | Debit           | Credit          | Balance \$           |
|---|---|-------------|-----------------|-----------------|----------------------|
|   |   | <b>1.00</b> |                 |                 | <b>1,951.82 DR</b>   |
| <u>Lot 87 - Improvements (GRIM_LOT87-IMPROVEME)</u> |   |             |                 |                 |                      |
| 01/07/2018  | Opening Balance   | 1.00        |                 |                 | 32,496.81 DR         |
|   |   | <b>1.00</b> |                 |                 | <b>32,496.81 DR</b>  |
| <u>Lot 2 Stretton Drive, Teelah QLD (LOT2)</u>      |   |             |                 |                 |                      |
| 01/07/2018  | Opening Balance   | 1.00        |                 |                 | 102,998.18 DR        |
| 30/06/2019  | refer to email from Jacquie 24/06/2020 re employer contribution                                       | 0.00        | 1,695.69        |                 | 104,693.87 DR        |
| 30/06/2019  | Revaluation - 30/06/2019 @ \$102,998.180000 (Exit) - 1.000000 Units on hand                           |             |                 | 1,695.69        | 102,998.18 DR        |
|   |   | <b>1.00</b> | <b>1,695.69</b> | <b>1,695.69</b> | <b>102,998.18 DR</b> |
| <u>Lot 33 Gayle Street Oakey Qld (LOT33)</u>        |   |             |                 |                 |                      |
| 01/07/2018  | Opening Balance   | 1.00        |                 |                 | 65,000.00 DR         |
| 30/06/2019  | Rates paid for Oakey property but not from the Fund's bank acc as per Client's Note                   | 0.00        | 2,686.59        |                 | 67,686.59 DR         |
| 30/06/2019  | Revaluation - 30/06/2018 @ \$65,000.000000 (Exit) - 1.000000 Units on hand                            |             |                 | 2,686.59        | 65,000.00 DR         |
|   |   | <b>1.00</b> | <b>2,686.59</b> | <b>2,686.59</b> | <b>65,000.00 DR</b>  |
| <u>Lot 87 Stretton Drive, Teelah QLD (LOT87)</u>    |   |             |                 |                 |                      |
| 01/07/2018  | Opening Balance   | 1.00        |                 |                 | 125,003.19 DR        |
| 30/06/2019  | Stretton Dr Teelah property Rates paid but not from the Fund's bank acc as per Client's note provided | 0.00        | 2,749.76        |                 | 127,752.95 DR        |
| 30/06/2019  | Revaluation - 30/06/2018 @ \$125,003.190000 (Exit) - 1.000000 Units on hand                           |             |                 | 2,749.76        | 125,003.19 DR        |
|   |   | <b>1.00</b> | <b>2,749.76</b> | <b>2,749.76</b> | <b>125,003.19 DR</b> |
| <b><u>Income Tax Payable/Refundable (85000)</u></b> |   |             |                 |                 |                      |
| <u>Income Tax Payable/Refundable (85000)</u>        |   |             |                 |                 |                      |
| 01/07/2018  | Opening Balance   |             |                 |                 | 221.85 DR            |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018   |             | 486.00          |                 | 707.85 DR            |
| 01/07/2018  | Fund ledger balance forward at 01/07/2018   |             |                 | 486.00          | 221.85 DR            |
| 20/11/2018  | Sept 18 Instament paid but not from Fund's bank acc   |             | 978.00          |                 | 1,199.85 DR          |
| 06/03/2019  | Dec 18 Instament paid but not from Fund's bank acc  |             | 978.00          |                 | 2,177.85 DR          |
| 26/04/2019  | Mar 19 Instament paid but not from Fund's bank acc  |             | 978.00          |                 | 3,155.85 DR          |
| 11/06/2019  |   |             |                 | 221.85          | 2,934.00 DR          |
| 30/06/2019  |   |             | 978.00          |                 | 3,912.00 DR          |
| 30/06/2019  | Create Entries - Income Tax Expense - 30/06/2019  |             |                 | 1,355.25        | 2,556.75 DR          |
|   |   |             | <b>4,398.00</b> | <b>2,063.10</b> | <b>2,556.75 DR</b>   |
| <b><u>PAYG Payable (86000)</u></b>                  |   |             |                 |                 |                      |
| <u>PAYG Payable (86000)</u>                         |   |             |                 |                 |                      |
| 30/06/2019  |   |             |                 | 978.00          | 978.00 CR            |
|   |   |             |                 | <b>978.00</b>   | <b>978.00 CR</b>     |
| <b><u>Sundry Creditors (88000)</u></b>              |   |             |                 |                 |                      |

## Grimason Superannuation Fund

# General Ledger

For The Period 01 July 2018 - 30 June 2019

| Transaction Date                            | Description   | Units | Debit           | Credit          | Balance \$          |
|---|---|-------|-----------------|-----------------|---------------------|
| <u>Sundry Creditors (88000)</u>             |   |       |                 |                 |                     |
| 01/07/2018                                  | Opening Balance   |       |                 |                 | 5,754.05 CR         |
| 20/11/2018                                  | Sept 18 Instament paid but not from Fund's bank acc   |       |                 | 978.00          | 6,732.05 CR         |
| 06/03/2019                                  | Dec 18 Instament paid but not from Fund's bank acc  |       |                 | 978.00          | 7,710.05 CR         |
| 26/04/2019                                  | Mar 19 Instament paid but not from Fund's bank acc  |       |                 | 978.00          | 8,688.05 CR         |
| 30/06/2019                                  | Rates paid for Oakey property but not from the Fund's bank acc as per Client's Note                   |       |                 | 2,686.59        | 11,374.64 CR        |
| 30/06/2019                                  | Stretton Dr Teelah property Rates paid but not from the Fund's bank acc as per Client's note provided |       |                 | 2,749.76        | 14,124.40 CR        |
| 30/06/2019                                  | refer to email from Jacquie 24/06/2020 re employer contribution                                       |       | 1,719.89        |                 | 12,404.51 CR        |
| 30/06/2019                                  | refer to email from Jacquie 24/06/2020 re employer contribution                                       |       | 1,956.00        |                 | 10,448.51 CR        |
|   |   |       | <b>3,675.89</b> | <b>8,370.35</b> | <b>10,448.51 CR</b> |
| <u>Deferred Tax Liability/Asset (89000)</u> |   |       |                 |                 |                     |
| <u>Deferred Tax Liability/Asset (89000)</u> |   |       |                 |                 |                     |
| 30/06/2019                                  | Create Entries - PDIT Entry - 30/06/2019  |       | 8,286.28        |                 | 8,286.28 DR         |
|   |   |       | <b>8,286.28</b> |                 | <b>8,286.28 DR</b>  |
| <b>Total Debits:</b>                        | <b>689,853.55</b>   |       |                 |                 |                     |
| <b>Total Credits:</b>                       | <b>689,853.55</b>   |       |                 |                 |                     |

## Grimason Superannuation Fund

# Create Entries Report

For the period 01 July 2018 to 30 June 2019

### Create Entries Financial Year Summary 01 July 2018 - 30 June 2019

| <b>Total Profit</b> | <b>Amount</b>   |
|---------------------|-----------------|
| Income              | 4,987.79        |
| Less Expense        | 3,084.00        |
| <b>Total Profit</b> | <b>1,903.79</b> |

| <b>Tax Summary</b>                          | <b>Amount</b>   |
|---|-----------------|
| Fund Tax Rate                               | 15.00 %         |
| Total Profit                                | 1,903.79        |
| Less Permanent Differences                  | (2,377.35)      |
| Less Timing Differences                     | (4,754.69)      |
| 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  | 0.00            |
| Less Realised Accounting Capital Gains      | 0.00            |
| Less Tax Losses Deducted                    | 0.00            |
| Add SMSF Annual Return Rounding             | (0.83)          |
| <b>Taxable Income</b>                       | <b>9,035.00</b> |
| <b>Income Tax on Taxable Income or Loss</b> | <b>1,355.25</b> |

| <b>Profit/(Loss) Available for Allocation</b> | <b>Amount</b>      |
|---|--------------------|
| Total Available Profit                        | (10,216.04)        |
| Franking Credits                              | 0.00               |
| TFN Credits                                   | 0.00               |
| Foreign Credits                               | 0.00               |
| FRW Credits                                   | 0.00               |
| <b>Total</b>                                  | <b>(10,216.04)</b> |

| <b>Income Tax Expense Available for Allocation</b> | <b>Amount</b>     |
|--|-------------------|
| Income Tax on Taxable Income or Loss               | 1,355.25          |
| Deferred Tax                                       | (8,286.28)        |
| Member Specific Income Tax                         | (1,817.97)        |
| <b>Total Income Tax Expense Allocation</b>         | <b>(8,749.00)</b> |

## Final Segment 1 from 01 July 2018 to 30 June 2019

### Pool Name Unsegregated Pool

| Total Profit        | Amount          |
|---------------------|-----------------|
| Income              | 4,987.79        |
| Less Expense        | 3,084.00        |
| <b>Total Profit</b> | <b>1,903.79</b> |

| Create Entries Summary                      | Amount          |
|---|-----------------|
| Fund Tax Rate                               | 15.00 %         |
| Total Profit                                | 1,903.79        |
| Less Permanent Differences                  | (2,377.35)      |
| Less Timing Differences                     | (4,754.69)      |
| Less Exempt Pension Income                  | 0.00            |
| Less Other Non Taxable Income               | 0.00            |
| Add SMSF Non Deductible Expenses            | 0.00            |
| Add Other Non Deductible Expenses           | 0.00            |
| Add Total Franking/Foreign/TFN/FRW Credits  | 0.00            |
| Less Realised Accounting Capital Gains      | 0.00            |
| Less Tax Losses Deducted                    | 0.00            |
| Add Taxable Income Adjustment               | (0.83)          |
| <b>Taxable Income</b>                       | <b>9,035.00</b> |
| <b>Income Tax on Taxable Income or Loss</b> | <b>1,355.25</b> |

| Member Weighted Balance Summary      | Weighting% | Amount     |
|--------------------------------------|------------|------------|
| Anthony James Grimason(GRIANT00002A) | 77.45      | 264,884.66 |
| Susan Barbara Grimason(GRISUS00001A) | 22.55      | 77,117.39  |

| Profit/(Loss) Available for Allocation | Amount             |
|--|--------------------|
| Total Available Profit                 | (10,216.04)        |
| Franking Credits                       | 0.00               |
| TFN Credits                            | 0.00               |
| FRW Credits                            | 0.00               |
| <b>Total</b>                           | <b>(10,216.04)</b> |

| Allocation to Members                | Weighting% | Amount     |
|--------------------------------------|------------|------------|
| Anthony James Grimason(GRIANT00002A) | 77.45      | (7,912.32) |
| Susan Barbara Grimason(GRISUS00001A) | 22.55      | (2,303.72) |

| Accumulation Weighted Balance Summary | Weighting% | Amount     |
|---------------------------------------|------------|------------|
| Anthony James Grimason(GRIANT00002A)  | 77.45      | 264,884.66 |
| Susan Barbara Grimason(GRISUS00001A)  | 22.55      | 77,117.39  |

| Income Tax Expense Available for Allocation | Amount            |
|---|-------------------|
| Income Tax on Taxable Income or Loss        | 1,355.25          |
| Deferred Tax                                | (8,286.28)        |
| Member Specific Income Tax                  | (1,817.97)        |
| <b>Total Income Tax Expense Allocation</b>  | <b>(8,749.00)</b> |

| Allocation to Members | Weighting% | Amount |
|-----------------------|------------|--------|
|-----------------------|------------|--------|

| Allocation to Members                | Weighting% | Amount     |
|--------------------------------------|------------|------------|
| Anthony James Grimason(GRIANT00002A) | 77.45      | (6,776.10) |
| Susan Barbara Grimason(GRISUS00001A) | 22.55      | (1,972.90) |

#### Calculation of daily member weighted balances

##### Anthony James Grimason (GRIANT00002A)

###### Member Balance

|                                |       |                   |            |                   |
|--------------------------------|-------|-------------------|------------|-------------------|
| 01/07/2018                     | 50010 | Opening Balance   | 262,195.31 | 262,195.31        |
| 05/07/2018                     | 52420 | Contributions     | 2,740.00   | 2,709.97          |
| 05/07/2018                     | 53800 | Contributions Tax | (411.00)   | (406.50)          |
| 22/05/2019                     | 52420 | Contributions     | 3,196.00   | 350.25            |
| 22/05/2019                     | 52420 | Contributions     | 812.25     | 89.01             |
| 22/05/2019                     | 53800 | Contributions Tax | (479.40)   | (52.54)           |
| 22/05/2019                     | 53800 | Contributions Tax | (121.84)   | (13.35)           |
| 30/06/2019                     | 52420 | Contributions     | 1,719.89   | 4.71              |
| 30/06/2019                     | 52420 | Contributions     | 1,695.69   | 4.65              |
| 30/06/2019                     | 52420 | Contributions     | 1,956.00   | 5.36              |
| 30/06/2019                     | 53800 | Contributions Tax | (257.98)   | (0.71)            |
| 30/06/2019                     | 53800 | Contributions Tax | (254.35)   | (0.70)            |
| 30/06/2019                     | 53800 | Contributions Tax | (293.40)   | (0.80)            |
| <b>Total Amount (Weighted)</b> |       |                   |            | <b>264,884.66</b> |

##### Susan Barbara Grimason (GRISUS00001A)

###### Member Balance

|                                |       |                 |           |                  |
|--------------------------------|-------|-----------------|-----------|------------------|
| 01/07/2018                     | 50010 | Opening Balance | 77,117.39 | 77,117.39        |
| <b>Total Amount (Weighted)</b> |       |                 |           | <b>77,117.39</b> |

#### Calculation of Net Capital Gains

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

#### Foreign Tax Offset Calculations

##### Segment 01 July 2018 to 30 June 2019

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



|  |             |
|--|-------------|
| <b>Total Claimable Foreign Credits for the Year</b>  | <b>0.00</b> |
| <b>Foreign Tax Offset (Label C1)</b>                 | <b>0.00</b> |
| <b>Applied/Claimed FTO</b>                           | <b>0.00</b> |
| <b>Allocations of Foreign Tax Offset to Members</b>  |             |
| Anthony James Grimason(GRIANT00002A) - 100.00 %      | 0.00        |
| Susan Barbara Grimason(GRISUS00001A) - 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** GRIMASON SUPERANNUATION FUND  
**ABN** 39 403 533 916  
**TFN** 868 602 840

## Income tax 551

|                       |            |
|-----------------------|------------|
| <b>Date generated</b> | 25/03/2020 |
| <b>Overdue</b>        | \$0.00     |
| <b>Not yet due</b>    | \$0.00     |
| <b>Balance</b>        | \$0.00     |

## Transactions

12 results found - from **01 July 2018** to **25 March 2020** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description   | Debit (DR) | Credit (CR) | Balance     |
|----------------|----------------|---|------------|-------------|-------------|
| 13 Jun 2019    | 12 Jun 2019    | Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18 | \$37.15    |             | \$0.00      |
| 12 Jun 2019    | 11 Jun 2019    | Payment received  |            | \$37.15     | \$37.15 CR  |
| 2 Aug 2018     | 1 Aug 2018     | General interest charge   |            |             | \$0.00      |
| 2 Aug 2018     | 30 Apr 2018    | Partial payment transferred in from integrated client account                         |            | \$162.00    | \$0.00      |
| 2 Aug 2018     | 1 Mar 2018     | Partial payment transferred in from integrated client account                         |            | \$162.00    | \$162.00 DR |
| 2 Aug 2018     | 30 Oct 2017    | Partial payment transferred in from integrated client account                         |            | \$162.00    | \$324.00 DR |
| 2 Aug 2018     | 6 Jul 2017     | Partial payment transferred in from integrated client account                         |            | \$185.00    | \$486.00 DR |
| 2 Aug 2018     | 23 May 2017    | General interest charge   |            |             | \$671.00 DR |
| 2 Aug 2018     | 27 Apr 2017    | Partial payment transferred in from integrated client account                         |            | \$95.00     | \$671.00 DR |

| <b>Processed date</b> | <b>Effective date</b> | <b>Description</b>  | <b>Debit (DR)</b> | <b>Credit (CR)</b> | <b>Balance</b> |
|-----------------------|-----------------------|---|-------------------|--------------------|----------------|
| 2 Aug 2018            | 27 Oct 2016           | Partial payment transferred in from integrated client account |                   | \$9.00             | \$766.00 DR    |
| 1 Aug 2018            | 1 Aug 2018            | General interest charge                                       |                   |                    | \$775.00 DR    |
| 10 Jul 2018           | 9 Jul 2018            | Payment received  |                   | \$2,229.05         | \$775.00 DR    |



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

**Agent** HERRON ACCOUNTANTS  
**Client** GRIMASON SUPERANNUATION FUND  
**ABN** 39 403 533 916  
**TFN** 868 602 840

## Activity statement 001

|                       |            |
|-----------------------|------------|
| <b>Date generated</b> | 25/03/2020 |
| <b>Overdue</b>        | \$0.00     |
| <b>Not yet due</b>    | \$0.00     |
| <b>Balance</b>        | \$0.00     |

## Transactions

18 results found - from **01 July 2018** to **25 March 2020** sorted by **processed date** ordered **newest to oldest**

| Processed date | Effective date | Description  | Debit (DR) | Credit (CR) | Balance     |
|----------------|----------------|--|------------|-------------|-------------|
| 31 Aug 2019    | 31 Aug 2019    | General interest charge  |            |             | \$0.00      |
| 20 Aug 2019    | 19 Aug 2019    | Payment  |            | \$978.00    | \$0.00      |
| 4 Aug 2019     | 29 Jul 2019    | Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments | \$978.00   |             | \$978.00 DR |
| 5 May 2019     | 29 Apr 2019    | Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments | \$978.00   |             | \$0.00      |
| 26 Apr 2019    | 24 Apr 2019    | Payment  |            | \$978.00    | \$978.00 CR |
| 1 Apr 2019     | 1 Apr 2019     | General interest charge  |            |             | \$0.00      |
| 6 Mar 2019     | 5 Mar 2019     | Payment  |            | \$978.00    | \$0.00      |
| 3 Mar 2019     | 28 Feb 2019    | Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments | \$978.00   |             | \$978.00 DR |
| 24 Nov 2018    | 24 Nov 2018    | General interest charge  |            |             | \$0.00      |
| 20 Nov 2018    | 19 Nov 2018    | Payment  |            | \$978.00    | \$0.00      |
| 4 Nov 2018     | 29 Oct 2018    | Original Activity Statement for the period ending 30 Sep 18 - PAYG Instalments | \$978.00   |             | \$978.00 DR |

| Processed date | Effective date | Description   | Debit (DR) | Credit (CR) | Balance     |
|----------------|----------------|---|------------|-------------|-------------|
| 2 Aug 2018     | 30 Jul 2018    | Original Activity Statement for the period ending 30 Jun 18 |            | \$0.00      | \$0.00      |
| 2 Aug 2018     | 30 Apr 2018    | Partial payment transferred out to Income tax account       | \$162.00   |             | \$0.00      |
| 2 Aug 2018     | 1 Mar 2018     | Partial payment transferred out to Income tax account       | \$162.00   |             | \$162.00 CR |
| 2 Aug 2018     | 30 Oct 2017    | Partial payment transferred out to Income tax account       | \$162.00   |             | \$324.00 CR |
| 2 Aug 2018     | 6 Jul 2017     | Partial payment transferred out to Income tax account       | \$185.00   |             | \$486.00 CR |
| 2 Aug 2018     | 27 Apr 2017    | Partial payment transferred out to Income tax account       | \$95.00    |             | \$671.00 CR |
| 2 Aug 2018     | 27 Oct 2016    | Partial payment transferred out to Income tax account       | \$9.00     |             | \$766.00 CR |



Australian Government  
Australian Taxation Office

## PAYG Instalments report 2019

**Tax Agent** 79549002  
**Last Updated** 21/03/2020

| TFN       | Client Name                        | Quarter<br>1 (\$) | Quarter<br>2 (\$) | Quarter<br>3 (\$) | Quarter<br>4 (\$) | Total<br>Instalment<br>(\$) |
|-----------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|
| 868602840 | GRIMASON<br>SUPERANNUATION<br>FUND | 978.00            | 978.00            | 978.00            | 978.00            | 3,912.00                    |

**Total No of Clients: 1**



Grimason Superannuation Fund  
PO Box 384  
KALLANGUR QLD 4503

**Invoice Date**  
04 June 2019

**ABN.**  
16 134 060 432

**Invoice No.**  
21928

**Client Code**  
GRIM03

## TAX INVOICE

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

### Annual Administration

Input of data into BGL SimpleFund.

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

- Revaluation of real estate investments;
- Allocation of contributions received.

Preparation of Financial Statements for the Grimason Superannuation Fund for the year ended 30 June 2018.

Preparation of Member Benefit Statements for Anthony and Susan Grimason for the year ended 30 June 2018.

Preparation and Electronic Lodgement of the Fund Income Tax Return for the year ended 30 June 2018.

### Audit

Audit of the 2018 Financial Statements as performed by Super Audits.

|                  |                   |
|------------------|-------------------|
| Our Price        | 2,350.00          |
| Plus: GST        | 235.00            |
| <b>TOTAL DUE</b> | <b>\$2,585.00</b> |

### Remittance Advice - Please return with your payment

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

**Invoice Due Date - 18 June 2019**

#### 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: GRIM03

Invoice No: 21928

Amount Due: \$2,585.00

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



Good Judgement Pty Ltd  
PO Box 384  
KALLANGUR QLD 4503

**Invoice Date**  
30 August 2018

**ABN.**  
16 134 060 432

**Invoice No.**  
20151

**Client Code**  
GOOD01

# TAX INVOICE

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

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

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

Our Price  
Plus: GST  
**TOTAL DUE**

|                  |
|------------------|
| 170.00           |
| 17.00            |
| <b>\$ 187.00</b> |



### Remittance Advice - Please return with your payment

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

**Invoice Due Date - 13 September 2018**

**Please forward cheques to:**

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

Credit Card: Mastercard/Visa (Please circle)

Card No:

|                      |                      |                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

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

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

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

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



Inquires 1300 300 630

Issue date 29 Aug 18

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 76493271

## 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 127 297 787  
FOR GOOD JUDGEMENT PTY LTD

REVIEW DATE: 29 August 18

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



To make changes to company details or amend incorrect information

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



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



Use your agent.

## Company Statement

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

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

**2 Principal place of business**  
105 BRAY ROAD LAWNTON QLD 4501

**3 Officeholders**

Name: ANTHONY JAMES GRIMASON  
Born: UNITED KINGDOM  
Date of birth: 25/06/1956  
Address: 105 BRAY ROAD LAWNTON QLD 4501  
Office(s) held: DIRECTOR, APPOINTED 29/08/2007

Name: SUSAN BARBARA GRIMASON  
Born: UNITED KINGDOM  
Date of birth: 16/05/1958  
Address: 105 BRAY ROAD LAWNTON QLD 4501  
Office(s) held: DIRECTOR, APPOINTED 29/08/2007; SECRETARY, APPOINTED 29/08/2007

**4 Company share structure**

| Share class | Shares description | Number issued | Total amount paid on these shares | Total amount unpaid on these shares |
|-------------|--------------------|---------------|-----------------------------------|-------------------------------------|
| ORD         | ORDINARY SHARES    | 2             | \$2.00                            | \$0.00                              |

**5 Members**

These details continue on the next page

GOOD JUDGEMENT PTY LTD ACN 127 297 787

Page 1 of 2

## Company statement continued

Name: ANTHONY JAMES GRIMASON  
Address: 105 BRAY ROAD LAWNTON QLD 4501

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

Name: SUSAN BARBARA GRIMASON  
Address: 105 BRAY ROAD LAWNTON QLD 4501

| 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*.

## Additional company information

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

### 6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS  
Registered agent number: 5461  
Address: PO BOX 504 NORTH LAKES QLD 4509

**ASIC**

Australian Securities &amp; Investments Commission

ABN 86 768 265 615

GOOD JUDGEMENT PTY LTD  
 HERRON ACCOUNTANTS  
 U 1  
 48 FLINDERS PDE NORTH LAKES QLD 4509

## INVOICE STATEMENT

Issue date 29 Aug 18

**GOOD JUDGEMENT PTY LTD**

ACN 127 297 787

Account No. 22 127297787

**Summary**

|                     |                |
|---------------------|----------------|
| Balance outstanding | \$0.00         |
| New items           | \$53.00        |
| Payments & credits  | \$0.00         |
| <b>TOTAL DUE</b>    | <b>\$53.00</b> |

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

*Transaction details are listed on the back of this page*

**Inquiries**

www.asic.gov.au/invoices

1300 300 630

**Please pay**

|              |                |
|--------------|----------------|
| Immediately  | <b>\$0.00</b>  |
| By 29 Oct 18 | <b>\$53.00</b> |

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

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

**ASIC**

Australian Securities &amp; Investments Commission

## PAYMENT SLIP

**GOOD JUDGEMENT PTY LTD**

ACN 127 297 787

Account No: 22 127297787

**22 127297787**

|                     |                |
|---------------------|----------------|
| <b>TOTAL DUE</b>    | <b>\$53.00</b> |
| <b>Immediately</b>  | <b>\$0.00</b>  |
| <b>By 29 Oct 18</b> | <b>\$53.00</b> |

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



**Bill Code:** 17301  
**Ref:** 2291272977870



\*814 129 0002291272977870 41

## Transaction details:

page 2 of 2

|            | Transactions for this period           | ASIC reference  | \$ Amount |
|------------|--|-----------------|-----------|
|            | <b>Unpaid or partially paid</b>        |                 |           |
| 2018-08-29 | Annual Review - Special Purpose Pty Co | 2X9655834480P A | \$53.00   |

---

### PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2291 2729 7787 041

#### Australia Post

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

#### Phone

Call 13 18 16 to pay by Mastercard or Visa

#### On-line

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

#### Mail

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



**Bill Code:** 17301  
**Ref:** 2291272977870

#### 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)

# Grimason Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2018 - 30 June 2019

### Summary

| Member                  | D.O.B      | Age<br>(at 30/06/2018) | Total Super Balance<br>(at 30/06/2018) *1 | Concessional     | Non-Concessional | Other       | Reserves    | Total            |
|-------------------------|------------|------------------------|---|------------------|------------------|-------------|-------------|------------------|
| Grimason, Anthony James | 25/06/1956 | 62                     | 262,195.31                                | 12,119.83        | 0.00             | 0.00        | 0.00        | 12,119.83        |
| Grimason, Susan Barbara | 16/05/1958 | 60                     | 77,117.39                                 | 0.00             | 0.00             | 0.00        | 0.00        | 0.00             |
| <b>All Members</b>      |            |                        |   | <b>12,119.83</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b> | <b>12,119.83</b> |

\*1 Total Super Balance is per individual across funds within a firm.

### Contribution Caps

| Member                  | Contribution Type | Contributions | Cap        | Current Position     |
|-------------------------|-------------------|---------------|------------|----------------------|
| Grimason, Anthony James | Concessional      | 12,119.83     | 25,000.00  | 12,880.17 Below Cap  |
|                         | Non-Concessional  | 0.00          | 100,000.00 | 100,000.00 Below Cap |
| Grimason, Susan Barbara | Concessional      | 0.00          | 25,000.00  | 25,000.00 Below Cap  |
|                         | Non-Concessional  | 0.00          | 100,000.00 | 100,000.00 Below Cap |

### NCC Bring Forward Caps

| Member                  | Bring Forward Cap | 2016 | 2017     | 2018 | 2019 | Total | Current Position            |
|-------------------------|-------------------|------|----------|------|------|-------|-----------------------------|
| Grimason, Anthony James | N/A               | 0.00 | 1,625.31 | 0.00 | 0.00 | N/A   | Bring Forward Not Triggered |
| Grimason, Susan Barbara | N/A               | 0.00 | 0.00     | 0.00 | 0.00 | N/A   | Bring Forward Not Triggered |

**Grimason, Anthony James**

| Date                                   | Transaction Description  | Ledger Data       |                  |                |             | SuperStream Data |              |          |              |             |             |
|--|--|-------------------|------------------|----------------|-------------|------------------|--------------|----------|--------------|-------------|-------------|
|  |  | Contribution Type | Concessional     | Non-Concession | Other       | Reserves         | Contribution | Employer | Concessional | Non-Concess | Other       |
| 05/07/2018                             | tonys cars   | Employer          | 2,740.00         |                |             |                  |              |          |              |             |             |
| 22/05/2019                             | Tonys Cars   | Employer          | 3,196.00         |                |             |                  |              |          |              |             |             |
| 22/05/2019                             | Tonys Cars   | Employer          | 812.25           |                |             |                  |              |          |              |             |             |
| 30/06/2019                             | refer to email from<br>Jacquie 24/06/2020<br>re employer<br>contribution | Employer          | 1,719.89         |                |             |                  |              |          |              |             |             |
| 30/06/2019                             | refer to email from<br>Jacquie 24/06/2020<br>re employer<br>contribution | Employer          | 1,695.69         |                |             |                  |              |          |              |             |             |
| 30/06/2019                             | refer to email from<br>Jacquie 24/06/2020<br>re employer<br>contribution | Employer          | 1,956.00         |                |             |                  |              |          |              |             |             |
| <b>Total - Grimason, Anthony James</b> |  |                   | <b>12,119.83</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> |
| <b>Total for all members</b>           |  |                   | <b>12,119.83</b> | <b>0.00</b>    | <b>0.00</b> | <b>0.00</b>      |              |          |              |             |             |

## Eddy Lee

---

**From:** Jacquie Pares  
**Sent:** 24 June 2020 2:36 PM  
**To:** Eddy Lee  
**Subject:** Super Contributions for Tony Grimason for 2019  
**Attachments:** Good Judgement Super Rates.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Eddy

Mark has now signed off on the accounts for Popton Pty Ltd so you can fix the Grimason Super Fund.

In addition to the rates paid by the company of \$3,415.58 on 8/4/19, the company also paid two tax instalments \$978 on 5/3/19 and \$978 on 24/4/19 which Julie wants to take up as super contributions for 2019 also. So the total contributions paid out of Popton Pty Ltd for Tony's super in Good Judgement Super Fund during the 2019 year was now \$12,119.83.



Thanks.

Regards  
Jacquie

### **COVID-19**

*Please be aware that our firm is working collectively on ensuring we are keeping current with the Government Stimulus Packages that are being released. Initially this requires internal discussions to digest and discuss where and how this will assist all our varying client situations and we will be in touch as soon as we can about these packages and how they can assist you and your business. Rest assured we are being very proactive and have your best interests in mind during this unprecedented and difficult period.*

*If you are experiencing difficulties meeting your obligations because of COVID-19, please contact me to discuss further.*

*For the health and wellbeing of our clients and staff, during this period we have some staff working from home and limited staff in the office. Meetings are restricted where possible and communication will be by phone, email or 'Zoom' appointment. We appreciate your patience and understanding.*

### **Jacquie Pares**

**ACCOUNTANT**

**P 07 3204 4166**

### **NORTH LAKES**

Unit 1, 48 Flinders Pde, North Lakes Qld 4509  
PO Box 504 North Lakes Qld 4509

### **FORTITUDE VALLEY**

Level 2, 47 Warner St Fortitude Valley Qld 4006



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**SOUTH BURNETT**  
REGIONAL COUNCIL  
southburnett.qld.gov.au

ABN 89 972 463 351  
PO Box 336, KINGAROY QLD 4610  
Office Hours: 8.30am to 4.30pm Monday to Friday  
☎ 1300 789 279 or (07) 4189 9100  
info@southburnett.qld.gov.au

# RATE AND WATER NOTICE

FOR THE PERIOD

01/01/2019 to 30/06/2019



142784/A/000907 D-036  
Good Judgement Pty Ltd  
C/- AJ & SB Grimason Superannuation Fund  
105 Bray Road  
LAWNTON QLD 4501

PROPERTY NO : 170260  
ASSESSMENT NO : 24582-20700-000  
PAYMENT REFERENCE : 12056057  
DATE OF ISSUE : 19/02/2019  
VALUATION : \$81000  
VALUATION DATE : 01/07/2018  
AREA : 2.037 Ha  
RATING VALUATION : 81,000.00

18.877  
142784/A

**Property Location & Description**  
Stretton Drive TEELAH QLD 4314  
L87 RP859432:PAR TAROME0



| Description   | Units | Rate/Charge     | Amount             |
|---|-------|-----------------|--------------------|
| <b>South Burnett Rates</b>                          |       |                 |                    |
| GENERAL RATE CAT 910 - RURAL RESIDENTIAL BLACKBUTT  | 81000 | \$0.008667299   | \$702.06           |
| WASTE MANAGEMENT LEVY                               | 1     | \$71.00         | \$71.00            |
| COMMUNITY RESCUE & EVACUATION LEVY                  | 1     | \$2.00          | \$2.00             |
| RURAL FIRE BRIGADE LEVY                             | 1     | \$12.50         | \$12.50            |
| <b>Sub Total</b>                                    |       |                 | \$787.56           |
| <b>State Government Charges</b>                     |       |                 |                    |
| STATE EMERGENCY MANAGEMENT LEVY GROUP 2 - CLASS E   | 1     | \$53.30         | \$53.30            |
| <b>Sub Total</b>                                    |       |                 | \$53.30            |
| <b>Rates and Utility Charges issued this period</b> |       |                 |                    |
| OUTSTANDING FROM PREVIOUS NOTICES                   |       |                 | \$840.86           |
|   |       |                 | \$854.83           |
| <b>TOTAL RATES and UTILITY CHARGES</b>              |       |                 | \$1695.69          |
| DISCOUNT from this notice if paid by 26/03/2019     |       |                 | -\$70.21           |
| Net Payable if paid by 26/03/2019                   |       |                 | \$1625.48          |
|   |       | <b>Due Date</b> | <b>Discount</b>    |
|   |       | 26/03/2019      | \$70.21            |
|   |       |                 | <b>Net Payable</b> |
|   |       |                 | \$1625.48          |

\$1695.69

Payments received after 11 February 2019 are not included in this notice

**DISCOUNT WILL BE ALLOWED IF PAID BY**

**RETURN THIS PORTION IF PAYING BY MAIL**

PROPERTY NO. : 170260  
ASSESSMENT NO. : 24582-20700-000  
NAME : Good Judgement Pty Ltd  
NET AMOUNT DUE : \$1625.48  
DUE DATE : 26/03/2019  
PAYMENT REFERENCE : 12056057



**Bill Code :** 21386  
**Ref :** 12056057

**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



**Billpay Code :** 9177  
**Ref :** 12056057 81

Pay in person at any PostOffice, phone 13 18 16, or go to postbillpay.com.au



\*71 177 12056057 81

SEE REVERSE FOR CHANGE OF ADDRESS DETAILS

Date / /

Please tick if receipt required