

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

INDEX TO WORKPAPERS

LEADSHEET	Reference	Completed
GENERAL DETAILS		
Client Information / Current Compliance	A1	<input checked="" type="checkbox"/>
Controls & Fraud Questionnaire	A2	<input checked="" type="checkbox"/>
Planning Memo	A3	<input checked="" type="checkbox"/>
Financial Statements (Audited)	A4	<input checked="" type="checkbox"/>
Trial Balance	A5	<input checked="" type="checkbox"/>
Tax Return / Tax Reconciliation	A6	<input checked="" type="checkbox"/>
Tax Checklist	A7	<input checked="" type="checkbox"/>
Financial Audit Program / Compliance Audit Program	A8	<input checked="" type="checkbox"/>
Trustee Rep Letter	A9	<input checked="" type="checkbox"/>
Management Letter	A10	<input type="checkbox"/>
Client Queries	A11	<input checked="" type="checkbox"/>
Client Journals	A12	<input type="checkbox"/>
Investment Strategy	A13	<input checked="" type="checkbox"/>
Trust Deed	A14	<input checked="" type="checkbox"/>
Super Fund Compliance Status	A15	<input checked="" type="checkbox"/>
Minutes	A16	<input checked="" type="checkbox"/>
Auditor Engagement Letter	A17	<input checked="" type="checkbox"/>
MCA Engagement Letter	A18	<input checked="" type="checkbox"/>
Review Notes	A19	<input type="checkbox"/>
Actuarial Certificate	A20	<input type="checkbox"/>
ASSETS		
Bank & Cash Balances	B	<input checked="" type="checkbox"/>
Receivables	C	<input checked="" type="checkbox"/>
Investments	D	<input type="checkbox"/>
Property & Other Assets	E	<input checked="" type="checkbox"/>
LIABILITIES		
Accounts Payable	F	<input type="checkbox"/>
Borrowings	G	<input checked="" type="checkbox"/>
Tax Provision	H	<input checked="" type="checkbox"/>
Other Current Liabilities	I	<input checked="" type="checkbox"/>
MEMBERS FUNDS		
Member Records	J	<input checked="" type="checkbox"/>
Contributions / ETP's In	K	<input type="checkbox"/>
Benefits Paid / ETP's Out	L	<input type="checkbox"/>
INCOME & EXPENSES		
Income	M	<input checked="" type="checkbox"/>
Expenses	N	<input checked="" type="checkbox"/>
OTHER MATTERS	O	<input checked="" type="checkbox"/>

The financial statements, income tax returns, income tax reconciliations and all associated working papers are in accordance with QMS requirements.

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Tick

- A1** Copy of Contravention Report (if any)
- A4** Signed Financial Statements for Period
(i.e Operating Statement, Statement of Financial Position and Notes to the Accounts),
(Signed Prior Year Statements and Audit Report required when audit is conducted by Auditor for 1st time)
- A6** Copy of Taxation Returns for Period
(or Details of Tax Calculations used in Financial Statements)
- A9** Copy of Trustee Representation Letter
- A13** Copy of Fund's Current Investment Strategy
- A14** Copy of Trust Deed (required when audit conducted by Auditor for 1st time) or Trust Deed Amendment Documents for Period - Copy of Cover of Trust Deed otherwise
- A15** Copy of Compliance Printout from ABR
- A16** Copy of Minutes of Fund Trustee Meetings Held During the Period
- A17** Copy of Audit Engagement Letter – Signed by Trustee(s)
- A20** Copy of Actuarial Certificate (if required) and exempt pension calculation work papers
- B** All Bank Statements for Period
(A bank confirmation should normally be obtained)
- D/E** Documents to support existence and value of Assets at end of period (including Market Value calculation work paper)
(e.g. Share Registry Listings, Managed Fund Reports, Wrap Account Reports Non Listed Unit Trust Accounts, Property and Asset Valuations). For Wrap Accounts a copy of Controls Audit Report to meet requirements of GS007 Audit Implications of the Use of Service Organisations for Investment Management Services is also required.
Documents to support Asset Purchases and Sales for Period
(e.g. Broker Reports, Contract Notes, Invoices, Purchase/Sale Contracts)
- J** Copy of Member Statements for Period
Current list of Trustees or list of Directors for Trustee Companies
Copy of New Trustee Declaration for new trustees from 1 July 2008
Copy of Fund Member Application Forms (required when audit conducted by Auditor for 1st time or if New Members join during the Period)
Copy of Consent to Act as Trustees Documents (required when audit conducted by Auditor for 1st time or if New Trustees are appointed during the Period)
- K** Documents to support Contributions (Employer and / or Member) Received for Period
(e.g Employer Remittance Advices, Fund Trustee Minutes, Sect 290-170 Notice)
Documents to support Rollovers for Transfers In for Period (e.g. ETP or ROPNs)
- L** Documents to support Benefit Payments or Exit Statements for Period (e.g. ETP or ROPNs)
Documents to support Pension Payments for Period
(e.g. Payment Requests, ATO Payment Summaries, Actuarial Certificates as applicable)
- M/N** Documents to support Income and Expenditure for Period
(e.g. Dividend / Distribution Statements, Rental / Lease Agreements, Invoices)
- O** Copy of Accounting Work Papers and Transaction Reports for the Period
(e.g. General Ledger, Create Entries Report, Company Extract, Journals, Cashbook, Bank Reconciliation, Debtor and Creditor Reports)

2018 Workpapers

Section A

General Details

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

CLIENT INFORMATION

Name of Superannuation Fund Days Superannuation Fund
 WIP Code DAYS0001
 Trustee(s)/ Directors
 Company: Jenny Day Superannuation Pty Ltd
 1. Jennifer Ferraro
 2.
 3.
 4.

Contact Name Jennifer Ferraro
 Phone No / Fax No 0408 190 028
 Fund Address PO Box 783
 HAMILTON CENTRAL QLD 4007

Type of Fund Accumulation
 (Acc. Cont. / Defined Benefit / Pension)

Employer Sponsor N/A
 Number of Members 1
 Investment Types Real Estate Properties

Fund Source Investment Income

Is the fund an SMSF

Does the fund meet the definition of an SMSF? Y

Knowledge and SkillDoes the fund have any assets which may indicate complex issues exist? N
 Provide a brief description:**Risk Assessment**Has the fund changed auditor? Are there any concerns about the willingness of the trustee to comply with SIS? N
 Provided a brief description:

Is the firm willing to accept or continue the engagement? If this is a new client, have you obtained ethical clearance from the previous accountant? Y

MCA Chartered Accountants	Superannuation Fund Checklist	A2
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

CONTROLS & FRAUD QUESTIONNAIRE

Item	Done	Ref
<p>1. Which of the following controls does the trustee have in place? Y / N</p> <ul style="list-style-type: none"> • Bank reconciliation Frequency Annually Y • Two signatories for all transactions N • Internet transaction protections i.e. security tokens N • Use of one share trading account N 	<input checked="" type="checkbox"/>	B
<p>2. Do you use online share trading e.g. via Comsec or similar provider? N</p> <p>If yes, document how do all trustees confirm or validate transactions? E.g. minutes</p>	<input checked="" type="checkbox"/>	
<p>3. Where there is more than one trustee how do you ensure transactions are occurring for the benefit of all members? N</p> <p>Document how all trustees are involved in investment decision making? E.g. discussions and minutes</p>	<input checked="" type="checkbox"/>	A16 Minutes
<p>4. Does any person other than a trustee of the fund have permission to enter into transactions on behalf of the fund i.e. sign cheques, move investments? N</p> <p>If yes, what method of confirming or validating transactions is used?</p>	<input checked="" type="checkbox"/>	
<p>5. Does the fund use a portfolio service to manage investment reporting? N</p> <p>If yes, is an audit report on the provider's internal controls available?</p> <p>If no, the auditor will require additional information to confirm the fund's assets ownership and existence.</p>	<input checked="" type="checkbox"/>	

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Review of Fund Documentation

Item	Done	Ref
1. Is the fund a complying fund? Print and file evidence from ABN register?	<input checked="" type="checkbox"/>	A15
2. Is there an Application for membership for each member? From 1 July 2007 this should include a Trustee Declaration (ATO Form NAT 71089)	<input checked="" type="checkbox"/>	Perm
3. Is there a consent to act as trustee for each member?	<input checked="" type="checkbox"/>	Perm
4. Obtain and review any trustee minutes?	<input checked="" type="checkbox"/>	A16
5. Obtain and review any correspondence from the regulator?	<input type="checkbox"/>	
6. Obtain the trust deed and any amendments. Perform a review of the trust deed Document the fund commencement date? When was the deed last amended? Has the deed been executed properly? Does the fund trust deed require the fund to be operated for the sole purpose of providing retirement benefits and other allowable ancillary purposes? (If no the deed may require an amendment, seek legal advice) Does the fund trust deed allow the trustee to accept all contributions allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed allow the trustee to pay all benefits allowed by SIS? (If no note this restriction on the work program) Does the fund trust deed place any limitations on the fund's investments? (If yes, note this restriction on the work program)	<input checked="" type="checkbox"/>	A14
7. Obtain and review the fund's investment strategy	<input checked="" type="checkbox"/>	A13
8. Clearly document any issues arising from the above which will affect the audit	<input type="checkbox"/>	

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Risks associated with Trustees and Investments

		Yes	No	Comments
Trustee/s:				
Related		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Arm's length		<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Investment Profile:				
Listed shares		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Pooled Superannuation Trust (PST)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Cash Management Trust (CMT)		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Listed property trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other listed trusts		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted shares		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Unlisted managed trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Family or related trusts – geared?		<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Other		<input checked="" type="checkbox"/>	<input type="checkbox"/>	Term Deposits & Rental Property
Documentation	Appears well supported	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Risk Assessment:

Very high	<input type="checkbox"/>	No materiality	Extended testing
High	<input type="checkbox"/>	No materiality	Intermediate level of testing
Medium	<input type="checkbox"/>	Materiality	Medium testing
Low	<input type="checkbox"/>	Materiality	Low level testing
Very low	<input checked="" type="checkbox"/>	Materiality	Basic testing

Risk

Very High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Low	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Very Low	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Justification of Assessment

Basic	Low	Medium	Intermediate	Extended
	Testing %			

Materiality

Balance Sheet Materiality is normally determined based on a figure of between 5% and 10% of assets. A material individual asset holding exceeds 10% of the asset class.

Financial statements and reports for the year ended
30 June 2018

Days Superannuation Fund

Days Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Members Statement

Contributions Breakdown

Transfer Balance Account Summary

Days Superannuation Fund

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	792,407.96	792,407.96
Total Investments		<u>792,407.96</u>	<u>792,407.96</u>
Other Assets			
Formation Expenses		2,464.00	2,464.00
Prepaid Borrowing Expenses		1,971.25	2,596.91
Sundry Debtors		6,132.07	1,655.00
Bank - WBC A/c 28-2783		4,412.55	3,021.69
Bank - WBC A/c 28-2791		5,077.78	13,408.19
Term Deposit - WBC A/c 36-0040		343,396.10	332,646.69
Income Tax Refundable		2,019.00	1,818.00
Total Other Assets		<u>365,472.75</u>	<u>357,610.48</u>
Total Assets		<u>1,157,880.71</u>	<u>1,150,018.44</u>
Less:			
Liabilities			
Deferred Tax Liability		1,239.80	1,328.75
Investment Liabilities		2,600.00	0.00
Limited Recourse Borrowing Arrangements		450,000.00	450,000.00
Total Liabilities		<u>453,839.80</u>	<u>451,328.75</u>
Net assets available to pay benefits		<u>704,040.91</u>	<u>698,689.69</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Ferraro, Jennifer Ann - Accumulation		704,040.91	698,689.69
Total Liability for accrued benefits allocated to members' accounts		<u>704,040.91</u>	<u>698,689.69</u>

Days Superannuation Fund
Operating Statement
For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Interest Received		10,764.33	9,117.34
Property Income	6	31,270.00	30,600.00
Investment Gains			
Changes in Market Values	7	17,571.00	15,287.00
Total Income		<u>59,605.33</u>	<u>55,004.34</u>
Expenses			
Accountancy Fees		1,925.00	1,595.00
Administration Costs		551.00	93.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	275.00
Bank Charges		54.50	215.00
Depreciation		18,196.66	15,820.09
Investment Expenses		735.00	0.00
Property Expenses - Council Rates		1,760.13	1,603.62
Property Expenses - Insurance Premium		885.00	885.00
Property Expenses - Interest on Loans		28,245.13	19,752.13
Property Expenses - Pest Control		79.00	90.00
Property Expenses - Repairs Maintenance		178.50	0.00
Property Expenses - Water Rates		1,034.14	462.64
Total Expenses		<u>54,343.06</u>	<u>41,050.48</u>
Benefits accrued as a result of operations before income tax			
		<u>5,262.27</u>	<u>13,953.86</u>
Income Tax Expense	8	(88.95)	1,328.75
Benefits accrued as a result of operations		<u>5,351.22</u>	<u>12,625.11</u>

Days Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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 the 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 at the fair value of the consideration received or receivable.

Interest revenue

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

Days Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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).

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.

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

Note 2: Real Estate Properties (Australian - Residential)

2018
\$

2017
\$

Days Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

15 Khartoum Street, Gordon Park	792,407.96	792,407.96
	<hr/>	<hr/>
	792,407.96	792,407.96
	<hr/>	<hr/>

Note 3: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	698,689.69	686,064.58
Benefits accrued as a result of operations	5,351.22	12,625.11
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<hr/> 704,040.91 <hr/>	<hr/> 698,689.69 <hr/>

Note 4: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	<hr/> 704,040.91 <hr/>	<hr/> 698,689.69 <hr/>

Note 5: Guaranteed Benefits

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

Note 6: Rental Income

	2018 \$	2017 \$
15 Khartoum Street, Gordon Park	31,270.00	30,600.00
	<hr/>	<hr/>
	31,270.00	30,600.00
	<hr/>	<hr/>

Note 7: Unrealised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Residential)		

Days Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

15 Khartoum Street, Gordon Park	17,571.00	15,287.00
	<hr/>	<hr/>
	17,571.00	15,287.00
	<hr/>	<hr/>
Total Unrealised Movement	17,571.00	15,287.00
	<hr/>	<hr/>
Realised Movements in Market Value		
	2018	2017
	\$	\$
Total Realised Movement	0.00	0.00
	<hr/>	<hr/>
Changes in Market Values	17,571.00	15,287.00
	<hr/>	<hr/>
Note 8: Income Tax Expense		
	2018	2017
	\$	\$
The components of tax expense comprise		
Deferred Tax Liability/Asset	(88.95)	1,328.75
	<hr/>	<hr/>
Income Tax Expense	(88.95)	1,328.75
	<hr/>	<hr/>
<p>The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:</p>		
Prima facie tax payable on benefits accrued before income tax at 15%	789.34	2,093.08
Less:		
Tax effect of:		
Increase in MV of Investments	2,635.65	2,293.05
Add:		
Tax effect of:		
Tax Losses	1,846.05	199.95
Rounding	0.26	0.02
Less credits:		
	<hr/>	<hr/>
Current Tax or Refund	0.00	0.00
	<hr/>	<hr/>

Days Superannuation Fund
Jenny Day Superannuation Pty Ltd ACN: 150799401
Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the 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 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 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 2018.

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:

.....
Jennifer Ann Ferraro
Jenny Day Superannuation Pty Ltd
Director

26 July 2018

Days Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(15,287.00)	24700	Changes in Market Values of Investments			17,571.00
	25000	Interest Received			
(16.59)	25000/WBC282783	Bank - WBC A/c 28-2783			0.33
(1,262.46)	25000/WBC282791	Bank - WBC A/c 28-2791			14.59
(5,191.60)	25000/WBC299657	Term Deposit - WBC A/c 29-9657			
(2,646.69)	25000/WBC360040	Term Deposit - WBC A/c 36-0040			10,749.41
	28000	Property Income			
(30,600.00)	28000/Gordon Park	15 Khartoum Street, Gordon Park			M2 31,270.00
1,595.00	30100	Accountancy Fees		1,925.00	N1-1
93.00	30200	Administration Costs		551.00	
259.00	30400	ATO Supervisory Levy		259.00	
275.00	30700	Auditor's Remuneration		440.00	N1-3
215.00	31500	Bank Charges		54.50	
	33400	Depreciation			
15,287.00	33400/Gordon Park	15 Khartoum Street, Gordon Park		17,571.00	
533.09	33400/Prepaid Expenses	Prepaid Borrowing Expenses		625.66	
	37500	Investment Expenses			
	37500/Gordon Park	15 Khartoum Street, Gordon Park		735.00	N2
	41960	Property Expenses - Council Rates			
1,603.62	41960/Gordon Park	15 Khartoum Street, Gordon Park		1,760.13	
	41980	Property Expenses - Insurance Premium			
885.00	41980/Gordon Park	15 Khartoum Street, Gordon Park		885.00	
	42010	Property Expenses - Interest on Loans			
19,752.13	42010/Gordon Park	15 Khartoum Street, Gordon Park		28,245.13	
	42040	Property Expenses - Pest Control			
90.00	42040/Gordon Park	15 Khartoum Street, Gordon Park		79.00	N2
	42060	Property Expenses - Repairs Maintenance			
	42060/Gordon Park	15 Khartoum Street, Gordon Park		178.50	
	42150	Property Expenses - Water Rates			

Days Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
462.64	42150/Gordon Park	15 Khartoum Street, Gordon Park		1,034.14 N2	
1,328.75	48500	Income Tax Expense			88.95
12,625.11	49000	Profit/Loss Allocation Account		5,351.22	
	50010	Opening Balance			
(686,064.58)	50010/FERJEN00002A	(Opening Balance) Ferraro, Jennifer Ann - Accumulation			698,689.69
	53100	Share of Profit/(Loss)			
(13,953.86)	53100/FERJEN00002A	(Share of Profit/(Loss)) Ferraro, Jennifer Ann - Accumulation			5,262.27
	53330	Income Tax			
1,328.75	53330/FERJEN00002A	(Income Tax) Ferraro, Jennifer Ann - Accumulation			88.95
	60400	Bank Accounts			
3,021.69	60400/WBC282783	Bank - WBC A/c 28-2783		4,412.55 B1-1	
13,408.19	60400/WBC282791	Bank - WBC A/c 28-2791		5,077.78 B1-2	
332,646.69	60400/WBC360040	Term Deposit - WBC A/c 36-0040		343,396.10 B1-3	
2,464.00	64000	Formation Expenses c/f		2,464.00 E1-1	
2,596.91	66000	Prepaid Borrowing Expenses		1,971.25 E2-1	
1,655.00	68000	Sundry Debtors		6,132.07 C1-1	
	77200	Real Estate Properties (Australian - Residential)			
792,407.96	77200/Gordon Park	15 Khartoum Street, Gordon Park	1.0000	792,407.96 E3-1	
	83000	Investment Liabilities			
	83000/Gordon Park	15 Khartoum Street, Gordon Park			I1 2,600.00
1,818.00	85000	Income Tax Payable/Refundable		2,019.00 A6-1	
	85500	Limited Recourse Borrowing Arrangements			
(450,000.00)	85500/WBCLOAN	Loan - WBC A/c 357994			G1 450,000.00
(1,328.75)	89000	Deferred Tax Liability/Asset			1,239.80
				1,217,574.99	1,217,574.99

Current Year Profit/(Loss): 5,262.27

Days Superannuation Fund**Reconciliation of Provision for Tax**

For the year ended

30/06/2018

RECONCILIATION OF TAX RELATED TO LAST YEAR

Tax Payable as per Accounts	30/06/2017	1,818.00
Add supervisory levy in respect of last year		-259.00
Relevant payments/(refunds)		
BAS		
PAYG Jun 2017		823.00
Prior year Refund		-2,382.00
Prior year Adj		
Tax related to prior years owing		0.00

DETERMINATION OF NET TAX LIABILITY FOR CURRENT YEAR

Increase in Tax Provision for FY 17-18 Tax Return		0.00
		0.00
Less Refundable Credits	Franking Credits Foreign Credits TFN Credits	
		0.00
Instalments relates to 2017-18	Sep-17 Dec-17 Mar-18 Jun-18	-673.00 -673.00 -673.00 0.00
		-2,019.00
Balance as per Financial Statements at year end		-2,019.00

Reconciliation of Tax payable per Tax return

Profit/Loss as per Accounts		5,262.27
Less: Unrealised Market Variation		-17,571.00
Non-Concessional Contributions		
Transfers In		
Accounting Capital Gains		
Exempt Pension Income		
Rounding		1.73
Add:		
Fines (not deductible)		
Pension		
Taxable Capital Gains		
Pension Member Non Deductible Expenses		
Taxable Income (Reconciled with A6.2)		-12,307.00
Tax at 15%		0.00
Less Refundable Credits		0.00
Tax Assessed		0.00
Plus Supervisory Levy		259.00
Less Instalments paid	Sep-17 Dec-17 Mar-18 Jun-18	-673.00 -673.00 -673.00 0.00
		-2,019.00
Tax Payable/(Refund)		-1,760.00

NOTE:

Days Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	5,262.27
Less	
Increase in MV of investments	17,571.00
	<u>17,571.00</u>
SMSF Annual Return Rounding	1.73
Taxable Income or Loss	<u>(12,307.00)</u>
Income Tax on Taxable Income or Loss	0.00
 CURRENT TAX OR REFUND	 <u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,019.00)
AMOUNT DUE OR REFUNDABLE	<u>(1,760.00)</u>

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

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

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

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

Important

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

Declaration:

I declare that:

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

Signature of Partner, Trustee, or Director

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

5 Wt i bhBUa Y.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number.....

HU '5 [YbhBi a VYf



100017996MS

Self-managed superannuation fund annual return

2018

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 2018* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

To complete this annual return

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

S M / T H S T

- Place in ALL applicable boxes.

Section A: Fund information

1 **Tax file number (TFN)**

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

- ❗ 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)**

Days Superannuation Fund

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

1/55 Palmer Street

Suburb/town

Windsor

State/territory

QLD

Postcode

4030

5 **Annual return status**

Is this an amendment to the SMSF's 2018 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Tax File Number **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** / / Was Part B of the audit report qualified? **B** No Yes If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refundsYou must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.Fund BSB number (must be six digits) Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits) Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

Tax File Number Provided

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **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 / / 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.

Fund's tax file number (TFN)

Provided

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2018.

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

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Transfers from foreign funds **F** \$ Number

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

Calculation of assessable contributions

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus ^{#No-TFN-quoted contributions} **R3** \$ (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$ Code

*Gross trust distributions **M** \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$

plus *Net non-arm's length trust distributions **U2** \$

plus *Net other non-arm's length income **U3** \$

*Other income **S** \$ Code

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

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

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

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

Exempt current pension income **Y** \$

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

Tax File Number Provided

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text" value="28,245"/>	A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>	B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>	D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text" value="18,196"/>	E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text"/>	F2 \$ <input style="width: 150px;" type="text"/>
Death benefit increase	G1 \$ <input style="width: 150px;" type="text"/>	
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="440"/>	H2 \$ <input style="width: 150px;" type="text"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="4,671"/>	I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="2,789"/>	J2 \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>	U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	L2 \$ <input style="width: 150px;" type="text"/>
	Code <input style="width: 20px;" type="text"/>	Code <input style="width: 20px;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>	
TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="54,341"/> <small>(Total A1 to M1)</small>		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text"/> <small>(Total A2 to L2)</small>
#This is a mandatory label.	#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="12,307"/> Loss <input style="width: 20px;" type="text" value="L"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>	TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="54,341"/> <small>(N plus Y)</small>

Tax File Number Provided

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 2018* on how to complete the calculation statement.

#Taxable income	A	\$	<input style="width: 95%;" type="text" value="0"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(an amount must be included even if it is zero)</small>				
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(T1 plus J)</small>				

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>	
Non-refundable non-carry forward tax offsets				
C \$ <input style="width: 95%;" type="text"/>				
<small>(C1 plus C2)</small>				

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Non-refundable carry forward tax offsets				
D \$ <input style="width: 95%;" type="text" value="0.00"/>				
<small>(D1 plus D2 plus D3 plus D4)</small>				
SUBTOTAL 2				
T3 \$ <input style="width: 95%;" type="text" value="0.00"/>				
<small>(T2 less D – cannot be less than zero)</small>				

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text"/>	
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Refundable tax offsets				
E \$ <input style="width: 95%;" type="text"/>				
<small>(E1 plus E2 plus E3 plus E4)</small>				

#TAX PAYABLE	T5	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<small>(T3 less E – cannot be less than zero)</small>				

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

Provided

Credit for interest on early payments – amount of interest	H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$	0.00
Credit for interest on no-TFN tax offset	H6 \$	
Credit for foreign resident capital gains withholding amounts	H8 \$	0.00
Eligible credits		
	H \$	
<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>		

*Tax offset refunds (Remainder of refundable tax offsets)	I \$	0.00
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

PAYG instalments raised

K \$ 2,019.00

Supervisory levy

L \$ 259.00

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	-1,760.00
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

Tax losses carried forward to later income years	U \$	13,640
Net capital losses carried forward to later income years	V \$	

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth Day / Month / Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

- 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** \$
- 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 Contributions) **M** \$
- TOTAL CONTRIBUTIONS N** \$

Other transactions

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

TRIS Count

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Tax File Number Provided

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** \$ 352,886

Limited recourse borrowing arrangements

Australian residential real property
J1 \$ 792,407

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** \$ 792,407

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$ 12,586

15c 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** \$ 1,157,879

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

15d 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 \$

15e 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

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$ <input type="text" value="450,000"/>		Permissible temporary borrowings V2 \$ <input type="text"/>		Other borrowings V3 \$ <input type="text"/>		Borrowings V \$ <input type="text" value="450,000"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$ <input type="text" value="704,040"/>		Reserve accounts X \$ <input type="text"/>				
		Other liabilities Y \$ <input type="text" value="3,839"/>				
TOTAL LIABILITIES Z \$ <input type="text" value="1,157,879"/>						

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 2017–18 income year, write **2018**). **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 2018*. **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 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

Tax File Number **Provided****Section K: Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2018* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

 Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

Capital gains tax (CGT) schedule

2018

When completing this form

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

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input style="width: 150px;" type="text"/>	K \$ <input style="width: 150px;" type="text"/>
Other shares	B \$ <input style="width: 150px;" type="text"/>	L \$ <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input style="width: 150px;" type="text"/>	M \$ <input style="width: 150px;" type="text"/>
Other units	D \$ <input style="width: 150px;" type="text"/>	N \$ <input style="width: 150px;" type="text"/>
Real estate situated in Australia	E \$ <input style="width: 150px;" type="text"/>	O \$ <input style="width: 150px;" type="text"/>
Other real estate	F \$ <input style="width: 150px;" type="text"/>	P \$ <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input style="width: 150px;" type="text"/>	
Collectables	H \$ <input style="width: 150px;" type="text"/>	Q \$ <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events	I \$ <input style="width: 150px;" type="text"/>	R \$ <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input style="width: 150px;" type="text" value="0"/>	
Total current year capital gains	J \$ <input style="width: 150px;" type="text"/>	

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

Tax File Number

2 Capital losses

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

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

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

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

Total capital losses applied E \$

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

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

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

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

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

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

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied D \$

6 Net capital gain

Net capital gain **A \$**

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

Tax File Number

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Tax File Number

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

Losses schedule

2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Days Superannuation Fund

Australian business number

40142003216

Part A – Losses carried forward to the 2018–19 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2017–18	B	12,307
2016–17	C	1,333
2015–16	D	
2014–15	E	
2013–14	F	
2012–13 and earlier income years	G	
Total	U	13,640

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

2 Net capital losses carried forward to later income years

Year of loss		
2017–18	H	
2016–17	I	
2015–16	J	
2014–15	K	
2013–14	L	
2012–13 and earlier income years	M	
Total	V	

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

Tax File Number Provided**Part B – Ownership and business continuity test** – company and listed widely held trust only

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

Do not complete items 1 or 2 of **Part B** if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2017–18 **A** Yes No 2016–17 **B** Yes No 2015–16 **C** Yes No 2014–15 **D** Yes No 2013–14 **E** Yes No 2012–13 and earlier
income years **F** Yes No **2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

K Yes No **Part C – Unrealised losses** – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward
to later income years **P** Complying superannuation net capital losses carried forward
to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** Total tax losses carried forward to later income years **J**

Tax File Number

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

Important

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

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Taxpayer's declaration

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

Signature

Date / /

Contact person

Daytime contact number (include area code)



Tax Agent Portal

User ID PDBJ56a

14 Dec 2018 17:11:13 (EDST)

Current client THE TRUSTEE FOR DAYS SUPERANNUATION FUND	TFN 925987394	ABN 40142003216
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE TRUSTEE FOR DAYS SUPERANNUATION FUND	Number 925987394/00551	Description Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2001 To 14 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2001		OPENING BALANCE			\$0.00
11 Feb 2013	08 Feb 2013	Payment received		\$296.60	\$296.60 CR
25 Feb 2013	28 Feb 2013	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 11 to 30 Jun 12	\$296.60		\$0.00
02 May 2014	15 May 2014	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 12 to 30 Jun 13	\$3,501.60		\$3,501.60
15 May 2014	14 May 2014	Payment received		\$3,501.60	\$0.00
10 Apr 2015	15 May 2015	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 13 to 30 Jun 14	\$3,045.25		\$3,045.25
21 May 2015	20 May 2015	Payment received		\$3,045.25	\$0.00
21 May 2015	21 May 2015	General interest charge (GIC) calculated from 01 May 15 to 20 May 15	\$3.90		\$3.90
21 May 2015	21 May 2015	Remission of general interest charge (GIC)		\$3.90	\$0.00
14 Mar 2016	14 Mar 2016	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 14 to 30 Jun 15		\$974.30	\$974.30 CR
14 Mar 2016	17 Mar 2016	EFT refund for Income Tax for the period from 01 Jul 14 to 30 Jun 15	\$974.30		\$0.00
04 May 2017	15 May 2017	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 15 to 30 Jun 16	\$165.55		\$165.55
09 May 2017	08 May 2017	Payment received		\$165.55	\$0.00
24 May 2018	24 May 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$2,382.00	\$2,382.00 CR
24 May 2018	29 May 2018	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$2,382.00		\$0.00
14 Dec 2018		CLOSING BALANCE			\$0.00



Tax Agent Portal

User ID PDBJ56a

14 Dec 2018 17:11:37 (EDST)

Current client THE TRUSTEE FOR DAYS SUPERANNUATION FUND	TFN 925987394	ABN 40142003216
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE TRUSTEE FOR DAYS SUPERANNUATION FUND	Number 40142003216	Description Integrated Client Account

Itemised account - by Tax Office processed date

Opening balance \$0.00

Closing balance \$0.00

Estimated general interest charge \$0.00

Total payable if paid on 14 December 2018 \$0.00

Transactions processed by the Tax Office during the period:

From 6 October 2015 To 14 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
06 Oct 2015		Opening balance			\$0.00
06 Oct 2015	05 Oct 2015	Payment received		\$895.00	\$895.00 CR
01 Nov 2015		Self assessed amount(s) for the period ended 30 Sep 15	\$0.00		
	28 Oct 2015	- pay as you go income tax instalment	\$895.00		\$0.00
01 Mar 2016	29 Feb 2016	Payment received		\$895.00	\$895.00 CR
06 Mar 2016		Self assessed amount(s) for the period ended 31 Dec 15	\$0.00		
	29 Feb 2016	- pay as you go income tax instalment	\$895.00		\$0.00
01 May 2016		Self assessed amount(s) for the period ended 31 Mar 16	\$0.00		
	28 Apr 2016	- pay as you go income tax instalment	\$895.00		\$895.00
28 May 2016	27 May 2016	General interest charge calculated from 23 Apr 16 to 27 May 16	\$6.83		\$901.83
28 May 2016	28 May 2016	Remission of general interest charge		\$6.83	\$895.00
18 Jun 2016	17 Jun 2016	General interest charge calculated from 28 May 16 to 17 Jun 16	\$4.77		\$899.77
18 Jun 2016	18 Jun 2016	Remission of general interest charge		\$4.77	\$895.00
14 Jul 2016	13 Jul 2016	Payment received		\$895.00	\$0.00
30 Jul 2016	30 Jun 2016	General interest charge calculated from 18 Jun 16 to 30 Jun 16	\$2.95		\$2.95
30 Jul 2016	01 Jul 2016	Remission of general interest charge		\$2.95	\$0.00
30 Jul 2016	29 Jul 2016	General interest charge calculated from 01 Jul 16 to 29 Jul 16	\$2.65		\$2.65
30 Jul 2016	30 Jul 2016	Remission of general interest charge		\$2.65	\$0.00
21 Oct 2016	20 Oct 2016	Payment received		\$606.00	\$606.00 CR
30 Oct 2016		Self assessed amount(s) for the period ended 30 Sep 16	\$0.00		
	28 Oct 2016	- pay as you go income tax instalment	\$606.00		\$0.00
24 Feb 2017	23 Feb 2017	Payment received		\$606.00	\$606.00 CR
05 Mar 2017		Self assessed amount(s) for the period ended 31 Dec 16	\$0.00		
	28 Feb 2017	- pay as you go income tax instalment	\$606.00		\$0.00
29 Mar 2017	28 Mar 2017	Payment received		\$606.00	\$606.00 CR

30 Apr 2017		Self assessed amount(s) for the period ended 31 Mar 17	\$0.00	
	28 Apr 2017	- pay as you go income tax instalment	\$606.00	\$0.00
30 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00	
	28 Jul 2017	- pay as you go income tax instalment	\$823.00	\$823.00
31 Jul 2017	28 Jul 2017	Payment received	\$823.00	\$0.00
05 Nov 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00	
	30 Oct 2017	- pay as you go income tax instalment	\$673.00	\$673.00
07 Nov 2017	06 Nov 2017	Payment received	\$673.00	\$0.00
25 Nov 2017	24 Nov 2017	General interest charge calculated from 28 Oct 17 to 24 Nov 17	\$1.12	\$1.12
25 Nov 2017	25 Nov 2017	Remission of general interest charge	\$1.12	\$0.00
23 Feb 2018	22 Feb 2018	Payment received	\$673.00	\$673.00 CR
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00	
	28 Feb 2018	- pay as you go income tax instalment	\$673.00	\$0.00
27 Apr 2018	26 Apr 2018	Payment received	\$673.00	\$673.00 CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00	
	30 Apr 2018	- pay as you go income tax instalment	\$673.00	\$0.00
14 Dec 2018		Closing balance		\$0.00



Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
 ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR DAYS
 SUPERANNUATION FUND

ABN: 40142003216

Activity statement

Account	Activity statement – 001 – THE TRUSTEE FOR DAYS SUPERANNUATION FUND
Period	Jul 2017 – Sep 2017
Document ID	38436703629
Date Lodged	30 October 2017
Payment due	30 October 2017
Receipt ID	Unavailable

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$673.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$673.00 Based on the notional tax \$ 2,591.55 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$673.00

BPAY[®]



Biller code 75556

Ref 401420032161160

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Payment reference number (PRN)

401420032161160



*171 401420032161160



Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
 ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR DAYS
 SUPERANNUATION FUND

ABN: 40142003216

Activity statement

Account	Activity statement – 001 – THE TRUSTEE FOR DAYS SUPERANNUATION FUND
Period	Oct 2017 – Dec 2017
Document ID	38499642439
Date Lodged	28 February 2018
Payment due	28 February 2018
Receipt ID	Unavailable

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$673.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$673.00 Based on the notional tax \$ 2,591.55 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$673.00

BPAY[®]



Biller code 75556

Ref 401420032161160

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401420032161160



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Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
 ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR DAYS
 SUPERANNUATION FUND

ABN: 40142003216

Activity statement

Account	Activity statement – 001 – THE TRUSTEE FOR DAYS SUPERANNUATION FUND
Period	Jan 2018 – Mar 2018
Document ID	38561851685
Date Lodged	30 April 2018
Payment due	30 April 2018
Receipt ID	Unavailable

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$673.00	
5B	Owed by ATO			\$0.00
T4	Reason for variation			
T7	Instalment amount	\$673.00 Based on the notional tax \$ 2,591.55 from the 2016 assessment.		
T8	Estimated tax for year	\$0.00		
T9	Varied amount payable for quarter	\$0.00 T9 is an ATO estimate only		

Amount owing to ATO

\$673.00

BPAY[®]



Biller code 75556

Ref 401420032161160

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*171 401420032161160

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

Profit and Loss Materiality is determined based on no more than 10% of investment income. A material balance exceeds 10% of the balance.

Annual Return Checklist

	Y	N	N/A
SECTION A			
PRIOR YEAR TAX RETURN CONSIDERATIONS			
Has last year's tax reconciliation been checked for reversing timing differences (e.g. accruals and prepayments)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for recurring timing differences that may need to be considered in the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has last year's tax reconciliation been checked for losses carried forward to the current year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SMSF INFORMATION			
Have you checked the name and contact details of the auditor of the SMSF including their SMSF auditor number (SAN) at Item 6? Tony Boys SAN 100014140 Marjon Muizer SAN 100015012	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)			
Have all balance sheet items been reviewed from a tax perspective and adjustments made where required (e.g. prepayments, deferred income etc.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all movements in provisions been appropriately adjusted?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the sundry creditors account been reviewed for non-deductible expenses and assessable income (e.g. provisions, accruals and unearned income)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the sundry debtors account been reviewed for prepayments and accrued income (e.g. interest receivable)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STATEMENT OF FINANCIAL PERFORMANCE (PROFIT AND LOSS)			
Have expense items been reviewed for non-deductible amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have penalties (excluding General Interest Charge (GIC)) paid to the ATO been treated as non-deductible and interest received from the ATO brought to account as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the entity derived income which is exempt from tax (e.g. member non-concessional contributions or non-taxable roll-overs)? If so, is there an adjustment in the reconciliation statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are there any non-deductible accrued audit fees? (<i>Income Tax Ruling IT2625</i>)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If accrued audit fees were adjusted last year has this adjustment been reversed where appropriate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are management fees/consultancy fees paid to related entities commercially realistic (i.e. arm's length) and supported by appropriate documentation?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

	Y	N	N/A
SECTION B: FUND INCOME			
CAPITAL GAINS			
Did the fund have a Capital Gains Tax (CGT) event(s) during the year? If so, the amount of the net capital gain should be shown at Label A.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Has the fund checked for eligibility of the one third of capital gain discount in accordance with Division 115 of the <i>Income Tax Assessment Act (1997)</i> ?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have you reviewed the capital gains tax calculation for correctness?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
RENT, LEASING AND HIRING INCOME			
Has the gross rental income and other leasing/hiring income received by the fund from Australian sources been included as assessable income for the year? If so, return that amount Label B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INTEREST			
Has all gross interest income received during the financial year from investments from Australian sources been included as assessable income for the year? If so, return that amount at Label C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIVIDENDS			
Have all dividends received from Australian public companies, and all imputation credits received, been included in assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the 45 day holding period rule been considered (or 90 day rule for preference share dividends)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received any private company dividends during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has an opinion been formed that it would be reasonable not to treat the private company dividends as being non-arm's length income for tax purposes? If so, the amount of any franked dividend, unfranked dividend or franking credit should be respectively disclosed at Labels K, J and L. Refer to section 295-550 of the <i>Income Tax Assessment Act (1997)</i> and <i>Taxation ruling TR2006/7</i> .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If the private company dividend is regarded as non-arm's length income, has the amount of grossed-up dividend, net of related expenses, been included at Label U in section B of the return? A tax rate of 45% is imposed.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
GROSS FOREIGN INCOME			
Did the und derive any foreign source assessable income during the year? If so, the gross amount of this income should be shown at Label D1.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Check to ensure that any foreign income included at Label D1 for the year has been grossed up for any foreign tax offset and included as assessable income?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are credits available for such foreign taxes actually paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

	Y	N	N/A
NET FOREIGN INCOME			
Did the fund incur any foreign source losses in the year (other than CGT losses) and/or deductible expenses to the extent to which they relate to assessable foreign income? If so such an amount should be applied against the gross foreign income. The resulting foreign source income or loss should be disclosed at label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EMPLOYER CONTRIBUTIONS			
Have the gross amount of all employer contributions (including those made under effective salary sacrifice arrangements) been included as assessable income for the year? If so, disclose that amount at Label R1.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all employer contributions included as assessable income been received by the fund as at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PERSONAL CONTRIBUTIONS			
Where the fund receives personal superannuation contributions from a member, has the trustee received a written notice from a member under section 290-170 of the <i>Income Tax Assessment Act (1997)</i> stating the member's intention to claim a deduction for their contributions by the time that the fund lodges its annual return for the year? Has the fund also issued an acknowledgement that such a notice has been received by that time? Both of these conditions must be met before a deduction will be available for the personal superannuation contributions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
PARTNERSHIP DISTRIBUTIONS			
Has the gross amount of the fund's share of distributions received from a partnership been included as assessable income for the year? (All distributions of partnership income or loss should be disclosed at Label I other than the fund's share of a capital gain which should be disclosed at Label A and partnership income which is non-arm's-length income which should be shown at Label U).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
TRUST DISTRIBUTIONS			
Has the amount of the fund's share of net income received from a trust been included as assessable income for the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from discretionary trusts?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If it does constitute non-arm's length income has the amount (net of related expenses) been included at Label U of section B? (A tax rate of 45% is imposed).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the fund received distributions from a fixed trust in which the fund obtained its investment as part of a non-arm's length arrangement? (If the distribution received exceeds what might otherwise have been expected had the parties been dealing with each other at arm's length it will be regarded as non-arm's length income subject to tax at 45%. Such an amount should be disclosed at Lave U2 of Item 11 of the return).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
EXEMPT CURRENT PENSION INCOME			
Did the fund pay retirement phase superannuation income stream benefits (e.g. pensions) to a member during the year? If so, the fund's income may be wholly or partly exempt under the ECPI rules.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the exempt current pension income been calculated according the actuarial certificate's percentage and included in Label Y of the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

	Y	N	N/A
SECTION C: DEDUCTIONS AND NON-DEDUCTIBLE EXPENSES			
GENERAL			
If the fund derived both assessable and exempt income, have deductions been apportioned, as appropriate, in accordance with <i>Taxation Ruling TR 93/17</i> ?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INTEREST			
Has the fund claimed a deduction for interest expense on funds borrowed to the extent that they were applied for the purpose of earning assessable income? Australian sources disclose at Label A and overseas sources disclose at Label B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
As superannuation funds are generally prohibited from borrowing money, does the borrowing come under one the following exceptions? That is: <ul style="list-style-type: none"> 90 day borrowing to make payment to a member seven day borrowing to cover settlement of securities transactions limited recourse borrowing arrangement for the SMSF to purchase a single acquirable asset and the rights of the lender is limited to that asset. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CAPITAL WORKS DEDUCTIONS			
Has the fund claimed a building allowance write-off for capital expenditure incurred on capital works under Division 43 of the <i>Income Tax Assessment Act (1997)</i> to the extent that such capital works were used to earn assessable income during the year? If so, disclose at Label D.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Has the correct rate of write-off been used?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
DEDUCTIONS FOR DECLINE IN VALUE OF DEPRECIATION ASSETS			
Has the fund claimed a deduction for the decline in value of its depreciating assets to the extent that such depreciating assets were used to earn assessable income? If so, disclose at Label E.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have the correct depreciation rates been used? (<i>Taxation Ruling TR 2017/2</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DEATH AND DISABILITY PREMIUMS			
Does the fund have a 'whole of life' insurance policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 30% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have an endowment policy for death and disability cover?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, has the fund claimed a deduction for 10% of the premium paid?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Does the fund have other insurance policies that provide death or disability superannuation benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If so, is any deduction claimed required to be supported by an actuary's certificate?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
INVESTMENT EXPENSES			
Have all relevant investment expenses been claimed to the extent they relate to the derivation of assessable income during the year? Such expenses include investment advice fees, actuarial fees, accounting fees and certain legal costs. Such amounts should be disclosed at Label I.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	Y	N	N/A
TAX LOSSES DEDUCTED			
Is the fund claiming a tax loss from an earlier year? Note the fund's tax losses brought forward must be first deducted against the amount of any net exempt income.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION D: INCOME TAX CALCULATION STATEMENT			
Have all foreign income tax offsets claimable been included as a non-refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the fund entitled to claim an early stage investor tax offset for the year or does the fund have an amount of unused tax offset carried forward?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all franking credits tax offsets claimable by the fund been included as a refundable tax offset?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have all PAYG instalments paid during the year been included as a credit at Label K?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the fund pay the Supervisory Levy of \$259? Was there a Supervisory Levy adjustment upon the winding up of the fund or a Supervisory Levy adjustment because it is a new fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION E: LOSSES			
Does the fund have tax losses or capital losses available to carry forward to later years? If so, it must complete a Losses Schedule if the amount of its unused revenue or unused capital losses is greater than \$100,000.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SECTION I: TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)			
Have you considered the application of the Taxation of Financial Arrangements (TOFA) rules to the SMSF, and whether there has been a TOFA gain or loss? (Note the TOFA rules only apply to a SMSF with the value of the SMSF's assets of \$100 million or more if the SMSF has elected to have the TOFA rules apply to it).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SECTION J: OTHER INFORMATION			
Have the trustees of the SMSF made, revoking or varying a family trust election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Have the trustees of the SMSF made or revoking an interposed entity election?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ADMINISTRATION AND SUBSTANTIATION			
Do you have all bank statements on hand?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

FINANCIAL STATEMENT CHECKLIST

Item	Done	Ref
ACCOUNTS		A
1. Ensure all figures used in accounts are referenced either to work done, or noted that figure is accepted and on what basis.	<input checked="" type="checkbox"/>	
2. Ensure the financial statements are reporting using market value.	<input checked="" type="checkbox"/>	
3. Ensure prior year figures agree to prior year final signed and audited accounts.	<input checked="" type="checkbox"/>	
4. Ensure accounts balance.	<input checked="" type="checkbox"/>	
5. Ensure all related party transactions have been disclosed.	<input checked="" type="checkbox"/>	
CASH AT BANK		B
1. Ensure all bank statements are available for review.	<input checked="" type="checkbox"/>	
2. Vouch ownership of the bank accounts from the bank statement to the Fund.	<input checked="" type="checkbox"/>	
3. Agree balance confirmed to reconciliation performed.	<input checked="" type="checkbox"/>	
4. Ensure that the bank account did not go into overdraft during the year (if into overdraft note the cause and time period).	<input checked="" type="checkbox"/>	
ACCOUNTS RECEIVABLE		C
1. Agree receivable to supporting documentation, for nature and taken up correctly.	<input checked="" type="checkbox"/>	
2. If the receivable amount is from a related party, ensure the amount taken up reflects normal commercial terms.	<input checked="" type="checkbox"/>	
3. Agree receivable to subsequent receipt.	<input checked="" type="checkbox"/>	
4. Vouch prior year receivable as received during the year, or else re-accrue or adjust against income/expense item.	<input checked="" type="checkbox"/>	
5. If amount not received, evaluate the recoverability of receivable.	<input checked="" type="checkbox"/>	
INVESTMENTS		D / E
1. Sight original certificates and confirm correct ownership. Ensure the investment is held in the name of the fund and is held separate from assets of the trustee, employers and related parties.	<input checked="" type="checkbox"/>	
2. Agree the value of the investment held at year end with quoted market prices.	<input checked="" type="checkbox"/>	
3. Ensure the investment is in accordance with the fund's investment strategy.	<input checked="" type="checkbox"/>	
4. Agree applications and redemptions of investments to investment statement and bank.	<input checked="" type="checkbox"/>	
5. Units in Unlisted Unit trusts	N/A	
(5A) Confirm Fund's holding in the unit trust. Ensure that the revenue belongs to the Fund.	<input type="checkbox"/>	
(5B) Reconcile funds holding of units to unit trust register and unit trust certificates.	<input type="checkbox"/>	
(5C) Review copies of unit trust financial statements and ensure the unit trust assets have been valued at Market Value.	<input type="checkbox"/>	
6. Loans to Associated Entities (in house loans)	N/A	
(6A) Sight original loan agreement.	<input type="checkbox"/>	

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
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Item	Done	Ref
(6B) Ensure that loan agreement is on normal commercial terms (i.e. includes loan term, interest rates, penalty rates if loan is in default, the parties to the loan etc).	<input type="checkbox"/>	
(6C) Agree the value of the investment held at year end with loan repayment schedule.	<input type="checkbox"/>	
(6D) Confirm that the investment is in the name of the trustee and that the documentation clearly identifies that the investment is an asset of the fund.	<input type="checkbox"/>	
(6E) Is the loan within the allowable 5% limit permitted for in-house assets? If no, a written plan in accordance with section 82 of the SIS Act is required.	<input type="checkbox"/>	
7. Real Estate Properties		
(7A) Complete property searches or view the original titles for all real estate investments owned by the fund.	<input checked="" type="checkbox"/>	
(7B) Ensure that each property is owned by the trustee and is correctly and appropriately recorded as an investment of the fund. This may involve viewing a declaration of trust or similar documentation.	<input checked="" type="checkbox"/>	
(7C) Check that there are no registered encumbrances, or if so, the related liabilities are correctly reflected in the financial statements and are permitted by the SIS Act and Regs.	<input checked="" type="checkbox"/>	
(7D) Assess the valuation of the property to determine if appropriate – property valuer, trustee valuation, online service provider, real estate agent.	<input checked="" type="checkbox"/>	
(7E) Consider the lease term and rental amount to determine if conditions are on commercial basis (market rental).	<input checked="" type="checkbox"/>	
AMOUNTS OWING TO OTHER PERSONS		G
Limited Recourse Borrowing Arrangements		
1. Confirm limited recourse nature of the borrowing directly with the lender e.g. sight full loan agreement.	<input checked="" type="checkbox"/>	
2. Is there a security (bare/custodian) trust deed in place?	<input checked="" type="checkbox"/>	
3. Is the asset under the LRBA purchased in the name of the trustee of the security trustee (NOT the trustee of the superannuation fund)?	<input checked="" type="checkbox"/>	
4. Has the property under the LRBA had improvements? If the improvements result in the asset becoming a different asset, the SIS Act will have been breached.	<input type="checkbox"/>	N/A
SUNDRY CREDITORS		F
1. Ensure there was no borrowings or debts in contravention of the SIS Act or Regulations.	<input checked="" type="checkbox"/>	
2. Vouch payment of liability subsequent to year end.	<input checked="" type="checkbox"/>	
INCOME		M
1. Review statements to ensure no TFN tax withheld, and if so ensure treated correctly (i.e. to be treated as rebateable credit in the tax return).	<input checked="" type="checkbox"/>	
2. Ensure any foreign tax credits are treated correctly (lesser of actual foreign credit or 15% foreign income).	<input type="checkbox"/>	N/A
3. For any foreign income received, ensure amount is recorded in \$AUD and that if foreign currency transactions occur, that they are converted at the appropriate currency rates and accounted for correctly.	<input type="checkbox"/>	N/A

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

Item	Done	Ref
Distributions Received	N/A	
4. Review investment statements from fund managers to ensure all distributions recognised.	<input type="checkbox"/>	
5. Ensure any discounted capital gains (as part of distribution) have been treated correctly for a fund (i.e. 1/3 discount no 50% discount).	<input type="checkbox"/>	
6. Ensure any deferred tax, tax free, tax exempt etc. components have been treated correctly.	<input type="checkbox"/>	
Partnership Distributions Received	N/A	
7. Review Partnership Agreement to ensure income is distributed accordingly.	<input type="checkbox"/>	
8. Review Partnership accounts to confirm distribution.	<input type="checkbox"/>	
9. Review Partnership in tax return.	<input type="checkbox"/>	
Dividends Received	N/A	
10. Review dividend statements or published rates or registry details and ensure franked amount, unfranked amount and franking credit components have been treated correctly.	<input type="checkbox"/>	
11. Ensure for any private companies – satisfied dividends are treated appropriately for NALI purposes.	<input type="checkbox"/>	
Interest Received	N/A	
12. If SMSF derives interest income from loans – ensure interest in accordance with loan agreement and loan is not with a related party.	<input type="checkbox"/>	
Rent Received		
13. Review rental agreement or statement from real estate agent to ensure all rental income recognised.	<input checked="" type="checkbox"/>	
14. Ensure all income is recognised per the bank statement or that income has been accrued as receivable.	<input checked="" type="checkbox"/>	
15. Vouch rental payments to lease agreements to ensure correct rental amount is being charged (ensure to include any annual rent increases).	<input checked="" type="checkbox"/>	
16. Does the Fund's turnover (i.e. rental from commercial properties) require the Fund to be GST registered?	<input type="checkbox"/>	N/A
ACCOUNTING GAINS/LOSSES	N/A	D
1. Review calculation of the movement in net market value to ensure performed correctly.	<input type="checkbox"/>	
2. Ensure change in MV calc only includes unit linked investments and not interest bearing investments.	<input type="checkbox"/>	
3. Ensure any tax deferred amounts from managed funds are adjusted against the cost base.	<input type="checkbox"/>	
4. Ensure that if investment held for less than 12 months, that any capital gain is not discounted.	<input type="checkbox"/>	
5. Ensure any losses are offset against any capital gains prior to any discounts being applied.	<input type="checkbox"/>	
6. (6A) Was the CGT Relief applied at 30/06/2017?	<input type="checkbox"/>	

Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
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Item	Done	Ref
(6B) If Yes, was the gain deferred?	<input type="checkbox"/>	
(6C) If Yes, has the deferred gain been applied with the sale of the asset (parcel of shares)?	<input type="checkbox"/>	
CONTRIBUTIONS	N/A	K
1. Obtain listing of Contributions received and dissect by Member, Member Deemed, Award and employer, noting the dates of receipt.	<input type="checkbox"/>	
2. Ensure that if there are in-specie contributions, that the amount is at market value and the asset is permitted to be transferred to the fund in accordance with SIS Section 66.	<input type="checkbox"/>	
3. Are there any members over 65? If so have they worked at least 40 hours in a 30 day consecutive period (i.e. work test declaration).	<input type="checkbox"/>	
Concessional Contributions	N/A	
4. Confirm the contributions received with the sponsoring employer (i.e. confirmation letter).	<input type="checkbox"/>	
5. If the Fund is employing a contribution reserve – ensure the appropriate ATO form NAT 74851 is on file.	<input type="checkbox"/>	
Employer Concessional Contributions	N/A	
6. Confirm contributions received with expected contributions from SuperStream messages.	<input type="checkbox"/>	
7. Ensure contributions are in accordance with the superannuation guarantee rates.	<input type="checkbox"/>	
8. Are there any members over 75? Are the contributions employer mandated and in line with SGC?	<input type="checkbox"/>	
Personal Concessional Contributions	N/A	
9. Are the members claiming a deduction for personal contributions? If so ensure there is a signed section 290-170 Notice of Intention to deduct form on file.	<input type="checkbox"/>	
10. Confirm the S290-170 notice signed and dated prior to lodgement of the personal return or the end of the financial year after the contribution was made.	<input type="checkbox"/>	
11. Ensure the fund has acknowledged the S290-170 notice.	<input type="checkbox"/>	
Non-Concessional Contributions	N/A	
12. Has the member elected to use the three year averaging provisions? If so, is the member less than 65 years of age?	<input type="checkbox"/>	
13. Is the member's TSB greater than \$1.6M? If Yes, the contribution cannot be accepted.	<input type="checkbox"/>	
(13A) Is the member's balance between \$1.4M-\$1.6M – as reduced bring forward amounts are available.	<input type="checkbox"/>	
14. Is the contribution a permissible downsizing contribution?	<input type="checkbox"/>	
15. Small Business CGT Contributions	N/A	
(15A) Ensure that if the Small Business CGT election has been used that the notice has been received by the fund.	<input type="checkbox"/>	
(15B) Was the payment made to the member within 2 years of the CGT event?		

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
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Item	Done	Ref
(15C) Was the payment contribution made within 30 days of the receipt by the member?	<input type="checkbox"/>	
ROLLOVERS/TRANSFERS IN	N/A	J
1. Have preserved and unpreserved components remained the same from the rollover fund?	<input type="checkbox"/>	
EXCESS CONTRIBUTIONS TAX	N/A	J
1. Check contribution tax assessment notice issued by ATO to ensure that penalty tax is calculated correctly.	<input type="checkbox"/>	
Excess Concessional Contributions	N/A	
2. Ensure the amount elected per the release authority is the amount released by the fund and treated as non-taxable.	<input type="checkbox"/>	
Excess Non-Concessional Contributions	N/A	
3. Was the amount of funds released at least one of the following: <ul style="list-style-type: none"> The amount of excess non-concessional contributions tax stated in the release authority form. The amount the member nominated The total value of the member's superannuation balance in the fund (excluding any defined benefit interest). 	<input type="checkbox"/>	
PENSIONS PAID	N/A	L
1. If first year of pension, sight Trustee minute confirming member's request for pension, and Trustee acknowledgment and agreement to pay.	<input type="checkbox"/>	
2. Account Based Pension	N/A	
(2A) Ensure members have been advised of the minimum and maximum pension limits for the year.	<input type="checkbox"/>	
(2B) Ensure the pension has been paid at least annually and within minimum and maximum limits set.	<input type="checkbox"/>	
(2C) Is the member in receipt of a non-commutable (transition to retirement) pensions?	<input type="checkbox"/>	
(2D) If yes, ensure the member did not withdraw more than 10% of their account balance. (If member is not receiving a non-commutable (transition to retirement) pension, their maximum pension is their remaining account balance).	<input type="checkbox"/>	
(2E) If pension commenced after 1 July 2007, calculate the tax free proportion. Ensure this proportion is applied to any pension payments (particularly less than 60 years of age).	<input type="checkbox"/>	
3. Account Based Pension taking a Lump Sum	N/A	
(3A) Did the member make a request in accordance with ITAR 995-1.03 for their pension to be treated as a lump sum prior to the first?	<input type="checkbox"/>	
(3B) Does the member have an Unrestricted Non Preserved Component? If yes, can be treated as a lump sum?	<input type="checkbox"/>	
(3C) Is the member under age 60?	<input type="checkbox"/>	
(3D) If yes, has a PAYG lump sum payment summary been prepared?	<input type="checkbox"/>	

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
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Item	Done	Ref
4. Transfer Balance Account Reporting	N/A	
(4A) If pension commenced during the year, has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4B) If any commutation of an income stream – has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	
(4C) If member was in receipt of a TRIS – has the member notified the Trustee when they have satisfied a condition of release?	<input type="checkbox"/>	
(4D) Has the appropriate TBAR reporting been completed?	<input type="checkbox"/>	
Benefits Paid	N/A	
5. For any death or disability benefits, ensure that corresponding Group Life recovery is booked (where applicable).	<input type="checkbox"/>	
6. If death benefit paid — sight death certificate.	<input type="checkbox"/>	
EXPENSES		N
1. Ensure that if expenses are paid by employer or member on behalf of the Fund that the expenses are either reimbursed to the member/employer, or the amounts are treated as a concessional or non-concessional contribution.	<input checked="" type="checkbox"/>	
GST	N/A	
2. A) No GST claim for: <ul style="list-style-type: none"> a. Fees for general legal advice b. Fees for the preparation of a tax return or BAS c. Audit fees d. Residential property expenses, such as insurance, agent fees etc. 		
B) Reduced GST can be claimed for: <ul style="list-style-type: none"> a. Actuarial fees b. Administration fees c. Investment management fees and charges 	<input type="checkbox"/>	
Borrowing		
3. If there is a limited recourse borrowing arrangement in place, ensure that no expenses for the improvement of the asset. Repairs and maintenance expenses are permitted.	<input checked="" type="checkbox"/>	
Life Insurance	N/A	
4. If fund pays insurance for members, ensure policy is registered in the name of the trustee.	<input type="checkbox"/>	
5. Does the insurance policy have a TPD component? NOTE: TPD policy is for 'any occupation', premiums are 100% tax deductible. TPD policy is for 'own occupation', premiums are 67% tax deductible. TPD policy is for 'own occupation' and is also bundled with death cover, premiums are 80% tax deductible.	<input type="checkbox"/>	

MCA Chartered Accountants	Superannuation Fund Checklist		AS
Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF	
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Item	Done	Ref
Division 293 Tax	N/A	
6. If member has elected to have the superannuation fund pay the ATO directly, ensure the amount released by the fund is treated as non-taxable.	<input type="checkbox"/>	
TAXATION		A6
1. Have the small business CGT exemptions been utilised? If yes, ensure amount rolled into fund is not counted towards the non-concessional limit and amount does not exceed the CGT cap.	<input type="checkbox"/>	N/A
2. Ensure franking credits from dividends have been taken up correctly and that fund has held the share for the required period to qualify for the franking credit.	<input type="checkbox"/>	N/A
3. Ensure foreign credits are taken up correctly, noting that the foreign tax credits allowed to be claimed is the lesser of the credit or 15% of the foreign income.	<input type="checkbox"/>	N/A
4. Ensure income from assets used to pay pension is not assessable and an actuarial certificate has been obtained to apportion the income where assets are not segregated. Ensure the non-assessable pension income proportion has been correctly applied to income, but no taxable contributions.	<input type="checkbox"/>	N/A
5. If fund has exempt current pension income, ensure expenses are apportioned between deductible and non-deductible expenses.	<input type="checkbox"/>	N/A
6. Ensure that tax has been calculated for ordinary income at 15%, unless the fund has received a notice advising it is non-complying for taxation purposes.	<input checked="" type="checkbox"/>	
7. Confirm that PAYG instalments and TFN credits paid by the fund during the period have been correctly identified and applied against the current tax liability.	<input checked="" type="checkbox"/>	
MEMBER BALANCES		J
1. Review member statements as follows:		
(1A) Ensure opening balance correct and accuracy of all calculations (do add check, review of interest calc and tax calc, ensure admin.expenses and insurance premiums are correctly apportioned between member accounts).	<input checked="" type="checkbox"/>	
(1B) Review employer and member contributions to individual member accounts.	<input type="checkbox"/>	N/A
(1C) Ensure any Concessional, Non-Concessional and Gov Co-contributions correctly recorded.	<input type="checkbox"/>	N/A

Carry Forward – Shareholding Confirmation

Share type:	N/A		
Holder number:			
Postcode:			
Registry:			
Confirmed holding in name of S/Fund			

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

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Date: 25/01/2019

COMPLIANCE CHECKLIST

SIS Ref		N/A	Yes	No	Comments
Planning					
s 17A	Does the fund comply with SMSF rules: <ul style="list-style-type: none"> Single member – trustee is a company with 1 director who must also be the member 2-4 members – trustee is a company where all members are directors OR trustees are individuals where all members are trustees 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 19	Has the fund elected to be a 'regulated fund' with the Tax Office (check on the Tax Office website)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A15
s 106	Did the Trustee become aware of an event that would have significant adverse event?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
s 103	Has the Trustee kept minutes and retained them for at least 10 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A16
s 35B, 35D	Has the fund kept appropriate accounting records for at least 5 years?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A4
s 126K	Have you ensured the individual Trustees or directors of the corporate trustee are not disqualified persons (check trustee representation letter)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A9
s 62	Have you reviewed the Trust Deed to ensure the fund is maintained for the 'sole' purpose of providing benefits to fund members on retirement or dependents on death of members? Review the following: <ul style="list-style-type: none"> Trust deed Character and purpose of the fund's investments – do not provide financial assistance, is not running a business, are not made available for private use. Benefit payments to ensure no preserved benefits are paid before a condition of release is met 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A14
s 52B(2)(d)	Has money and assets of the fund been kept separate to money and assets of the Trustee personally (check assets are in the name of the fund)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
s 52B(2)(e)	Has the Trustee entered into a contract which would prevent or hinder the Trustee from properly performing the Trustee's functions and powers?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

SIS Ref		N/A	Yes	No	Comments
Investments					
Reg 4.09	Does the investment strategy consider:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	<ul style="list-style-type: none"> Risks involved and the expected returns Investment objectives Liquidity of the investment Cash flow requirements of the fund Diversification Ability of the Fund to discharge liabilities 				
Loans to Members					
s 65	Did the fund loan money to, or provide financial assistance to a member or relative of a member of the fund?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If so, is there a loan agreement in place and is the loan on normal commercial terms (interest charged, nominated period, default interest)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Arms length					
s 109	Were all transactions completed on a commercial basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arms length purchases or sales of assets were completed at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length lease arrangements have written contracts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensure any non-arm's length lease arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured any non-arm's length loan arrangements have written contracts and a repayment schedule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the terms, repayments and interest rates for any non-arm's length loan arrangements have been entered into and maintained on commercial terms?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the realisation of any investments, shares issued and units allocated for any transactions with non-arm's length entities were at market value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Borrowings					
s 67	Did the Fund carry any borrowings during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Was the borrowing for the purpose of covering settlement of securities transactions as listed in s67(3)(a) (not exceeding 7 days and 10% of the value of the fund assets).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
s 67(2)	Was the borrowing for the purpose of benefit payments (not exceeding 90 days and 10% of the value of fund assets)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
s 67(2A)	Was the borrowing for the purpose of paying surcharge or an advance instalment (not exceeding 90 days and 10% of the value of fund assets)?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

SIS Ref		N/A	Yes	No	Comments
s 67(4A)	Was the borrowing for the purpose of acquiring an instalment warrant:	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Does the Trust Deed all for the fund to borrow?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Has a bare trust (custodian, security or holding trust) been created for the asset?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Was a declaration of trust prepared when the asset was acquired?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Is there a loan agreement in place between the lender and the fund (can be a related party, must be on commercial terms).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have trustee minutes been put to place acknowledging that the instalment warrant conditions have been complied with?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Is the asset acquired under the instalment warrant a permitted asset that the fund is able to acquire?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Acquisition of Assets From Members				
s 66	Did the fund acquire any assets from a related party of the fund – listed securities and business real property must be acquire at market value.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	In-house assets (IHAs)				
	NOTE: Funds can purchase an in-house asset as long as it is acquired at market value and the acquisition of the asset would not exceed the allowable in-house asset level of the Fund (5% market value ratio).				
s 85	Have you ensured the Trustee has not entered into a scheme that would result in an artificial reduction of the market value ratio of the fund's in-house assets and the artificial reduction would avoid application of the in-house rules?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not re-invest earnings on in-house assets?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Have you ensured the fund did not make any additional investments into a related unit trust?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Liens security				
Reg 13.14	Have you ensured the Trustee has NOT used fund assets for the purpose of security (other than as described in R.13.15)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Reg 13.15	If the Trustee has provided a charge over the assets of the fund, is this in accordance with the limited circumstances described in R13.15?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	Risk Management Statements				
Reg 13.15	Has the Trustee of the fund directly undertaken a derivatives transaction and in doing so, provided a charge over the assets of the fund as required by the approved exchange that is trading in derivatives on the Trustee's behalf?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	If yes, has the fund prepared a Derivatives Risk Management Statement (DRS)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Fund: Days Superannuation Fund

Prepared by: BO

Reviewed by: PF

Year: 30 June 2018

Date: 23/01/2019

Date: 25/01/2019

SIS Ref	N/A	Yes	No	Comments
Reserves				
Reg 5.03	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fund maintain reserves?				
If yes, has the trustee credited (or debited) the investment return to the reserve account, taken into consideration:				
a) The return on investments; and				
b) The extent to which costs of the fund exceed the costs charged to the member's account; and				
c) The level of the reserves				
Are the investment returns being allocated to members in a manner that is fair and reasonable?				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Payment of Benefits				
Reg 6.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have preserved and restricted non preserved components only been paid in cash on retirement (no intention to become gainfully employed on a part time or full time basis) OR the member attained age 65?				
Contributions				
Reg 7.04	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Contributions were accepted by the fund in respect of members under age 65.				
Where member has reached 65 but not 75, contributions only been accepted where:				
• The contributions are mandated employer contributions; OR				
• The member is employed for at least 40 hours in a 30 days consecutive period during the year (work-test)				
Where member has reached age 75, the contributions are under an award and are mandatory contributions.				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Minimum Benefit to be Maintained				
Reg 5.08	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Have minimum benefits been maintained for Accumulation Fund members (the sum of member financed benefits plus member's mandated employer financed benefits. These include employer contributions, roll-overs and transferred benefits.				

	Member's name	Date of birth	Age as at 30 June 2018
1.	Jennifer Ferraro	11/02/1964	54
2.			
3.			
4.			

Fund: Days Superannuation Fund	Prepared by: BO	Reviewed by: PF
Year: 30 June 2018	Date: 23/01/2019	Date: 25/01/2019

SIS Ref		N/A	Yes	No	Comments
Accounts					
s 35B	Have the accounts been prepared that include a statement of financial position and an operating statement?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	A4
s 35C(1)	Has the Trustee provided the auditor any document requested by the auditor relevant to preparing the audit report within 14 days of such request?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Lodgement of ATO/Tax Return					
s 35D	Has the Trustee lodged or caused to be lodged with the ATO within the prescribed period a return in the approved format including all such information required by the form?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Has the Fund's supervisory levy and tax liability been paid?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records in relation to income received, deductions claimed for administrative and operating expenses and sales/purchases of assets for Capital Gains Tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
	Have Trustees kept records of the tax file numbers of members?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If a Breach Has or May Occur					
s 129	If a breach as occurred, the Trustee must be notified of the breach in writing. It should set out the problem, what the Trustee is required to do and the time frame in which a reply from the Trustee is required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Days Superannuation Fund
Trustee Representation Letter
For The Year Ended 30 June 2018

The Audit Partner
Anthony W Boys

Dear Sir,

In connection with your examination of the financial reports of the Days Superannuation Fund as at 30 June 2018, and for the year then ended, the following representations are made which are true to the best of our knowledge and belief.

(1) Fund Books/Records/Minutes

All financial books, records and related data have been made available to you, including minutes of trustees' meetings and trust deed.

(2) Asset Form

The assets of the fund are being held in a form suitable for the benefit of the members of the fund.

(3) Ownership and Pledging of Assets

- a) The fund has satisfactory title to all assets appearing in the statement of Financial Position.
- b) No assets of the fund have been pledged to secure liabilities of the fund or of others.

(4) Investments

- a) Investments are carried in the books at market value at 30 June 2018.
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments.

(5) Trust Deed

The fund is being conducted in accordance with its trust deed.

(6) Superannuation Legislation

The fund is being conducted in accordance with the Superannuation Industry (Supervision) Act, the Superannuation Industry (Supervision) Regulations, and relevant prescribed requirements.

- a) The trustees have been nominated and may only be removed in such manner and circumstances as are allowed in the trust deed.
- b) Any vacancy among the trustees is filled in accordance with the trust deed.
- c) The trustees have complied with all the trustee standards set out in the Regulations and the covenant prescribed by SIS section 52.

(7) Investment Standards

The trustees have complied with all the Investment Standards set out in the Superannuation Industry (Supervision) Regulations.

(8) Subsequent Events

No events or transactions have occurred since 30 June 2018 or are pending, which have a material effect upon the fund's state of affairs at that date, or which are of significance in relation to the fund's affairs as to require mention in notes to the financial statements in order to ensure they are not misleading as to the state of affairs or results of operations.

Yours Faithfully

Jenny Day Superannuation Pty Ltd
Trustee

.....
Jennifer Ferraro - Director

.....
Date

MCA Chartered Accountants

QUERY LIST (Superannuation)



WP Ref **A11**
 Preparer BO Date 21.12.2018
 Reviewer PF Date 25/01/2019

CLIENT	Days Superannuation Fund
YEAR	2017-2018

NO	QUERY	ANSWER/ACTION	OK
1	<p><u>91000 - Bank Data Clearing Account</u></p> <p>In the absence of adequate details. Currently we have coded few amounts to bank data clearing.</p> <p>Please refer to BO comments in GL saved under doc manager and provide details to code the same to correct accounts.</p>	<p>Completed</p> <p>Complied per replies received – BO 22/01/2019</p>	
2	<p><u>Property Expenses – 15 Khartoum St. Gordon Park</u></p> <p>We have recorded all rental property expenses with available details but under source docs we have not found supporting invoices for few expenses.</p> <p>Please refer to BO comments in GL saved under doc manager and advise further.</p>	<p>Completed</p> <p>Complied per replies received – BO 22/01/2019</p>	
3	<p><u>Property Insurance – Nil</u></p> <p>Please note LY property insurance expenses of \$885.00 was claimed, but in CY no such payment was debited in bank. Also under source docs we have not found any insurance documents saved.</p>	<p>Saved in ‘Source Documents’ and take up through the ‘68000’ Other Debtors</p> <p>Complied – BO 22/01/2019</p>	
4	<p><u>25/02/2018 – Bretts Timber & Hardware – \$46.50</u></p> <p>Please note in CY bank accounts no payment was debited towards above invoice of \$46.50 saved under source docs.</p> <p>It seems this relates to some other property, hence currently we have ignored the same. (Refer Invoice added at Section O - Other Matters)</p>	<p>Please take up as R&M through the ‘68000’ Other Debtors</p> <p>Complied – BO 22/01/2019</p>	
5	<p><u>28000 – Property Income - \$31,270.00 Cr</u></p> <p>Various weekly rental deposits of \$680 & \$650 (total \$31,270) were credited in CY bank accounts which we have coded to Property Income.</p> <p>As per LY can you please provide GL from Primo Property Management Pty (property agent) to reconcile CY rental income and to add in PDF workpapers?</p>	<p>Please prepare without the GL for now</p> <p>Ok – BO 22/01/2019</p>	

<p>6</p>	<p><u>77200 - Real Estate Properties:</u> <u>15 Khartoum Street, Gordon Park - \$792,407.96</u></p> <p>Just to let you know that above property was purchased LY and total cost of \$792,407.96 was taken up as Market Value in 2017. Hence currently we have accepted above amount as market value for the period ending 30/06/2018.</p>	<p>Ok</p> <p>Ok – BO 22/01/2019</p>	
<p>7</p>	<p><u>ASIC Fees - \$551.00 (\$249 + \$48 + \$254)</u></p> <p>In current year above amounts were paid towards ASIC fee which we have coded to a/c “30200 - Administration Cost”. Please advise if out of above 3 amounts paid, any payment relates to inter entity?</p>	<p>None relate to inter entity amounts and invoices saved in 'Source Documents'</p> <p>Ok, documents received – BO 22/01/2019</p>	
<p>8</p>	<p><u>ATO – June 2018 PAYGI</u></p> <p>Under source docs BAS's are saved only for the 1st 3 quarters and under ATO ICA provided, BAS for June 2018 was not included. Can you please check and advise if any PAYGI was paid for June 2018?</p>	<p>No June 18 PAYGI</p> <p>Ok – BO 22/01/2019</p>	

MINUTES OF THE MEETING OF THE TRUSTEES DAYS SUPERANNUATION FUND.

Venue: Unit 1/55 Palmer Street, Windsor Qld 4030

Date: 01/07/2016

Trustees: Jenny Day Superannuation Pty Ltd

Present: Jennifer Ferraro

Chair: Jennifer Ferraro

The trustees have resolved that the following Investment Strategy be adopted, regularly reviewed, and implemented for the Days Superannuation Fund.

Investment Strategy

As per Regulation 4.09 of the Superannuation Industry Supervision (SIS) Regulations, this investment strategy has been formulated by the trustees with specific regard to:

- the risk and likely return from its investments having regard to the objectives of the fund and its cash flow requirements;
- the composition of the fund's investments as a whole, including the extent to which they are diverse or involve exposure of the fund to risks from inadequate diversification;
- the liquidity of the fund's investments, having regard to its expected cash flow requirements;
- the ability of the fund to discharge its existing and prospective liabilities;
- whether the trustees of the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

Investment Objectives:

The investment objectives of the Fund are as follows:

- To target a total annual real return of 5% per annum above the Australian inflation rate. For example, if the Australian inflation rate for the financial year is 3%, the return objective for the year would be 8%.
- To preserve the capital of the fund as much as possible through the investment cycle, particularly with regard to 'risk' assets.

Cash Flow Requirements:

As the members of the fund are all still in the Accumulation phase, the cash flow requirements of the fund are low and are limited to the expenses of the fund. This is estimated to be less than 1% of the value of the fund.

Composition of Investments:

Asset Allocation:

The trustees will invest in a diversified portfolio of assets from across three broad types of investments, according to the trustee's assessment of risk and likely returns from each asset at any point in time, and taking into account the objectives and cash flow requirements of the fund:

- **Defensive assets:** these are highly secure with a very low risk of capital loss such as Cash and Term Deposits.
-
- **Moderately Defensive assets:** these are defensive assets with fixed income characteristics, however with added price and/or default risks of varying degrees. This includes Government bonds, investment grade corporate bonds & subordinated debt, mortgage trusts etc.
- **Risk assets:** these offer the highest potential returns but also the highest volatility and risk of permanent capital loss. This includes Australian and international equities, property trusts, direct property, commodities, currencies, collectibles, and derivatives.

Diversification between asset classes and within each asset class reduces concentration and underperformance risk.

The trustees will use an active strategic approach to allocating to the different types of assets to take advantage of positive market conditions where they exist, but also to attempt to actively manage risk in negative market conditions (particularly in Risk assets).

However this is managed within the framework of the following asset allocation limits, and long-term benchmarks:

	Benchmark	Min	Max
Defensive Assets	75%	10%	100%
Moderately Defensive Assets	25%	0%	60%
Risk Assets	0%	0%	50%

Further to this, the trustees will limit investment in the various Risk assets to the following maximum limits:

	Maximum fund exposure
Equities	50%
Property	99%
Collectibles	20%
Commodities	10%
Currencies	75%

Exposure to any asset class includes both Australian and International based assets, and can be either via direct investments (either listed on an exchange or not), managed investments, or via derivative contracts (either exchange traded or over-the-counter). Derivative exposures are calculated as:

- *“Buy to open” options & warrants*: Market value of the position.
- *“Sell to open” options*: The profit or loss of the open position plus any cash margin covering the position.
- *All futures & CFD contracts to open*: The profit or loss of the open position plus any cash margin covering the position.

Investment Selection:

The trustees will draw on a range of research sources to generate individual investment ideas.

The trustees will invest in a portfolio of medium to long-term core positions that it considers to be of high asset quality, and are priced at or below what it considers ‘fair value’.

This is combined with some shorter-term trading opportunities (predominantly in Risk assets) based on shorter-term indicators of price appreciation potential.

Liquidity to meet cash flow requirements

As the members are all in the Accumulation phase, the cash flow requirements of the fund (as stated above) are low at less than 1% per annum of the fund assets.

The trustees will maintain a sufficient cash balance in the fund’s bank account to meet its outgoing cash flow requirements when they fall due.

Further to this, the trustees will also ensure that the liquidity of the vast majority of underlying individual investments is sufficient such that any unexpected cash flow requirements can easily be met by selling assets.

Ability of the fund to discharge its existing and prospective liabilities

As the members of the fund are in the Accumulation phase, the existing and prospective liabilities of the fund will include:

- expenses that are paid on a semi regular basis;
- tax liabilities paid on an annual basis; and
- death benefits from the unexpected death of a member where a death benefit nomination requires benefit payments to beneficiaries.

The composition and liquidity of all investments will ensure that all existing and prospective liabilities of the fund can easily be met.

Insurance for members

The trustees have considered if the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

Based on a needs analysis by the trustees, and taking into account the age of the members and any other insurance the members may already hold, the trustees have concluded that it should hold the following insurance covers for the members:

Member	Insurance Type	Amount
Jennifer	Death	NIL
	Total & Permanent Disablement	NIL
	Income Protection	NIL

Signed :

Jenny Day Superannuation Pty Ltd

Trustee

.....
Jennifer Ferraro

Director

Date :/...../.....

Superannuation Trust Deed for a Self- Managed Fund

for

Days Superannuation Fund

ANTHONY MICALIZZI
Unit 2 273 Abbotsford Rd

Bowen Hills QLD 4006
Tel: 07 3252 9477
Fax: 07 3252 9677
tony@mcaqld.com.au
www.mcaqld.com.au

Maddocks
Level 6
140 William Street
Melbourne VIC 3000
Tel: 03 9288 0555
Fax: 03 9288 0666
info@maddocks.com.au
www.maddocks.com.au



Australian Government
Australian Taxation Office

Super Fund Lookup

The trustee for Days Superannuation Fund

ABN:	40 142 003 216
ABN Status:	Active from 09 May 2011
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	PO Box 783 HAMILTON CENTRAL QLD 4007 AUSTRALIA
Status:	Complying

ABN last updated: 24 Jun 2016

Record extracted: 14 Dec 2018

What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

Important Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

Address Per Source Docs : PO Box 783, HAMILTON CENTRAL QLD 4007

Days Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / 2019 at 1/55 Palmer Street, Windsor, Queensland 4030

PRESENT:	Jennifer Ann Ferraro
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
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 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mca (Qld) Accountants Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>
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.

Days Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / 2019 at 1/55 Palmer Street, Windsor, Queensland 4030

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Jennifer Ann Ferraro

Chairperson

AUDITOR ENGAGEMENT LETTER

To: The Trustees of the Days Superannuation Fund

Scope

You have requested that we audit the financial report of the Days Superannuation Fund, which comprises the balance sheet as at 30 June 2018, the income statement for the year then ended, a summary of significant accounting policies, other explanatory notes and the trustees' declaration. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted with the objective of expressing an opinion on the financial report and compliance with the *Superannuation Industry Supervisory Act 1993*.

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial report.

Because of the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered. In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Superannuation Industry Supervisory Act 1993* is that of the trustees. Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- designing, implementing and maintaining internal control relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Other Matters under the *Corporations Act 2001*

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of the *Corporations Act 2001* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware that we have contravened the independence requirements of the *Corporations Act 2001*, we shall notify you on a timely basis.

We look forward to your full cooperation and make available to us whatever records, documentation and other information we request in connection with our audit.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

Yours faithfully,

.....
A.W. Boys
Registered Company Auditor 67793
Dated

Acknowledged on behalf of the Days Superannuation Fund by
Jenny Day Superannuation Pty Ltd
Trustee

Director – Jennifer Ferraro

Date

29 June 2018

The Trustee
Days Superannuation Fund
PO Box 783
HAMILTON CENTRAL QLD 4007

Dear Jenny,

RE: DAYS SUPERANNUATION FUND

The purpose of this letter is to provide you with further information regarding our fees and to set out our understanding of the terms of this engagement and the nature of the services we will provide for the year ended 30 June 2018.

SCOPE OF OUR WORK

We will perform the following services:

- Preparation of financial statements
- Preparation of income tax returns
- General advice on various tax and accounting issues

Our procedures will be limited to those related to the above services, and accordingly (except where indicated above):

- no audit or review will be performed, and therefore no assurance will be expressed;
- our engagement cannot be relied upon to disclose fraud or other irregularities or errors. However, we will inform you if any such matters do come to our attention in the course of our engagement.

TIMING OF YOUR WORK

We advise in order to meet Australian Tax Office deadline requirements we require your work to be forwarded no later than 31 January every year. We will contact you in the near future with respect to providing you with a check list of the information we will require.

INFORMATION TO BE PROVIDED BY YOU

Under this engagement, you will be responsible for providing all information required to enable us to prepare your financial accounts and taxation returns as efficiently and quickly as possible.

OUR FEES

Our fees, which will be billed as work progresses, are based on the time taken by staff assigned to the engagement plus direct out of pocket expenses. Our hourly charge rate is as follows:

Tony Micalizzi	\$330 per hour plus GST
Taneile White	\$210 per hour plus GST
Peter Foo	\$140 per hour plus GST
Courtney Henderson	\$140 per hour plus GST
Susan Scully	\$100 per hour plus GST
Beverley Cope	\$70 per hour plus GST

This quotation is conditional upon receiving the required information to a satisfactory standard. Should this not be the case, we reserve the right to amend this quotation at a later date.

CHANGE ORDER

In the event that you do not provide all of the information required to complete your work, or if we find that we are required to complete work beyond the scope of our quotation, we will furnish you with a Change Order which will specify the additional cost of our services. We will not commence that work until you have signed and returned the Change Order to us.

CLIENT SERVICE

Our main objective is to assist our clients maintain and increase profitability. Our staff are available to you at any time should you have any queries or require advice on a business-related matter.

Your file is being managed by Taneile White.

We are committed to providing high quality client service. If you have any concerns or queries about the service you are receiving, please contact the director in charge of your file immediately. We will look into the matter promptly and thoroughly, to address any problems.

We value your comments and would be pleased to hear from you in relation to our service.

We thank you for the opportunity to be of service to you.

We draw your attention to the fact the firm is covered by a Limitation of Liability Scheme as prescribed by the relevant state professional standards legislation.

Please contact our office if you wish to discuss any of the issues addressed in this letter or require additional information.

Yours sincerely

MCA Chartered Accountants

A handwritten signature in black ink, appearing to read 'T White', written in a cursive style.

Taneile White
Director

F:\HSoft\Doc\DocBase\Clients\DAY50001\2018\WP\DAY50001_A18_MCA Engagement_2018.doc

I understand and acknowledge the terms of your engagement.

Name: Jennifer Ferraro
Date: 29 June 2018

2018 Workpapers

Section B - E

Assets



Statement Period
29 March 2018 - 29 June 2018

Westpac Business One Flexi

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB
034-041 Account Number
282 783

Opening Balance	+ \$4,557.82
Total Credits	+ \$10,921.68
Total Debits	- \$11,066.95
Closing Balance	+ \$4,412.55

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$1999	Over \$1999 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999
23 Feb 2018	0.01 %	0.01 %	0.01 %	0.01 %
18 May 2018	0.01 %	0.01 %	0.01 %	0.01 %

Effective Date	Over \$49999 to \$99999	Over \$99999 to \$249999	Over \$249999 to \$499999	Over \$499999
23 Feb 2018	0.10 %	0.20 %	0.20 %	0.20 %
18 May 2018	0.05 %	0.10 %	0.10 %	0.10 %

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/03/18	STATEMENT OPENING BALANCE			4,557.82
03/04/18	Transaction Fee	3.00		4,554.82
06/04/18	Interest Payable On Account 357994 4034357994	2,407.80		2,147.02
09/04/18	Deposit Online 2184231 Pymt Ferraro Consolid 15khart rent		650.00	2,797.02
12/04/18	Deposit Online 2987025 Pymt Ferraro Consolid 15khart rent		650.00	3,447.02
19/04/18	Deposit Online 2163880 Pymt Ferraro Consolid 15khart rent		650.00	4,097.02

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
26/04/18	Deposit Online 2049481 Pymt Ferraro Consolid 15khardt rent		650.00	4,747.02
26/04/18	Withdrawal Online 2452385 Bpay Tax Office ato payg janmarch	673.00		4,074.02
30/04/18	Interest Paid		0.03	4,074.05
01/05/18	Transaction Fee	2.50		4,071.55
03/05/18	Deposit Online 2039846 Pymt Ferraro Consolid 15khardt rent		650.00	4,721.55
08/05/18	Interest Payable On Account 357994 4034357994	2,485.47		2,236.08
10/05/18	Deposit Online 2341593 Pymt Ferraro Consolid 15khardt rent		650.00	2,886.08
10/05/18	Withdrawal Online 4698442 Bpay Bcc Rates bcc rates	440.00		2,446.08
11/05/18	Deposit Online 2019891 Pymt Ferraro Consolid water 15khardt		89.62	2,535.70
11/05/18	Withdrawal Online 1037205 Pymt Mca Charte Mca inv 8235	2,090.00		445.70
21/05/18	Deposit Online 2912622 Pymt Ferraro Consolid 15khardt rent		650.00	1,095.70
25/05/18	Deposit Online 2058155 Pymt Ferraro Consolid 15khardt rent		650.00	1,745.70
25/05/18	Withdrawal Online 1216606 Pymt Regency Regency	66.00		1,679.70
29/05/18	Deposit Ato Ato001100009135028		2,382.00	4,061.70
31/05/18	Interest Paid		0.01	4,061.71
31/05/18	Deposit Online 2284288 Pymt Ferraro Consolid 15khardt rent		650.00	4,711.71
31/05/18	Withdrawal Online 1327312 Pymt Regency regency	66.00		4,645.71
01/06/18	Transaction Fee	5.50		4,640.21
01/06/18	Withdrawal Online 1834122 Bpay QLD Urban Urban utilities	273.22		4,366.99
01/06/18	Withdrawal Online 3029526 Bpay Asic Asic	48.00		4,318.99
06/06/18	Interest Payable On Account 357994 4034357994	2,252.46		2,066.53
08/06/18	Deposit Online 2117185 Pymt Ferraro Consolid 15khardt rent		650.00	2,716.53
15/06/18	Deposit Online 2946104 Pymt Ferraro Consolid 15khardt rent		650.00	3,366.53

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
21/06/18	Deposit Online 2034160 Pymt Ferraro Consolid 15kart		650.00	4,016.53
28/06/18	Deposit Online 2907566 Pymt Ferraro Consolid 15khart		650.00	4,666.53
28/06/18	Withdrawal Online 5392419 Bpay Asic asic	254.00		4,412.53
29/06/18	Interest Paid		0.02	4,412.55
29/06/18	CLOSING BALANCE			4,412.55

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TRANSACTION FEE SUMMARY

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

Fee(s) charged to account 034-041 28-2783

03 APR 2018		Volume	Unit Price	Fee
Total	Electronic Credits	5	\$0.50	\$2.50
\$3.00	Electronic Debits	1	\$0.50	\$0.50
01 MAY 2018		Volume	Unit Price	Fee
Total	Electronic Credits	4	\$0.50	\$2.00
\$2.50	Electronic Debits	1	\$0.50	\$0.50
01 JUN 2018		Volume	Unit Price	Fee
Total	Electronic Credits	7	\$0.50	\$3.50
\$5.50	Electronic Debits	4	\$0.50	\$2.00



Statement Period
29 December 2017 - 29 March 2018

Westpac Business One Flexi

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB
034-041 Account Number
282 783

Opening Balance	+ \$4,593.34
Total Credits	+ \$9,100.08
Total Debits	- \$9,135.60
Closing Balance	+ \$4,557.82

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

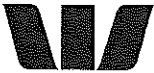
Effective Date	\$0 to \$1999	Over \$1999 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999
17 Oct 2017	0.01 %	0.01 %	0.01 %	0.01 %
23 Feb 2018	0.01 %	0.01 %	0.01 %	0.01 %

Effective Date	Over \$49999 to \$99999	Over \$99999 to \$249999	Over \$249999 to \$499999	Over \$499999
17 Oct 2017	0.10 %	0.30 %	0.40 %	0.40 %
23 Feb 2018	0.10 %	0.20 %	0.20 %	0.20 %

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/12/17	STATEMENT OPENING BALANCE			4,593.34
02/01/18	Transaction Fee	2.00		4,591.34
08/01/18	Interest Payable On Account 357994 4034357994	2,407.80		2,183.54
15/01/18	Deposit Online 2365270 Pymt Ferraro Consolid 2 weeks rent 650		1,300.00	3,483.54
30/01/18	Deposit Online 2083333 Pymt Ferraro Consolid 4 x weeks rent		2,600.00	6,083.54
31/01/18	Interest Paid		0.03	6,083.57
01/02/18	Transaction Fee	1.00		6,082.57

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
02/02/18	Deposit Online 2246824 Pymt Ferraro Consolid 15khartoum rent		650.00	6,732.57
02/02/18	Withdrawal Online 2906943 Bpay Bmt Tax De Bmt depreciation	735.00		5,997.57
02/02/18	Withdrawal Online 6511431 Bpay Bcc Rates Bcc Khartoum rates	443.65		5,553.92
06/02/18	Interest Payable On Account 357994 4034357994	2,407.80		3,146.12
21/02/18	Deposit Online 2067161 Pymt Ferraro Consolid 15 Khartoum rent		650.00	3,796.12
22/02/18	Deposit Online 2261147 Pymt Ferraro Consolid 15 khartoum rent 1		650.00	4,446.12
22/02/18	Withdrawal Online 1268503 Bpay Tax Office Ato payg	673.00		3,773.12
28/02/18	Interest Paid		0.02	3,773.14
01/03/18	Deposit Online 2992991 Pymt Ferraro Consolid 15khart rent		650.00	4,423.14
01/03/18	Transaction Fee	3.00		4,420.14
02/03/18	Deposit Online 2168662 Pymt Ferraro Consolid 15khart rent		650.00	5,070.14
05/03/18	Withdrawal Online 6314481 Bpay QLD Urban 15kart water	287.56		4,782.58
06/03/18	Interest Payable On Account 357994 4034357994	2,174.79		2,607.79
09/03/18	Deposit Online 2962058 Pymt Ferraro Consolid 15khart rent		650.00	3,257.79
15/03/18	Deposit Online 2072462 Pymt Ferraro Consolid 15kart rent		650.00	3,907.79
22/03/18	Deposit Online 2071713 Pymt Ferraro Consolid 15khart rent		650.00	4,557.79
29/03/18	Interest Paid		0.03	4,557.82
29/03/18	CLOSING BALANCE			4,557.82

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TRANSACTION FEE SUMMARY

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

Fee(s) charged to account 034-041 28-2783

02 JAN 2018

		Volume	Unit Price	Fee
Total	Electronic Credits	2	\$0.50	\$1.00
\$2.00	Electronic Debits	2	\$0.50	\$1.00

01 FEB 2018

		Volume	Unit Price	Fee
Total	Electronic Credits	2	\$0.50	\$1.00
\$1.00				

01 MAR 2018

		Volume	Unit Price	Fee
Total	Electronic Credits	3	\$0.50	\$1.50
\$3.00	Electronic Debits	3	\$0.50	\$1.50

MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 142 from Australia or +61 2 9293 9262 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

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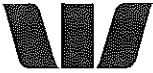
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THANK YOU FOR BANKING WITH WESTPAC



Statement Period
29 September 2017 - 29 December 2017

Westpac Business Flexi

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB Account Number
034-041 282 783

Opening Balance	+ \$9,005.91
Total Credits	+ \$10,160.12
Total Debits	- \$14,572.69
Closing Balance	+ \$4,593.34

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$1999	Over \$1999 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999
20 Jul 2017	0.01 %	0.01 %	0.01 %	0.01 %
17 Oct 2017	0.01 %	0.01 %	0.01 %	0.01 %

Effective Date	Over \$49999 to \$99999	Over \$99999 to \$249999	Over \$249999 to \$499999	Over \$499999
20 Jul 2017	0.10 %	0.40 %	0.60 %	0.60 %
17 Oct 2017	0.10 %	0.30 %	0.40 %	0.40 %

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/09/17	STATEMENT OPENING BALANCE			9,005.91
02/10/17	Transaction Fee	4.00		9,001.91
03/10/17	Deposit Online 2180183 Pymt Ferraro Consolid Rent		1,360.00	10,361.91
06/10/17	Interest Payable On Account 357994 4034357994	2,330.13		8,031.78
23/10/17	Deposit Online 2739127 Pymt Ferraro Consolid Rent Khartoum		2,040.00	10,071.78
25/10/17	Withdrawal Mobile 1783999 Tfr Westpac Cho	2,500.00		7,571.78
30/10/17	Withdrawal Mobile 1299948 Tfr Westpac Cho	1,500.00		6,071.78
31/10/17	Interest Paid		0.07	6,071.85

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
01/11/17	Transaction Fee	2.00		6,069.85
06/11/17	Deposit Online 2596092 Pymt Ferraro Consolid Khartoum		1,360.00	7,429.85
06/11/17	Withdrawal Online 4564560 Bpay nab cards Nab	500.00		6,929.85
06/11/17	Withdrawal Online 8633770 Bpay Tax Office Ato payg	673.00		6,256.85
07/11/17	Interest Payable On Account 357994 4034357994	2,485.47		3,771.38
14/11/17	Withdrawal Mobile 1948845 Tfr Westpac Cho Loan	500.00		3,271.38
24/11/17	Withdrawal Online 1187660 Tfr Westpac Cho	1,000.00		2,271.38
30/11/17	Interest Paid		0.03	2,271.41
01/12/17	Transaction Fee	2.50		2,268.91
01/12/17	Withdrawal Online 1212995 Tfr Westpac Cho	500.00		1,768.91
04/12/17	Deposit Online 2415286 Tfr Westpac Business Cas		2,000.00	3,768.91
06/12/17	Interest Payable On Account 357994 4034357994	2,252.46		1,516.45
06/12/17	Withdrawal Online 1242947 Bpay QLD Urban Urban utilities	323.13		1,193.32
18/12/17	Deposit Online 2415991 Pymt Ferraro Consolid Rent		3,400.00	4,593.32
29/12/17	Interest Paid		0.02	4,593.34
29/12/17	CLOSING BALANCE			4,593.34

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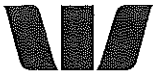
TRANSACTION FEE SUMMARY

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

Fee(s) charged to account 034-041 28-2783

02 OCT 2017

		Volume	Unit Price	Fee
Total	Electronic Credits	6	\$0.50	\$3.00
\$4.00	Electronic Debits	2	\$0.50	\$1.00



01 NOV 2017

Total
\$2.00Electronic Credits
Electronic Debits

Volume	Unit Price	Fee
2	\$0.50	\$1.00
2	\$0.50	\$1.00

01 DEC 2017

Total
\$2.50Electronic Credits
Electronic Debits

Volume	Unit Price	Fee
1	\$0.50	\$0.50
4	\$0.50	\$2.00

MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 142 from Australia or +61 2 9293 9262 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

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THANK YOU FOR BANKING WITH WESTPAC



Statement Period
30 June 2017 - 29 September 2017

Westpac Business Flexi

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB Account Number
034-041 282 783

Opening Balance	+ \$3,021.69
Total Credits	+ \$15,160.07
Total Debits	- \$9,175.85
Closing Balance	+ \$9,005.91

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$1999	Over \$1999 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999
23 Aug 2016	0.00 %	0.00 %	0.00 %	0.01 %
20 Jul 2017	0.01 %	0.01 %	0.01 %	0.01 %

Effective Date	Over \$49999 to \$99999	Over \$99999 to \$249999	Over \$249999 to \$499999	Over \$499999
23 Aug 2016	0.10 %	0.40 %	0.60 %	0.60 %
20 Jul 2017	0.10 %	0.40 %	0.60 %	0.60 %

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
30/06/17	STATEMENT OPENING BALANCE			3,021.69
03/07/17	Transaction Fee	3.00		3,018.69
04/07/17	Deposit Online 2121060 Pymt Ferraro Consolid khartoum		680.00	3,698.69
04/07/17	Fee For Overseas Telegraphic Transfer	20.00		3,678.69
04/07/17	Withdrawal Online 3749765 Bpay Asic asic	249.00		3,429.69
06/07/17	Interest Payable On Account 357994 4034357994	2,225.34		1,204.35
11/07/17	Deposit Online 2285615 Pymt Ferraro Consolid khartoum st		680.00	1,884.35

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
19/07/17	Deposit Online 2991725 Pymt Ferraro Consolid khartoum		680.00	2,564.35
25/07/17	Deposit Online 2962101 Pymt Ferraro Consolid khartoum		680.00	3,244.35
28/07/17	Withdrawal Online 8746748 Bpay Tax Office ato payg aprjune17	823.00		2,421.35
01/08/17	Deposit Online 2852637 Pymt Ferraro Consolid khartoum		680.00	3,101.35
01/08/17	Transaction Fee	3.00		3,098.35
01/08/17	Withdrawal Online 1012724 Pymt Smoke Alar Smoke Alarm Soluti	79.00		3,019.35
08/08/17	Deposit Online 2107625 Pymt Ferraro Consolid khartoum		680.00	3,699.35
08/08/17	Interest Payable On Account 357994 4034357994	2,563.15		1,136.20
10/08/17	Withdrawal Online 6953283 Bpay Bcc Rates Bcc rates	440.05		696.15
15/08/17	Deposit Online 2302944 Tfr Westpac Business Casmaix loan		2,000.00	2,696.15
22/08/17	Deposit Online 2457747 Pymt Ferraro Consolid khartoum		680.00	3,376.15
31/08/17	Interest Paid		0.02	3,376.17
01/09/17	Transaction Fee	3.00		3,373.17
04/09/17	Deposit Online 2951814 Pymt Ferraro Consolid khartoum rent		680.00	4,053.17
04/09/17	Deposit Online 2959398 Pymt Ferraro Consolid khartoum rent		680.00	4,733.17
06/09/17	Deposit Online 2804580 Tfr Westpac Business Casmxi for loan		5,000.00	9,733.17
06/09/17	Deposit Online 2875338 Pymt Ferraro Consolid kghartoum rent		680.00	10,413.17
06/09/17	Interest Payable On Account 357994 4034357994	2,252.46		8,160.71
06/09/17	Withdrawal Online 1650592 Bpay QLD Urban urban utilities	239.85		7,920.86
06/09/17	Withdrawal Online 1860730 Pymt Mca Charte tony mic 7510	275.00		7,645.86
13/09/17	Deposit Online 2499881 Pymt Ferraro Consolid Rent		680.00	8,325.86
21/09/17	Deposit Online 2192570 Pymt Ferraro Consolid Rent		680.00	9,005.86

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/09/17	Interest Paid		0.05	9,005.91
29/09/17	CLOSING BALANCE			9,005.91

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

TRANSACTION FEE SUMMARY

To reconcile your Transaction Fee Summary you may need to refer to transactions listed on your previous statement(s).

Fee(s) charged to account 034-041 28-2783

03 JUL 2017

		Volume	Unit Price	Fee
Total	Electronic Credits	4	\$0.50	\$2.00
\$3.00	Electronic Debits	2	\$0.50	\$1.00

01 AUG 2017

		Volume	Unit Price	Fee
Total	Electronic Credits	4	\$0.50	\$2.00
\$3.00	Electronic Debits	2	\$0.50	\$1.00

01 SEP 2017

		Volume	Unit Price	Fee
Total	Electronic Credits	4	\$0.50	\$2.00
\$3.00	Electronic Debits	2	\$0.50	\$1.00

**ANNUAL INFORMATION
FOR THE PERIOD 1 JULY 2016 TO 30 JUNE 2017****For account: 4041/282783**

Total interest credited \$17.30

These details are provided for your records and taxation purposes



Statement Period
30 June 2017 - 29 December 2017

Westpac Business Cash Reserve

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB Account Number
034-041 282 791

Opening Balance	+ \$13,408.19
Total Credits	+ \$14.42
Total Debits	- \$10,000.00
Closing Balance	+ \$3,422.61

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999	Over \$49999 to \$99999
19 Jan 2017	0.01 %	0.60 %	0.60 %	0.60 %
17 Oct 2017	0.01 %	0.50 %	0.50 %	0.50 %

Effective Date	Over \$99999 to \$499999	Over \$499999
19 Jan 2017	0.60 %	0.60 %
17 Oct 2017	0.50 %	0.50 %

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
30/06/17	STATEMENT OPENING BALANCE			13,408.19
31/07/17	Interest Paid		6.83	13,415.02
15/08/17	Withdrawal Online 1302943 Tfr Westpac Bus working loan	2,000.00		11,415.02
31/08/17	Interest Paid		6.31	11,421.33
06/09/17	Withdrawal Online 1804580 Tfr Westpac Bus working for loan	5,000.00		6,421.33
29/09/17	Interest Paid		1.16	6,422.49
31/10/17	Interest Paid		0.05	6,422.54
28/11/17	Withdrawal Online 1711512 Tfr Westpac Cho	1,000.00		5,422.54
30/11/17	Interest Paid		0.05	5,422.59



Statement Period
29 December 2017 - 29 June 2018

Westpac Business Cash Reserve

Account Name
**JENNY DAY SUPERANNUATION PTY
LTD AS TRUSTEE FOR DAYS
SUPERANNUATION FUND**

Customer ID
**4788 0545 JENNY DAY
SUPERANNUATION PTY..**

BSB Account Number
034-041 282 791

Opening Balance	+ \$3,422.61
Total Credits	+ \$1,655.17
Total Debits	- \$0.00
Closing Balance	+ \$5,077.78

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$19999	Over \$19999 to \$49999	Over \$49999 to \$99999
17 Oct 2017	0.01 %	0.50 %	0.50 %	0.50 %
Effective Date	Over \$99999 to \$499999	Over \$499999		
17 Oct 2017	0.50 %	0.50 %		

TRANSACTIONS

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DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/12/17	STATEMENT OPENING BALANCE			3,422.61
31/01/18	Interest Paid		0.03	3,422.64
28/02/18	Interest Paid		0.02	3,422.66
29/03/18	Interest Paid		0.02	3,422.68
16/04/18	Deposit Online 2338763 Tfr Westpac Choice incorrect fund2017 *Cleared against debtors		1,655.00	5,077.68
30/04/18	Interest Paid		0.03	5,077.71
31/05/18	Interest Paid		0.04	5,077.75
29/06/18	Interest Paid		0.03	5,077.78
29/06/18	CLOSING BALANCE			5,077.78

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

Term Deposit Renewal Advice

Term Deposits
Regular income.
Guaranteed rate of return.
Safe and secure.

Details of Previous Term

Amount	\$330,000.00	Term	4 Months
Renewal/Lodgement Date	06 October 2016	Gross Interest	+ \$2,646.69
Maturity Date	06 February 2017	Withholding Tax	- \$0.00
Interest Rate	2.380 %	After Withholding Tax	+ \$2,646.69
Interest Frequency	At Maturity		

Other information:

The principal of \$330,000.00 and interest of \$2,646.69 from this deposit was reinvested.

Term Deposit Renewal Advice



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Term Deposit Enquiries **132 032**
8am-8pm, 7 days a week
or +61 2 9293 9270, if calling from overseas.
www.westpac.com.au

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

06 February 2017

BSB and Account number
034-041 36-0040

Deposit name
JENNY DAY SUPERANNUATION PTY LTD

Customer number(s) for Telephone Banking
47880545 JENNY DAY SUPERANNUATION PTY LTD

We are pleased to confirm renewal of your Term Deposit on 06 February 2017 on the following terms:

Amount	\$332,646.69	Interest Rate	2.420 %
Renewal Date	06 February 2017	Interest Frequency	At Maturity
Maturity Date	06 August 2017	Term	6 Months

Unless you advise us otherwise, at maturity, the principal of \$332,646.69 and the interest from this deposit will be reinvested for 6 month(s) at the standard interest rate applicable on the day of maturity.

After your Term Deposit matures, you'll have a variation period in which you can check the interest rate we've applied to your new Term Deposit, vary the term or investment amount or change the maturity instructions.

Remember that any special interest rates may only apply for a single term and if this Term Deposit is renewed the standard interest rate could apply.

We review our Term Deposit rates frequently to help you earn competitive returns. As a result, we won't know the applicable renewal rate until the next renewal date.

To find out more about Term Deposits and the current interest rates, please visit westpac.com.au or call us on 132 032 (8am-8pm, 7 days a week).

Your notice continues on the next page...

Term Deposit Maturity Notification



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

19 July 2017

BSB and Account Number
034-041 36-0040

For the attention of: JENNY DAY SUPERANNUATION PTY LTD,

Customer ID
4788 0545 Jenny Day Superannuation Pty Ltd

Your Term Deposit is about to mature

Your Term Deposit (034-041 36-0040) will mature on 06 August 2017. If you have provided us with Maturity instructions, or intend to do so, we will act upon those instructions.

If you haven't provided instructions please go to your nearest Westpac branch, call us on 132 032 (+61 2 9293 9270 if overseas), or log on to Westpac Live.

Otherwise, your Term Deposit will automatically roll into a new Term Deposit.

Term Deposit Summary

Principal Amount:	\$332,646.69	Term:	6 Months
Lodgement Date:	06 February 2017	Gross Interest:	+ \$3,991.94
Maturity Date:	06 August 2017	Withholding Tax:	- \$0.00
Interest Rate:	2.42% pa	Government Tax:	- \$0.00
Interest Frequency:	At Maturity	Net Interest:	+ \$3,991.94
Variation Period Start Date	07 August 2017	Variation Period End Date	14 August 2017

Other Information

Your variation period starts on 07 August 2017 and you have until 14 August 2017 (Variation Period End Date) to consider your options. During this period, you can vary the term or investment amount, change the maturity instructions, withdraw funds or close the account without penalty.

*\$ 336,641.63 - 3mths
2.4%*

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

Simply sign into Westpac Live and go to Services & preferences > Services > Manage Term Deposits

If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Your notice continues on the next page ...



We'll send you a Maturity Advice at least one business day prior to Maturity. If you don't provide us with Maturity instructions before 14 August 2017, your Term Deposit will automatically roll into a new Term Deposit and the interest rate that will apply to this new Term Deposit will be included in the Maturity Advice.

Things you should know.

You have given your consent to automatically rollover your deposit on the same terms (at the standard interest rate at renewal) if you don't provide other instructions. You have the benefit of a Variation Period which begins on 07 August 2017 and will end on 14 August 2017.

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

After the Variation Period, you will need to give Westpac 31 days' notice to access any of the funds in your deposit. If you have less than 31 days remaining of your term, you will be able to access funds in your deposit upon maturity. You may be able to access funds earlier if hardship applies.

If you access funds in your deposit prior to maturity, the interest rate applicable to your deposit may be reduced. We will recalculate interest paid and to be paid at the reduced rate, which will depend on the portion of the term that has been completed. If you think you will need access to funds prior to the maturity date, other products may be more suitable for you.

Interest rates apply for a single term only; subsequent terms may have a lower interest rate as rates change regularly. As a result we won't know the rate applicable for a subsequent term until the renewal date. Westpac may offer other products with a greater interest rate for a comparable term.

For further information, including how we handle or resolve any problem you may have, please refer to the Westpac Term Deposits & Farm Management Deposits Terms and Conditions which apply to your account. Current interest rate information is accessible on our website or by contacting us.

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The Westpac Term Deposits Team

IMPORTANT NOTICE

Please advise Westpac if you do not wish the tax file number or exemption already quoted, to be applied to this deposit.

Collection of tax file numbers, ABNs or exemptions is authorised by law. Quotation is not compulsory but tax may be withheld from interest if you do not quote your number or exemption. For more information about tax file numbers, contact the Australian Taxation Office.

THANK YOU FOR BANKING WITH WESTPAC

Term Deposit Renewal Advice



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

07 August 2017

BSB and Account number
034-041 36-0040

Deposit name
JENNY DAY SUPERANNUATION PTY LTD

Customer ID
4788 0545 JENNY DAY SUPERANNUATION PTY LTD

Westpac is pleased to confirm renewal of your Term Deposit on 06 August 2017 on the following terms:

Amount	\$336,638.63	Interest Rate	2.40 %
Renewal Date	06 August 2017	Interest Frequency	At Maturity
Maturity Date	06 November 2017	Term	3 Months

Other Information

Unless you advise us otherwise, at maturity, the principal of \$336,638.63 and the interest from this deposit will be reinvested for 3 month(s) at the standard interest rate applicable on the day of maturity.

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

Simply sign into Westpac Live and go to Services & preferences > Services > Manage Term Deposits

If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Your notice continues on the next page ...



Term Deposit Renewal Advice

Things you should know.

You have six business days starting on the day of Maturity to change your instructions (the 'Variation Period').

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

After the Variation Period, you will need to give Westpac 31 days' notice to access any of the funds in your deposit. If you have less than 31 days remaining of your term, you will be able to access funds in your deposit upon maturity. You may be able to access funds earlier if hardship applies.

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Interest rates apply for a single term only; subsequent terms may have a lower interest rate as rates change regularly. As a result we won't know the rate applicable for a subsequent term until the renewal date. Westpac may offer other products with a greater interest rate for a comparable term.

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The Westpac Term Deposits Team

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THANK YOU FOR BANKING WITH WESTPAC

Term Deposit Maturity Notification



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

19 October 2017

BSB and Account Number
034-041 36-0040

For the attention of: JENNY DAY SUPERANNUATION PTY LTD,

Customer ID
4788 0545 Jenny Day Superannuation Pty Ltd

Your Term Deposit is about to mature

Your Term Deposit (034-041 36-0040) will mature on 06 November 2017. If you have provided us with Maturity instructions, or intend to do so, we will act upon those instructions.

If you haven't provided instructions please go to your nearest Westpac branch, call us on 132 032 (+61 2 9293 9270 if overseas), or log on to Westpac Live.

Otherwise, your Term Deposit will automatically roll into a new Term Deposit.

Term Deposit Summary

Principal Amount:	\$336,638.63	Term:	3 Months
Lodgement Date:	06 August 2017	Gross Interest:	+ \$2,036.43
Maturity Date:	06 November 2017	Withholding Tax:	- \$0.00
Interest Rate:	2.40% pa	Government Tax:	- \$0.00
Interest Frequency:	At Maturity	Net Interest:	+ \$2,036.43
Variation Period Start Date	06 November 2017	Variation Period End Date	13 November 2017

Other Information

Your variation period starts on 06 November 2017 and you have until 13 November 2017 (Variation Period End Date) to consider your options. During this period, you can vary the term or investment amount, change the maturity instructions, withdraw funds or close the account without penalty.

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

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If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Your notice continues on the next page ...



We'll send you a Maturity Advice at least one business day prior to Maturity. If you don't provide us with Maturity instructions before 13 November 2017, your Term Deposit will automatically roll into a new Term Deposit and the interest rate that will apply to this new Term Deposit will be included in the Maturity Advice.

Things you should know.

You have given your consent to automatically rollover your deposit on the same terms (at the standard interest rate at renewal) if you don't provide other instructions. You have the benefit of a Variation Period which begins on 06 November 2017 and will end on 13 November 2017.

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

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The Westpac Term Deposits Team

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THANK YOU FOR BANKING WITH WESTPAC

Term Deposit Renewal Advice



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

06 November 2017

BSB and Account number
034-041 36-0040

Deposit name
JENNY DAY SUPERANNUATION PTY LTD

Customer ID
4788 0545 JENNY DAY SUPERANNUATION PTY LTD

Westpac is pleased to confirm renewal of your Term Deposit on 06 November 2017 on the following terms:

Amount	\$338,675.06	Interest Rate	2.40 %
Renewal Date	06 November 2017	Interest Frequency	At Maturity
Maturity Date	06 June 2018	Term	7 Months

Other Information

Unless you advise us otherwise, at maturity, the principal of \$338,675.06 and the interest from this deposit will be reinvested for 7 month(s) at the standard interest rate applicable on the day of maturity.

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

Simply sign into Westpac Live and go to Services & preferences > Services > Manage Term Deposits

If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Your notice continues on the next page ...

Term Deposit Renewal Advice

Things you should know.

You have six business days starting on the day of Maturity to change your instructions (the 'Variation Period').

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

After the Variation Period, you will need to give Westpac 31 days' notice to access any of the funds in your deposit. If you have less than 31 days remaining of your term, you will be able to access funds in your deposit upon maturity. You may be able to access funds earlier if hardship applies.

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For further information, including how we handle or resolve any problem you may have, please refer to the Westpac Term Deposits & Farm Management Deposits Terms and Conditions which apply to your account. Current interest rate information is accessible on our website or by contacting us.

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The Westpac Term Deposits Team

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THANK YOU FOR BANKING WITH WESTPAC



Term Deposit Maturity Notification



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

Date
21 May 2018

BSB and Account Number
034-041 36-0040

For the attention of: JENNY DAY SUPERANNUATION PTY LTD,

Customer ID
4788 0545 Jenny Day Superannuation Pty Ltd

Your Term Deposit is about to mature

Your Term Deposit (034-041 36-0040) will mature on 06 June 2018. If you have provided us with Maturity instructions, or intend to do so, we will act upon those instructions.

If you haven't provided instructions please go to your nearest Westpac branch, call us on 132 032 (+61 2 9293 9270 if overseas), or log on to Westpac Live.

Otherwise, your Term Deposit will automatically roll into a new Term Deposit.

Term Deposit Summary

Principal Amount:	\$338,675.06	Term:	7 Months
Lodgement Date:	06 November 2017	Gross Interest:	+ \$4,721.04
Maturity Date:	06 June 2018	Withholding Tax:	- \$0.00
Interest Rate:	2.40% pa	Government Tax:	- \$0.00
Interest Frequency:	At Maturity	Net Interest:	+ \$4,721.04
Variation Period Start Date	06 June 2018	Variation Period End Date	13 June 2018

Other Information

Your variation period starts on 06 June 2018 and you have until 13 June 2018 (Variation Period End Date) to consider your options. During this period, you can vary the term or investment amount, change the maturity instructions, withdraw funds or close the account without penalty.

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

Simply sign into Westpac Live and go to Services & preferences > Services > Manage Term Deposits

If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Your notice continues on the next page ...



We'll send you a Maturity Advice at least one business day prior to Maturity. If you don't provide us with Maturity instructions before 13 June 2018, your Term Deposit will automatically roll into a new Term Deposit and the interest rate that will apply to this new Term Deposit will be included in the Maturity Advice.

Things you should know.

You have given your consent to automatically rollover your deposit on the same terms (at the standard interest rate at renewal) if you don't provide other instructions. You have the benefit of a Variation Period which begins on 06 June 2018 and will end on 13 June 2018.

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

After the Variation Period, you will need to give Westpac 31 days' notice to access any of the funds in your deposit. If you have less than 31 days remaining of your term, you will be able to access funds in your deposit upon maturity. You may be able to access funds earlier if hardship applies.

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The Westpac Term Deposits Team

IMPORTANT NOTICE

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THANK YOU FOR BANKING WITH WESTPAC

Term Deposit Maturity Advice



THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address
HAMILTON
81-85 RACECOURSE RD
HAMILTON QLD 4007

29 May 2018

BSB and Account Number
034-041 36-0040

For the attention of: JENNY DAY SUPERANNUATION PTY LTD,

Customer ID
4788 0545 Jenny Day Superannuation Pty Ltd

Your Term Deposit Maturity Notification

Thank you for choosing to invest with Westpac. Details of your Term Deposit 034-041 36-0040 investment are summarised below:

Principal Amount:	\$338,675.06	Term:	7 Months
Lodgement Date:	06 November 2017	Gross Interest:	+ \$4,721.04
Maturity Date:	06 June 2018	Withholding Tax:	- \$0.00
Interest Rate:	2.40% p.a.	Government Tax:	- \$0.00
Interest Frequency:	At Maturity	Net Interest:	+ \$4,721.04
Variation Period Start Date:	06 June 2018	Variation Period End Date:	13 June 2018

Continue earning interest.

If you haven't already provided us with maturity instructions, you have until the end of the variation period to consider your options. Your variation period starts on 06 June 2018 and ends on 13 June 2018. During this period, you can check the interest rate we've applied to your new Term Deposit, vary the term or investment amount, change the maturity instructions, withdraw funds or close the account without penalty.

Manage your Term Deposit online.

Did you know you can now provide instructions for your Term Deposit once it matures via online banking?

Simply sign into Westpac Live and go to Services & preferences > Services > Manage Term Deposits

If you are a business customer, your Administrator can give you access to manage your term deposits on behalf of your business.

Accepting the renewal interest rate.

If you don't provide us with instructions before the variation period end date, we'll automatically renew your Term Deposit for the same term, balance and interest payment frequency at the current interest rate of 1.90% p.a. or the applicable interest rate on the Maturity Date (whichever rate is higher).

Things you should know.

You have given your consent to automatically rollover your deposit on the same terms (at the standard interest rate at renewal) if you don't provide other instructions. You have the benefit of a Variation Period upon maturity which begins on 06 June 2018 and will end on 13 June 2018.

During this Variation Period, you can make changes to your deposit including varying the term and changing the investment amount by withdrawing or adding funds (all of which may affect the interest rate), or close the account without penalty.

After the Variation Period, you will need to give Westpac 31 days' notice to access any of the funds in your deposit. If you have less than 31 days remaining of your term, you will be able to access funds in your deposit upon maturity. You may be able to access funds earlier if hardship applies.

If you access funds in your deposit prior to maturity, the interest rate applicable to your deposit may be reduced. We will recalculate interest paid and to be paid at the reduced rate, which will depend on the portion of the term that has been completed. If you think you will need access to funds prior to the maturity date, other products may be more suitable for you.

Interest rates apply for a single term only; subsequent terms may have a lower interest rate as rates change regularly. As a result we won't know the rate applicable for a subsequent term until the renewal date. Westpac may offer other products with a greater interest rate for a comparable term.

For further information, including how we handle or resolve any problem you may have, please refer to the Westpac Term Deposits & Farm Management Deposits Terms and Conditions which apply to your account. Current interest rate information is accessible on our website or by contacting us.

Please check all entries on this statement and promptly inform us of any possible error or unauthorised transaction.

We're here to help.

Please visit westpac.com.au or call us on 132 032 in case you have any questions. If you are calling from overseas, we can be reached on +61 2 9293 9270 (call charges may apply).

The Westpac Term Deposits Team

IMPORTANT NOTICE

Please advise Westpac if you do not wish the tax file number or exemption already quoted, to be applied to this deposit.

Collection of tax file numbers, ABNs or exemptions is authorised by law. Quotation is not compulsory but tax may be withheld from interest if you do not quote your number or exemption. For more information about tax file numbers, contact the Australian Taxation Office.

THANK YOU FOR BANKING WITH WESTPAC

Your notice continues on the next page...

[Back](#)

Messages

Your term deposit has been renewed

From: Westpac
12:00pm, 6 Jun 2018

[Archive](#) [Mark as unread](#)

Hi Jennifer,

We are pleased to confirm the details of your term deposit 034041 xxx040, for JENNY DAY SUPERANNUATION PTY LTD , as listed below:

Amount: \$343,396.10

Lodgement date: 06 JUN 2018

Maturity date: 06 SEP 2018

Interest frequency: at maturity

Interest rate: 2.750% p.a.

Term: 3Months0Days

View your term deposit details

To view your term deposit details, select your term deposit account from the **Overview** screen.

For further information, please refer to the term deposit Confirmation Advice that you'll receive in the mail shortly.

[Back to inbox](#)



[Back](#)

Messages

Your term deposit has now matured

From: Westpac
12:00pm, 5 Sep 2018

[Archive](#) [Mark as unread](#)

Hi Jennifer,

Your term deposit account 034041 xxx040, for , has now matured.

The details are summarised below:

Amount:	\$343,396.10	Term:	3Months0Days
Lodged:	06 JUN 2018	Gross interest:	\$2,380.25
Maturity date:	06 SEP 2018	Withholding tax:	\$0.00
Interest rate:	2.750% p.a.	Net interest:	\$2,380.25
Interest frequency:	at maturity		
Variation period start date:	06 SEP 2018	Variation period end date:	13 SEP 2018

Manage your term deposit

To continue earning interest on your investment, you may renew your term deposit. You have 6 Business Days once your term deposit matures, 06 SEP 2018, to consider your options.

During this period, you may be able to:

[Back to Inbox](#)



Days Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Debtors (68000)					
Sundry Debtors (68000)					
01/07/2017	Opening Balance				1,655.00 DR
25/10/2017	Transfer Westpac		2,500.00		4,155.00 DR
30/10/2017	Transfer Westpac		1,500.00		5,655.00 DR
06/11/2017	Bpay Nab Cards		500.00		6,155.00 DR
14/11/2017	Transfer Westpac		500.00		6,655.00 DR
24/11/2017	Transfer Westpac		1,000.00		7,655.00 DR
28/11/2017	transfer Westpac		1,000.00		8,655.00 DR
01/12/2017	Transfer Westpac		500.00		9,155.00 DR
16/04/2018	DEPOSIT ONLINE 2338763 TFR Westpac Choice incorrect fund2017			1,655.00 C1-2	7,500.00 DR
30/06/2018	To take up property insurance exp			885.00	6,615.00 DR
30/06/2018	To take up property repairs			46.50	6,568.50 DR
30/06/2018	To take up Q2 Council Rates			436.43	6,132.07 DR
			7,500.00	3,022.93	6,132.07 DR

*NOTE - Per query replies, recorded various amounts to Sundry Debtors

Total Debits: 7,500.00

Total Credits: 3,022.93

**Days Superannuation Fund
General Ledger**

For The Period 01 July 2016 - 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2016	Opening Balance				C1-2 320.00 DR
20/10/2016	Withdrawal Online 1927362 Pymt Qantas cas Qantas cash		1,000.00		1,320.00 DR
04/12/2016	To take up property insurance			885.00	435.00 DR
31/03/2017	Withdrawal Online 1920596 Tfr Westpao Cho	Per Query Replies	720.00		1,155.00 DR
19/06/2017	Withdrawal Online 1087327 Intl Jenniferf nz		500.00		1,655.00 DR
			2,220.00	885.00	1,655.00 DR

Total Debits: 2,220.00

Total Credits: 885.00

MCA to advise in SOL - client to provide bank deposit confirmation of amounts repaid

Redchip Lawyers P 07 3223 6100 F 07 3223 6199 redchip.com.au
Level 8, 100 Skyring Tce, Newstead Qld 4006 Locked Bag 2 Fortitude Valley Qld 4006
Liability limited by a scheme approved under professional standards legislation.

Redchip

E3-1

2017 A

Jenny Day Super Pty Ltd
171 Eildon Road
WINDSOR QLD 4030

paid 6-7-16

TAX INVOICE

ABN: 27 136 969 358

ACN: 136 969 358

INVOICE NO	DATE
334532	18/05/2016


MATTER
Matter No: M160728 Company and Bare Trust Set Up
To our professional fees in acting on your behalf in relation to this matter.

SUMMARY OF FEES & DISBURSEMENTS


	Amount (ex GST)	GST
Professional Fees	\$2,240.00	\$224.00
Total:	\$2,240.00	\$224.00

Amount	+ GST	= Total Amount
\$2,240.00	\$224.00	\$2,464.00
PRIOR DEBTOR BALANCE		\$0.00

PAYMENT OPTIONS


 Internet Transfer
Westpac Bank, Newstead BSB: 034 143 Account: 104 005
Remittance reference: 334532 - accounts@redchip.com.au

Invoice No.: 334532

 Cheque
Please Remit to: Locked Bag 2, Fortitude Valley BC Q 4006
Remittance reference 334532

Due Date: 1/06/2016

Amount Due \$2,464.00

 Credit Card: [Visa] [Mastercard] [Amex 3.5% surcharge applies]

Card No: _____ Exp _____

Name on Card: _____

Signature: _____

Professional Fees

Date	Description	Fee Earner	Units	Amount (ex. GST)	GST
	Bare Trust Set Up			\$900.00	\$90.00
18/05/2016	Company set up	RED	1	\$1,340.00	\$134.00
Total:				\$2,240.00	\$224.00

Amount	+ GST	= Total Amount
\$2,240.00	\$224.00	\$2,464.00

Client: Days Superannuation Fund

Client Code: DAYS0001
 Period/
 Year end: 30 June 2017

	W/P:	E2
	Initials	Date
Prep by:	Backoffis	16/03/2018
Rev by:	Enter Name	Enter Date

Borrowing Costs

This calculator will amortise the borrowing costs for loans with a life of up to 60 months. Please observe the following requirements.

1. Ensure that the date on the Home page is correct.
2. Enter the date that the borrowings were incurred. Please note, this date MUST be within the assignment period.
3. Insert the period of the loan OR 60 months, whichever is the lesser.

Are there borrowing costs to be carried forward from previous years?	
Were any loans paid out during the year? If yes, adjust borrowing costs.	
Were any loans taken out for a period greater than 5 years?	
Have you amortised the borrowing costs over the life of the loan or 5 years, whichever is the lesser?	

Summary

Years	Annual Write-Off of Prior Year Expenses	Annual Write-Off of Current Year Expenses	Total Annual Write-Off	Ledger Balance
General Ledger Opening Balance 1/7/2016				
2017		533.09	533.09	2,596.91
2018		625.66	625.66	1,971.25
2019		625.66	625.66	1,345.59
2020		627.37	627.37	718.22
2021		625.66	625.66	92.56
2022		92.56	92.56	(0.00)
Total Expense	\$ -	\$ 3,130.00	\$ 3,130.00	

Loan 1

WBC Investment Property Loan - 35-7994

Date expense incurred	24/08/2016	Period of loan - Months	60	1826
Date of end of loan (or period of write off)	24/08/2021	Days eligible year 1		311
		Days eligible years 2 to 5		1461
		Days eligible final year		54

Costs incurred	
Bank fees	3,130.00
Legal	
Stamp Duty	
Other	
Total Expense	\$ 3,130.00

E2-2

Year	Expense \$	Balance \$
2017	533.09	2,596.91
2018	625.66	1,971.25
2019	625.66	1,345.59
2020	627.37	718.22
2021	625.66	92.56
2022	92.56	-
Total	\$ 3,130.00	



Westpac Business Flexi



037

THE DIRECTOR
JENNY DAY SUPERANNUATION PTY LTD
PO BOX 783
HAMILTON CENTRAL QLD 4007

Branch Name and Address

Hamilton
81-85 Racecourse Rd
Hamilton QLD 4007

BSB Account Number
034-041 28-2783

Account name

JENNY DAY SUPERANNUATION PTY LTD
AS TRUSTEE FOR DAYS SUPERANNUATION FUND

Customer Number

47880545 JENNY DAY SUPERANNUATION PTY..

Account Summary

Opening Balance	+ \$88.00
Total credits	+ \$361,561.30
Total debits	- \$346,106.32
Closing Balance	+ \$15,542.98

Account enquiries

Call Westpac Telephone Banking
132 142 within Australia
+61 2 9293 9262 if calling from overseas

Details of your account

From Last Statement Dated 30 Jun 2016 to 30 Sep 2016

Date	Description of transaction	Debit	Credit	Balance
2016	STATEMENT OPENING BALANCE			88.00
01 Jul	Fee For Overseas Telegraphic Transfer	60.00		28.00
06 Jul	Deposit Online 2835614 Tfr Westpac Business Casmaxi redchip bare		2,464.00	2,492.00
06 Jul	Withdrawal Online 1840730 Pymt Redchip la Redchip bare trust	2,464.00		28.00
13 Jul	Deposit Online 2437483 Tfr Westpac Business Casuper maxi ato		1,000.00	1,028.00
13 Jul	Withdrawal Online 6001949 Bpay Aaic Aaic	46.00	# 791	982.00
13 Jul	Withdrawal Online 6706693 Bpay Tax Office Ato payg	895.00		87.00
01 Aug	Transaction Fee	2.50		84.50
01 Aug	Fee For Overseas Telegraphic Transfer	20.00		64.50
24 Aug	Bank Undertaking Surety Preparation Fee	200.00		-135.50
24 Aug	Establishment Fee	1,500.00		-1,635.50
25 Aug	Deposit Online 2164677 Tfr Westpac Business Cas		4,000.00	2,364.50
			# 791	

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

Statement No. 55 Page 1 of 5



Westpac Business Flexi

Account name
JENNY DAY SUPERANNUATION PTY LTD

034-041 28-2783

Details of your account

From Last Statement Dated 30 Jun 2016 to 30 Sep 2016

Date	Description of transaction	Debit	Credit	Balance
25 Aug	Bank Solicitor's Fee Dp110716002	1,430.00	TOTAL 3,130	934.50
26 Aug	Deposit Online 2298869 Trf Westpac Business Cassuper maxi settle		350,000.00	350,934.50
29 Aug	Sundry Registration Fee 47880545	2,439.00		348,495.50
29 Aug	Withdrawal For Settlement 47880545	337,008.11		11,487.39
31 Aug	Interest Paid		17.30	11,504.69
31 Aug	Interest	0.71		11,503.98
01 Sep	Deposit Online 2752391 Pymt Ferraro Consolid 2 weeks rent		1,360.00	12,863.98
01 Sep	Transaction Fee	1.00		12,862.98
01 Sep	Fee For Overseas Telegraphic Transfer	40.00		12,822.98
06 Sep	Deposit Online 2595959 Pymt Ferraro Consolid khartoum 1 week		680.00	13,502.98
14 Sep	Deposit Online 2738058 Pymt Ferraro Consolid khartoum rent		680.00	14,182.98
20 Sep	Deposit Online 2051874 Pymt Ferraro Consolid khartoum rent		680.00	14,862.98
27 Sep	Deposit Online 2187162 Pymt Ferraro Consolid khartoum rent		680.00	15,542.98
30 Sep	CLOSING BALANCE			15,542.98

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 142 from Australia or +61 2 9293 9262 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

E1-2

Client: Days Superannuation Fund
 Client
 Code: Enter client code here

Year end: 30 June 2017

Real Estate Property

Spare worksheet. Use this worksheet for other items not included in this workbook. You will need to set your print area to avoid printing the reviewing columns.

	W/P:	E1
	Initials	Date
Prep by:	Backoffis	16/03/2018
Rev by:	Enter initials	Enter date

DETAILS	COST	MARKET VALUE
<u>15 Khertoum Street, Gordon Park</u>		
Contract Price	\$760,000.00 E1-3	
add: Stamp Duty	\$27,225.00 E1-3	
add: Registration Fees	\$2,439.00 E2-2	
add: Legal Fees - Redchip Lawyers	\$2,918.96 E1-4	
less: Seller's Release fee paid	-\$175.00 E1-3	
Total Purchase Cost	<u>\$792,407.96</u>	<u>\$792,407.96</u>

Reconciliation

Total Cost - as above	\$792,407.96	
add : Council Rates Adjustments	\$147.27	E1-3
less : Water Rates Adjustments	-\$189.16	
Total Amount Payable on Property Purchase	<u>\$792,366.07</u>	

Payment Details:

Loan from Westpac (35-7994) - 29/08/2016	\$450,000.00	
Paid from WBC #2783 - 29/08/2016 (Registration Fee)	\$2,439.00	Per Bank A/c
Paid from WBC #2783 - 29/08/2016 (Settlement)	\$337,008.11	
Paid from WBC #2783 - 04/10/2016 (Redchip Lawyers)	\$2,918.96	
Total Amount Paid on Property Purchase	<u>\$792,366.07</u>	

FINAL

E1-3

SETTLEMENT STATEMENT

MATTER: JENNY DAY SUPER PTY LTD AS TRUSTEE from FERRARO CONSOLIDATED PTY LTD
PROPERTY: 15 Khartoum Street, Gordon Park
SETTLEMENT DATE: 29 August 2016
ADJUSTMENT DATE: 29 August 2016
SETTLEMENT PLACE: SAI Global - Level 25, 215 Adelaide Street, Brisbane
SETTLEMENT TIME: 2.30PM

	Amount (\$)
CONTRACT PRICE	760,000.00
LESS DEPOSIT	0.00
	<u>760,000.00</u>
LESS SELLER'S RELEASE FEE	175.00
	<u>759,825.00</u>
PLUS COUNCIL RATES	
\$423.40 treated as paid for the quarter 01 July 2016 to 30 September 2016 Proportion being 32/92 days	147.27
	<u>759,972.27</u>
LESS UNBILLED WATER USAGE	
31/03/2016 to 25/07/2016	34.79
	<u>759,937.48</u>
LESS WATER USAGE	
(based on previous usage) 25/07/2016 - 29/08/2016 = 35 days at 0.308kL per day = 10.780kL @ 351.62 cents per kL	37.90
	<u>759,899.58</u>
LESS WATER & SEWERAGE ACCESS FEE	
\$178.59 unpaid for the quarter 01 July 2016 to 30 September 2016 Proportion being 60/92 days	116.47
	<u>759,783.11</u>
CONTRACT BALANCE	<u>\$759,783.11</u>

Funds Required for Settlement

	Amount (\$)
Contract Balance	759,783.11
Plus Office of State Revenue	27,225.00
Less Funds from Westpac	450,000.00
	<u>\$337,008.11</u>
BALANCE ON SETTLEMENT	<u>\$337,008.11</u>

Payee	Amount (\$)
1. Commissioner of Land Tax	4,394.25
2. Westpac Banking Corporation	755,388.86
TOTAL	<u>\$759,783.11</u>

✓ 29th - Aug 2016

Redchip Lawyers P 07 3223 6100 F 07 3223 6199 redchip.com.au
Level 8, 100 Skyring Tce, Newstead Qld 4006 Locked Bag 2 Fortitude Valley Qld 4006
Liability limited by a scheme approved under professional standards legislation.

Redchip

TAX INVOICE

Jenny Day Super Pty Ltd as trustee
PO Box 783
Hamilton Central QLD 4007

ABN: 27 136 969 358

ACN: 136 969 358

INVOICE NO	DATE
335481	31/08/2016

MATTER
Matter No: M160968 Jenny Day Super Pty Ltd as trustee purchase from Ferraro Consolidated Pty Ltd Property: 15 Khartoum Street, Gordon Park QLD 4031
To our professional fees in acting on your behalf in relation to this matter.


SUMMARY OF FEES & DISBURSEMENTS

	Amount (ex GST)	GST
Professional Fees	\$2,075.00	\$207.50
Disbursements	\$806.05	\$53.41
Other Charges	\$70.00	\$7.00
Adjustments	-\$272.73	-\$27.27
Total:	\$2,678.32	\$240.64


Amount	+ GST	= Total Amount
\$2,678.32	\$240.64	\$2,918.96

PRIOR DEBTOR BALANCE \$0.00

PAYMENT OPTIONS


 **Internet Transfer**
Westpac Bank, Newstead BSB: 034 143 Account: 104 005
Remittance reference: 335481 - accounts@redchip.com.au

Invoice No.: 335481

 **Cheque**
Please Remit to: Locked Bag 2, Fortitude Valley BC Q 4006
Remittance reference 335481

Due Date: 16/09/2016

Amount Due \$2,918.96

 **Credit Card:** [Visa] [Mastercard] [Amex 3.5% surcharge applies]

Card No: _____ Exp _____

Name on Card: _____

Signature: _____

*7d
4-10-16
received
29-9-16
Brian*



Westpac Business Flexi

037
 THE DIRECTOR
 JENNY DAY SUPERANNUATION PTY LTD
 PO BOX 783
 HAMILTON CENTRAL QLD 4007

Branch Name and Address
 Hamilton
 81-85 Racecourse Rd
 Hamilton QLD 4007

BSB Account Number
034-041 28-2783

Account name
**JENNY DAY SUPERANNUATION PTY LTD
 AS TRUSTEE FOR DAYS SUPERANNUATION FUND**

Customer Number
47880545 JENNY DAY SUPERANNUATION PTY..

<i>Account Summary</i>	
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S014449 / M006451 / Z75 / CNKCNCPW



Westpac Business Flexi

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JENNY DAY SUPERANNUATION PTY LTD

034-041 28-2783

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CURRENT TITLE SEARCH

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 28386304

Search Date: 11/04/2018 17:14

Title Reference: 51014086

Date Created: 20/11/2015

Previous Title: 11616118

REGISTERED OWNER

Dealing No: 717492071 05/09/2016

JENNY DAY SUPER PTY LTD A.C.N. 612 469 600

TRUSTEE

UNDER INSTRUMENT 717492071

ESTATE AND LAND

Estate in Fee Simple

LOT 6 SURVEY PLAN 283119

Local Government: BRISBANE CITY

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 19506004 (POR 7)
2. EASEMENT No 716880693 11/11/2015 at 15:10
benefiting the land over
EASEMENT K ON SP283119
3. EASEMENT No 716880696 11/11/2015 at 15:10
benefiting the land over
EASEMENT L ON SP283119
4. EASEMENT No 716880700 11/11/2015 at 15:11
benefiting the land over
EASEMENT M ON SP283119
5. EASEMENT No 716880707 11/11/2015 at 15:11
burdening the land to
LOT 5 ON SP283119
OVER EASEMENT N ON SP283119
6. EASEMENT No 716880710 11/11/2015 at 15:12
burdening the land to
LOTS 4 AND 5 ON SP283119
OVER EASEMENT O ON SP283119
7. MORTGAGE No 717492072 05/09/2016 at 15:23
WESTPAC BANKING CORPORATION A.B.N. 33 007 457 141

ADMINISTRATIVE ADVICES - NIL

UNREGISTERED DEALINGS - NIL

CURRENT TITLE SEARCH

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 28386304

Search Date: 11/04/2018 17:14

Title Reference: 51014086

Date Created: 20/11/2015

CERTIFICATE OF TITLE ISSUED - No

Caution - Charges do not necessarily appear in order of priority

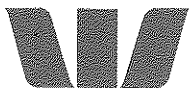
** End of Current Title Search **

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Requested By: D-ENQ CITEC CONFIRM

2018 Workpapers

Section F - I

Liabilities



SMSF Investment Property Loan



JENNY DAY SUPERANNUATION PTY LTD
C/- MCA CHARTERED ACCOUNTANTS
2/273 ABBOTSFORD RD
BOWEN HILLS QLD 4006

037

Statement Period

29 August 2018 - 29 November 2018

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 NOV 2018

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD
ATF DAYS SUPERANNUATION FUND

YOUR CUSTOMER DETAILS

Your Name	Your Customer Number
JENNY DAY SUPERANNUATION PTY..	4788 0545

YOUR LOAN SUMMARY

Repayment Type ²	Interest Only
Loan Expiry Date ³	28 August 2046

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/08/18	Statement Opening Balance			-450,000.00
29/11/18	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

**INTEREST RATES SUMMARY****Annual Percentage Rate (per annum) on Debit Balances**

Effective Date	Annual Rate
30 Jun 2017	6.30 %
19 Sep 2018	6.44 %

MORE INFORMATION**Things you should know:**

- ¹ Proceeds of cheques will not be available until cleared.
- ² To learn more about loan repayment types, go to:
<https://www.westpac.com.au/personal-banking/home-loans/read-up-on/loan-repayment-options/>
- ³ Your Loan Term expires on this date and all debit funds are due and payable.

Westpac Live

Find out about Online Banking
at [westpac.com.au/westpaclive](https://www.westpac.com.au/westpaclive)

Telephone Banking

132 032
+61 2 9293 9270 if overseas
8am-8pm 7 days

Local Branch

[westpac.com.au/locateus](https://www.westpac.com.au/locateus)

THANK YOU FOR BANKING WITH WESTPAC



SMSF Investment Property Loan

Statement Period

29 May 2018 - 29 August 2018

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 AUG 2018

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
 JENNY DAY SUPERANNUATION PTY LTD
 ATF DAYS SUPERANNUATION FUND

YOUR CUSTOMER DETAILS

Your Name	Your Customer Number
JENNY DAY SUPERANNUATION PTY..	4788 0545

YOUR LOAN SUMMARY

Repayment Type ²	Interest Only
Loan Expiry Date ³	28 August 2046

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/05/18	Statement Opening Balance			-450,000.00
29/08/18	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more



SMSF Investment Property Loan

Statement Period

01 March 2018 - 29 May 2018

Account No.

034-034 35-7994

g

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 MAY 2018

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD

YOUR CUSTOMER DETAILS

Your Name	Your Customer Number
JENNY DAY SUPERANNUATION PTY..	4788 0545

YOUR LOAN SUMMARY

Repayment Type ²	Interest Only
Loan Expiry Date ³	28 August 2046

TRANSACTIONS

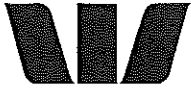
034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
01/03/18	Statement Opening Balance			-450,000.00
29/05/18	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more



Investment Property Loan

Statement Period

29 November 2017 - 01 March 2018

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

YOUR ACCOUNT STATUS as at 01 MAR 2018

Opening Balance	- \$450,000.00	Limit	\$450,000.00
Total Credits	+ \$0.00	Funds Available ¹	\$0.00
Total Debits	- \$0.00		
Closing Balance ¹	- \$450,000.00		

YOUR ACCOUNT DETAILS

YOUR CUSTOMER DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD

Your Name
JENNY DAY SUPERANNUATION PTY..

Your Customer Number
4788 0545

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/11/17	Statement Opening Balance			-450,000.00
01/03/18	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY

Annual Percentage Rate (per annum) on Debit Balances

Effective Date	Annual Rate
30 Jun 2017	6.30 %



Investment Property Loan

Statement Period

29 August 2017 - 29 November 2017

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 NOV 2017

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD

YOUR CUSTOMER DETAILS

Your Name	Your Customer Number
JENNY DAY SUPERANNUATION PTY..	4788 0545

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/08/17	Statement Opening Balance			-450,000.00
29/11/17	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY

Annual Percentage Rate (per annum) on Debit Balances

Effective Date	Annual Rate
30 Jun 2017	6.30 %



Investment Property Loan

Statement Period

29 May 2017 - 29 August 2017

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 AUG 2017

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD

YOUR CUSTOMER DETAILS

Your Name **Your Customer Number**
JENNY DAY SUPERANNUATION PTY.. 4788 0545

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
29/05/17	Statement Opening Balance			-450,000.00
29/08/17	Closing Balance			-450,000.00

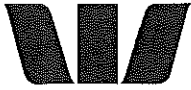
CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY

Annual Percentage Rate (per annum) on Debit Balances

Effective Date	Annual Rate
24 Mar 2017	5.96 %
30 Jun 2017	6.30 %



Investment Property Loan

Statement Period

01 March 2017 - 29 May 2017

Account No.

034-034 35-7994

YOUR ACCOUNT SUMMARY

Opening Balance	- \$450,000.00
Total Credits	+ \$0.00
Total Debits	- \$0.00
Closing Balance ¹	- \$450,000.00

YOUR ACCOUNT STATUS as at 29 MAY 2017

Limit	\$450,000.00
Funds Available ¹	\$0.00

YOUR ACCOUNT DETAILS

Account Name
JENNY DAY SUPERANNUATION PTY LTD

YOUR CUSTOMER DETAILS

Your Name Your Customer Number
JENNY DAY SUPERANNUATION PTY.. 4788 0545

TRANSACTIONS

034-034 35-7994

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction.

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
01/03/17	Statement Opening Balance			-450,000.00
29/05/17	Closing Balance			-450,000.00

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY

Annual Percentage Rate (per annum) on Debit Balances

Effective Date	Annual Rate
16 Dec 2016	5.68 %
24 Mar 2017	5.96 %

General tenancy agreement (Form 18a)
Residential Tenancies and Rooming Accommodation Act 2008



Item 7 Rent \$ 650 per week fortnight month See clause 8(1)

Item 8 Rent must be paid on the Monday day of each Week
Insert day. See clause 8(2) Insert week, fortnight or month

Item 9 Method of rent payment Insert the way the rent must be paid. See clause 8(3)
EFT

Details for direct credit

BSB no. 034064 Bank/building society/credit union WESTPAC

Account no. 133182 Account name Khartoum Street

Payment reference RENT

Item 10 Place of rent payment Insert where the rent must be paid. See clause 8(4) to 8(6)
EFT

Item 11 Rental bond amount \$ 2600 See clause 13

Item 12 12.1 The services supplied to the premises for which the tenant must pay See clause 16

Electricity Yes No Any other service that a tenant must pay Yes No
Gas Yes No Type See special terms (page 8)
Phone Yes No

12.2 Is the tenant to pay for water supplied to the premises See clause 17

Yes No

Item 13 If the premises is not individually metered for a service under item 12.1, the apportionment of the cost of the service for which the tenant must pay. For example, insert the percentage of the total charge the tenant must pay. See clause 16(c)

Electricity Any other service stated in item 12.1
Gas See special terms (page 8)
Phone

Item 14 How services must be paid for Insert for each how the tenant must pay. See clause 16(d)

Electricity In full to provider
Gas In full to provider
Phone In full to provider
Any other service stated in item 12.1 See special terms (page 8)

Item 15 Number of persons allowed to reside at the premises 2 See clause 23

Item 16 16.1 Are there any body corporate by-laws applicable to the occupation of the premises by a tenant? Yes No
See clause 22

16.2 Has the tenant been given a copy of the relevant by-laws See clause 22 Yes No

Item 17 17.1 Pets approved Yes No See clause 24(1)

17.2 The types and number of pets that may be kept See clause 24(2)
Type Number Type Number

Item 18 Nominated repairers Insert name and telephone number for each. See clause 31

Electrical repairs Primo Property Phone 3356 7055
Plumbing repairs Primo Property Phone 3356 7055
Other Primo Property Phone 3356 7055

2018 Workpapers

Section J - L

Members' Fund

Days Superannuation Fund
Members Summary Report
 As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Jennifer Ann Ferraro (Age: 54)											
FERJEN00002A - Accumulation											
698,689.69	0.00	0.00	5,262.27	0.00	0.00	0.00	(88.95)	0.00	0.00	0.00	704,040.91
698,689.69	0.00	0.00	5,262.27	0.00	0.00	0.00	(88.95)	0.00	0.00	0.00	704,040.91
698,689.69	0.00	0.00	5,262.27	0.00	0.00	0.00	(88.95)	0.00	0.00	0.00	704,040.91

Days Superannuation Fund

Members Statement

Jennifer Ann Ferraro
 1/55 Palmer Street
 Windsor, Queensland, 4030, Australia

Your Details

Date of Birth : 11/02/1964
 Age: 54
 Tax File Number: Provided
 Date Joined Fund: 09/05/2011
 Service Period Start Date:
 Date Left Fund:
 Member Code: FERJEN00002A
 Account Start Date 09/05/2011
 Account Phase: Accumulation Phase
 Account Description: Accumulation

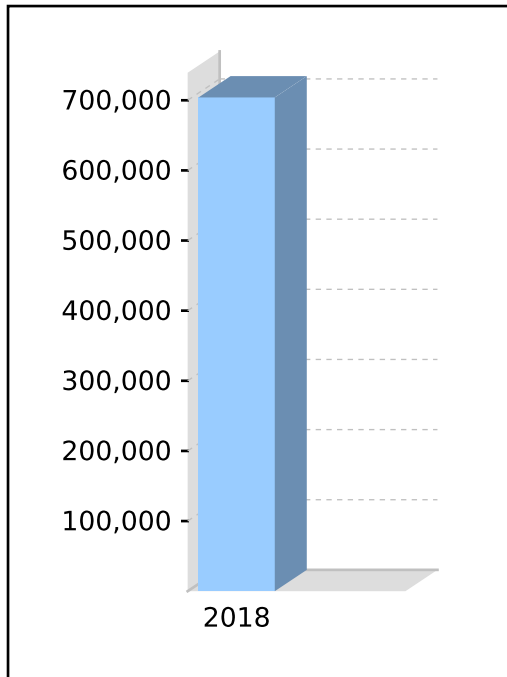
Nominated Beneficiaries N/A
 Vested Benefits 704,040.91
 Total Death Benefit 704,040.91
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 704,040.91

Preservation Components
 Preserved 704,040.91
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 2,181.50
 Taxable 701,859.41



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	698,689.69
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	5,262.27
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(88.95)
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 30/06/2018	704,040.91

Days Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2017 - 30 June 2018

Summary

Member	D.O.B	Age (at 30/06/2017)	Total Super Balance (at 30/06/2017)*1	Concessional	Non-Concessional	Other	Reserves	Total
Ferraro, Jennifer Ann	11/02/1964	53	698,689.69	0.00	0.00	0.00	0.00	0.00
All Members				0.00	0.00	0.00	0.00	0.00

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Ferraro, Jennifer Ann	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	2015	2016	2017	2018	Total	Current Position
Ferraro, Jennifer Ann	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Total for all members		0.00	0.00	0.00	0.00		

Your benefit statement

1 January 2018 to 30 June 2018



F 006392 036



MRS JENNY FERRARO
PO BOX 783
HAMILTON CENTRAL QLD 4007



Your closing balance
(withdrawal benefit) at 30 June 2018

\$5,800.56

Your benefit at a glance

Total opening balance (withdrawal benefit) at 1 January 2018	\$5,653.41
Contributions	\$0.00
Rollovers and transfers	\$0.00
Investment returns	\$225.07
Withdrawals	\$0.00
Taxes and other charges	\$13.76
Insurance premiums	-\$43.68
Other fees and costs deducted from your account	-\$48.00
Total closing balance at 30 June 2018	\$5,800.56
Total death benefit at 30 June 2018	\$37,800.56



Wherever you see these numbers, you can find more information on the subject in 'Additional information' at the back.

41,653.41

YOUR DETAILS

Member number
13999572

Product type
Accumulation 1

Tax file number (TFN)
Supplied, Valid

Email
Not supplied

MemberOnline
Registered

Making contributions via BPAY®

Your reference number
139995722

Your biller code
78519

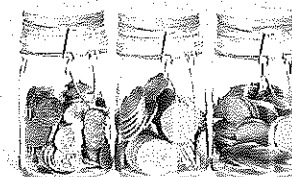
* For further information about the methodology used by Chant West, see www.chantwest.com.au

CLAIM YOUR **LOST SUPER** IN MINUTES!

Our *Combine my super* tool* finds your lost super and helps you transfer it to your UniSuper account. No paperwork needed!

Log in to your account at unisuper.com.au and go to the 'Calculators and tools' page under the 'Resources' tab, enter a few details and we'll take care of the rest.

* Remember to check if your other funds charge exit fees and if insurance benefits will be affected.



Your benefit statement

1 January 2018 to 30 June 2018

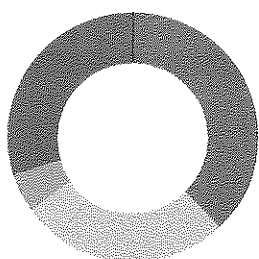
Your investment details

INVESTMENT OPTION	CURRENTLY INVESTED	CURRENT ALLOCATION	FUTURE ROLLOVER ALLOCATION	FUTURE CONTRIBUTION ALLOCATION	RATES OF INVESTMENT RETURNS [†]			
					6-MON %	5-YR % P.A. [‡]	10-YR % P.A. [‡]	SINCE INCEPTION % P.A.
Balanced	\$5,800.56	100.00%	0.00%	100.00%	4.02	10.14	7.55	n.a.

HOW THESE RETURNS APPLY TO YOU

The 6 month rates of return in the table above are the final crediting rates for the full reporting period from 1 January 2018 to 30 June 2018 applicable to the particular investment options you were invested in during that reporting period. Refer to the 'Notes' section on this page for more detail. Past performance is not an indicator of future performance.

Your asset classes*



- Australian Shares 38%
- International Shares 22%
- Property 5%
- Infrastructure & Private Equity 5%
- Cash & Fixed Interest 30%

Notes

- ‡ The rates of investment returns are calculated net of investment management fees and costs, and Fund taxes, but before account-based fees.
The rates of return displayed are not your actual rates of return. The rates of return reflect the rates that would have been achieved on an amount invested in the investment option over the relevant period if no transactions other than investment returns were applied.
For more information about the application of crediting rates refer to the *How we invest your money* booklet.
- ‡ The rates of investment returns for the five-year period 1 July 2013 - 30 June 2018, 10-year period 1 July 2008 - 30 June 2018 and the period since date of inception to 30 June 2018 (if applicable) are based on the compound average effective rate of net earnings for the relevant investment option.
- # Date of inception.
- ^A May deviate within approved ranges. For more information see unisuper.com.au/investments.

OTHER INVESTMENT OPTIONS	OTHER RATES OF INVESTMENT RETURNS [†]			
	6-MON %	5-YR % P.A. [‡]	10-YR % P.A. [‡]	SINCE INCEPTION % P.A.
Conservative	1.87	6.12	5.93	n.a.
Conservative Balanced	2.72	7.91	6.72	n.a.
Sustainable Balanced	3.84	9.76	6.96	n.a.
Growth	4.82	11.28	7.84	n.a.
High Growth	5.66	12.56	8.35	n.a.
Cash	0.83	2.04	2.94	n.a.
Sustainable High Growth	5.18	12.27	7.27	n.a.
Australian Bond	1.51	3.62	5.17	n.a.
Listed Property	3.95	10.74	6.67	n.a.
Australian Shares	7.50	10.39	7.05	n.a.
International Shares	3.35	14.35	9.00	n.a.
Global Environmental Opportunities ^{21/04/2012[‡]}	3.25	12.16	n.a.	14.43
Australian Equity Income ^{21/04/2012[‡]}	4.64	10.63	n.a.	13.47
Global Companies in Asia ^{21/04/2012[‡]}	6.20	14.04	n.a.	14.56
Diversified Credit Income ^{01/09/2014[‡]}	-0.34	n.a.	n.a.	2.35

The above table contains rates of return for investment options you were not invested in during the reporting period. This is provided for your information only. Past performance is not an indicator of future performance.

#†† Refer to the notes on this page for more detail.

MySuper

The latest product dashboard for UniSuper's MySuper offering, the Balanced investment option, is available at unisuper.com.au/mysuper/mysuper-dashboard. The product dashboard includes the return target and returns of the MySuper offering.

Your benefit statement

1 January 2018 to 30 June 2018

Access to your benefits

Available when retiring on or after reaching your preservation age*	
Preserved benefit	\$5,800.56

Available when you leave your employer*	
Restricted non-preserved benefit	\$0.00

Available now, if requested*	
Unrestricted non-preserved benefit	\$0.00

* Other conditions of release apply. For more information about when you can access your benefit, refer to the *Withdrawal fact sheet and form*.

Other benefits

	Units	Amount
DEATH BENEFIT		
Death insurance cover	1	\$32,000.00
Closing account balance	n/a	\$5,800.56
Total death benefit at 30 June 2018	n/a	\$37,800.56
OTHER INSURANCE COVER		
Total & Permanent Disablement (TPD) cover	1	\$32,000.00
Income Protection Cover	0	up to \$0.00 per month
- Waiting period: n/a		
- Benefit period: n/a		

The insurance cover shown reflects benefits payable at 30 June 2018 and this may change. For example, any changes in your UniSuper membership or employment conditions may affect your eligibility for these benefits and the amounts payable.

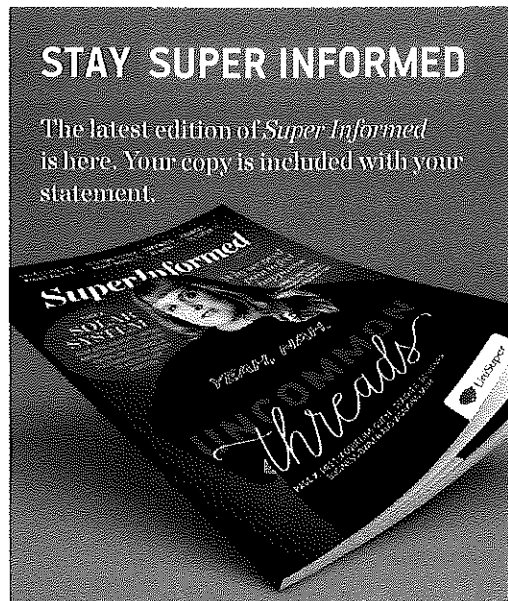
Your beneficiary details

YOU HAVEN'T NOMINATED A BENEFICIARY FOR YOUR SUPER

This means, the Trustee will decide where your super is paid when you're gone (if it's paid as a lump sum).

Make a nomination to have more control over who gets your super, and remember to keep it up-to-date.

Visit unisuper.com.au/nominatingbeneficiaries for information.



DOES YOUR INSURANCE COVER SUIT YOUR NEEDS?

Check your statement to see if you're happy with your level of cover and remember, you can change or stop your cover at any time by logging into your account at unisuper.com.au.



Your benefit statement

1 January 2018 to 30 June 2018

Transactions to your account during the reporting period

DATE	DESCRIPTION	GROSS AMOUNT	TAX COMPONENT	NET AMOUNT
31/01/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
31/01/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/01/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
28/02/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
28/02/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
28/02/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
31/03/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.46	\$0.00	\$2.46
31/03/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/03/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$8.40	\$0.00	-\$8.40
30/04/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
30/04/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
30/04/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
31/05/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
31/05/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/05/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
30/06/2018	CONTRIBUTION TAX ADJUSTMENT	\$2.46	\$0.00	\$2.46
30/06/2018	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
30/06/2018	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$8.40	\$0.00	-\$8.40
30/06/2018	INVESTMENT RETURNS - BALANCED	\$225.07	\$0.00	\$225.07

Note: Investment returns have been calculated after the deduction of some fees and costs. For more information about the fees and costs taken into account in calculating investment returns, please see the 'Indirect costs of your investment' in the 'Fees and costs' section of this benefit statement.

Fees and costs

FEES/COSTS	AMOUNT
Indirect costs of your investment	\$4.51
This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged as a fee.	
Other fees of your investment	\$10.70
This approximate amount or amounts have been deducted from your investment and covers fees that are not reflected as transactions on this statement.	
- Investment fees	\$10.70
Administration fees	\$48.00
Insurance premiums	\$43.68
TOTAL FEES YOU PAID	\$106.89

This approximate amount includes all the fees and costs which affected your investment during the period. It excludes taxes and includes the indirect costs of your investment.

ARE YOUR DETAILS UP-TO-DATE?

Make sure we have your latest contact details. We'll keep you informed about your super and you can stay in control of your account—one of your biggest assets!

It's easy:

- update your details at unisuper.com.au, or
- call 1800 331 685.



1 January 2018 to 30 June 2018

Additional information

DISCLAIMER

This *benefit statement* does not describe all the conditions affecting the amount and availability of your benefits and should be read with the product disclosure statement (PDS) relevant to your membership category. This *benefit statement* is not a promise or guarantee of any particular benefit. All benefits are determined in accordance with the UniSuper Trust Deed and Regulations, any applicable insurance policy, and government legislation. While every effort has been made to ensure the information in this *benefit statement* is correct, you should not make financial decisions or commitments based on the amounts shown. The Trustee reserves the right to correct any errors or omissions. Please contact us if you believe any of your details are incorrect. Any change to your UniSuper membership or employment conditions may affect the amounts payable and your eligibility for insurance benefits.

This statement contains information of a general nature. It has been prepared without taking into account your individual objectives, financial situation or needs. Before making any decision in relation to your UniSuper membership, you should consider your personal circumstances, PDS for your membership category, and whether to consult a licensed financial adviser. To obtain a copy of the current PDS relevant to your membership category, visit our website or call us.

COMPLAINTS

The Trustee has internal dispute resolution procedures to deal with member complaints. If you have a complaint, please contact our Complaints Officer on 1800 331 665.

The Trustee must consider and deal with complaints within 90 days of receipt. If you are not satisfied with the handling of your complaint or the Trustee's decision, you may contact the Superannuation Complaints Tribunal (SCT), an independent dispute resolution body that deals with complaints relating to trustees' decisions and conduct in relation to superannuation. You can contact the SCT on 1300 884 114, by writing to Superannuation Complaints Tribunal, Locked Bag 3060, Melbourne VIC 3001, or via www.sct.gov.au.

If you wish to lodge a complaint on or after 1 November 2018 you can contact the Australian Financial Complaints Authority (AFCA) which is a new external dispute resolution scheme that has been established to deal with complaints from consumers in the financial system. Once AFCA begins operation the SCT will no longer accept complaints.

You can contact the AFCA on 1800 931 678, through www.afc.org.au or by writing to: Australian Financial Complaints Authority GPO Box 3, Melbourne, VIC 3001. Go to unisuper.com.au/complaints for more information.

QUESTIONS?

We are required to provide you with any information you reasonably require to understand your benefit and all benefit options available to you, and to confirm certain

transactions and changes that occur during your membership and affect your benefit. This includes investment switches, lump-sum withdrawals, lump-sum contributions, rollovers and changes to your beneficiary nomination. To confirm a transaction or change, or for further details about investment options, contribution levels and insurance cover, please call a Member Services Consultant on 1800 331 665 and quote your member number, which is 13999572. You're also welcome to email, write or check our website to find out more.

ANNUAL REPORT

Our annual report is available at unisuper.com.au/annual-report. If you'd prefer a paper copy, please call us and we'll send one free of charge.

YOUR WITHDRAWAL BENEFIT

The information about the amount of your withdrawal benefit as at 30 June 2018 is an estimate only and based on notional amounts that would have been attributable to you if you had withdrawn your benefit on this date. The amounts on which this information is based may change. Before withdrawing your benefit, you should seek information from us on the amount of your withdrawal benefit.

Your withdrawal benefit represents the benefit that would have been payable to you if you ceased to be a UniSuper member on 30 June 2018. It consists of your account balance as at 1 January 2018 plus contributions, rollovers, transfers and any other additions to your account during the reporting period; investment returns (positive or negative); less any taxes, fees, costs, insurance premiums, lump sum withdrawals and any other deductions.

Any applicable taxes, fees and costs will be deducted from your withdrawal benefit before it is paid.

OTHER BENEFITS

Your death and disablement benefit
The benefit payable for a benefit payment period applicable to your cover on your death, if you become totally and permanently disabled, or are diagnosed with a terminal illness (as defined in the relevant policy) is a lump sum comprising your account balance and insured amount (if applicable). Your terminal illness cover is equal to the amount of death cover (provided your level of cover does not exceed \$3m). From the date we're notified of your death to the date of payment, your account balance is transferred to the Cash investment option.

Insurance cover

Insurance cover is available to eligible members through our group insurance policies with TAL Life Limited, ABN 70 050 109 450.

Total & Permanent Disablement cover ceases at age 70 and Death insurance cover ceases at 75.

If you have Income Protection cover, a monthly benefit may be payable if the Insurer assesses you as being temporarily unable to work due to illness or injury. Income protection cover ceases at age 65.

Any insured benefits payable under insurance cover are subject to the terms and conditions of the insurance policy. Any exclusions advised by the Insurer at the time of obtaining your insurance cover may affect your entitlement to an insured benefit. Your insurance cover will cease if your account is less than \$2,000 and you haven't received any contributions or rollovers for 12 consecutive months.

Your insurance cover may cease if you reside overseas outside our Insurer's agreed conditions.

For more information about insurance, including when insurance cover may cease, refer to the *Insurance in your super* booklet.

BENEFICIARY NOMINATIONS

To make a non-binding beneficiary nomination, log on to MemberOnline (new users will need to register first) or write to us. To make a binding death benefit nomination, please read the *Binding death benefit nomination fact sheet and form* available from our website or by calling us.

TRANSACTIONS TO YOUR ACCOUNT

Employer contributions

The Trustee is not aware of any overdue employer contributions for the reporting period. If you believe that any required contributions have not been made, please contact your employer.

Insurance premiums

The insurance premiums include any stamp duty and GST payable. Premiums include insurance administration fees and are explained further in our *Insurance in your super* booklet, available online.

FEES AND COSTS

Some fees and costs are shown as direct deductions from your account balance. Other fees and costs affect your account indirectly. For example, they may be deducted from investment returns before being credited to your account or they may be paid out of the assets of your chosen investment option(s). We also estimate the indirect costs which you incur when we invest in an "interposed vehicle" which incurs fees and costs of its own.

For detailed information on all the fees and costs that may apply, refer to the PDS for your membership category.

In some cases we can claim a tax deduction for the fees and costs which we incur. In the case of administration fees, external insurance premiums and switching fees, we pass the benefit of these tax deductions onto you and this is itemised in your transaction listing as Contribution Tax Adjustments. In other cases where a tax deduction is available, the benefit is passed on through our crediting rates where we pay less tax on Fund earnings because of the tax deductibility.

INDIRECT COSTS OF YOUR INVESTMENT

This amount is calculated by multiplying the indirect cost ratio (ICR) for each applicable investment option by your average monthly account balance over the reporting period. This



Your benefit statement

1 January 2018 to 30 June 2018

is a notional amount which may not give an accurate estimate of the effect of the deduction of indirect costs on your benefits. The actual amount may be higher or lower than the amount shown depending on the level of transactions during the reporting period or any significant changes made to your investment options during the reporting period.

Indirect Cost Ratio

The ICR for each investment option predominantly reflects the fees and costs which have been incurred by the "interposed vehicles" in which we have invested, together with any internal charges which are retained within the Fund. If expenses included in the ICR are tax deductible to UniSuper, members will indirectly receive the benefit of these tax deductions to the extent that they reduce UniSuper's taxable income and therefore the tax payable on this income.

OTHER FEES OF YOUR INVESTMENT

This amount is estimated by multiplying our estimated rate of Investment Fees for each applicable investment option by your average monthly account balance over the reporting period. This is a notional amount which may not give an accurate estimate of the effect of the deduction of Investment Fees on your benefits. The actual amount may be higher or lower than the amount shown depending on the level of transactions during the reporting period or any significant changes made to your investment options during the reporting period.

Investment fees

Investment fees include internal and external fees and costs incurred by UniSuper in managing the investment options, including management fees and performance fees paid to third party investment managers.

If these expenses are tax deductible to UniSuper, members will indirectly receive the benefit of these tax deductions to the extent that they reduce UniSuper's taxable income and therefore the tax payable on this income. Your investment options invested in interposed vehicles incurred borrowing costs of approximately between 0% and 0.04% of the amount invested in those options. These costs are additional to the other costs explained in this statement. This estimate is based on data for the financial year ended 30 June 2018.

Your benefit statement

1 July 2017 to 31 December 2017



UniSuper

013524 037



MRS JENNY FERRARO
PO BOX 783
HAMILTON CENTRAL QLD 4007



Your closing balance
(withdrawal benefit) at 31 December 2017

\$5,653.41

Your benefit at a glance

Total opening balance (withdrawal benefit) at 1 July 2017	\$5,400.02
Contributions	\$0.00
Rollovers and transfers	\$0.00
Investment returns	\$331.31
Withdrawals	\$0.00
Taxes and other charges	\$13.76
Insurance premiums	-\$43.68
Other fees and costs deducted from your account	-\$48.00
Total closing balance at 31 December 2017	\$5,653.41
Total death benefit at 31 December 2017	\$41,653.41

Wherever you see these numbers, you can find more information on the subject in 'Additional information' at the back.

YOUR DETAILS

Member number
13999572

Product type
Accumulation I

Tax file number (TFN)
Supplied, Valid

Email
Not supplied

MemberOnline
Registered

Making contributions via BPAY®

Your reference number
139995722

Your biller code
78519

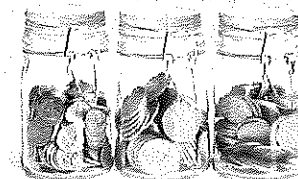
* For further information about the methodology used by Chant West, see www.chantwest.com.au

HAVING SUPER IN MORE THAN ONE PLACE ISN'T JUST ANNOYING—IT CAN BE MORE EXPENSIVE

Our *Combine my super* tool* does the hard work for you—all you need to do is enter a few details and we'll take care of the rest!

Log in to MemberOnline and go to the 'Calculators and tools' page under the 'Resources' tab.

* Remember to check if your other funds charge exit fees and if insurance benefits will be affected.



Your benefit statement

1 July 2017 to 31 December 2017

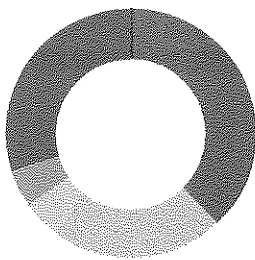
Your investment details

INVESTMENT OPTION	CURRENTLY INVESTED	CURRENT ALLOCATION	FUTURE ROLLOVER ALLOCATION	FUTURE CONTRIBUTION ALLOCATION	RATES OF INVESTMENT RETURNS [†]			
					Growth %	5yr % p.a.	10yr % p.a.	Since Inception % p.a.
Balanced	\$5,653.41	100.00%	0.00%	100.00%	6.18	10.82	6.27	n.a.

HOW THESE RETURNS APPLY TO YOU

The 6 month rates of return in the table above are the final crediting rates for the full reporting period from 1 July 2017 to 31 December 2017 applicable to the particular investment options you were invested in during that reporting period. Refer to the 'Notes' section on this page for more detail. Past performance is not an indicator of future performance.

Your asset classes*



- Australian Shares 38%
- International Shares 22%
- Property 5%
- Infrastructure & Private Equity 5%
- Cash & Fixed Interest 30%

Notes

- † The rates of investment returns are calculated net of investment management fees and costs, and Fund taxes, but before account-based fees. The rates of return displayed are not your actual rates of return. The rates of return reflect the rates that would have been achieved on an amount invested in the investment option over the relevant period if no transactions other than investment returns were applied. For more information about the application of crediting rates refer to the *How we invest your money* booklet.
- ‡ The rates of investment returns for the five-year period 1 January 2013 - 31 December 2017, 10-year period 1 January 2008 - 31 December 2017 and the period since date of inception to 31 December 2017 (if applicable) are based on the compound average effective rate of net earnings for the relevant investment option.
- # Date of inception.
- * From 1 July 2017 the Capital Stable option was renamed Conservative.
- ^ May deviate within approved ranges. For more information see unisuper.com.au/investments.

OTHER INVESTMENT OPTIONS	OTHER RATES OF INVESTMENT RETURNS [†]			
	6mth %	5yr % p.a.	10yr % p.a.	Since Inception % p.a.
Conservative [^]	2.78	6.53	5.53	n.a.
Conservative Balanced	3.37	8.56	5.82	n.a.
Sustainable Balanced	4.19	10.24	5.50	n.a.
Growth	7.60	12.07	6.25	n.a.
High Growth	9.01	13.35	6.43	n.a.
Cash	0.83	2.16	3.13	n.a.
Sustainable High Growth	5.50	12.91	5.07	n.a.
Australian Bond 01/07/2008*	1.00	3.36	n.a.	5.28
Listed Property 01/07/2008*	5.51	12.10	n.a.	6.59
Australian Shares 01/07/2008*	9.88	10.35	n.a.	6.62
International Shares 01/07/2008*	8.62	16.78	n.a.	9.11
Global Environmental Opportunities 21/04/2012*	8.31	16.06	n.a.	15.13
Australian Equity Income 21/04/2012*	3.79	12.39	n.a.	13.82
Global Companies in Asia 21/04/2012*	9.05	16.08	n.a.	14.70
Diversified Credit Income 01/09/2014*	1.91	n.a.	n.a.	2.81

The above table contains rates of return for investment options you were not invested in during the reporting period. This is provided for your information only. Past performance is not an indicator of future performance.

#11 ^ Refer to the notes on this page for more detail.

MySuper

The latest product dashboard for UniSuper's MySuper offering, the Balanced investment option, is available at unisuper.com.au/mysuper/mysuper-dashboard. The product dashboard includes the return target and returns of the MySuper offering.

Your benefit statement

1 July 2017 to 31 December 2017

Access to your benefits

Available when retiring on or after reaching your preservation age*	
Preserved benefit	\$5,653.41

Available when you leave your employer*	
Restricted non-preserved benefit	\$0.00

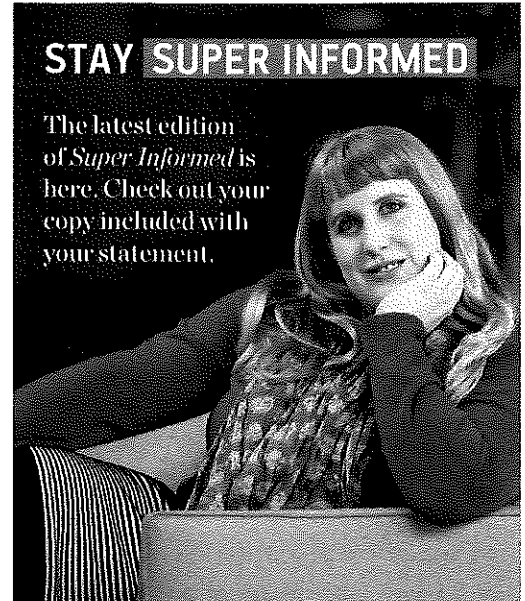
Available now, if requested*	
Unrestricted non-preserved benefit	\$0.00

* Other conditions of release apply. For more information about when you can access your benefit, refer to the *Withdrawal fact sheet and form*.

Other benefits

	Units	Amount
DEATH BENEFIT		
Death insurance cover	1	\$36,000.00
Closing account balance	n/a	\$5,653.41
Total death benefit at 31 December 2017	n/a	\$41,653.41
OTHER INSURANCE COVER		
Total & Permanent Disablement (TPD) cover	1	\$36,000.00
Income Protection Cover	0	up to
- Waiting period: n/a		\$0.00
- Benefit period: n/a		per month

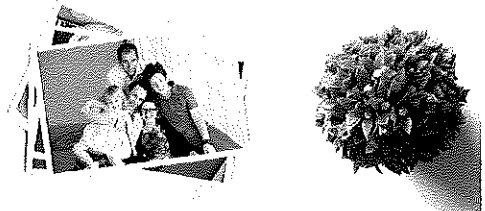
The insurance cover shown reflects benefits payable at 31 December 2017 and this may change. For example, any changes in your UniSuper membership or employment conditions may affect your eligibility for these benefits and the amounts payable.



NOW YOUR FAMILY CAN JOIN UNISUPER

You no longer have to be working in higher education or research to join our award-winning fund. Now, your family can open a UniSuper Personal Account and enjoy the benefits of UniSuper membership.

Read more at unisuper.com.au/personal.



Your beneficiary details

WHO WILL RECEIVE YOUR SUPER WHEN YOU'RE GONE?

You haven't nominated a beneficiary on your super account. This means the Trustee will decide where your super is paid (if it's paid as a lump sum). Make a nomination to have more control over who gets your super, and remember to keep it up-to-date.

Visit unisuper.com.au/nominatingbeneficiaries for information on the types of nominations you can choose from and how to nominate.



1 July 2017 to 31 December 2017

Transactions to your account during the reporting period

DATE	DESCRIPTION	GROSS AMOUNT	TAX COMPONENT	NET AMOUNT
31/07/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
31/07/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/07/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
31/08/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
31/08/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/08/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
30/09/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.46	\$0.00	\$2.46
30/09/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
30/09/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$8.40	\$0.00	-\$8.40
31/10/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
31/10/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/10/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
30/11/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.21	\$0.00	\$2.21
30/11/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
30/11/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$6.72	\$0.00	-\$6.72
31/12/2017	CONTRIBUTION TAX ADJUSTMENT	\$2.46	\$0.00	\$2.46
31/12/2017	ADMINISTRATION FEE	-\$8.00	\$0.00	-\$8.00
31/12/2017	EXTERNAL INSURANCE - DEATH & DISABLEMENT PREMIUM (UNITISED) - TAL	-\$8.40	\$0.00	-\$8.40
31/12/2017	INVESTMENT RETURNS - BALANCED	\$331.31	\$0.00	\$331.31

Note: Investment returns have been calculated after the deduction of some fees and costs. For more information about the fees and costs taken into account in calculating investment returns, please see the 'Indirect costs of your investment' in the 'Fees and costs' section of this benefit statement.

Fees and costs

FEES/COSTS	AMOUNT
Indirect costs of your investment	\$4.58
This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged as a fee.	
Other fees of your investment	\$10.51
This approximate amount or amounts have been deducted from your investment and covers fees that are not reflected as transactions on this statement.	
- Investment fees	\$10.51
Administration fees	\$48.00
Insurance premiums	\$43.68
TOTAL FEES YOU PAID	\$106.77

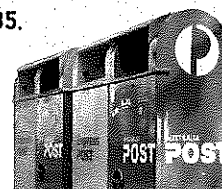
This approximate amount includes all the fees and costs which affected your investment during the period. It excludes taxes and includes the indirect costs of your investment.

ARE YOUR DETAILS UP-TO-DATE?

Making sure we have your latest contact details means we can keep you informed about your super and you can stay in control of your account—and one of your biggest assets!

It's easy:

- visit unisuper.com.au/memberonline, or
- call 1800 331 685.



2018 Workpapers

Section M

Income

Days Superannuation Fund

Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
Bank - WBC A/c 28-2783	0.33			0.33	0.00	0.00	0.00	0.33			0.00	0.00
Bank - WBC A/c 28-2791	14.59			14.59	0.00	0.00	0.00	14.59	M1-1		0.00	0.00
Term Deposit - WBC A/c 36-0040	10,749.41			10,749.41	0.00	0.00	0.00	10,749.41			0.00	0.00
	10,764.33			10,764.33	0.00	0.00	0.00	10,764.33			0.00	0.00
Real Estate Properties (Australian - Residential)												
Gordon Park 15 Khartoum Street, Gordon Park	31,270.00							31,270.00	M2			
	31,270.00							31,270.00				
	42,034.33			10,764.33	0.00	0.00	0.00	42,034.33			0.00	0.00

Assessable Income (Excl. Capital Gains) **42,034.33**Net Capital Gain **0.00****Total Assessable Income 42,034.33**

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.



Interest and tax summary

JENNY DAY
SUPERANNUATION PTY
LTD

Financial year

2017 / 2018

Account	Interest received	Interest paid	Withholding tax	ABN/Tax file number
Westpac eSaver 034041 282775 <small>3rd party account</small>	\$834.18	n/a	\$0.00	Provided
Westpac Business One Flexi 034041 282783	\$0.33	n/a	\$0.00	Provided
Westpac Choice 734041 611310 <small>3rd party account</small>	\$0.00	n/a	\$0.00	Provided
Westpac Business Cash Reserve 034041 282791	\$14.59	n/a	\$0.00	Provided
SMSF Investment Property Loan 034034 357994	\$0.00	n/a	\$0.00	Not provided
Term Deposit 034041 360040 <i>S'Kend</i>	\$10,749.41	n/a	\$0.00	Provided
Total	\$11,598.51	\$0.00	\$0.00	

Days Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Income (28000)					
15 Khartoum Street, Gordon Park (Gordon Park)					
04/07/2017	Rental income			680.00	680.00 CR
11/07/2017	Rental income			680.00	1,360.00 CR
19/07/2017	Rental income			680.00	2,040.00 CR
25/07/2017	Rental income			680.00	2,720.00 CR
01/08/2017	Rental income			680.00	3,400.00 CR
08/08/2017	Rental income			680.00	4,080.00 CR
22/08/2017	Rental income			680.00	4,760.00 CR
04/09/2017	Rental income			680.00	5,440.00 CR
06/09/2017	Rental income			680.00	6,120.00 CR
06/09/2017	Rental income			680.00	6,800.00 CR
13/09/2017	Rental income			680.00	7,480.00 CR
21/09/2017	Rental income			680.00	8,160.00 CR
03/10/2017	Rental income			1,360.00	9,520.00 CR
23/10/2017	Rental income			2,040.00	11,560.00 CR
06/11/2017	Rental income			1,360.00	12,920.00 CR
18/12/2017	Rental income			3,400.00	16,320.00 CR
15/01/2018	Rental income			1,300.00	17,620.00 CR
02/02/2018	DEPOSIT ONLINE 2246824 PYMT FERRARO CONSOLID 15khartoum rent			650.00	18,270.00 CR
21/02/2018	DEPOSIT ONLINE 2067161 PYMT FERRARO CONSOLID 15 Khartoum rent			650.00	18,920.00 CR
22/02/2018	DEPOSIT ONLINE 2261147 PYMT FERRARO CONSOLID 15 khartoum rent 1			650.00	19,570.00 CR
01/03/2018	DEPOSIT ONLINE 2992991 PYMT FERRARO CONSOLID 15khart rent			650.00	20,220.00 CR
02/03/2018	DEPOSIT ONLINE 2168662 PYMT FERRARO CONSOLID 15khart rent			650.00	20,870.00 CR
09/03/2018	DEPOSIT ONLINE 2962058 PYMT FERRARO CONSOLID 15khart rent			650.00	21,520.00 CR
15/03/2018	DEPOSIT ONLINE 2072462 PYMT FERRARO CONSOLID 15kart rent			650.00	22,170.00 CR
22/03/2018	DEPOSIT ONLINE 2071713 PYMT FERRARO CONSOLID 15khart rent			650.00	22,820.00 CR
09/04/2018	DEPOSIT ONLINE 2184231 PYMT FERRARO CONSOLID 15khart rent			650.00	23,470.00 CR
12/04/2018	DEPOSIT ONLINE 2987025 PYMT FERRARO CONSOLID 15khart rent			650.00	24,120.00 CR
19/04/2018	DEPOSIT ONLINE 2163880 PYMT FERRARO CONSOLID 15khart rent			650.00	24,770.00 CR
26/04/2018	DEPOSIT ONLINE 2049481 PYMT FERRARO CONSOLID 15khart rent			650.00	25,420.00 CR
03/05/2018	DEPOSIT ONLINE 2039846 PYMT FERRARO CONSOLID 15khart rent			650.00	26,070.00 CR
10/05/2018	DEPOSIT ONLINE 2341593 PYMT FERRARO CONSOLID 15khart rent			650.00	26,720.00 CR
21/05/2018	DEPOSIT ONLINE 2912622 PYMT FERRARO CONSOLID 15khart rent			650.00	27,370.00 CR
25/05/2018	DEPOSIT ONLINE 2058155 PYMT FERRARO CONSOLID 15khart rent			650.00	28,020.00 CR
31/05/2018	DEPOSIT ONLINE 2284288 PYMT FERRARO CONSOLID 15khart rent			650.00	28,670.00 CR
08/06/2018	DEPOSIT ONLINE 2117185 PYMT FERRARO CONSOLID 15khart rent			650.00	29,320.00 CR

Days Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/06/2018	DEPOSIT ONLINE 2946104 PYMT FERRARO CONSOLID 15khard rent			650.00	29,970.00 CR
21/06/2018	DEPOSIT ONLINE 2034160 PYMT FERRARO CONSOLID 15kart			650.00	30,620.00 CR
28/06/2018	DEPOSIT ONLINE 2907566 PYMT FERRARO CONSOLID 15khard			650.00	31,270.00 CR
				31,270.00	31,270.00 CR

Total Debits: 0.00

Total Credits: 31,270.00

General tenancy agreement (Form 18a)

Residential Tenancies and Rooming Accommodation Act 2008



Part 1 Tenancy details

Item 1

1.1 Lessor

Name/trading name Primo Property PTY LTD

Address

171 Eildon Road, Windsor QLD
Postcode 4030

1.2 Phone

3356 7055 Mobile Email taylor@primoproperty.com.au

Item 2

2.1 Tenant/s

Tenant 1 Full name/s Niklas Richard Superina

Phone 0423 376 016 Email niklassuperina@hotmail.com

Tenant 2 Full name/s

Phone Email

Tenant 3 Full name/s

Phone Email

2.2 Address for service (if different from address of the premises in item 5.1) Attach a separate list

Item 3

3.1 Agent If applicable. See clause 43

Full name/trading name Primo property

Address

171 Eildon Road
Windsor QLD Postcode 4030

3.2 Phone

3356 7055 Mobile Email Laura@primoproperty.com.au

Item 4

Notices may be given to

(Indicate if the email is different from item 1, 2 or 3 above)

4.1 Lessor

Email Yes No Facsimile Yes No

4.2 Tenant/s

Email Yes No Facsimile Yes No

4.3 Agent

Email Yes No Facsimile Yes No

Item 5

5.1 Address of the rental premises

15 Khartoum Street, Gordon Park QLD
Postcode 4030

5.2 Inclusions provided. For example, furniture or other household goods let with the premises. Attach list if necessary

Item 6

6.1 The term of the agreement is fixed term agreement periodic agreement

6.2 Starting on 15 / 12 / 2017 6.3 Ending on 14 / 12 / 2018

Fixed term agreements only.
For continuation of tenancy agreement, see clause 6



Part 2 Standard Terms

Division 1 Preliminary

1 Interpretation

In this agreement -

- (a) a reference to *the premises* includes a reference to any inclusions for the premises stated in this agreement for item 5.2; and
- (b) a reference to a numbered section is a reference to the section in the Act with that number; and
- (c) a reference to a numbered item is a reference to the item with that number in part 1; and
- (d) a reference to a numbered clause is a reference to the clause of this agreement with that number.

2 Terms of a general tenancy agreement

- (1) This part states, under the *Residential Tenancies and Rooming Accommodation Act 2008 (the Act)*, section 55, the standard terms of a general tenancy agreement.
- (2) The Act also imposes duties on, and gives entitlements to, the lessor and tenant that are taken to be included as terms of this agreement.
- (3) The lessor and tenant may agree on other terms of this agreement (*special terms*).
- (4) A duty or entitlement under the Act overrides a standard term or special term if the term is inconsistent with the duty or entitlement.
- (5) A standard term overrides a special term if they are inconsistent.
Note - Some breaches of this agreement may also be an offence under the Act, for example, if -
 - the lessor or the lessor's agent enters the premises in contravention of the rules of entry under sections 192 to 199; or
 - the tenant does not sign and return the condition report to the lessor or the lessor's agent under section 65.

3 More than 1 lessor or tenant

- (1) This clause applies if more than 1 person is named in this agreement for item 1 or 2.
- (2) Each lessor named in this agreement for item 1 must perform all of the lessor's obligations under this agreement.
- (3) Each tenant named in this agreement for item 2 -
 - (a) holds their interest in the tenancy as a tenant in common unless a special term states the tenants are joint tenants; and
 - (b) must perform all the tenant's obligations under this agreement.

Division 2 Period of tenancy

4 Start of tenancy

- (1) The tenancy starts on the day stated in this agreement for item 6.2.
- (2) However, if no day is stated or if the stated day is before the signing of this agreement, the tenancy starts when the tenant is or was given a right to occupy the premises.

5 Entry condition report - s 65

- (1) The lessor must prepare, in the approved form, sign and give the tenant 1 copy of a condition report for the premises.
- (2) The copy must be given to the tenant on or before the day the tenant occupies the premises under this agreement.
- (3) The tenant must mark the copy of the report to show any parts the tenant disagrees with, and sign and return the copy to the lessor not later than 3 days after the later of the following days -
 - (a) the day the tenant is entitled to occupy the premises;
 - (b) the day the tenant is given the copy of the condition report.*Note* - A well completed condition report can be very important to help the parties if there is a dispute about the condition of the premises when the tenancy started. For more information about condition reports, see the information statement.
- (4) After the copy of the condition report is returned to the lessor by the tenant, the lessor must copy the condition report and return it to the tenant within 14 days.

6 Continuation of fixed term agreement - s 70

- (1) This clause applies if -
 - (a) this agreement is a fixed term agreement; and
 - (b) none of the following notices are given, or agreements or applications made before the day the term ends (the *end day*) -
 - (i) a notice to leave;
 - (ii) a notice of intention to leave;
 - (iii) an abandonment termination notice;
 - (iv) a notice, agreement or application relating to the death of a sole tenant under section 277(7);
 - (v) a written agreement between the lessor and tenant to end the agreement.
- (2) This agreement, other than a term about this agreement's term, continues to apply after the end day on the basis that the tenant is holding over under a periodic agreement.
Note - For more information about the notices, see the information statement.

7 Costs apply to early ending of fixed term agreement

- (1) This clause applies if -
 - (a) this agreement is a fixed term agreement; and
 - (b) the tenant terminates it before the term ends in a way not permitted under the Act.
- (2) The tenant must pay the reasonable costs incurred by the lessor in reletting the premises.
Note - For when the tenant may terminate early under the Act, see clause 36 and the information statement. Under section 362, the lessor has a general duty to mitigate (avoid or reduce) the costs.

Division 3 Rent

8 When, how and where rent must be paid - ss 83 and 85

- (1) The tenant must pay the rent stated in this agreement for item 7.
- (2) The rent must be paid at the times stated in this agreement for item 8.
- (3) The rent must be paid -
 - (a) in the way stated in this agreement for item 9; or
 - (b) in the way agreed after the signing of this agreement by -
 - (i) the lessor or tenant giving the other party a notice proposing the way; and
 - (ii) the other party agreeing to the proposal in writing; or
 - (c) if there is no way stated in this agreement for item 9 or no way agreed after the signing of this agreement - in an approved way under section 83(4).*Note* - If the way rent is to be paid is another way agreed on by the lessor and tenant under section 83(4)(g), the lessor or the lessor's agent must comply with the obligations under section 84(2).
- (4) The rent must be paid at the place stated in this agreement for item 10.
- (5) However, if, after the signing of this agreement, the lessor gives a notice to the tenant stating a different place for payment and the place is reasonable, the rent must be paid at the place while the notice is in force.
- (6) If no place is stated in this agreement for item 10 and there is no notice stating a place, the rent must be paid at an appropriate place.

Examples of an appropriate place -

- the lessor's address for service
- the lessor's agent's office

9 Rent in advance - s 87

The lessor may require the tenant to pay rent in advance only if the payment is not more than -

- (a) for a periodic agreement - 2 weeks rent; or
- (b) for a fixed term agreement - 1 month rent.

Note - Under section 87(2), the lessor or the lessor's agent must not require a payment of rent under this agreement in a period for which rent has already been paid.

10 Rent increases - ss 91 and 93

- (1) If the lessor proposes to increase the rent, the lessor must give notice of the proposal to the tenant.
- (2) The notice must state the amount of the increased rent and the day from when it is payable.
- (3) The day stated must not be earlier than the later of the following -
 - (a) 2 months after the notice is given;
 - (b) 6 months after the day the existing rent became payable by the tenant.
- (4) Subject to an order of a tribunal, the increased rent is payable from the day stated in the notice, and this agreement is taken to be amended accordingly.
- (5) However, if this agreement is a fixed term agreement, the rent may be increased before the term ends only if a special term -
 - (a) provides for a rent increase; and
 - (b) states the amount of the increase or how the amount of the increase is to be worked out.
- (6) A rent increase is payable by the tenant only if the rent is increased under this clause.

11 Application to tribunal about excessive increase - s 92

- (1) If a notice of proposed rent increase is given and the tenant considers the increase is excessive, the tenant may apply to a tribunal for an order setting aside or reducing the increase.
- (2) However, the application must be made -
 - (a) within 30 days after the notice is received; and
 - (b) for a fixed term agreement - before the term ends.

12 Rent decreases - s 94

Under section 94, the rent may decrease in certain situations.
Note - For details of the situations, see the information statement.

Division 4 Rental bond

13 Rental bond required - ss 111 and 116

- (1) If a rental bond is stated in this agreement for item 11, the tenant must pay to the lessor or the lessor's agent the rental bond amount -
 - (a) if a special term requires the bond to be paid at a stated time - at the stated time; or
 - (b) if a special term requires the bond to be paid by instalments - by instalments; or
 - (c) otherwise - when the tenant signs this agreement.
- (2) The lessor or the lessor's agent must, within 10 days of receiving the bond or a part of the bond, pay it to the authority and give the authority a notice, in the approved form, about the bond.
- (3) The bond is intended to be available to financially protect the lessor if the tenant breaches this agreement.

Example - The lessor may claim against the bond if the tenant does not leave the premises in the required condition at the end of the tenancy.

Note - For how to apply to the authority or a tribunal for the bond at the end of the tenancy, see the information statement and sections 125 to 141. Delay in applying may mean that payment is made on another application for payment.

14 Increase in bond - s 154

- (1) The tenant must increase the rental bond if -
 - (a) the rent increases and the lessor gives notice to the tenant to increase the bond; and
 - (b) the notice is given at least 11 months after -
 - (i) this agreement started; or
 - (ii) if the bond has been increased previously by a notice given under this clause - the day stated in the notice, or the last notice, for making the increase.

- (2) The notice must state the increased amount and the day by which the increase must be made.
- (3) For subclause (2), the day must be at least 1 month after the tenant is given the notice.

Division 5 Outgoings

15 Outgoings - s 163

- (1) The lessor must pay all charges, levies, premiums, rates or taxes for the premises, other than a service charge.
Examples -
body corporate levies, council general rates, sewerage charges, environment levies, land tax
- (2) This clause does not apply if -
 - (a) the lessor is the State; and
 - (b) rent is not payable under the agreement; and
 - (c) the tenant is an entity receiving financial or other assistance from the State to supply rented accommodation to persons.

16 General service charges - ss 164 and 165

The tenant must pay a service charge, other than a water service charge, for a service supplied to the premises during the tenancy if -

- (a) the tenant enjoys or shares the benefit of the service; and
- (b) the service is stated in this agreement for item 12.1; and
- (c) either -
 - (i) the premises are individually metered for the service; or
 - (ii) this agreement states for item 13 how the tenant's apportionment of the cost of the service is to be worked out; and
- (d) this agreement states for item 14 how the tenant must pay for the service.

Note - Section 165(3) limits the amount the tenant must pay.

17 Water service charges - ss 164 and 166W

- (1) The tenant must pay an amount for the water consumption charges for the premises if -
 - (a) the tenant is enjoying or sharing the benefit of a water service to the premises; and
 - (b) the premises are individually metered for the supply of water or water is supplied to the premises by delivery by means of a vehicle; and
 - (c) this agreement states for item 12.2 that the tenant must pay for water supplied to the premises.
- (2) However, the tenant does not have to pay an amount -
 - (a) that is more than the amount of the water consumption charges payable to the relevant water supplier; or
 - (b) that is a fixed charge for the water service to the premises.
- (3) Also, the tenant does not have to pay an amount for a reasonable quantity of water supplied to the premises for a period if, during the period, the premises are not water efficient for section 166.
Note - For details about water efficiency, see the information statement.
- (4) In deciding what is a reasonable quantity of water for subclause (3), regard must be had to the matters mentioned in section 169(4)(a) to (e).
- (5) The tenant must pay the amount of the charge to the lessor within 1 month of the lessor giving the tenant copies of relevant documents about the incurring of the amount.
- (6) In this clause -

water consumption charge for premises, means the variable part of a water service charge assessed on the volume of water supplied to the premises.

Note - If there is a dispute about how much water (or any other service charge) the tenant should pay, the lessor or the tenant may attempt to resolve the dispute by conciliation. See the information statement for details.

Division 6 Rights and obligations concerning the premises during tenancy

Subdivision 1 Occupation and use of premises

18 No legal impediments to occupation - s 181

The lessor must ensure there is no legal impediment to occupation of the premises by the tenant as a residence for the term of the tenancy if, when entering into this agreement, the lessor knew about the impediment or ought reasonably to have known about it.

Examples of possible legal impediments -

- if there is a mortgage over the premises, the lessor might need to obtain approval from the mortgagee before the tenancy can start
- a certificate might be required under the *Building Act 1975* before the premises can lawfully be occupied
- the zoning of the land might prevent use of a building on the land as a residence

19 Vacant possession and quiet enjoyment - ss 182 and 183

- (1) The lessor must ensure the tenant has vacant possession of the premises (other than a part of the premises that the tenant does not have a right to occupy exclusively) on the day the tenant is entitled to occupy the premises under this agreement.

Editor's note - Parts of the premises where the tenant does not have a right to occupy exclusively may be identified in a special term.

- (2) The lessor must take reasonable steps to ensure the tenant has quiet enjoyment of the premises.
- (3) The lessor or the lessor's agent must not interfere with the reasonable peace, comfort or privacy of the tenant in using the premises.

20 Lessor's right to enter the premises - ss 192-199

The lessor or the lessor's agent may enter the premises during the tenancy only if the obligations under sections 192 to 199 have been complied with.

Note - See the information statement for details.

21 Tenant's use of premises - ss 10 and 184

- (1) The tenant may use the premises only as a place of residence or mainly as a place of residence or for another use allowed under a special term.
- (2) The tenant must not -
- (a) use the premises for an illegal purpose; or
 - (b) cause a nuisance by the use of the premises; or

Examples of things that may constitute a nuisance -

- using paints or chemicals on the premises that go onto or cause odours on adjoining land
- causing loud noises
- allowing large amounts of water to escape onto adjoining land

- (c) interfere with the reasonable peace, comfort or privacy of a neighbour of the tenant; or
- (d) allow another person on the premises to interfere with the reasonable peace, comfort or privacy of a neighbour of the tenant.

22 Units and townhouses - s 69

- (1) The lessor must give the tenant a copy of any body corporate by-laws under the *Body Corporate and Community Management Act 1997* or *Building Units and Group Titles Act 1980* applicable to -
- (a) the occupation of the premises; or
 - (b) any common area available for use by the tenant with the premises.
- (2) The tenant must comply with the by-laws.

23 Number of occupants allowed

No more than the number of persons stated in this agreement for item 15 may reside at the premises.

24 Pets

- (1) The tenant may keep pets on the premises only if this agreement states for item 17.1 that pets are approved.
- (2) If this agreement states for item 17.1 that pets are approved and this agreement states for item 17.2 that only -
- (a) a particular type of pet may be kept, only that type may be kept; or
 - (b) a particular number of pets may be kept, only that number may be kept; or
 - (c) a particular number of a particular type of pet may be kept, only that number of that type may be kept.

Subdivision 2 Standard of premises

25 Lessor's obligations - s 185

- (1) At the start of the tenancy, the lessor must ensure -
- (a) the premises are clean; and
 - (b) the premises are fit for the tenant to live in; and
 - (c) the premises are in good repair; and
 - (d) the lessor is not in breach of a law dealing with issues about the health or safety of persons using or entering the premises.
- (2) While the tenancy continues, the lessor must -
- (a) maintain the premises in a way that the premises remain fit for the tenant to live in; and
 - (b) maintain the premises in good repair; and
 - (c) ensure the lessor is not in breach of a law dealing with issues about the health or safety of persons using or entering the premises; and
 - (d) keep any common area included in the premises clean.
- Note -* For details about the maintenance, see the information statement.
- (3) However, the lessor is not required to comply with subclause (1)(c) or (2)(a) for any non-standard items and the lessor is not responsible for their maintenance if -
- (a) the lessor is the State; and
 - (b) the non-standard items are stated in this agreement and this agreement states the lessor is not responsible for their maintenance; and
 - (c) the non-standard items are not necessary and reasonable to make the premises a fit place in which to live; and
 - (d) the non-standard items are not a risk to health or safety; and
 - (e) for fixtures - the fixtures were not attached to the premises by the lessor.
- (4) In this clause -
- non-standard items** means the fixtures attached to the premises and inclusions supplied with the premises stated in this agreement for item 5.2.
- premises** include any common area available for use by the tenant with the premises.

26 Tenant's obligations - s 188(2) and (3)

- (1) The tenant must keep the premises clean, having regard to their condition at the start of the tenancy.
- (2) The tenant must not maliciously damage, or allow someone else to maliciously damage, the premises.

Subdivision 3 The dwelling

27 Fixtures or structural changes - ss 207-209

- (1) The tenant may attach a fixture, or make a structural change, to the premises only if the lessor agrees to the fixture's attachment or the structural change.
- Note -* Fixtures are generally items permanently attached to land or to a building that are intended to become part of the land or building. An attachment may include, for example, something glued, nailed or screwed to a wall.
- (2) The lessor's agreement must be written, describe the nature of the fixture or change and include any terms of the agreement.

Examples of terms -

- that the tenant may remove the fixture
 - that the tenant must repair damage caused when removing the fixture
 - that the lessor must pay for the fixture if the tenant can not remove it
- (3) If the lessor does agree, the tenant must comply with the terms of the lessor's agreement.
- (4) The lessor must not act unreasonably in failing to agree.
- (5) If the tenant attaches a fixture, or makes a structural change, to the premises without the lessor's agreement, the lessor may -
- (a) take action for a breach of a term of this agreement; or
 - (b) waive the breach (that is, not take action for the breach) and treat the fixture or change as an improvement to the premises for the lessor's benefit (that is, treat it as belonging to the lessor, without having to pay the tenant for it).

28 Supply of locks and keys - s 210

- (1) The lessor must supply and maintain all locks necessary to ensure the premises are reasonably secure.
- (2) The lessor must give the tenant, or if there is more than 1 tenant, 1 of the tenants, a key for each lock that -
- (a) secures an entry to the premises; or
 - (b) secures a road or other place normally used to gain access to, or leave, the area or building in which the premises are situated; or
 - (c) is part of the premises.
- (3) If there is more than 1 tenant, the lessor must give the other tenants a key for the locks mentioned in subclause (2)(a) and (b).

29 Changing locks - ss 211 and 212

- (1) The lessor or the tenant may change locks if -
- (a) both agree to the change; or
 - (b) there is a tribunal order permitting the change; or
 - (c) there is a reasonable excuse for making the change.
- Example of a reasonable excuse -*
an emergency requiring the lock to be changed quickly
- (2) The lessor or tenant must not act unreasonably in failing to agree to the change of a lock.
- (3) If a lock is changed, the party changing it must give the other party a key for the changed lock unless -
- (a) a tribunal orders that a key not be given; or
 - (b) the other party agrees to not being given a key.

Subdivision 4 Damage and repairs

30 Meaning of emergency and routine repairs - ss 214 and 215

- (1) **Emergency repairs** are works needed to repair any of the following -
- (a) a burst water service or serious water service leak;
 - (b) a blocked or broken lavatory system;
 - (c) a serious roof leak;
 - (d) a gas leak;
 - (e) a dangerous electrical fault;
 - (f) flooding or serious flood damage;
 - (g) serious storm, fire or impact damage;
 - (h) a failure or breakdown of the gas, electricity or water supply to the premises;
 - (i) a failure or breakdown of an essential service or appliance on the premises for hot water, cooking or heating;
 - (j) a fault or damage that makes the premises unsafe or insecure;
 - (k) a fault or damage likely to injure a person, damage property or unduly inconvenience a resident of the premises;
 - (l) a serious fault in a staircase, lift or other common area of the premises that unduly inconveniences a resident in gaining access to, or using, the premises.
- (2) **Routine repairs** are repairs other than emergency repairs.

31 Nominated repairer for emergency repairs - s 216

- (1) The lessor's nominated repairer for emergency repairs of a particular type may be stated either -
- (a) in this agreement for item 18; or
 - (b) in a notice given by the lessor to the tenant.
- (2) The nominated repairer is the tenant's first point of contact for notifying the need for emergency repairs.

32 Notice of damage - s 217

- (1) If the tenant knows the premises have been damaged, the tenant must give notice as soon as practicable of the damage.
- (2) If the premises need routine repairs, the notice must be given to the lessor.
- (3) If the premises need emergency repairs, the notice must be given to -
- (a) the nominated repairer for the repairs; or
 - (b) if there is no nominated repairer for the repairs or the repairer can not be contacted - the lessor.

33 Emergency repairs arranged by tenant - ss 218 and 219

- (1) The tenant may arrange for a suitably qualified person to make emergency repairs or apply to the tribunal under section 221 for orders about the repairs if -
- (a) the tenant has been unable to notify the lessor or nominated repairer of the need for emergency repairs of the premises; or
 - (b) the repairs are not made within a reasonable time after notice is given.
- (2) The maximum amount that may be incurred for emergency repairs arranged to be made by the tenant is an amount equal to the amount payable under this agreement for 2 weeks rent.
- Note - For how the tenant may require reimbursement for the repairs, see sections 219(2) and (3) and 220 and the information statement.*

Division 7 Restrictions on transfer or subletting by tenant

34 General - ss 238 and 240

- (1) Subject to clause 35, the tenant may transfer all or a part of the tenant's interest under this agreement, or sublet the premises, only if the lessor agrees in writing or if the transfer or subletting is made under a tribunal order.
- (2) The lessor must act reasonably in failing to agree to the transfer or subletting.
- (3) The lessor is taken to act unreasonably in failing to agree to the transfer or subletting if the lessor acts in a capricious or retaliatory way.
- (4) The lessor or the lessor's agent must not require the tenant to pay, or accept from the tenant, an amount for the lessor's agreement to a transfer or subletting by the tenant, other than an amount for the reasonable expenses incurred by the lessor in agreeing to the transfer or subletting.

35 State assisted lessors or employees of lessor - s 237

- (1) This clause applies if -
- (a) the lessor is the State; or
 - (b) the lessor is an entity receiving assistance from the State to supply rented accommodation; or
 - (c) the tenant's right to occupy the premises comes from the tenant's terms of employment.
- (2) The tenant may transfer the whole or part of the tenant's interest under this agreement, or sublet the premises, only if the lessor agrees in writing to the transfer or subletting.

Division 8 When agreement ends

36 Ending of agreement - s 277

- (1) This agreement ends only if -
- (a) the tenant and the lessor agree in writing; or

- (b) the lessor gives a notice to leave the premises to the tenant and the tenant hands over vacant possession of the premises to the lessor on or after the handover day; or
- (c) the tenant gives a notice of intention to leave the premises to the lessor and hands over vacant possession of the premises to the lessor on or after the handover day; or
- (d) a tribunal makes an order terminating this agreement; or
- (e) the tenant abandons the premises; or
- (f) after receiving a notice from a mortgagee under section 317, the tenant vacates, or is removed from, the premises.

Note - For when a notice to leave or a notice of intention to leave may be given and its effect and when an application for a termination order may be made to a tribunal, see the information statement.

- (2) Also, if a sole tenant dies, this agreement terminates in accordance with section 277(7) or (8).

Note - See the information statement for details.

37 Condition premises must be left in - s 188(4)

At the end of the tenancy, the tenant must leave the premises, as far as possible, in the same condition they were in at the start of the tenancy, fair wear and tear excepted.

Examples of what may be fair wear and tear -

- wear that happens during normal use
- changes that happen with ageing

38 Keys

At the end of the tenancy, the tenant must return to the lessor all keys for the premises.

39 Tenant's forwarding address - s 205(2)

- (1) When handing over possession of the premises, the tenant must, if the lessor or the lessor's agent asks the tenant in writing to state the tenant's new residential address, tell the lessor or the agent the tenant's new residential address.
- (2) However, subclause (1) does not apply if the tenant has a reasonable excuse for not telling the lessor or agent the new address.

40 Exit condition report - s 66

- (1) As soon as practicable after this agreement ends, the tenant must prepare, in the approved form, and sign a condition report for the premises and give 1 copy of the report to the lessor or the lessor's agent.

Example of what might be as soon as practicable - when the tenant returns the keys to the premises to the lessor or the lessor's agent

Note - For the approved form for the condition report, see the information statement. The report may be very important in deciding who is entitled to a refund of the rental bond if there is a dispute about the condition of the premises.

- (2) The lessor or the lessor's agent must, within 3 business days after receiving the copy of the report -
 - (a) sign the copy; and
 - (b) if the lessor or agent does not agree with the report - show the parts of the report the lessor or agent disagrees with by marking the copy in an appropriate way; and
 - (c) if the tenant has given a forwarding address to the lessor or agent - make a copy of the report and return it to the tenant at the address.
- (3) The lessor or agent must keep a copy of the condition report signed by both parties for at least 1 year after this agreement ends.

41 Goods or documents left behind on premises - ss 363 and 364

- (1) The tenant must take all of the tenant's belongings from the premises at the end of the tenancy.
- (2) The lessor may not treat belongings left behind as the lessor's own property, but must deal with them under sections 363 and 364.
Note - For details of the lessor's obligations under sections 363 and 364, see the information statement. They may include an obligation to store goods and may allow the lessor to sell goods and pay the net sale proceeds (after storage and selling costs) to the public trustee.

Division 9 Miscellaneous

42 Supply of goods and services - s 171

- (1) The lessor or the lessor's agent must not require the tenant to buy goods or services from the lessor or a person nominated by the lessor or agent.
- (2) Subclause (1) does not apply to a requirement about a service charge.
Note - See section 164 for what is a service charge.

43 Lessor's agent

- (1) The name and address for service of the lessor's agent is stated in this agreement for item 3.
- (2) Unless a special term provides otherwise, the agent may -
 - (a) stand in the lessor's place in any application to a tribunal by the lessor or the tenant; or
 - (b) do any thing else the lessor may do, or is required to do, under this agreement.

44 Notices

- (1) A notice under this agreement must be written and, if there is an approved form for the notice, in the approved form.
Note - Download approved forms via the RTA website rta.qld.gov.au.
- (2) A notice from the tenant to the lessor may be given to the lessor's agent.
- (3) A notice may be given to a party to this agreement or the lessor's agent -
 - (a) by giving it to the party or agent personally; or
 - (b) if an address for service for the party or agent is stated in this agreement for item 1, 2 or 3 - by leaving it at the address, sending it by prepaid post as a letter to the address; or
 - (c) if a facsimile number for the party or agent is stated in this agreement for item 1, 2 or 3 and item 4 indicates that a notice may be given by facsimile - by sending it by facsimile to the facsimile number in accordance with the *Electronic Transactions (Queensland) Act 2001*; or
 - (d) if an email address for the party or agent is stated in this agreement for item 1, 2 or 3 and item 4 indicates that a notice may be given by email - by sending it electronically to the email address in accordance with the *Electronic Transactions (Queensland) Act 2001*.
- (4) A party or the lessor's agent may withdraw his or her consent to notices being given to them by facsimile or email only by giving notice to each other party that notices are no longer to be given to the party or agent by facsimile or email.
- (5) If no address for service is stated in this agreement for item 2 for the tenant, the tenant's address for service is taken to be the address of the premises.
- (6) A party or the lessor's agent may change his or her address for service, facsimile number or email address only by giving notice to each other party of a new address for service, facsimile number or email address.
- (7) On the giving of a notice of a new address for service, facsimile number or email address for a party or the lessor's agent, the address for service, facsimile number or email address stated in the notice is taken to be the party's or agent's address for service, facsimile number or email address stated in this agreement for item 1, 2 or 3.
- (8) Unless the contrary is proved -
 - (a) a notice left at an address for service is taken to have been received by the party to whom the address relates when the notice was left at the address; and
 - (b) a notice sent by post is taken to have been received by the person to whom it was addressed when it would have been delivered in the ordinary course of post; and
 - (c) a notice sent by facsimile is taken to have been received at the place where the facsimile was sent when the sender's facsimile machine produces a transmission report indicating all pages of the notice have been successfully sent; and
 - (d) a notice sent by email is taken to have been received by the recipient when the email enters the recipient's email server.

Part 3 Special terms Insert any special terms here and/or attach a separate list if required. See clause 2(3) to 2(5)

Refer to attached special terms approved by the Real Estate Institute of Queensland.

The House is to be professionally cleaned upon vacate.
Gardens are to be kept clean/cut and tidy

Names of Approved Occupants:

The tenant/s must receive a copy of the information statement (Form 17a) and a copy of any applicable by-laws if copies have not previously been given to the tenant/s. **Do not send to the RTA - give this form to the tenant/s. keep a copy for your records.**

Signature of lessor/agent

Name/trading name

Signature

Date

in the presence of (witness)

Print name

Witness signature

Date

Signature of tenant 1

Print name

Signature

Date

in the presence of (witness)

Print name

Witness signature

Date

Signature of tenant 2

Print name

Signature

Date

in the presence of (witness)

Print name

Witness signature

Date

Signature of tenant 3

Print name

Signature

Date

in the presence of (witness)

Print name

Witness signature

Date

Special Terms

These Special Terms have been adopted and approved by The Real Estate Institute of Queensland Ltd.

45 Occupation and use of premises

The tenant must not permit persons other than the persons nominated in the special terms to reside at the premises without the written consent of the lessor. The lessor must act reasonably in exercising the lessor's discretion when determining whether or not to consent to a request by the tenant for any change to the approved tenants or occupants.

46 Care of the premises by the tenant

- (1) During the tenancy, the tenant must-
 - (a) not do anything that might block any plumbing or drains on the premises;
 - (b) keep all rubbish in the bin provided by the local authority in an area designated by the lessor or as the local authority may require;
 - (c) put the bin out for collection on the appropriate day for collection and return the bin to its designated place after the rubbish has been collected;
 - (d) maintain the lawns and gardens at the premises having regard to their condition at the commencement of the tenancy, including mowing the lawns, weeding the gardens and watering the lawns and gardens (subject to council water restrictions);
 - (e) keep the premises free from pests and vermin;
 - (f) keep the walls, floor, doors and ceilings of the premises free of nails, screws or adhesive substances, unless otherwise agreed to by the lessor in accordance with clause 27;
 - (g) not intentionally or negligently damage the premises and inclusions;
 - (h) only hang clothing and other articles outside the premises in areas designated by the lessor or the lessor's agent;
 - (i) keep the swimming pool, filter and spa equipment (if any) clean and at the correct chemical levels having regard to their condition at the start of the tenancy;
 - (j) not interfere with nor make non-operational any facility that may be provided with the premises (eg. smoke alarms, fire extinguishers, garden sprinkler systems, hoses etc).
 - (k) where the lessor has consented to animals being kept at the premises, the tenant must ensure all animals are kept in accordance with relevant local laws, state laws and federal laws including but not limited to, the *Animal Management (Cats & Dogs) Act 2008* and the *Animal Care and Protection Act 2001* where applicable.
- (2) The obligations of the tenant at the end of the occupancy regarding the condition of the premises include -
 - (a) If the carpets were professionally shampooed or steam cleaned at the start of the tenancy, having the carpets shampooed or steam cleaned:
 - (i) to the same standard they were in at the start of the tenancy, fair wear and tear excepted on the last day of the occupancy; and
 - (ii) giving the lessor or lessor's agent a copy of the relevant carpet cleaner's receipt or other relevant evidence to demonstrate that the tenant has complied with this requirement; and
 - (iii) giving the lessor or lessor's agent a copy of any professional carpet cleaner's receipt;
 - (iv) if birds or animals have been kept at the premises, to pay for the premises to be fumigated and deodorised by a professional fumigator.
 - (b) repairing the tenant's intentional or negligent damage to the premises or inclusions;
 - (c) returning the swimming pool, filter and spa equipment (if any) to a clean condition with correct chemical levels having regard to their condition at the start of the tenancy;
 - (d) removing rubbish;
 - (e) replacing inclusions (fair wear and tear excepted);
 - (f) mowing lawns, weeding gardens having regard to their condition at the start of the tenancy;
 - (g) remove all property other than that belonging to the lessor or on the premises at the start of the tenancy.
- (3) If the tenant does not meet the tenant's obligations at the end of the tenancy the lessor or the lessor's agent may pay for this to be done and claim the cost of doing so from the rental bond.

47 Locks and keys and remote controls

- (1) The lessor may claim from the tenant costs incurred by the lessor as a result of the tenant losing any key, access keycard or remote control relating to the premises which has been provided to the tenant (by the lessor, a body corporate or other person), including costs in connection with:
 - (a) replacing the key, access keycard or remote control; and
 - (b) gaining access to the premises.
- (2) The tenant acknowledges that the lessor's agent may retain a duplicate set of keys.
- (3) The tenant must return all keys, access keycards and/or any remote controls to the lessor or the lessor's agent at the end of the tenancy.

48 Early termination by tenant

If the tenancy is breached before the end of the tenancy specified in item 6 despite other provisions of this agreement the lessor may claim from the tenant -

- (a) the rent and service charges until the lessor re-lets the premises or the end of the tenancy as specified in item 6 whichever is the earlier; and
- (b) the reasonable costs (including advertising costs) of re-letting and attempting to re-let the premises. (Sections 173(2) and 420).

Special Terms *continued...*

These Special Terms have been adopted and approved by The Real Estate Institute of Queensland Ltd.

49 Liability excluded

The tenant shall be liable for and shall indemnify and defend the lessor or the lessor's agent, its directors, officers, employees, and agents, from, and against, any and all losses, claims, demands, actions, suits (including costs and legal fees on an indemnity basis), and damages, including, but not limited to:

- (a) injury, bodily or otherwise, or death of any person, including the tenant or an approved occupant; or
 - (b) loss, damage to, or destruction of, property whether real or personal, belonging to any person, including the tenant or an approved occupant;
- as a direct or indirect result of the tenant's negligent acts or omissions or breach of this agreement or obligations under the Act.

50 Lessor's insurance

(1) If the lessor does have insurance cover the tenant must not do, or allow anything to be done, that would invalidate the lessor's insurance policy for the premises or increase the lessor's premium in relation to that policy.

(2) The lessor may claim from the tenant -

- (a) any increase in the premium of the lessor's insurance; and
- (b) any excess on claim by the lessor on the lessor's insurance; and
- (c) any other cost and expenses incurred by the lessor;

as a direct or indirect result of the tenant's negligent acts or omissions or breach of this agreement or obligations under the Act.

51 Tenant's insurance

It is the tenant's and approved occupant's responsibility to adequately insure their own property and possessions.

52 Smoke alarm obligations

The tenant must-

(1) Test each smoke alarm in the premises-

- (a) at least once every 12 months; or
- (b) if a fixed term tenancy is of less than 12 months duration, but is held over under a periodic tenancy of 12 months or more, at least once in the 12 month period:
 - (i) For an alarm that can be tested by pressing a button or other device to indicate whether the alarm is capable of detecting smoke - by pressing the button or other device;
 - (ii) Otherwise, by testing the alarm in the way stated in the Information Statement (RTA Form 17a) provided to the tenant/s at the commencement of the tenancy.

(2) Replace each battery that is spent, or that the tenant/s is aware is almost spent, in accordance with the Information Statement provided to the tenant/s at the commencement of the tenancy;

(3) Advise the lessor as soon as practicable if the tenant/s become/s aware that a smoke alarm in the premises has failed or is about to fail (other than because the battery is spent or almost spent); and

Note: In interpreting the word "spent" when referring to a battery, the term is used to include reference to a battery which is flat, non-functioning or lacking in charge that it does not properly operate the smoke alarm.

(4) Clean each smoke alarm in the premises in the way stated in the Information Statement provided to the tenant/s at the commencement of the tenancy:

- (a) at least once every 12 months; or
- (b) if a fixed term tenancy is of less than 12 months duration, but is held over under a periodic tenancy of 12 months or more, at least once in the 12 month period.

In the event that the tenant/s engages a contractor/tradesperson (as listed in Item 18) to meet the tenant/s obligations listed under this clause, such engagement shall be at the tenant/s' own cost and expense.

(5) Not tamper with or otherwise render a smoke alarm inoperative. Such an act will constitute malicious damage in accordance with Section 188 of the Act.

53 Portable pool obligations

(1) The tenant must -

- (a) Obtain the lessor's consent for a portable pool at the premises of a depth of 300mm or greater;
 - (b) Where consent is to be provided by the lessor to the tenant for the use of a portable pool at the premises of a depth of 300mm or greater, provide the lessor and/or the agent with details of the type and description of the proposed portable pool.
- (2) Where consent is provided by the lessor to the tenant for the use of a portable pool at the premises of a depth of 300mm or greater, the tenant agrees to:
- (a) Maintain and repair the portable pool at the tenant's own expense;
 - (b) In accordance with the *Building Act 1975* obtain, maintain and renew a Pool Safety Certificate for a regulated pool, which includes a requirement for a compliant pool fence and, provide a copy of the Pool Safety Certificate to the lessor and/or agent;
 - (c) Where a compliant pool fence is required for a regulated pool, obtain the lessor's consent regarding a proposed fence in accordance with clause 27 of the standard terms;
 - (d) In circumstances where consent is provided to the tenant by the lessor in accordance with clause 27 of the standard terms, construct and maintain the fence as required by the *Building Act 1975*, at the tenant's own expense.

(3) In accordance with clause 53(1) and 53(2), where consent is provided by the lessor to the tenant for a portable pool of a depth of 300mm or greater and/or as prescribed by the *Building Act 1975*, the tenant hereby agrees to indemnify and hold harmless the lessor and agent for any loss, claim, suit or demand, brought, caused or contributed to, directly or indirectly, by the portable pool.



Primo Property Pty Ltd

171 Eildon Road, Windsor Qld 4030

Ph: 07 3356 7055 Fax: 07 3356 7099

ABN: 98 010 953 803

'LEASE RENEWAL NOTICE'

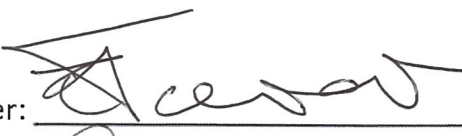
NAME/S: Edward Turner, Claire Turner & Scott Jeffries

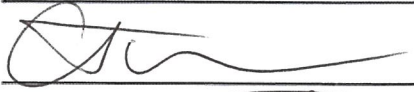
SUBJECT: Lease Renewal
15 Khartoum Street
Gordon Park QLD 4031


1. The end of your lease agreement is due for expiry on the 13.6.2017
2. We are happy to offer to extend this lease for a further ^{six. 25.} ~~twelve~~ months
3. Your new end date will be ^{14.12.2017 25. 20} ~~4.6.2018~~
4. All the original terms and conditions of the lease agreement remain the same

If you have any queries or wish to discuss this process, please do not hesitate to contact me. Otherwise if you agree to all terms please sign below & initial the change of end date on page 1 of the lease in section 6.2.

Kind regards,
Elise Ferraro

Edward Allan Turner:  Date: 3/5/17

Claire Louise Turner:  Date: 3/5/17.

Scott William Jeffries:  Date: 3/5/17.

General tenancy agreement (Form 18a)

Residential Tenancies and Rooming Accommodation Act 2008



Part 1 Tenancy details

Item 1 **1.1 Lessor**
Name/trading name Primo Property Management Pty Ltd
Address
171 Eildon Road
Windsor Postcode 4030
1.2 Phone Mobile Email
3356 7055 0432 395 405 elise@primoproperty.com.au

Item 2 **2.1 Tenant/s**
Tenant 1 Full name/s Edward Allan Turner
Phone 0422 303 018 Email edward.turner@au.mcd.com
Tenant 2 Full name/s Claire Louise Turner
Phone 0412 780 454 Email claire.turner@au.mcd.com
Tenant 3 Full name/s Scott William Jeffries
Phone 0415 838 310 Email scottjeffries600@hotmail.com

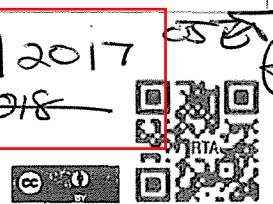
2.2 Address for service (if different from address of the premises in item 5.1) Attach a separate list
Item 3 **3.1 Agent** If applicable. See clause 43
Full name/trading name Primo Property Management Pty Ltd
Address
171 Eildon Road
Windsor QLD Postcode 4030
3.2 Phone Mobile Email
3356 7055 0432 395 405 elise@primoproperty.com.au

Item 4 **Notices may be given to** (Indicate if the email is different from item 1, 2 or 3 above)
4.1 Lessor
Email Yes No Facsimile Yes No
4.2 Tenant/s
Email Yes No Facsimile Yes No
4.3 Agent
Email Yes No Facsimile Yes No

Item 5 **5.1 Address of the rental premises**
15 Khartoum Street
Gordon Park Postcode 4031
5.2 Inclusions provided. For example, furniture or other household goods let with the premises. Attach list if necessary
as per entry condition report

Item 6 **6.1 The term of the agreement is** fixed term agreement periodic agreement
6.2 Starting on 14 / 06 / 2016 **6.3 Ending on** ~~13 / 06 / 2017~~ 14 / 12 / 2017
4/6/2018

Fixed term agreements only.
For continuation of tenancy agreement, see clause 6



Item 7 Rent \$ 680.00 per week fortnight month See clause 8(1)

Item 8 Rent must be paid on the Tuesday day of each week
Insert day. See clause 8(2) Insert week, fortnight or month

Item 9 Method of rent payment Insert the way the rent must be paid. See clause 8(3)
Direct Deposit

Details for direct credit
BSB no. 034 034 Bank/building society/credit union Westpac
Account no. 211 960 Account name Primo Property
Payment reference Khartoum rent

Item 10 Place of rent payment Insert where the rent must be paid. See clause 8(4) to 8(6)
As above

Item 11 Rental bond amount \$ 2,720.00 See clause 13

Item 12 12.1 The services supplied to the premises for which the tenant must pay See clause 16
Electricity Yes No Any other service that a tenant must pay Yes No
Gas Yes No Type Pay TV, Internet, etc. See special terms (page 8)
Phone Yes No

12.2 Is the tenant to pay for water supplied to the premises See clause 17
 Yes No

Item 13 If the premises is not individually metered for a service under item 12.1, the apportionment of the cost of the service for which the tenant must pay. For example, insert the percentage of the total charge the tenant must pay. See clause 16(c)

Electricity 100% Any other service stated in item 12.1
Gas 100% See special terms (page 8)
Phone 100%

Item 14 How services must be paid for Insert for each how the tenant must pay. See clause 16(d)
Electricity Direct to the supplier of choice
Gas Direct to the supplier of choice
Phone Direct to the supplier of choice
Any other service stated in item 12.1 See special terms (page 8)

Item 15 Number of persons allowed to reside at the premises 3 See clause 23

Item 16 16.1 Are there any body corporate by-laws applicable to the occupation of the premises by a tenant? Yes No
See clause 22

16.2 Has the tenant been given a copy of the relevant by-laws See clause 22 Yes No

Item 17 17.1 Pets approved Yes No See clause 24(1)

17.2 The types and number of pets that may be kept See clause 24(2)
Type N/A Number Type N/A Number

Item 18 Nominated repairers Insert name and telephone number for each. See clause 31

Electrical repairs	Contact Primo Property Management Pty Ltd	Phone	3356 7055
Plumbing repairs	Contact Primo Property Management Pty Ltd	Phone	3356 7055
Other	Contact Primo Property Management Pty Ltd	Phone	3356 7055

Part 2 Standard Terms

Division 1 Preliminary

1 Interpretation

In this agreement -

- (a) a reference to **the premises** includes a reference to any inclusions for the premises stated in this agreement for item 5.2; and
- (b) a reference to a numbered section is a reference to the section in the Act with that number; and
- (c) a reference to a numbered item is a reference to the item with that number in part 1; and
- (d) a reference to a numbered clause is a reference to the clause of this agreement with that number.

2 Terms of a general tenancy agreement

- (1) This part states, under the *Residential Tenancies and Rooming Accommodation Act 2008 (the Act)*, section 55, the standard terms of a general tenancy agreement.
- (2) The Act also imposes duties on, and gives entitlements to, the lessor and tenant that are taken to be included as terms of this agreement.
- (3) The lessor and tenant may agree on other terms of this agreement (**special terms**).
- (4) A duty or entitlement under the Act overrides a standard term or special term if the term is inconsistent with the duty or entitlement.
- (5) A standard term overrides a special term if they are inconsistent.

Note - Some breaches of this agreement may also be an offence under the Act, for example, if -

- the lessor or the lessor's agent enters the premises in contravention of the rules of entry under sections 192 to 199; or
- the tenant does not sign and return the condition report to the lessor or the lessor's agent under section 65.

3 More than 1 lessor or tenant

- (1) This clause applies if more than 1 person is named in this agreement for item 1 or 2.
- (2) Each lessor named in this agreement for item 1 must perform all of the lessor's obligations under this agreement.
- (3) Each tenant named in this agreement for item 2 -
 - (a) holds their interest in the tenancy as a tenant in common unless a special term states the tenants are joint tenants; and
 - (b) must perform all the tenant's obligations under this agreement.

Division 2 Period of tenancy

4 Start of tenancy

- (1) The tenancy starts on the day stated in this agreement for item 6.2.
- (2) However, if no day is stated or if the stated day is before the signing of this agreement, the tenancy starts when the tenant is or was given a right to occupy the premises.

5 Entry condition report - s 65

- (1) The lessor must prepare, in the approved form, sign and give the tenant 1 copy of a condition report for the premises.
- (2) The copy must be given to the tenant on or before the day the tenant occupies the premises under this agreement.
- (3) The tenant must mark the copy of the report to show any parts the tenant disagrees with, and sign and return the copy to the lessor not later than 3 days after the later of the following days -
 - (a) the day the tenant is entitled to occupy the premises;
 - (b) the day the tenant is given the copy of the condition report.

Note - A well completed condition report can be very important to help the parties if there is a dispute about the condition of the premises when the tenancy started. For more information about condition reports, see the information statement.
- (4) After the copy of the condition report is returned to the lessor by the tenant, the lessor must copy the condition report and return it to the tenant within 14 days.

6 Continuation of fixed term agreement - s 70

- (1) This clause applies if -
 - (a) this agreement is a fixed term agreement; and
 - (b) none of the following notices are given, or agreements or applications made before the day the term ends (the **end day**) -
 - (i) a notice to leave;
 - (ii) a notice of intention to leave;
 - (iii) an abandonment termination notice;
 - (iv) a notice, agreement or application relating to the death of a sole tenant under section 277(7);
 - (v) a written agreement between the lessor and tenant to end the agreement.
- (2) This agreement, other than a term about this agreement's term, continues to apply after the end day on the basis that the tenant is holding over under a periodic agreement.

Note - For more information about the notices, see the information statement.

7 Costs apply to early ending of fixed term agreement

- (1) This clause applies if -
 - (a) this agreement is a fixed term agreement; and
 - (b) the tenant terminates it before the term ends in a way not permitted under the Act.
- (2) The tenant must pay the reasonable costs incurred by the lessor in reletting the premises.

Note - For when the tenant may terminate early under the Act, see clause 36 and the information statement. Under section 362, the lessor has a general duty to mitigate (avoid or reduce) the costs.

Division 3 Rent

8 When, how and where rent must be paid - ss 83 and 85

- (1) The tenant must pay the rent stated in this agreement for item 7.
- (2) The rent must be paid at the times stated in this agreement for item 8.
- (3) The rent must be paid -
 - (a) in the way stated in this agreement for item 9; or
 - (b) in the way agreed after the signing of this agreement by -
 - (i) the lessor or tenant giving the other party a notice proposing the way; and
 - (ii) the other party agreeing to the proposal in writing; or
 - (c) if there is no way stated in this agreement for item 9 or no way agreed after the signing of this agreement - in an approved way under section 83(4).
- (4) The rent must be paid at the place stated in this agreement for item 10.
- (5) However, if, after the signing of this agreement, the lessor gives a notice to the tenant stating a different place for payment and the place is reasonable, the rent must be paid at the place while the notice is in force.
- (6) If no place is stated in this agreement for item 10 and there is no notice stating a place, the rent must be paid at an appropriate place.

Examples of an appropriate place -

- the lessor's address for service
- the lessor's agent's office

9 Rent in advance - s 87

The lessor may require the tenant to pay rent in advance only if the payment is not more than -

- (a) for a periodic agreement - 2 weeks rent; or
- (b) for a fixed term agreement - 1 month rent.

Note - Under section 87(2), the lessor or the lessor's agent must not require a payment of rent under this agreement in a period for which rent has already been paid.

10 Rent increases - ss 91 and 93

- (1) If the lessor proposes to increase the rent, the lessor must give notice of the proposal to the tenant.
- (2) The notice must state the amount of the increased rent and the day from when it is payable.
- (3) The day stated must not be earlier than the later of the following -
 - (a) 2 months after the notice is given;
 - (b) 6 months after the day the existing rent became payable by the tenant.
- (4) Subject to an order of a tribunal, the increased rent is payable from the day stated in the notice, and this agreement is taken to be amended accordingly.
- (5) However, if this agreement is a fixed term agreement, the rent may be increased before the term ends only if a special term -
 - (a) provides for a rent increase; and
 - (b) states the amount of the increase or how the amount of the increase is to be worked out.
- (6) A rent increase is payable by the tenant only if the rent is increased under this clause.

11 Application to tribunal about excessive increase - s 92

- (1) If a notice of proposed rent increase is given and the tenant considers the increase is excessive, the tenant may apply to a tribunal for an order setting aside or reducing the increase.
- (2) However, the application must be made -
 - (a) within 30 days after the notice is received; and
 - (b) for a fixed term agreement - before the term ends.

12 Rent decreases - s 94

Under section 94, the rent may decrease in certain situations.
Note - For details of the situations, see the information statement.

Division 4 Rental bond

13 Rental bond required - ss 111 and 116

- (1) If a rental bond is stated in this agreement for item 11, the tenant must pay to the lessor or the lessor's agent the rental bond amount -
 - (a) if a special term requires the bond to be paid at a stated time - at the stated time; or
 - (b) if a special term requires the bond to be paid by instalments - by instalments; or
 - (c) otherwise - when the tenant signs this agreement.

Note - There is a maximum bond that may be required. See section 146 and the information statement.
- (2) The lessor or the lessor's agent must, within 10 days of receiving the bond or a part of the bond, pay it to the authority and give the authority a notice, in the approved form, about the bond.
- (3) The bond is intended to be available to financially protect the lessor if the tenant breaches this agreement.
Example - The lessor may claim against the bond if the tenant does not leave the premises in the required condition at the end of the tenancy.
Note - For how to apply to the authority or a tribunal for the bond at the end of the tenancy, see the information statement and sections 125 to 141. Delay in applying may mean that payment is made on another application for payment.

14 Increase in bond - s 154

- (1) The tenant must increase the rental bond if -
 - (a) the rent increases and the lessor gives notice to the tenant to increase the bond; and
 - (b) the notice is given at least 11 months after -
 - (i) this agreement started; or
 - (ii) if the bond has been increased previously by a notice given under this clause - the day stated in the notice, or the last notice, for making the increase.

- (2) The notice must state the increased amount and the day by which the increase must be made.
- (3) For subclause (2), the day must be at least 1 month after the tenant is given the notice.

Division 5 Outgoings

15 Outgoings - s 163

- (1) The lessor must pay all charges, levies, premiums, rates or taxes for the premises, other than a service charge.
Examples -
body corporate levies, council general rates, sewerage charges, environment levies, land tax
- (2) This clause does not apply if -
 - (a) the lessor is the State; and
 - (b) rent is not payable under the agreement; and
 - (c) the tenant is an entity receiving financial or other assistance from the State to supply rented accommodation to persons.

16 General service charges - ss 164 and 165

The tenant must pay a service charge, other than a water service charge, for a service supplied to the premises during the tenancy if -

- (a) the tenant enjoys or shares the benefit of the service; and
- (b) the service is stated in this agreement for item 12.1; and
- (c) either -
 - (i) the premises are individually metered for the service; or
 - (ii) this agreement states for item 13 how the tenant's apportionment of the cost of the service is to be worked out; and
- (d) this agreement states for item 14 how the tenant must pay for the service.

Note - Section 165(3) limits the amount the tenant must pay.

17 Water service charges - ss 164 and 166W

- (1) The tenant must pay an amount for the water consumption charges for the premises if -
 - (a) the tenant is enjoying or sharing the benefit of a water service to the premises; and
 - (b) the premises are individually metered for the supply of water or water is supplied to the premises by delivery by means of a vehicle; and
 - (c) this agreement states for item 12.2 that the tenant must pay for water supplied to the premises.

Note - A water consumption charge does not include the amount of a water service charge that is a fixed charge for the water service.
- (2) However, the tenant does not have to pay an amount -
 - (a) that is more than the amount of the water consumption charges payable to the relevant water supplier; or
 - (b) that is a fixed charge for the water service to the premises.
- (3) Also, the tenant does not have to pay an amount for a reasonable quantity of water supplied to the premises for a period if, during the period, the premises are not water efficient for section 166.
Note - For details about water efficiency, see the information statement.
- (4) In deciding what is a reasonable quantity of water for subclause (3), regard must be had to the matters mentioned in section 169(4)(a) to (e).
- (5) The tenant must pay the amount of the charge to the lessor within 1 month of the lessor giving the tenant copies of relevant documents about the incurring of the amount.
- (6) In this clause -
water consumption charge for premises, means the variable part of a water service charge assessed on the volume of water supplied to the premises.
Note - If there is a dispute about how much water (or any other service charge) the tenant should pay, the lessor or the tenant may attempt to resolve the dispute by conciliation. See the information statement for details.

Division 6 Rights and obligations concerning the premises during tenancy

Subdivision 1 Occupation and use of premises

18 No legal impediments to occupation - s 181

The lessor must ensure there is no legal impediment to occupation of the premises by the tenant as a residence for the term of the tenancy if, when entering into this agreement, the lessor knew about the impediment or ought reasonably to have known about it.

Examples of possible legal impediments -

- if there is a mortgage over the premises, the lessor might need to obtain approval from the mortgagee before the tenancy can start
- a certificate might be required under the *Building Act 1975* before the premises can lawfully be occupied
- the zoning of the land might prevent use of a building on the land as a residence

19 Vacant possession and quiet enjoyment - ss 182 and 183

- (1) The lessor must ensure the tenant has vacant possession of the premises (other than a part of the premises that the tenant does not have a right to occupy exclusively) on the day the tenant is entitled to occupy the premises under this agreement.

Editor's note - Parts of the premises where the tenant does not have a right to occupy exclusively may be identified in a special term.

- (2) The lessor must take reasonable steps to ensure the tenant has quiet enjoyment of the premises.
- (3) The lessor or the lessor's agent must not interfere with the reasonable peace, comfort or privacy of the tenant in using the premises.

20 Lessor's right to enter the premises - ss 192-199

The lessor or the lessor's agent may enter the premises during the tenancy only if the obligations under sections 192 to 199 have been complied with.

Note - See the information statement for details.

21 Tenant's use of premises - ss 10 and 184

- (1) The tenant may use the premises only as a place of residence or mainly as a place of residence or for another use allowed under a special term.
- (2) The tenant must not -
- use the premises for an illegal purpose; or
 - cause a nuisance by the use of the premises; or
- Examples of things that may constitute a nuisance -*
- using paints or chemicals on the premises that go onto or cause odours on adjoining land
 - causing loud noises
 - allowing large amounts of water to escape onto adjoining land
- (c) interfere with the reasonable peace, comfort or privacy of a neighbour of the tenant; or
- (d) allow another person on the premises to interfere with the reasonable peace, comfort or privacy of a neighbour of the tenant.

22 Units and townhouses - s 69

- (1) The lessor must give the tenant a copy of any body corporate by-laws under the *Body Corporate and Community Management Act 1997* or *Building Units and Group Titles Act 1980* applicable to -
- the occupation of the premises; or
 - any common area available for use by the tenant with the premises.
- (2) The tenant must comply with the by-laws.

23 Number of occupants allowed

No more than the number of persons stated in this agreement for item 15 may reside at the premises.

24 Pets

- (1) The tenant may keep pets on the premises only if this agreement states for item 17.1 that pets are approved.
- (2) If this agreement states for item 17.1 that pets are approved and this agreement states for item 17.2 that only -
- a particular type of pet may be kept, only that type may be kept; or
 - a particular number of pets may be kept, only that number may be kept; or
 - a particular number of a particular type of pet may be kept, only that number of that type may be kept.

Subdivision 2 Standard of premises

25 Lessor's obligations - s 185

- (1) At the start of the tenancy, the lessor must ensure -
- the premises are clean; and
 - the premises are fit for the tenant to live in; and
 - the premises are in good repair; and
 - the lessor is not in breach of a law dealing with issues about the health or safety of persons using or entering the premises.
- (2) While the tenancy continues, the lessor must -
- maintain the premises in a way that the premises remain fit for the tenant to live in; and
 - maintain the premises in good repair; and
 - ensure the lessor is not in breach of a law dealing with issues about the health or safety of persons using or entering the premises; and
 - keep any common area included in the premises clean.
- Note* - For details about the maintenance, see the information statement.
- (3) However, the lessor is not required to comply with subclause (1)(c) or (2)(a) for any non-standard items and the lessor is not responsible for their maintenance if -
- the lessor is the State; and
 - the non-standard items are stated in this agreement and this agreement states the lessor is not responsible for their maintenance; and
 - the non-standard items are not necessary and reasonable to make the premises a fit place in which to live; and
 - the non-standard items are not a risk to health or safety; and
 - for fixtures - the fixtures were not attached to the premises by the lessor.
- (4) In this clause -
- non-standard items** means the fixtures attached to the premises and inclusions supplied with the premises stated in this agreement for item 5.2.
- premises** include any common area available for use by the tenant with the premises.

26 Tenant's obligations - s 188(2) and (3)

- (1) The tenant must keep the premises clean, having regard to their condition at the start of the tenancy.
- (2) The tenant must not maliciously damage, or allow someone else to maliciously damage, the premises.

Subdivision 3 The dwelling

27 Fixtures or structural changes - ss 207-209

- (1) The tenant may attach a fixture, or make a structural change, to the premises only if the lessor agrees to the fixture's attachment or the structural change.
- Note* - Fixtures are generally items permanently attached to land or to a building that are intended to become part of the land or building. An attachment may include, for example, something glued, nailed or screwed to a wall.
- (2) The lessor's agreement must be written, describe the nature of the fixture or change and include any terms of the agreement.

Examples of terms -

- that the tenant may remove the fixture
 - that the tenant must repair damage caused when removing the fixture
 - that the lessor must pay for the fixture if the tenant can not remove it
- (3) If the lessor does agree, the tenant must comply with the terms of the lessor's agreement.
- (4) The lessor must not act unreasonably in failing to agree.
- (5) If the tenant attaches a fixture, or makes a structural change, to the premises without the lessor's agreement, the lessor may -
- (a) take action for a breach of a term of this agreement; or
 - (b) waive the breach (that is, not take action for the breach) and treat the fixture or change as an improvement to the premises for the lessor's benefit (that is, treat it as belonging to the lessor, without having to pay the tenant for it).

28 Supply of locks and keys - s 210

- (1) The lessor must supply and maintain all locks necessary to ensure the premises are reasonably secure.
- (2) The lessor must give the tenant, or if there is more than 1 tenant, 1 of the tenants, a key for each lock that -
- (a) secures an entry to the premises; or
 - (b) secures a road or other place normally used to gain access to, or leave, the area or building in which the premises are situated; or
 - (c) is part of the premises.
- (3) If there is more than 1 tenant, the lessor must give the other tenants a key for the locks mentioned in subclause (2)(a) and (b).

29 Changing locks - ss 211 and 212

- (1) The lessor or the tenant may change locks if -
- (a) both agree to the change; or
 - (b) there is a tribunal order permitting the change; or
 - (c) there is a reasonable excuse for making the change.
Example of a reasonable excuse -
an emergency requiring the lock to be changed quickly
- (2) The lessor or tenant must not act unreasonably in failing to agree to the change of a lock.
- (3) If a lock is changed, the party changing it must give the other party a key for the changed lock unless -
- (a) a tribunal orders that a key not be given; or
 - (b) the other party agrees to not being given a key.

Subdivision 4 Damage and repairs

30 Meaning of emergency and routine repairs - ss 214 and 215

- (1) **Emergency repairs** are works needed to repair any of the following -
- (a) a burst water service or serious water service leak;
 - (b) a blocked or broken lavatory system;
 - (c) a serious roof leak;
 - (d) a gas leak;
 - (e) a dangerous electrical fault;
 - (f) flooding or serious flood damage;
 - (g) serious storm, fire or impact damage;
 - (h) a failure or breakdown of the gas, electricity or water supply to the premises;
 - (i) a failure or breakdown of an essential service or appliance on the premises for hot water, cooking or heating;
 - (j) a fault or damage that makes the premises unsafe or insecure;
 - (k) a fault or damage likely to injure a person, damage property or unduly inconvenience a resident of the premises;
 - (l) a serious fault in a staircase, lift or other common area of the premises that unduly inconveniences a resident in gaining access to, or using, the premises.
- (2) **Routine repairs** are repairs other than emergency repairs.

31 Nominated repairer for emergency repairs - s 216

- (1) The lessor's nominated repairer for emergency repairs of a particular type may be stated either -
- (a) in this agreement for item 18; or
 - (b) in a notice given by the lessor to the tenant.
- (2) The nominated repairer is the tenant's first point of contact for notifying the need for emergency repairs.

32 Notice of damage - s 217

- (1) If the tenant knows the premises have been damaged, the tenant must give notice as soon as practicable of the damage.
- (2) If the premises need routine repairs, the notice must be given to the lessor.
- (3) If the premises need emergency repairs, the notice must be given to -
- (a) the nominated repairer for the repairs; or
 - (b) if there is no nominated repairer for the repairs or the repairer can not be contacted - the lessor.

33 Emergency repairs arranged by tenant - ss 218 and 219

- (1) The tenant may arrange for a suitably qualified person to make emergency repairs or apply to the tribunal under section 221 for orders about the repairs if -
- (a) the tenant has been unable to notify the lessor or nominated repairer of the need for emergency repairs of the premises; or
 - (b) the repairs are not made within a reasonable time after notice is given.
- (2) The maximum amount that may be incurred for emergency repairs arranged to be made by the tenant is an amount equal to the amount payable under this agreement for 2 weeks rent.
Note - For how the tenant may require reimbursement for the repairs, see sections 219(2) and (3) and 220 and the information statement.

Division 7 Restrictions on transfer or subletting by tenant

34 General - ss 238 and 240

- (1) Subject to clause 35, the tenant may transfer all or a part of the tenant's interest under this agreement, or sublet the premises, only if the lessor agrees in writing or if the transfer or subletting is made under a tribunal order.
- (2) The lessor must act reasonably in failing to agree to the transfer or subletting.
- (3) The lessor is taken to act unreasonably in failing to agree to the transfer or subletting if the lessor acts in a capricious or retaliatory way.
- (4) The lessor or the lessor's agent must not require the tenant to pay, or accept from the tenant, an amount for the lessor's agreement to a transfer or subletting by the tenant, other than an amount for the reasonable expenses incurred by the lessor in agreeing to the transfer or subletting.

35 State assisted lessors or employees of lessor - s 237

- (1) This clause applies if -
- (a) the lessor is the State; or
 - (b) the lessor is an entity receiving assistance from the State to supply rented accommodation; or
 - (c) the tenant's right to occupy the premises comes from the tenant's terms of employment.
- (2) The tenant may transfer the whole or part of the tenant's interest under this agreement, or sublet the premises, only if the lessor agrees in writing to the transfer or subletting.

Division 8 When agreement ends

36 Ending of agreement - s 277

- (1) This agreement ends only if -
- (a) the tenant and the lessor agree in writing; or

- (b) the lessor gives a notice to leave the premises to the tenant and the tenant hands over vacant possession of the premises to the lessor on or after the handover day; or
- (c) the tenant gives a notice of intention to leave the premises to the lessor and hands over vacant possession of the premises to the lessor on or after the handover day; or
- (d) a tribunal makes an order terminating this agreement; or
- (e) the tenant abandons the premises; or
- (f) after receiving a notice from a mortgagee under section 317, the tenant vacates, or is removed from, the premises.

Note - For when a notice to leave or a notice of intention to leave may be given and its effect and when an application for a termination order may be made to a tribunal, see the information statement.

- (2) Also, if a sole tenant dies, this agreement terminates in accordance with section 277(7) or (8).

Note - See the information statement for details.

37 Condition premises must be left in - s 188(4)

At the end of the tenancy, the tenant must leave the premises, as far as possible, in the same condition they were in at the start of the tenancy, fair wear and tear excepted.

Examples of what may be fair wear and tear -

- wear that happens during normal use
- changes that happen with ageing

38 Keys

At the end of the tenancy, the tenant must return to the lessor all keys for the premises.

39 Tenant's forwarding address - s 205(2)

- (1) When handing over possession of the premises, the tenant must, if the lessor or the lessor's agent asks the tenant in writing to state the tenant's new residential address, tell the lessor or the agent the tenant's new residential address.
- (2) However, subclause (1) does not apply if the tenant has a reasonable excuse for not telling the lessor or agent the new address.

40 Exit condition report - s 66

- (1) As soon as practicable after this agreement ends, the tenant must prepare, in the approved form, and sign a condition report for the premises and give 1 copy of the report to the lessor or the lessor's agent.
Example of what might be as soon as practicable - when the tenant returns the keys to the premises to the lessor or the lessor's agent
Note - For the approved form for the condition report, see the information statement. The report may be very important in deciding who is entitled to a refund of the rental bond if there is a dispute about the condition of the premises.
- (2) The lessor or the lessor's agent must, within 3 business days after receiving the copy of the report -
 - (a) sign the copy; and
 - (b) if the lessor or agent does not agree with the report - show the parts of the report the lessor or agent disagrees with by marking the copy in an appropriate way; and
 - (c) if the tenant has given a forwarding address to the lessor or agent - make a copy of the report and return it to the tenant at the address.
- (3) The lessor or agent must keep a copy of the condition report signed by both parties for at least 1 year after this agreement ends.

41 Goods or documents left behind on premises - ss 363 and 364

- (1) The tenant must take all of the tenant's belongings from the premises at the end of the tenancy.
- (2) The lessor may not treat belongings left behind as the lessor's own property, but must deal with them under sections 363 and 364.
Note - For details of the lessor's obligations under sections 363 and 364, see the information statement. They may include an obligation to store goods and may allow the lessor to sell goods and pay the net sale proceeds (after storage and selling costs) to the public trustee.

Division 9 Miscellaneous

42 Supply of goods and services - s 171

- (1) The lessor or the lessor's agent must not require the tenant to buy goods or services from the lessor or a person nominated by the lessor or agent.
- (2) Subclause (1) does not apply to a requirement about a service charge.

Note - See section 164 for what is a service charge.

43 Lessor's agent

- (1) The name and address for service of the lessor's agent is stated in this agreement for item 3.
- (2) Unless a special term provides otherwise, the agent may -
 - (a) stand in the lessor's place in any application to a tribunal by the lessor or the tenant; or
 - (b) do any thing else the lessor may do, or is required to do, under this agreement.

44 Notices

- (1) A notice under this agreement must be written and, if there is an approved form for the notice, in the approved form.
Note - See the information statement for a list of the approved forms.
- (2) A notice from the tenant to the lessor may be given to the lessor's agent.
- (3) A notice may be given to a party to this agreement or the lessor's agent -
 - (a) by giving it to the party or agent personally; or
 - (b) if an address for service for the party or agent is stated in this agreement for item 1, 2 or 3 - by leaving it at the address, sending it by prepaid post as a letter to the address; or
 - (c) if a facsimile number for the party or agent is stated in this agreement for item 1, 2 or 3 and item 4 indicates that a notice may be given by facsimile - by sending it by facsimile to the facsimile number in accordance with the *Electronic Transactions (Queensland) Act 2001*; or
 - (d) if an email address for the party or agent is stated in this agreement for item 1, 2 or 3 and item 4 indicates that a notice may be given by email - by sending it electronically to the email address in accordance with the *Electronic Transactions (Queensland) Act 2001*.
- (4) A party or the lessor's agent may withdraw his or her consent to notices being given to them by facsimile or email only by giving notice to each other party that notices are no longer to be given to the party or agent by facsimile or email.
- (5) If no address for service is stated in this agreement for item 2 for the tenant, the tenant's address for service is taken to be the address of the premises.
- (6) A party or the lessor's agent may change his or her address for service, facsimile number or email address only by giving notice to each other party of a new address for service, facsimile number or email address.
- (7) On the giving of a notice of a new address for service, facsimile number or email address for a party or the lessor's agent, the address for service, facsimile number or email address stated in the notice is taken to be the party's or agent's address for service, facsimile number or email address stated in this agreement for item 1, 2 or 3.
- (8) Unless the contrary is proved -
 - (a) a notice left at an address for service is taken to have been received by the party to whom the address relates when the notice was left at the address; and
 - (b) a notice sent by post is taken to have been received by the person to whom it was addressed when it would have been delivered in the ordinary course of post; and
 - (c) a notice sent by facsimile is taken to have been received at the place where the facsimile was sent when the sender's facsimile machine produces a transmission report indicating all pages of the notice have been successfully sent; and
 - (d) a notice sent by email is taken to have been received by the recipient when the email enters the recipient's email server.

Part 3 Special terms Insert any special terms here and/or attach a separate list if required. See clause 2(3) to 2(5)

Refer to attached special terms approved by the Real Estate Institute of Queensland.

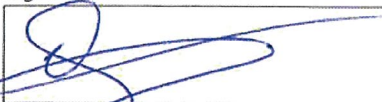
The premises is to be professionally cleaned upon vacating the property. Carpets are required to be professionally shampooed and dried. All receipts must be provided to the lessor upon vacating the property. Outside area must be maintained and presented in a neat and tidy manner at all times. Rent must be paid every Tuesday and must remain two weeks in advance at all times.

Names of Approved Occupants: Claire Louise Turner, Edward Allan Turner, and Scott William Jeffries

The tenant/s must receive a copy of the information statement (Form 17a) and a copy of any applicable by-laws if copies have not previously been given to the tenant/s. **Do not send to the RTA - give this form to the tenant/s. keep a copy for your records.**

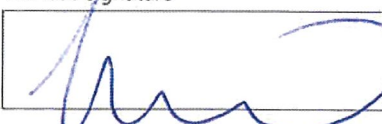
Signature of lessor/agent

Name/trading name
Elise Ferraro

Signature
 Date 09 / 06 / 2016


in the presence of (witness)

Print name
Laura Ferraro

Witness signature
 Date 09 / 06 / 2016

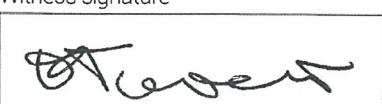
Signature of tenant 2

Print name
Claire Louise Turner

Signature
 Date 9 / 6 / 16

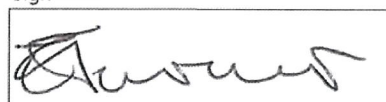
in the presence of (witness)

Print name
EDWARD ALLAN TURNER

Witness signature
 Date 9 / 6 / 16

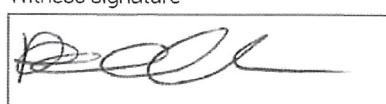
Signature of tenant 1

Print name
Edward Allan Turner

Signature
 Date 10 / 6 / 16

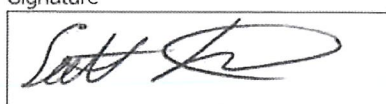
in the presence of (witness)

Print name
Kellie Reardon

Witness signature
 Date 10 / 6 / 16

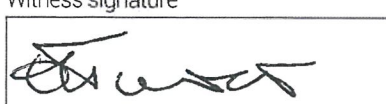
Signature of tenant 3

Print name
Scott William Jeffries

Signature
 Date 9 / 6 / 16

in the presence of (witness)

Print name
EDWARD ALLAN TURNER

Witness signature
 Date 9 / 6 / 16

Special Terms

These Special Terms have been adopted and approved by The Real Estate Institute of Queensland Ltd.

45 Occupation and use of premises

The tenant must not permit persons other than the persons nominated in the special terms to reside at the premises without the written consent of the lessor. The lessor must act reasonably in exercising the lessor's discretion when determining whether or not to consent to a request by the tenant for any change to the approved tenants or occupants.

46 Care of the premises by the tenant

- (1) During the tenancy, the tenant must-
 - (a) not do anything that might block any plumbing or drains on the premises;
 - (b) keep all rubbish in the bin provided by the local authority in an area designated by the lessor or as the local authority may require;
 - (c) put the bin out for collection on the appropriate day for collection and return the bin to its designated place after the rubbish has been collected;
 - (d) maintain the lawns and gardens at the premises having regard to their condition at the commencement of the tenancy, including mowing the lawns, weeding the gardens and watering the lawns and gardens (subject to council water restrictions);
 - (e) keep the premises free from pests and vermin;
 - (f) keep the walls, floor, doors and ceilings of the premises free of nails, screws or adhesive substances, unless otherwise agreed to by the lessor in accordance with clause 27;
 - (g) not intentionally or negligently damage the premises and inclusions;
 - (h) only hang clothing and other articles outside the premises in areas designated by the lessor or the lessor's agent;
 - (i) keep the swimming pool, filter and spa equipment (if any) clean and at the correct chemical levels having regard to their condition at the start of the tenancy;
 - (j) not interfere with nor make non-operational any facility that may be provided with the premises (eg. smoke alarms, fire extinguishers, garden sprinkler systems, hoses etc).
 - (k) where the lessor has consented to animals being kept at the premises, the tenant must ensure all animals are kept in accordance with relevant local laws, state laws and federal laws including but not limited to, the *Animal Management (Cats & Dogs) Act 2008* and the *Animal Care and Protection Act 2001* where applicable.
- (2) The obligations of the tenant at the end of the occupancy regarding the condition of the premises include -
 - (a) If the carpets were professionally shampooed or steam cleaned at the start of the tenancy, having the carpets shampooed or steam cleaned:
 - (i) to the same standard they were in at the start of the tenancy, fair wear and tear excepted on the last day of the occupancy; and
 - (ii) giving the lessor or lessor's agent a copy of the relevant carpet cleaner's receipt or other relevant evidence to demonstrate that the tenant has complied with this requirement; and
 - (iii) giving the lessor or lessor's agent a copy of any professional carpet cleaner's receipt;
 - (iv) if birds or animals have been kept at the premises, to pay for the premises to be fumigated and deodorised by a professional fumigator.
 - (b) repairing the tenant's intentional or negligent damage to the premises or inclusions;
 - (c) returning the swimming pool, filter and spa equipment (if any) to a clean condition with correct chemical levels having regard to their condition at the start of the tenancy;
 - (d) removing rubbish;
 - (e) replacing inclusions (fair wear and tear excepted);
 - (f) mowing lawns, weeding gardens having regard to their condition at the start of the tenancy;
 - (g) remove all property other than that belonging to the lessor or on the premises at the start of the tenancy.
- (3) If the tenant does not meet the tenant's obligations at the end of the tenancy the lessor or the lessor's agent may pay for this to be done and claim the cost of doing so from the rental bond.

47 Locks and keys and remote controls

- (1) The lessor may claim from the tenant costs incurred by the lessor as a result of the tenant losing any key, access keycard or remote control relating to the premises which has been provided to the tenant (by the lessor, a body corporate or other person), including costs in connection with:
 - (a) replacing the key, access keycard or remote control; and
 - (b) gaining access to the premises.
- (2) The tenant acknowledges that the lessor's agent may retain a duplicate set of keys.
- (3) The tenant must return all keys, access keycards and/or any remote controls to the lessor or the lessor's agent at the end of the tenancy.

48 Early termination by tenant

If the tenancy is breached before the end of the tenancy specified in item 6 despite other provisions of this agreement the lessor may claim from the tenant -

- (a) the rent and service charges until the lessor re-lets the premises or the end of the tenancy as specified in item 6 whichever is the earlier; and
- (b) the reasonable costs (including advertising costs) of re-letting and attempting to re-let the premises. (Sections 173(2) and 420).

Special Terms *continued...*

These Special Terms have been adopted and approved by The Real Estate Institute of Queensland Ltd.

49 Liability excluded

The tenant shall be liable for and shall indemnify and defend the lessor or the lessor's agent, its directors, officers, employees, and agents, from, and against, any and all losses, claims, demands, actions, suits (including costs and legal fees on an indemnity basis), and damages, including, but not limited to:

- (a) injury, bodily or otherwise, or death of any person, including the tenant or an approved occupant; or
- (b) loss, damage to, or destruction of, property whether real or personal, belonging to any person, including the tenant or an approved occupant;

as a direct or indirect result of the tenant's negligent acts or omissions or breach of this agreement or obligations under the Act.

50 Lessor's insurance

- (1) If the lessor does have insurance cover the tenant must not do, or allow anything to be done, that would invalidate the lessor's insurance policy for the premises or increase the lessor's premium in relation to that policy.

- (2) The lessor may claim from the tenant -

- (a) any increase in the premium of the lessor's insurance; and
- (b) any excess on claim by the lessor on the lessor's insurance; and
- (c) any other cost and expenses incurred by the lessor;

as a direct or indirect result of the tenant's negligent acts or omissions or breach of this agreement or obligations under the Act.

51 Tenant's insurance

It is the tenant's and approved occupant's responsibility to adequately insure their own property and possessions.

52 Smoke alarm obligations

The tenant must-

- (1) Test each smoke alarm in the premises-

- (a) at least once every 12 months; or
- (b) if a fixed term tenancy is of less than 12 months duration, but is held over under a periodic tenancy of 12 months or more, at least once in the 12 month period:
 - (i) For an alarm that can be tested by pressing a button or other device to indicate whether the alarm is capable of detecting smoke - by pressing the button or other device;
 - (ii) Otherwise, by testing the alarm in the way stated in the Information Statement (RTA Form 17a) provided to the tenant/s at the commencement of the tenancy.

- (2) Replace each battery that is spent, or that the tenant/s is aware is almost spent, in accordance with the Information Statement provided to the tenant/s at the commencement of the tenancy;

- (3) Advise the lessor as soon as practicable if the tenant/s become/s aware that a smoke alarm in the premises has failed or is about to fail (other than because the battery is spent or almost spent); and

Note: In interpreting the word "spent" when referring to a battery, the term is used to include reference to a battery which is flat, non-functioning or lacking in charge that it does not properly operate the smoke alarm.

- (4) Clean each smoke alarm in the premises in the way stated in the Information Statement provided to the tenant/s at the commencement of the tenancy:

- (a) at least once every 12 months; or
- (b) if a fixed term tenancy is of less than 12 months duration, but is held over under a periodic tenancy of 12 months or more, at least once in the 12 month period.

In the event that the tenant/s engages a contractor/tradesperson (as listed in Item 18) to meet the tenant/s obligations listed under this clause, such engagement shall be at the tenant/s' own cost and expense.

- (5) Not tamper with or otherwise render a smoke alarm inoperative. Such an act will constitute malicious damage in accordance with Section 188 of the Act.

53 Portable pool obligations

- (1) The tenant must -

- (a) Obtain the lessor's consent for a portable pool at the premises of a depth of 300mm or greater;
- (b) Where consent is to be provided by the lessor to the tenant for the use of a portable pool at the premises of a depth of 300mm or greater, provide the lessor and/or the agent with details of the type and description of the proposed portable pool.

- (2) Where consent is provided by the lessor to the tenant for the use of a portable pool at the premises of a depth of 300mm or greater, the tenant agrees to:

- (a) Maintain and repair the portable pool at the tenant's own expense;
- (b) In accordance with the *Building Act 1975* obtain, maintain and renew a Pool Safety Certificate for a regulated pool, which includes a requirement for a compliant pool fence and, provide a copy of the Pool Safety Certificate to the lessor and/or agent;
- (c) Where a compliant pool fence is required for a regulated pool, obtain the lessor's consent regarding a proposed fence in accordance with clause 27 of the standard terms;
- (d) In circumstances where consent is provided to the tenant by the lessor in accordance with clause 27 of the standard terms, construct and maintain the fence as required by the *Building Act 1975*, at the tenant's own expense.

- (3) In accordance with clause 53(1) and 53(2), where consent is provided by the lessor to the tenant for a portable pool of a depth of 300mm or greater and/or as prescribed by the *Building Act 1975*, the tenant hereby agrees to indemnify and hold harmless the lessor and agent for any loss, claim, suit or demand, brought, caused or contributed to, directly or indirectly, by the portable pool.

2018 Workpapers

Section N

Expenses

MCA Superannuation Services Pty Ltd
By: BACKOFFIS.USER2
20 December, 2018

Report: Debtors Ledger Entries By Client
Client Range: DAYS0001
Debtors Ledger Range: 01/07/2017 to 30/06/2018

Debtors Ledger Entries By Client

Reference	Debtor Type	Invoice	Receipt	Debit (Ex Tax)	Tax	Credit (Ex Tax)	Tax	Balance
DAYS0001 -- Days Superannuation Fund								0.00
01/09/2017	Invoice	007510		250.00	25.00			275.00
06/09/2017	Receipt Item	007510	007098			250.00	25.00	0.00
20/04/2018	Invoice	008235		1,900.00	190.00			2,090.00
11/05/2018	Receipt Item	008235	007902			1,900.00	190.00	0.00
				<u>2,150.00</u>	<u>215.00</u>	<u>2,150.00</u>	<u>215.00</u>	
Totals				2,150.00	215.00	2,150.00	215.00	

Total (Inc Tax)
Total (Ex Tax)

Total \$2,365.00
Less: \$ 440.00 N1-3
\$1,925.00

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Days Superannuation Fund
 PO Box 783
 HAMILTON CENTRAL QLD 4007

Tax Invoice
008235
 Ref: DAYS0001
 20 April, 2018

Description	Amount
Attending to the preparation of the Financial Statements and Income Tax Return for the fund for the year ended 30 June 2017 including attending to the audit of the fund.	1,900.00
<i>GST</i>	190.00
Attending to the preparation of the Company Annual Review Statement, including preparation of solvency statement and minute for the year ended 30 June 2018.	
<i>Paid 11-5-18</i>	
Terms: Seven Days	Amount Due: \$ 2,090.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice Days Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	Invoice: 008235 Ref: DAYS0001 20 April, 2018 Amount Due: \$ 2,090.00
	Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Cardholder Signature Expiry Date	

SUPER AUDITS



TAX INVOICE



Supplier: Super Audits

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

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 18 May 2018

Recipient: Days Super Fund

Address: C/- PO Box 163, HAMILTON Qld. 4007

Description of Services

Statutory audit of the Days Super Fund for the financial year ending 30 June 2017.

Fee: \$400.00

GST: \$40.00

Total: \$440.00

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

Days Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description		
Administration Costs (30200)			
Administration Costs (30200)			
4/07/2017	ASIC	249.00	N2-1
1/06/2018	WITHDRAWAL ONLINE 3029526 BPAY ASIC Asic	48.00	TO
28/06/2018	WITHDRAWAL ONLINE 5392419 BPAY ASIC asic	254.00	N2-3
		<u>551.00</u>	
Depreciation (33400)			
15 Khartoum Street, Gordon Park (Gordon Park)			
30/06/2018	To record depreciation per L... Report	17,571.00	N2-4
		<u>17,571.00</u>	
Prepaid Borrowing Expenses (Prepaid Expenses)			
30/06/2018	To w/off Borrowing Cost	E2-1 625.66	
		<u>625.66</u>	
Investment Expenses (37500)			
15 Khartoum Street, Gordon Park (Gordon Park)			
2/02/2018	WITHDRAWAL 2906943 BPAY BMT TAX DE BMT depreciation	735.00	N2-5
		<u>735.00</u>	
Property Expenses - Council Rates (41960)			
15 Khartoum Street, Gordon Park (Gordon Park)			
10/08/2017	Bpay BBC rates	440.05	
2/02/2018	WITHDRAWAL 6511431 BPAY BCC RATES BCC Khartoum rates	443.65	N2-6
10/05/2018	WITHDRAWAL ONLINE 4698442 BPAY BCC RATES bcc rates	440.00	TO
30/06/2018	To take up Q2 Council Rates	436.43	N2-9
		<u>1,760.13</u>	
Property Expenses - Insurance Premium (41980)			
15 Khartoum Street, Gordon Park (Gordon Park)			
30/06/2018	To take up property insurance exp	885.00	N2-10
		<u>885.00</u>	
Property Expenses - Interest on Loans (42010)			
15 Khartoum Street, Gordon Park (Gordon Park)			
6/07/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,225.34	
8/08/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,563.15	
6/09/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,252.46	
6/10/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,330.13	
7/11/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,485.47	
6/12/2017	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,252.46	
8/01/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,407.80	
6/02/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,407.80	
6/03/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,174.79	
6/04/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,407.80	
8/05/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,485.47	
6/06/2018	INTEREST PAYABLE ON ACCOUNT 357994 4034357994	2,252.46	
		<u>28,245.13</u>	
Property Expenses - Pest Control (42040)			
15 Khartoum Street, Gordon Park (Gordon Park)			
1/08/2017	Smoke alarm	79.00	
		<u>79.00</u>	

Property Expenses - Repairs Maintenance (42060)

15 Khartoum Street, Gordon Park (Gordon Park)

25/05/2018	WITHDRAWAL ONLINE 1216606 PYMT Regency Regency	66.00	N2-11
31/05/2018	WITHDRAWAL ONLINE 1327312 PYMT Regency regency	66.00	TO
30/06/2018	To take up property repairs	46.50	N2-12
		<hr/>	
		178.50	

Property Expenses - Water Rates (42150)

15 Khartoum Street, Gordon Park (Gordon Park)

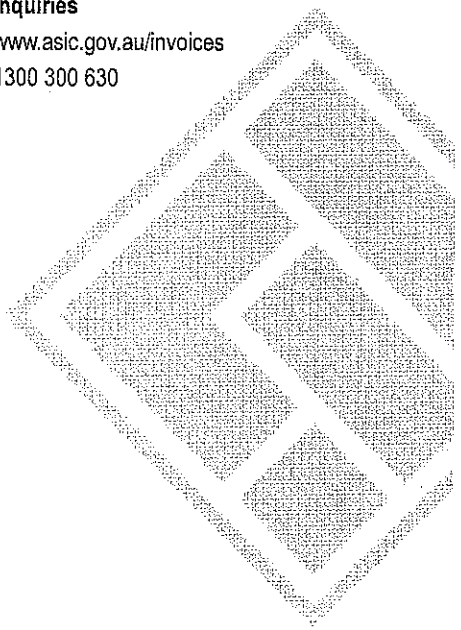
6/09/2017	Bpay QLD Urban Utilities	239.85	N2-13
6/12/2017	Bpay QLD Urban Utilities	323.13	TO
5/03/2018	WITHDRAWAL ONLINE 6314481 BPAY QLD URBAN 15kart water	287.56	N2-15
11/05/2018	DEPOSIT ONLINE 2019891 PYMT FERRARO CONSOLID water 15khart	(89.62)	
1/06/2018	WITHDRAWAL ONLINE 1834122 BPAY QLD URBAN Urban utilities	273.22	
		<hr/>	
		1,034.14	



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

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



JENNY DAY SUPER PTY LTD
MCA CHARTERED ACCOUNTANTS
U 2
273 ABBOTSFORD RD BOWEN HILLS QLD 4006

INVOICE STATEMENT
Issue date 18 May 17
JENNY DAY SUPER PTY LTD

ACN 612 469 600
Account No. 22 612469600

Summary

Balance outstanding	\$0.00
New items	\$249.00
Payments & credits	\$0.00
TOTAL DUE	\$249.00

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

Transaction details are listed on the back of this page

Handwritten: Paid 4-7-17

Please pay

Immediately	\$0.00
By 18 Jul 17	\$249.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
JENNY DAY SUPER PTY LTD

ACN 612 469 600 Account No: 22 612469600



22 612469600

TOTAL DUE	\$249.00
Immediately	\$0.00
By 18 Jul 17	\$249.00

Payment options are listed on the back of this payment slip

tb PAY	Billers Code: 17301
	Ref: 2296124696008



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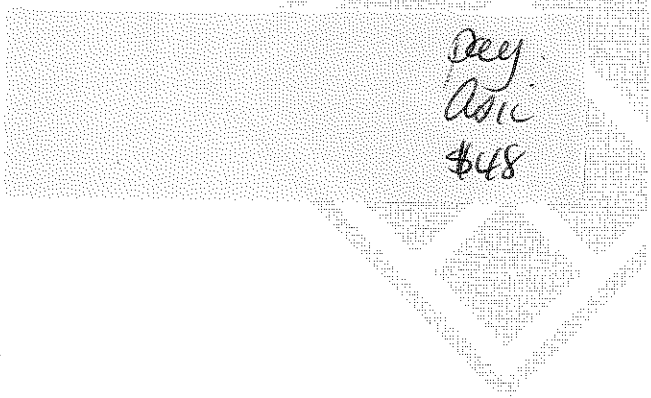


ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

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

JENNY DAY SUPERANNUATION PTY LTD
MCA CHARTERED ACCOUNTANTS
PO BOX 163 HAMILTON CENTRAL QLD 4007



INVOICE STATEMENT

Issue date 09 May 18

JENNY DAY SUPERANNUATION PTY LTD

ACN 150 799 401

Account No. 22 150799401

Summary

Balance outstanding	\$0.00
New items	\$48.00
Payments & credits	\$0.00
TOTAL DUE	\$48.00

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

Transaction details are listed on the back of this page

Paid 1-6-18

Please pay

Immediately	\$0.00
By 09 Jul 18	\$48.00

If you have already paid please ignore this invoice statement.

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



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Australian Securities & Investments Commission

PAYMENT SLIP

JENNY DAY SUPERANNUATION PTY LTD

ACN 150 799 401

Account No: 22 150799401



22 150799401

TOTAL DUE	\$48.00
Immediately	\$0.00
By 09 Jul 18	\$48.00

Payment options are listed on the back of this payment slip



Billers Code: 17301
Ref: 2291507994013



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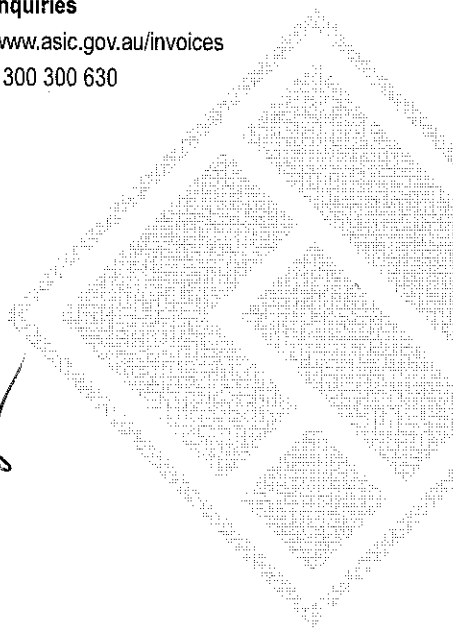
ASIC
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ABN 86 768 265 615

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

JENNY DAY SUPER PTY LTD
MCA CHARTERED ACCOUNTANTS
U 2
273 ABBOTSFORD RD BOWEN HILLS QLD 4006

paid 28-6-18



INVOICE STATEMENT
Issue date 18 May 18
JENNY DAY SUPER PTY LTD

ACN 612 469 600
Account No. 22 612469600

Summary

Balance outstanding	\$0.00
New items	\$254.00
Payments & credits	\$0.00
TOTAL DUE	\$254.00

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

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 18 Jul 18	\$254.00

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP
JENNY DAY SUPER PTY LTD

ACN 612 469 600 Account No: 22 612469600



22 612469600

TOTAL DUE	\$254.00
immediately	\$0.00
By 18 Jul 18	\$254.00

Payment options are listed on the back of this payment slip



Billers Code: 17301
Ref: 2296124696008



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BMIT Tax Depreciation
QUANTITY SURVEYORS

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust
15 Khartoum Street
GORDON PARK QLD 4031

15 February 2018

Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust
PO Box 783
HAMILTON CENTRAL QLD 4007

Dear Sir/Madam,

Thank you for selecting BMT Tax Depreciation to complete your Capital Allowance and Tax Depreciation Schedule.

This document outlines the relevant information, legislation and methodology used in the assessment of the potential capital works deductions for 15 Khartoum Street, GORDON PARK QLD 4031.

For your convenience we have included an explanation and summary of the calculations used in this schedule.

We trust our service and the deductions outlined in the following schedules will exceed your expectations. BMT strive for excellence and appreciate any feedback you may have.

Our commitment to the continuous development of our service ensures you receive the maximum depreciation deductions you're entitled to.

We invite you to register for our online portal MyBMT. MyBMT allows you to view and update your schedule, access and download existing schedules, upload property files including photos and receipts, add members of your investment team and share your schedule with your Accountant or Tax Adviser all in one convenient location. For more information and to register visit www.mybmt.bmtqs.com.au.

To learn more about property depreciation visit www.bmtqs.com.au. We have a range of free tools and resources to assist you on your property investing journey.

Should you require any further information or clarification, please contact one of our depreciation experts or our Chief Executive Officer, Mr Bradley Beer.

Once again, thank you for choosing BMT Tax Depreciation and we look forward to working with you in the future.

Yours sincerely,



BMT Tax Depreciation Pty Ltd
Quantity Surveyors
AIQS, RICS, AVAA, Tax Agent: 53712009



Maximising Property
Tax Depreciation Deductions

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BMT Capital Allowance and Tax Depreciation Schedule overview

The following is a summary of the information used by BMT Tax Depreciation when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership details and structure play a significant part in the methodology that is used and subsequently changes the results of the schedule and the calculations used within it. Any changes to the ownership entity or structure may make this report inaccurate. To update your details please contact the expert team at BMT Tax Depreciation on 1300 728 726 or log in to MyBMT at www.mybmt.bmtqs.com.au.

Schedule prepared for: Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust
Property address: 15 Khartoum Street, GORDON PARK QLD 4031
Ownership interest: 100 per cent

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 per cent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997 (ITAA 1997), are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset. For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items costing \$600 or less as each co-owner's share is no more than \$300 each. When an owner's share of an asset is valued at less than \$1,000, it can be added to a low-value pool assuming there is no immediate write-off.

Property type: Residential
Purchase price: \$760,000
Settlement date: 29 August 2016
Construction completion date: 29 August 2016
Schedule start date: 30 August 2016
Date available to provide income: 30 August 2016

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust on 15 Khartoum Street, GORDON PARK QLD 4031 has been prepared and calculated in accordance with the legislation applicable on 15 February 2018.

The Capital Allowance and Tax Depreciation Schedule is based on BMT Tax Depreciation's understanding of the Commissioner of Taxation's assumed intent and the interpretation of the relevant tax rulings and supportive documents:

- The Income Tax Assessment Act 1997, (ITAA) 1936, Part 3, Division 3A, Sections 54, 55, 56, 60, 61 and 62
- The basis of depreciation of an item of plant and equipment includes its purchase price (ITAA Sect 42-65) delivery and installation costs (IT 2197) and the costs associated with bringing the plant into full operation (ITAA97 Sect 8-1)
- Capital allowances in accordance with Division 10D, Sections 124ZF-ZH and Section 1234ZFB and ITAA 1997 Division 40 and 43
- Changes from the Ralph Review of Business Taxation of 21 September 1999
- Legislation by the Australian Taxation Office in Market Valuations for Tax Purposes
- Documentation and procedures defined in the Australian Accounting Standards AASB 116 Property, Plant and Equipment and AASB13 Fair Value Measurement
- Taxation Ruling 2017/2 – Income Tax: Effective Life of Depreciating Assets

It is a requirement to advise BMT Tax Depreciation when any actual costs in whole or part thereof are available prior to the preparation of the Capital Allowance and Tax Depreciation Schedule. Where costs have been provided, they have been used and noted accordingly in this schedule. In the event that costs are not available, BMT Tax Depreciation use estimating procedures and methodology provided to estimate a fair market value based on cost advice as at the 15 February 2018. Where applicable, all cost estimates are adjusted to that of the historical date in which the actual construction or installation took place.

The construction expenditure has been determined on the basis of the actual cost incurred in relation to the construction of a building.

Construction expenditure calculated includes:

- Preliminary expenses such as professional Architect, Engineer and Surveyor's fees and the cost of foundation excavations
- Builder's or Contractor's margin
- Contingencies
- All plant and equipment

The construction expenditure calculated excludes:

- Site clearance, earthworks that are permanent, can be economically maintained and are not integral to the installation or construction of a structure
- Demolition of existing structures
- Soft landscaping
- Cost of acquiring land
- Developer's profit and overheads

The following additional information has been used in the preparation of the Capital Allowance and Tax Depreciation Schedule:

- Written and verbal information provided by Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust
- Verbal information provided by Brisbane City Council
- Site inspection conducted by BMT Tax Depreciation on 9 February 2018
- Purchase price of \$760,000

The following assumptions have been made in the preparation of the Capital Allowance and Tax Depreciation Schedule.

- That all items of plant and equipment listed in the schedule are owned by the tax payer
- That you are not entitled to input tax credits and therefore GST is included in the appropriate items within the schedule
- That no schedule of depreciation allowances existed or formed a condition of the purchase documentation
- Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income, excluding short-term traveller's accommodation or non-residential usage
- No additional actual costs in whole or part thereof are available at this time
- The owners are not carrying on a rental property business

Owners are advised to discuss and confirm the above assumptions with their Tax Adviser prior to using this Capital Allowance and Tax Depreciation Schedule.

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75 per cent in the year of acquisition and 37.5 per cent each year thereafter. The cumulative capital loss total row of figures displays the amount of division 40 deductions that have not been able to be claimed during ownership up until the end of the financial year.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

Experience and qualifications

It is a legislative requirement that an appropriately qualified professional is used to prepare a Capital Allowance and Tax Depreciation Schedule under Tax Ruling 97/25. A Quantity Surveyor is one of the few professionals recognised to have appropriate construction costing skills to estimate building costs for the purpose of establishing a cost to claim your capital works and tax depreciation deductions.

Please find below BMT Tax Depreciation's relevant qualifications and associations with governing bodies:

- **AIQS - Australian Institute of Quantity Surveyors**

As a member of the AIQS, a professional standards body, BMT Tax Depreciation upholds its professionalism and standards to the highest level. The institute plays an important role by ensuring that industry standards and information are continuously updated.

- **RICS - Royal Institute of Chartered Surveyors**

BMT Tax Depreciation are proud members of RICS, allowing us access to the latest methodology used by Surveyors across Australia and the world.

- **AVAA - Auctioneers & Valuers Association of Australia**

BMT Tax Depreciation is also a member of the AVAA. The AVAA works to elevate and maintain the standards of professional knowledge and sound practice relating to accurately valuing a variety of plant and equipment.

- **PIPA - Property Investment Professionals of Australia**

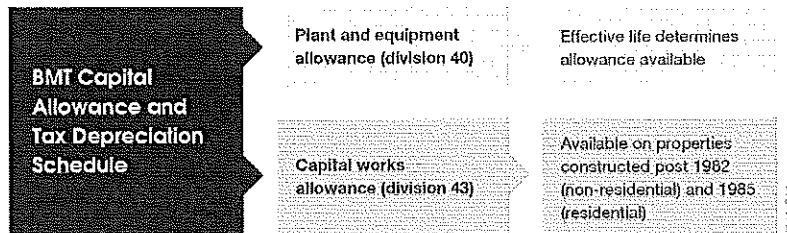
As a member of PIPA, BMT Tax Depreciation are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **Registered Tax Agent**

BMT Tax Depreciation are registered Tax Agents qualified to prepare depreciation schedules for any rental, commercial or investment property under the Tax Agents Services Act 2009. Our Tax Agents number is 53712009.

Summary of capital expenditure

Purchase price	\$760,000
Total expenditure	\$760,000



Division 40 - plant and equipment	\$33,927
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The calculations for plant and equipment assets have been prepared in accordance with the relevant Taxation Ruling in place at the time of preparing this report. This ruling discusses the methodology outlined by the Commissioner of Taxation to determine the effective life of depreciating assets under section 40-100 of the Income Tax Assessment Act 1997 (ITAA 1997).

Division 43 - capital works allowance	\$447,087
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Division 43, as outlined in ITAA 1997, allows a deduction for capital expenditure incurred in the construction of any capital works. The deduction claimed as a capital works allowance depends on the type of construction and the date construction started. See the definition of division 43 and the table under this heading within the glossary of key terms for further clarification of the qualifying dates for capital works deductions. The deductible amount for division 43 excludes both division 40 above and any non-qualifying balance of capital expenditure.

Balance of capital expenditure	\$278,986
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This represents all items that do not qualify for capital works deductions or decline in value and any capital works deductions which are already exhausted. Construction expenditure that cannot be claimed (as per Australian Taxation Office (ATO) guidelines) include:

- Land
- Expenditure on clearing the land prior to construction
- Earthworks that are permanent, and are not integral to the construction
- Expenditure on soft landscaping
- Demolition

Total capital expenditure	\$760,000
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Capital Allowance and Tax Depreciation Schedule summary

Total deductions - 40 year forecast

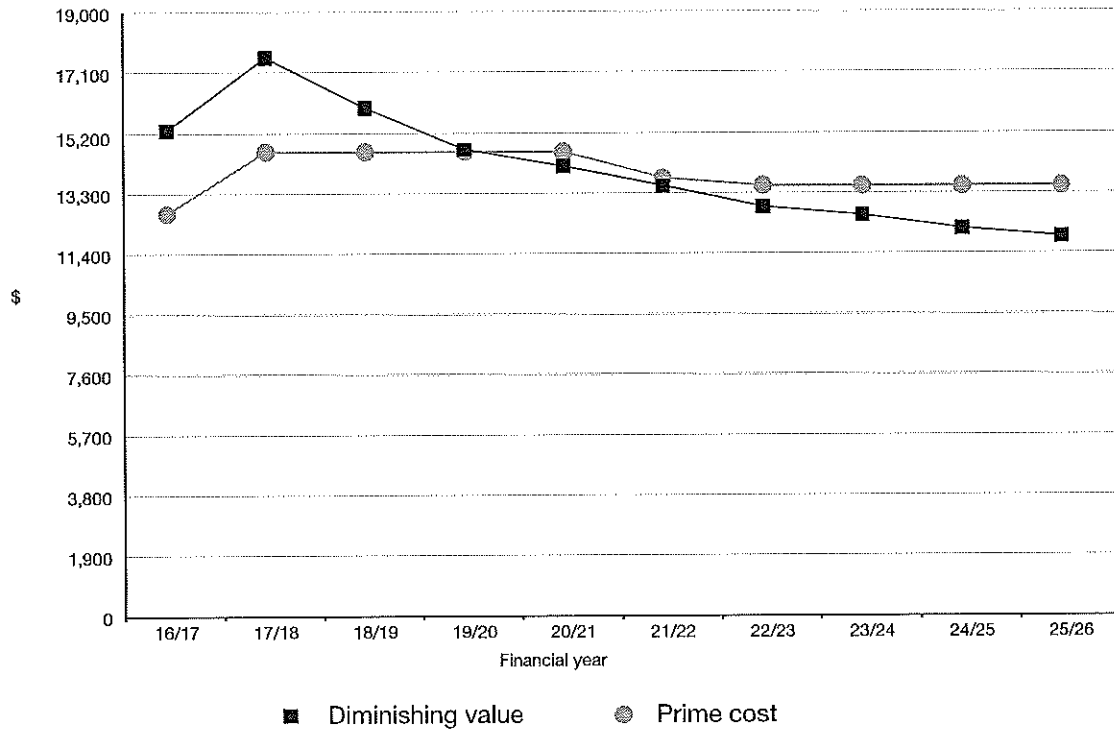
The forty year projection summary outlines the total yearly deductions available over the lifetime of the property. These totals include the division 43 and division 40 components as a total yearly deduction. Both the diminishing value (DV) and prime cost (PC) method values are shown for easy comparison.

Years 1-21			Years 22-41		
Period	Total deductions		Period	Total deductions	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
30-Aug-16 to 30-Jun-17	15,287	12,667	1-Jul-37 to 30-Jun-38	11,232	11,177
1-Jul-17 to 30-Jun-18	17,571	14,611	1-Jul-38 to 30-Jun-39	11,210	11,177
1-Jul-18 to 30-Jun-19	15,992	14,611	1-Jul-39 to 30-Jun-40	11,198	11,177
1-Jul-19 to 30-Jun-20	14,672	14,611	1-Jul-40 to 30-Jun-41	11,190	11,177
1-Jul-20 to 30-Jun-21	14,152	14,611	1-Jul-41 to 30-Jun-42	11,185	11,177
1-Jul-21 to 30-Jun-22	13,517	13,771	1-Jul-42 to 30-Jun-43	11,182	11,177
1-Jul-22 to 30-Jun-23	12,862	13,532	1-Jul-43 to 30-Jun-44	11,180	11,177
1-Jul-23 to 30-Jun-24	12,594	13,517	1-Jul-44 to 30-Jun-45	11,179	11,177
1-Jul-24 to 30-Jun-25	12,188	13,517	1-Jul-45 to 30-Jun-46	11,179	11,177
1-Jul-25 to 30-Jun-26	11,917	13,517	1-Jul-46 to 30-Jun-47	11,178	11,177
1-Jul-26 to 30-Jun-27	11,736	12,580	1-Jul-47 to 30-Jun-48	11,178	11,177
1-Jul-27 to 30-Jun-28	11,612	12,399	1-Jul-48 to 30-Jun-49	11,177	11,177
1-Jul-28 to 30-Jun-29	11,520	11,973	1-Jul-49 to 30-Jun-50	11,177	11,177
1-Jul-29 to 30-Jun-30	11,454	11,873	1-Jul-50 to 30-Jun-51	11,177	11,177
1-Jul-30 to 30-Jun-31	11,403	11,873	1-Jul-51 to 30-Jun-52	11,177	11,177
1-Jul-31 to 30-Jun-32	11,364	11,289	1-Jul-52 to 30-Jun-53	11,177	11,177
1-Jul-32 to 30-Jun-33	11,335	11,177	1-Jul-53 to 30-Jun-54	11,177	11,177
1-Jul-33 to 30-Jun-34	11,535	11,177	1-Jul-54 to 30-Jun-55	11,177	11,177
1-Jul-34 to 30-Jun-35	11,401	11,177	1-Jul-55 to 30-Jun-56	11,177	11,177
1-Jul-35 to 30-Jun-36	11,317	11,177	1-Jul-56 to 30-Jun-57	1,814	1,814
1-Jul-36 to 30-Jun-37	11,264	11,177	Total	481,014	481,014

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10 year forecast comparison graph

The below graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods. The graph demonstrates the diminishing value method's increased deductions over the initial years and the prime cost method's greater deductions in later years.



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Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed over forty years from the construction completion date. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Original works	29-Aug-16	2.5 %	447,087

Calculation for write-off provision:

Period	Original division 43 (\$)
30-Aug-16 to 30-Jun-17	9,370
1-Jul-17 to 30-Jun-18	11,177
1-Jul-18 to 30-Jun-19	11,177
1-Jul-19 to 30-Jun-20	11,177
1-Jul-20 to 30-Jun-21	11,177
1-Jul-21 to 30-Jun-22	11,177
1-Jul-22 to 30-Jun-23	11,177
1-Jul-23 to 30-Jun-24	11,177
1-Jul-24 to 30-Jun-25	11,177
1-Jul-25 to 30-Jun-26	11,177

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Diminishing value method summary

Date	Effective life	Pooled plant	Division 40	Division 43	Total
30-Aug-16 to 30-Jun-17	4,330	1,587	5,917	9,370	15,287
1-Jul-17 to 30-Jun-18	3,815	2,579	6,394	11,177	17,571
1-Jul-18 to 30-Jun-19	2,866	1,949	4,815	11,177	15,992
1-Jul-19 to 30-Jun-20	2,036	1,459	3,495	11,177	14,672
1-Jul-20 to 30-Jun-21	1,368	1,607	2,975	11,177	14,152
1-Jul-21 to 30-Jun-22	1,006	1,334	2,340	11,177	13,517
1-Jul-22 to 30-Jun-23	852	833	1,685	11,177	12,862
1-Jul-23 to 30-Jun-24	524	893	1,417	11,177	12,594
1-Jul-24 to 30-Jun-25	454	557	1,011	11,177	12,188
1-Jul-25 to 30-Jun-26	393	347	740	11,177	11,917
1-Jul-26 to 30-Jun-27	341	218	559	11,177	11,736
1-Jul-27 to 30-Jun-28	296	139	435	11,177	11,612
1-Jul-28 to 30-Jun-29	256	87	343	11,177	11,520
1-Jul-29 to 30-Jun-30	222	55	277	11,177	11,454
1-Jul-30 to 30-Jun-31	192	34	226	11,177	11,403
1-Jul-31 to 30-Jun-32	167	20	187	11,177	11,364
1-Jul-32 to 30-Jun-33	145	13	158	11,177	11,335
1-Jul-33 to 30-Jun-34	0	358	358	11,177	11,535
1-Jul-34 to 30-Jun-35	0	224	224	11,177	11,401
1-Jul-35 to 30-Jun-36	0	140	140	11,177	11,317
1-Jul-36 to 30-Jun-37	0	87	87	11,177	11,264
1-Jul-37 to 30-Jun-38	0	55	55	11,177	11,232
1-Jul-38 to 30-Jun-39	0	33	33	11,177	11,210
1-Jul-39 to 30-Jun-40	0	21	21	11,177	11,198
1-Jul-40 to 30-Jun-41	0	13	13	11,177	11,190
1-Jul-41 to 30-Jun-42	0	8	8	11,177	11,185
1-Jul-42 to 30-Jun-43	0	5	5	11,177	11,182
1-Jul-43 to 30-Jun-44	0	3	3	11,177	11,180
1-Jul-44 to 30-Jun-45	0	2	2	11,177	11,179
1-Jul-45 to 30-Jun-46	0	2	2	11,177	11,179
1-Jul-46 to 30-Jun-47	0	1	1	11,177	11,178
1-Jul-47 to 30-Jun-48	0	1	1	11,177	11,178
1-Jul-48 to 30-Jun-49	0	0	0	11,177	11,177
1-Jul-49 to 30-Jun-50	0	0	0	11,177	11,177
1-Jul-50 to 30-Jun-51	0	0	0	11,177	11,177
1-Jul-51 to 30-Jun-52	0	0	0	11,177	11,177
1-Jul-52 to 30-Jun-53	0	0	0	11,177	11,177
1-Jul-53 to 30-Jun-54	0	0	0	11,177	11,177
1-Jul-54 to 30-Jun-55	0	0	0	11,177	11,177
1-Jul-55 to 30-Jun-56	0	0	0	11,177	11,177
1-Jul-56 to 30-Jun-57	0	0	0	1,814	1,814
Total	19,263	14,664	33,927	447,087	481,014

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Prime cost method summary

Date	Effective life plant	Division 43	Total
30-Aug-16 to 30-Jun-17	3,297	9,370	12,667
1-Jul-17 to 30-Jun-18	3,434	11,177	14,611
1-Jul-18 to 30-Jun-19	3,434	11,177	14,611
1-Jul-19 to 30-Jun-20	3,434	11,177	14,611
1-Jul-20 to 30-Jun-21	3,434	11,177	14,611
1-Jul-21 to 30-Jun-22	2,594	11,177	13,771
1-Jul-22 to 30-Jun-23	2,355	11,177	13,532
1-Jul-23 to 30-Jun-24	2,340	11,177	13,517
1-Jul-24 to 30-Jun-25	2,340	11,177	13,517
1-Jul-25 to 30-Jun-26	2,340	11,177	13,517
1-Jul-26 to 30-Jun-27	1,403	11,177	12,580
1-Jul-27 to 30-Jun-28	1,222	11,177	12,399
1-Jul-28 to 30-Jun-29	796	11,177	11,973
1-Jul-29 to 30-Jun-30	696	11,177	11,873
1-Jul-30 to 30-Jun-31	696	11,177	11,873
1-Jul-31 to 30-Jun-32	112	11,177	11,289
1-Jul-32 to 30-Jun-33	0	11,177	11,177
1-Jul-33 to 30-Jun-34	0	11,177	11,177
1-Jul-34 to 30-Jun-35	0	11,177	11,177
1-Jul-35 to 30-Jun-36	0	11,177	11,177
1-Jul-36 to 30-Jun-37	0	11,177	11,177
1-Jul-37 to 30-Jun-38	0	11,177	11,177
1-Jul-38 to 30-Jun-39	0	11,177	11,177
1-Jul-39 to 30-Jun-40	0	11,177	11,177
1-Jul-40 to 30-Jun-41	0	11,177	11,177
1-Jul-41 to 30-Jun-42	0	11,177	11,177
1-Jul-42 to 30-Jun-43	0	11,177	11,177
1-Jul-43 to 30-Jun-44	0	11,177	11,177
1-Jul-44 to 30-Jun-45	0	11,177	11,177
1-Jul-45 to 30-Jun-46	0	11,177	11,177
1-Jul-46 to 30-Jun-47	0	11,177	11,177
1-Jul-47 to 30-Jun-48	0	11,177	11,177
1-Jul-48 to 30-Jun-49	0	11,177	11,177
1-Jul-49 to 30-Jun-50	0	11,177	11,177
1-Jul-50 to 30-Jun-51	0	11,177	11,177
1-Jul-51 to 30-Jun-52	0	11,177	11,177
1-Jul-52 to 30-Jun-53	0	11,177	11,177
1-Jul-53 to 30-Jun-54	0	11,177	11,177
1-Jul-54 to 30-Jun-55	0	11,177	11,177
1-Jul-55 to 30-Jun-56	0	11,177	11,177
1-Jul-56 to 30-Jun-57	0	1,814	1,814
Total	33,927	447,087	481,014

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Diminishing value method schedule (years 1 - 5)

Tax grouping	Total cost @ 30-Aug-16 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-21 (\$)
				30-Aug-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	10,437	15	13.3 %	1,163	1,237	1,072	929	805	5,231
Automatic Garage Door - Controls	176	5	100.0 %	176	0	0	0	0	0
Automatic Garage Door - Motors	765	10	37.5 %	0	0	0	0	0	95
Bathroom Accessories - Freestanding	414	5	37.5 %	0	0	0	0	0	51
Blinds	2,592	10	37.5 %	0	0	0	0	0	321
Carpet	4,531	10	20.0 %	757	755	604	483	386	1,546
Ceiling Fans	1,404	5	37.5 %	0	0	0	0	0	174
Cooktops	1,253	12	16.7 %	175	180	0	0	0	219
Dishwashers	1,987	10	20.0 %	332	331	265	212	0	529
Exhaust Fans	551	10	37.5 %	0	0	0	0	0	69
Garbage Bins	251	10	100.0 %	251	0	0	0	0	0
Hot Water Systems	2,004	12	16.7 %	279	288	240	200	0	623
Intercom System Assets	752	10	37.5 %	0	0	0	0	0	93
Light Shades	483	5	37.5 %	0	0	0	0	0	60
Ovens	2,130	12	16.7 %	297	306	255	212	177	883
Rangehoods	939	12	37.5 %	0	0	0	0	0	116
Security System	2,694	5	40.0 %	900	718	430	0	0	252
Smoke Alarms	564	6	37.5 %	0	0	0	0	0	70
Subtotal	33,927			4,330	3,815	2,866	2,036	1,368	6,777
Total division 40 - effective life rate	25,463			4,330	3,815	2,866	2,036	1,368	6,777
Total division 40 - pooled (Page 19)	8,464			1,587	2,579	1,949	1,459	1,607	3,554
Total division 40	33,927			5,917	6,394	4,815	3,495	2,975	10,331
Division 43 - capital works allowance									
Total division 43 (Page 19)	47,097			9,270	11,177	11,177	11,177	11,177	393,009
Total depreciation	481,014			15,287	17,571	15,992	14,672	14,162	403,340

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Diminishing value method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-21 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	5,231	15	13.3 %	697	605	524	454	393	2,558
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	95	10	37.5 %	0	0	0	0	0	9
Bathroom Accessories - Freestanding	51	5	37.5 %	0	0	0	0	0	4
Blinds	321	10	37.5 %	0	0	0	0	0	31
Carpet	1,546	10	20.0 %	309	247	0	0	0	242
Ceiling Fans	174	5	37.5 %	0	0	0	0	0	16
Cooktops	219	12	37.5 %	0	0	0	0	0	21
Dishwashers	529	10	37.5 %	0	0	0	0	0	51
Exhaust Fans	68	10	37.5 %	0	0	0	0	0	6
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	623	12	37.5 %	0	0	0	0	0	58
Intercom System Assets	93	10	37.5 %	0	0	0	0	0	9
Light Shades	60	5	37.5 %	0	0	0	0	0	6
Ovens	883	12	37.5 %	0	0	0	0	0	84
Rangehoods	116	12	37.5 %	0	0	0	0	0	11
Security System	252	5	37.5 %	0	0	0	0	0	24
Smoke Alarms	70	6	37.5 %	0	0	0	0	0	7
Subtotal	10,831			1,006	852	524	454	393	2,558
Total division 40 - effective life rate	6,777			1,006	852	524	454	393	2,558
Total division 40 - pooled (Page 20)	3,551			1,304	833	893	557	347	580
Total division 40	10,328			2,310	1,685	1,417	1,011	740	3,138
Division 43 - capital works allowance									
Total division 43 (Page 12)	336,000			11,177	11,177	11,177	11,177	11,177	337,124
Total depreciation	403,340			13,617	12,862	12,594	12,188	11,817	340,262

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Diminishing value method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-26 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	2,558	15	13.3 %	341	296	256	222	192	1,251
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	9	10	37.5 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	4	5	37.5 %	0	0	0	0	0	0
Blinds	31	10	37.5 %	0	0	0	0	0	2
Carpat	242	10	37.5 %	0	0	0	0	0	23
Ceiling Fans	16	5	37.5 %	0	0	0	0	0	1
Cooktops	21	12	37.5 %	0	0	0	0	0	2
Dishwashers	51	10	37.5 %	0	0	0	0	0	4
Exhaust Fans	6	10	37.5 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	59	12	37.5 %	0	0	0	0	0	6
Intercom System Assets	9	10	37.5 %	0	0	0	0	0	0
Light Shades	6	5	37.5 %	0	0	0	0	0	0
Ovens	84	12	37.5 %	0	0	0	0	0	7
Rangehoods	11	12	37.5 %	0	0	0	0	0	0
Security System	24	5	37.5 %	0	0	0	0	0	2
Smoke Alarms	7	6	37.5 %	0	0	0	0	0	0
Total division 40 - effective life rate	2,558			341	296	256	222	192	1,251
Total division 40 - pooled (Page 21)	580			218	139	87	55	34	47
Total division 40	3,138			559	435	343	277	226	1,298
Division 43 - capital works allowance									
Total division 43 (Page 12)	837,124			11,177	11,512	11,177	11,177	11,177	281,248
Total depreciation	340,262			11,736	11,512	11,520	11,454	11,403	282,537

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Diminishing value method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-31 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-36 (\$)
				1-Jul-31 30-Jun-32 Year 16 (\$)	1-Jul-32 30-Jun-33 Year 17 (\$)	1-Jul-33 30-Jun-34 Year 18 (\$)	1-Jul-34 30-Jun-35 Year 19 (\$)	1-Jul-35 30-Jun-36 Year 20 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	1,251	15	13.3 %	167	145	0	0	0	229
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	37.5 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	37.5 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	0	0	0	0	0	0
Carpet	23	10	37.5 %	0	0	0	0	0	2
Ceiling Fans	1	5	37.5 %	0	0	0	0	0	0
Cooktops	2	12	37.5 %	0	0	0	0	0	0
Dishwashers	4	10	37.5 %	0	0	0	0	0	0
Exhaust Fans	0	10	37.5 %	0	0	0	0	0	0
Garbage Blns	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	6	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	0	10	37.5 %	0	0	0	0	0	0
Light Shades	0	5	37.5 %	0	0	0	0	0	0
Ovens	7	12	37.5 %	0	0	0	0	0	0
Rangehoods	0	12	37.5 %	0	0	0	0	0	0
Security System	2	5	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	37.5 %	0	0	0	0	0	0
Subtotal	1,298			167	145	0	0	0	231
Total division 40 - effective life rate	1,251			167	145	0	0	0	0
Total division 40 - pooled (Page 22)	47			20	13	358	224	140	231
Total division 40	1,298			187	158	358	224	140	231
Division 43 - capital works allowance									
Total division 43 (Page 12)	281,839			11,177	11,177	11,177	11,177	11,177	225,365
Total depreciation	282,537			11,364	11,335	11,635	11,401	11,317	225,665

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Diminishing value method pooling schedule (years 1 - 5)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-21 (\$)
				30-Aug-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
Division 40 - plant & equipment (Pooling rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	*939	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	765	10	37.5 %	143	233	146	91	57	95
Bathroom Accessories - Freestanding	414	5	37.5 %	78	126	79	49	31	51
Blinds	2,592	10	37.5 %	486	790	494	308	193	321
Carpet	*990	10	0.0 %	0	0	0	0	0	0
Ceiling Fans	1,404	5	37.5 %	263	428	267	167	105	174
Cooktops	*898	12	37.5 %	0	0	337	210	132	219
Dishwashers	*847	10	37.5 %	0	0	0	0	318	529
Exhaust Fans	551	10	37.5 %	103	168	105	66	41	69
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	*997	12	37.5 %	0	0	0	0	374	623
Intercom System Assets	752	10	37.5 %	141	229	143	90	56	93
Light Shades	483	5	37.5 %	91	147	92	57	36	60
Ovens	*883	12	0.0 %	0	0	0	0	0	883
Rangehoods	939	12	37.5 %	176	296	179	112	70	116
Security System	*646	5	37.5 %	0	0	0	242	152	252
Smoke Alarms	564	6	37.5 %	106	172	107	67	42	70
Subtotal	8,484			1,657	2,579	1,949	1,459	1,007	3,554
Total - pooled items	8,484			1,657	2,579	1,949	1,459	1,007	3,554

Items marked by an * are allocated to the low-value pool in later years.

Diminishing value method pooling schedule (years 6 - 10)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
Division 40 - plant & equipment (Pooling rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	939	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	95	10	37.5 %	36	22	14	9	5	9
Bathroom Accessories - Freestanding	51	5	37.5 %	19	12	8	5	3	4
Blinds	321	10	37.5 %	120	75	47	30	18	31
Carpet	990	10	37.5 %	0	0	371	232	145	242
Ceiling Fans	174	5	37.5 %	65	41	26	16	10	16
Cooktops	219	12	37.5 %	82	51	32	20	13	21
Dishwashers	529	10	37.5 %	198	124	78	48	30	51
Exhaust Fans	68	10	37.5 %	26	16	10	6	4	6
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	623	12	37.5 %	234	146	91	57	36	59
Intercom System Assets	83	10	37.5 %	35	22	14	8	5	9
Light Shades	60	5	37.5 %	23	14	9	5	3	6
Ovens	883	12	37.5 %	331	207	129	81	51	84
Rangehoods	116	12	37.5 %	44	27	17	11	6	11
Security System	252	5	37.5 %	95	59	37	23	14	24
Smoke Alarms	70	6	37.5 %	26	17	10	6	4	7
Subtotal	9,554			1,334	893	893	557	347	580
Total - pooled items	9,554			1,334	893	893	557	347	580

Items marked by an * are allocated to the low-value pool in later years.

Diminishing value method pooling schedule (years 11 - 15)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
Division 40 - plant & equipment (Pooling rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	*939	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	9	10	37.5 %	3	2	2	1	1	0
Bathroom Accessories - Freestanding	4	5	37.5 %	2	1	1	0	0	0
Blinds	31	10	37.5 %	12	7	5	3	2	2
Carpet	242	10	37.5 %	91	57	35	22	14	23
Ceiling Fans	16	5	37.5 %	6	4	2	2	1	1
Cooktops	21	12	37.5 %	8	5	3	2	1	2
Dishwashers	51	10	37.5 %	19	12	8	5	3	4
Exhaust Fans	6	10	37.5 %	2	2	1	1	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	59	12	37.5 %	22	14	9	5	3	6
Intercom System Assets	9	10	37.5 %	3	2	2	1	1	0
Light Shades	6	5	37.5 %	2	2	1	1	0	0
Ovens	84	12	37.5 %	32	20	12	8	5	7
Rangehoods	11	12	37.5 %	4	3	2	1	1	0
Security System	24	5	37.5 %	9	6	3	2	2	2
Smoke Alarms	7	6	37.5 %	3	2	1	1	0	0
Subtotal	580			210	139	87	55	34	47
Total - pooled items	680			218	139	97	65	34	47

Items marked by an * are allocated to the low-value pool in later years.

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Diminishing value method pooling schedule (years 16 - 20)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-36 (\$)
				1-Jul-31 30-Jun-32 Year 16 (\$)	1-Jul-32 30-Jun-33 Year 17 (\$)	1-Jul-33 30-Jun-34 Year 18 (\$)	1-Jul-34 30-Jun-35 Year 19 (\$)	1-Jul-35 30-Jun-36 Year 20 (\$)	
Division 40 - plant & equipment (Pooling rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	939	15	37.5 %	0	0	352	220	138	229
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	1	1	0	0	0	0
Carpet	23	10	37.5 %	9	5	3	2	2	2
Ceiling Fans	1	5	37.5 %	1	0	0	0	0	0
Cooktops	2	12	37.5 %	1	1	0	0	0	0
Dishwashers	4	10	37.5 %	2	1	1	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	37.5 %	2	2	1	1	0	0
Intercom System Assets	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	7	12	37.5 %	3	2	1	1	0	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Security System	2	5	37.5 %	1	1	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	47			20	13	358	224	140	231
Total - pooled items	47			20	13	358	224	140	231

Items marked by an * are allocated to the low-value pool in later years.

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Prime cost method schedule (years 1 - 5)

Tax grouping	Total cost @ 30-Aug-16 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-21 (\$)
				30-Aug-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	10,437	15	6.7 %	581	696	696	696	696	7,072
Automatic Garage Door - Controls	176	5	100.0 %	176	0	0	0	0	0
Automatic Garage Door - Motors	765	10	10.0 %	64	77	77	77	77	393
Bathroom Accessories - Freestanding	414	5	20.0 %	69	83	83	83	83	13
Blinds	2,592	10	10.0 %	217	259	259	259	259	1,339
Carpet	4,531	10	10.0 %	379	453	453	453	453	2,340
Ceiling Fans	1,404	5	20.0 %	235	281	281	281	281	45
Cooktops	1,253	12	8.3 %	87	104	104	104	104	750
Dishwashers	1,987	10	10.0 %	166	199	199	199	199	1,025
Exhaust Fans	551	10	10.0 %	46	55	55	55	55	285
Garbage Bins	251	10	100.0 %	251	0	0	0	0	0
Hot Water Systems	2,004	12	8.3 %	140	167	167	167	167	1,196
Intercom System Assets	752	10	10.0 %	63	75	75	75	75	389
Light Shades	483	5	20.0 %	81	97	97	97	97	14
Ovens	2,130	12	8.3 %	148	177	177	177	177	1,274
Rangehoods	939	12	8.3 %	65	78	78	78	78	562
Security System	2,694	5	20.0 %	460	539	539	539	539	88
Smoke Alarms	564	6	16.7 %	79	94	94	94	94	109
Subtotal	33,927			3,297	3,434	3,434	3,434	3,434	16,894
Total division 40 - effective life rate	33,927			3,297	3,434	3,434	3,434	3,434	16,894
Division 43 - capital works allowance									
Total division 43 (25 Sep 12)	442,087			9,970	11,177	11,177	11,177	11,177	364,000
Total depreciation	481,014			12,807	14,611	14,611	14,611	14,611	409,903

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Prime cost method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-21 (\$)	Effective life (Years)	Basic rate (FC)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	7,072	15	6.7 %	696	696	696	696	696	3,592
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	393	10	10.0 %	77	77	77	77	77	8
Bathroom Accessories - Freestanding	13	5	20.0 %	13	0	0	0	0	0
Blinds	1,339	10	10.0 %	259	259	259	259	259	44
Carpet	2,340	10	10.0 %	453	453	453	453	453	75
Ceiling Fans	45	5	20.0 %	45	0	0	0	0	0
Cooktops	750	12	8.3 %	104	104	104	104	104	230
Dishwashers	1,025	10	10.0 %	199	199	199	199	199	30
Exhaust Fans	285	10	10.0 %	55	55	55	55	55	10
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	1,196	12	8.3 %	167	167	167	167	167	361
Intercom System Assets	389	10	10.0 %	75	75	75	75	75	14
Light Shades	14	5	20.0 %	14	0	0	0	0	0
Ovens	1,274	12	8.3 %	177	177	177	177	177	389
Rangehoods	562	12	8.3 %	78	78	78	78	78	172
Security System	88	5	20.0 %	88	0	0	0	0	0
Smoke Alarms	109	6	16.7 %	94	15	0	0	0	0
Subtotal	16,894			2,594	2,355	2,340	2,340	2,340	4,925
Total division 40 - effective life rate	16,894			2,594	2,355	2,340	2,340	2,340	4,925
Division 43 - capital works allowance									
Total Division 43 (Page 12)	593,000			11,177	11,177	11,177	11,177	11,177	593,000
Total depreciation	409,903			19,771	19,532	19,517	19,517	19,517	342,049

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Prime cost method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-26 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDY @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	3,592	15	6.7 %	696	696	696	696	696	112
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	8	10	10.0 %	8	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0 %	0	0	0	0	0	0
Blinds	44	10	10.0 %	44	0	0	0	0	0
Carpet	75	10	10.0 %	75	0	0	0	0	0
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Cooktops	230	12	8.3 %	104	104	22	0	0	0
Dishwashers	30	10	10.0 %	30	0	0	0	0	0
Exhaust Fans	10	10	10.0 %	10	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	361	12	8.3 %	167	167	27	0	0	0
Intercom System Assets	14	10	10.0 %	14	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	389	12	8.3 %	177	177	35	0	0	0
Rangehoods	172	12	8.3 %	78	78	16	0	0	0
Security System	0	5	20.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	4,925			1,403	1,222	796	696	696	112
Total division 40 - effective life rate	4,925			1,403	1,222	796	696	696	112
Division 43 - capital works allowance									
Total division 43 (Page 12)	337,124			11,177	11,177	11,177	11,177	11,177	281,220
Total depreciation	342,049			12,580	12,399	11,973	11,673	11,673	281,951

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Prime cost method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-31 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-36 (\$)
				1-Jul-31 30-Jun-32 Year 16 (\$)	1-Jul-32 30-Jun-33 Year 17 (\$)	1-Jul-33 30-Jun-34 Year 18 (\$)	1-Jul-34 30-Jun-35 Year 19 (\$)	1-Jul-35 30-Jun-36 Year 20 (\$)	
Division 40 - plant & equipment (Effective life rates)									
Existing unit specific									
Air Conditioning - Packaged Unit	112	15	6.7 %	112	0	0	0	0	0
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0 %	0	0	0	0	0	0
Blinds	0	10	10.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Dishwashers	0	10	10.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	10.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Intercom System Assets	0	10	10.0 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Security System	0	5	20.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	112			112	0	0	0	0	0
Total division 40 - effective life rate	112			112	0	0	0	0	0
Division 43 - capital works allowance									
Grand division 43 (Page 12)	281,249			11,177	11,177	11,177	11,177	11,177	225,854
Total depreciation	281,361			11,289	11,177	11,177	11,177	11,177	225,854

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Grouped depreciation rates - diminishing value method

BMT Tax Depreciation has allocated each asset into a group based on their rate of depreciation. The following tables provide a summary of the total deductions available for each depreciation rate for both the diminishing value method and the prime cost method of depreciation. This may assist when entering depreciation into accounting software packages.

Basic rate (%)	Years				
	30-Aug-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)
2.5	9,370	11,177	11,177	11,177	11,177
13.33	1,163	1,237	1,072	929	805
16.67	751	774	495	412	177
18.75	1,587	0	0	0	0
20	1,089	1,086	869	695	386
37.5	0	2,579	1,949	1,469	1,007
40	900	718	430	0	0
100	427	0	0	0	0
Total	15,297	17,671	15,992	14,072	14,152

Basic rate (%)	Years				
	1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)
2.5	11,177	11,177	11,177	11,177	11,177
13.33	897	605	524	454	393
16.67	0	0	0	0	0
18.75	0	0	0	0	0
20	309	247	0	0	0
37.5	1,334	833	893	557	347
40	0	0	0	0	0
100	0	0	0	0	0
Total	13,517	12,882	12,594	12,186	11,917

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Grouped depreciation rates - prime cost method

Basic rate (%)	Years				
	30-Aug-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)
2.5	9,370	11,177	11,177	11,177	11,177
6.67	581	696	696	696	696
8.33	440	526	526	526	526
10	935	1,118	1,118	1,118	1,118
16.67	79	94	94	94	94
20	835	1,000	1,000	1,000	1,000
100	427	0	0	0	0
Total	12,667	14,611	14,611	14,611	14,611

Basic rate (%)	Years				
	1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)
2.5	11,177	11,177	11,177	11,177	11,177
6.67	696	696	696	696	696
8.33	526	526	526	526	526
10	1,118	1,118	1,118	1,118	1,118
16.67	94	15	0	0	0
20	160	0	0	0	0
100	0	0	0	0	0
Total	13,771	13,532	13,517	13,517	13,517

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Glossary of terms

Building first use

Refers to a new property which has not been previously used. Capital works deductions can be claimed for forty years from the construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim both the capital works deduction and depreciation of plant and equipment assets as long as they own the property and it is being used to produce income for a taxable purpose.

Building cost index

The building cost index is a statistical based method of measuring building price movements over time. It is a composite index with weighted factors on an industry-wide basis.

Division 40 - plant and equipment

Division 40 refers to the plant and equipment assets contained within the property. These assets are deemed to be mechanical or easily removed from the property as opposed to items that are permanently fixed to the structure of the building. These are assets which are also listed as recognised plant and equipment assets by the ATO. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by its age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the ATO which contributes to the depreciable amount. Examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

For an easy way to search for all depreciable plant and equipment assets in residential properties download our app BMT Resi Rates. Alternatively, to search for plant and equipment assets in other property types download our app BMT Rate Finder. Both of these apps are available free of charge in the App Store™ and Google Play™.

Division 43

Division 43 refers to a deduction available for the structural element of a building and assets that are fixed to the building. This is commonly referred to as a capital works deduction. A deduction can be claimed for the building, structural improvements and fixed assets of a property at a rate of either 2.5 per cent or 4 per cent each year depending on the classification of the property's use and the property's construction commencement date.

Current ATO legislation states that a property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction after the 15th of September 1987 and the present time. The capital works deduction can only be claimed for a maximum of forty years after the construction completion date. Examples of assets that will qualify for division 43 include walls, roof, tiles, built in robes, cabinets, fixed bathroom fittings and vanities.

Property owners may also be able to claim building write-off for renovations that have been completed to a property, even if these renovations were completed by a previous owner of the property.

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Diminishing value method

The diminishing value method is one of two methods used to claim depreciation for plant and equipment assets. Under the diminishing value method the decline in value is calculated using the asset's base value. The base value of an asset is, broadly, its cost plus any costs incurred on the asset since you first held it less the decline in value of the asset up to the end of the prior year.

The formulas for the diminishing value method are:

Diminishing value method				
For depreciating assets you started to hold on or after 10th May 2006				
Base value*	X	Days held	X	200 per cent
		-----		-----
		365		asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held	X	150 per cent
		-----		-----
		365		asset's effective life

* For the income year in which an asset is first used or installed ready for use for any purpose, the base value is the asset's cost. For a later income year, the base value is the asset's opening adjustable value plus any amounts included in the asset's second element of cost for that year.

This method assumes that the decline in value each year is a constant proportion of the amount not yet written off and produces a progressively smaller decline in value over time.

This method results in a higher rate of depreciation deductions in the first five to ten years of owning the property.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

The effective life of depreciable assets is set by the Tax Commissioner and is used to show how long an asset is likely to last and be effective. Legislation in place at the time this schedule is completed provides an effective life for each individual asset claimable as plant and equipment. The value of depreciation is determined based upon this effective life.

Immediate write-off

Individual assets which cost \$300 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100 per cent of the value of an asset in the same financial year as its purchase so long as the asset meets certain criteria as set by the ATO.

To be eligible for the immediate write-off, an asset must be used for the purpose of producing assessable income that was not income from carrying out a business. The asset also cannot be part of a set of assets acquired in the income year that together cost more than \$300. The cost of individual assets that have been acquired after the 1 July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with ATO legislation) must be added together when applying the \$300 threshold. If their combined total cost is more than \$300, they cannot be written off in the year of purchase (unless there are multiple owners and their interest in the asset is less than \$300). Alternatively, you may be able to allocate the asset to a low-value pool.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Low-value pooling

From 1 July 2000, an optional low-value pooling arrangement for plant was introduced. This applied to certain plant and equipment costing less than \$1,000 or having an undeducted cost of less than \$1,000.

Under Uniform Capital Allowance (UCA) rules, you can allocate low-cost assets and low value assets to a low-value pool.

You work out the decline in value of an asset you hold jointly with others based on the cost of your interest in the asset. This means if you hold an asset jointly and the cost of your interest in the asset or the opening adjustable value of your interest is less than \$1,000, you can allocate your interest in the asset to your low-value pool. Once you choose to create a low-value pool and allocate a low-cost asset to it, you must pool all other low-cost assets you start to hold in that income year and in later income years. However, this rule does not apply to low-value assets. You can decide whether to allocate low-value assets to the pool on an asset-by-asset basis.

Assets which are placed into a low-value pool are able to be claimed by the property owner at an accelerated rate of 18.75 per cent in the year of purchase and 37.5 per cent every year thereafter.

Low-cost assets

A low-cost asset is a depreciable asset that has an opening value of less than \$1,000 in the year of acquisition.

Low-value assets

A low-value asset is a depreciable asset that has a written down value of less than \$1,000. That is, the value of the asset may have been greater than \$1,000 in the year of acquisition however the value remaining after a previous year's depreciation deduction is less than \$1,000.

Non-depreciable components

Examples of non-depreciable components include land value, market premiums, rates, taxes, holding costs and assets which have not been deemed to be depreciable according to current legislation, for example soft landscaping.

Preliminaries

Construction preliminaries refers to the associated expenses or costs that contractors incur in the completion of a project, for example a site office or temporary fencing, rather than the actual materials and fees used during construction such as bricks and mortar and labour costs.

Prime cost method

The prime cost method is one of two methods used to claim depreciation for plant and equipment. Under the prime cost method the decline in value is generally calculated as a constant percentage of the asset's cost and reflects a uniform decline in value over time. The formula is:

Prime cost method				
Asset's cost	X	Days held	X	100 per cent
		-----		-----
		365		asset's effective life

* The cost of an asset includes both the amount you pay for it as well as any additional amounts you spend on transporting it and installing it. Cost also includes amounts you spend on improving the asset.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Pro-rata calculations

Pro-rata calculations are used to show a portion of a total quantity. When an investment property is rented partway through a year, capital works deductions and plant and equipment depreciation deductions are required to be based on a pro-rata calculation of the time that the property (or asset) acquired and installed within the property) was income producing.

Substantial renovations

Substantial renovations of a building is defined under Section 195-1 of the GST Act as renovations in which all, or substantially all, of a building is removed or replaced. However, the renovations need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Split schedule

Ownership structures influence how depreciation deductions are calculated. Properties with multiple owners can create a complex tax situation. A BMT Tax Depreciation Schedule makes the process easier for Accountants by splitting depreciation deductions to ensure the owners' claims are maximised. BMT Tax Depreciation can take into account any number of owners and ownership percentages from two owners at 60:40 or even four owners at 70:15:10:5.

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

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1300 728 726

bmtqs.com.au

Sydney

Level 33, 264 George Street
Sydney NSW 2000
Ph: 02 8265 5500

Parramatta

Hobart Corporate Centre
Level 1, Suite F 110 George Street
Parramatta NSW 2150
Ph: 02 9633 5830

Brisbane

Level 7, 320 Adelaide Street
Brisbane QLD 4000
Ph: 07 3513 7400

Gold Coast

Suite 30610, Level 6 Southport
Central 3, 9 Lawson Street
Southport QLD 4215
Ph: 07 5526 3520

Newcastle

19 Brunker Road
Broadmeadow NSW 2292
Ph: 02 4978 6477

Melbourne

Level 50, 120 Collins Street
Melbourne VIC 3000
Ph: 03 9296 6200

Darwin

Level 1, Paspalis Centrepoin
48-50 Smith Street
Darwin NT 0800
Ph: 08 8924 8200

Perth

Level 28, 140
St Georges Terrace
Perth WA 6000
Ph: 08 6318 8700

Cairns

181 Mulgrave Road
Cairns QLD 4870
Ph: 07 4031 5699

Canberra

Level 5, 15 Moore Street
Canberra ACT
Ph: 02 6257 4800

Adelaide

Level 5, 121 King William Street
Adelaide SA 5000
Ph: 08 8193 5900

Hobart

Hobart Corporate Centre
Level 3, 85 Macquarie Street
Hobart TAS 7000
Ph: 03 6231 7100

BMT Tax Depreciation
QUANTITY SURVEYORS

BMT Tax Depreciation

QUANTITY SURVEYORS

Level 7, 320 Adelaide Street
Brisbane QLD 4000
GPO Box 3229
Brisbane QLD 4001
t 07 3221 9922 e info@bmtqs.com.au
t 07 3221 9933 w www.bmtqs.com.au
AUSIPA IA WIND SERVICE ABN 44 115 287 399

Tax Receipt

Job No: 571864

To: Jenny Day Super Pty Ltd ATF Jenny Day Super Bare Trust
PO Box 783, HAMILTON CENTRAL QLD 4007

Date	Description	Amount
2/02/2018	Capital Allowance & Tax Depreciation Report for 15 Khartoum Street, GORDON PARK QLD 4031	\$668.18
	Goods and Services Tax	\$66.82
Amount Paid		\$735.00

If you have additional investment properties that you would like a free opinion on, please contact us today.

Invoice Paid in Full - Thank you.

Yours Sincerely,

BMT Tax Depreciation

BMT Tax Depreciation Pty Ltd
Quantity Surveyors



Rate Account

Property Location 15 KHARTOUM ST
GORDON PARK
Issue Date 12 Jul 2017

Bill number **N2-6**
5000 1031 6576 122

Dedicated to a better Brisbane

Enquiries
(07) 3403 8888
24 hours 7 days

BCC_RATES_32623_20170710005XPBILR_A-0004641-0018565 000
JENNY DAY SUPER BARE TRUST
C/- JENNY DAY SUPER PTY LTD AS TRUSTEE
171 ELIDON ST
WINDSOR QLD 4030

Account Period
1 Jul 2017 - 30 Sep 2017

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

Nett Amount Payable

\$440.05

Compounding interest of 11% per annum will accrue daily on any amount owing immediately after this date.

Due Date

11 Aug 2017

Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	387.50
State Government Charges	52.55

Paid 10-8-17

Gross Amount	440.05
Discount and/or Rounding (where applicable)	0.00
Nett Amount Payable	440.05

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Pay in person at any Post Office



*439 500010316576122

JENNY DAY SUPER BARE TRUST

Due Date

11 Aug 2017

B PAY
Billers Code: 78550
Ref: 5000 0000 5318 377

50

Gross Amount
\$440.05

Nett Amount

\$440.05



Rate Account

Property Location 15 KHARTOUM ST
GORDON PARK
Issue Date 10 Jan 2018

Bill number **N2-7**
5000 1032 6718 780

Dedicated to a better Brisbane

Enquiries
(07) 3403 8888
24 hours 7 days

BCC_RATES_33324_20180108005XPBILR_A-0004394-0017587 000
JENNY DAY SUPER BARE TRUST
C/- JENNY DAY SUPER PTY LTD AS TRUSTEE
171 ELIDON ST
WINDSOR QLD 4030

Account Period
1 Jan 2018 - 31 Mar 2018

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

Nett Amount Payable

\$443.65

Compounding interest of 11% per annum will accrue daily on any amount owing immediately after this date.

Due Date

9 Feb 2018

Summary of Charges

Opening Balance	3.62
Brisbane City Council Rates & Charges	387.50
State Government Charges	52.55

Paid 8-2-18

Gross Amount	443.67
Discount and/or Rounding (where applicable)	0.02 CR
Nett Amount Payable	443.65

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*439 500010326718780

JENNY DAY SUPER BARE TRUST

Due Date

9 Feb 2018

Billers Code: 78550
Ref: 5000 0000 5318 377

50

Gross Amount

\$443.67

Nett Amount

\$443.65

<0000044365>

<004440>

<500010326718780>

>



Rate Account

Property Location 15 KHARTOUM ST
GORDON PARK
Issue Date 10 Apr 2018

Dedicated to a better Brisbane

Account number **N2-8**
5000 0000 5318 377

Bill number
5000 1033 1835 204

Enquiries
(07) 3403 8888
24 hours 7 days

Account Period
1 Apr 2018 - 30 Jun 2018

BCC_RATES_33738_20180406005XPBILR_A-0004328-0017317 000
JENNY DAY SUPER BARE TRUST
C/- JENNY DAY SUPER PTY LTD AS TRUSTEE
171 ELIDON ST
WINDSOR QLD 4030

email

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

Compounding interest of 11% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable

\$440.00

Due Date

10 May 2018

Summary of Charges

Opening Balance	0.01 CR
Brisbane City Council Rates & Charges	387.50
State Government Charges	52.55

paid 10-4-18

Gross Amount	440.04
Discount and/or Rounding (where applicable)	0.04 CR
Nett Amount Payable	440.00

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JENNY DAY SUPER BARE TRUST



Pay in person at any Post Office



*439 500010331835204

Due Date

10 May 2018



Billers Code: 78550
Ref: 5000 0000 5318 377

50

Gross Amount
\$440.04

Nett Amount

\$440.00



BRISBANE CITY COUNCIL ABN 72 002 765 795

Rate Account

Property Location 15 KHARTOUM ST
GORDON PARK
Issue Date 11 Oct 2017

pi

Bill number **5000 1032 1655 058** N2-9

Dedicated to a better Brisbane

Enquiries
(07) 3403 8888
24 hours 7 days

BCC_RATES_32977_20171009005XPBILR_A-0004463-0017855 000
JENNY DAY SUPER BARE TRUST
C/- JENNY DAY SUPER PTY LTD AS TRUSTEE
171 ELIDON ST
WINDSOR QLD 4030

Account Period
1 Oct 2017 - 31 Dec 2017

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

Nett Amount Payable

\$440.05

Compounding interest of 11% per annum will accrue daily on any amount owing immediately after this date.

Due Date

10 Nov 2017

Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	387.50
State Government Charges	52.55

paid 7-12-17

*NOTE: Per Query replies
Amount paid for Q2 = \$436.43
(440.05 less Q3 op Bal 3.62)

Gross Amount	440.05
Discount and/or Rounding (where applicable)	0.00
Nett Amount Payable	440.05

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Pay using your smartphone

Sniip

Download the Sniip App and scan the code to pay now.



JENNY DAY SUPER BARE TRUST



Pay in person at any Post Office



*439 500010321655058

Due Date

10 Nov 2017



Billers Code: 78550
Ref: 5000 0000 5318 377

50 Gross Amount **\$440.05**

Nett Amount

\$440.05

<0000044005> <004440> <500010321655058> >



ABN 36 141 812 222 AFSL 491024
 6/81 Bishop Street PO Box 3280
 Kelvin Grove Qld 4059 Newmarket Qld 4051

Tel 07 33562377

INSURANCE BROKERS

You are reminded that the policy mentioned below is coming due for renewal, and the premium is payable by the due date. We are committed to protecting your privacy. For information about our Privacy Policy visit our website www.2020insurance.com.au

Bridgeman Group of Entities
 171 Eildon Rd
 WINDSOR QLD 4030

TAX INVOICE
 This document is a tax invoice for GST

Invoice Date: 27/11/2017
Invoice No: 1712410
Our Reference: BRIDGEMAN

Should you have any queries in relation to this account, please contact your Account Manager
Les Engelbrecht

Class of Policy: Landlords Insurance
Insurer: Allianz Australia
 2 Market St, Sydney NSW 2000
 ABN:
The Insured: JENNY DAY

RENEWAL
Policy No: 142A017711LLP
Period of Cover:
 From **4/12/2017**
 to **4/12/2018** at 4:00 pm

Details: See attached schedule for a description of the risk(s) insured

Landlord Renewal 2017-18
 15 Khartoum St Gordon Park

CREDIT CARD FRAUD - In order to protect your interests we advise you NOT to send your credit card details via email to us. Clients who are not fully satisfied with our services should contact our customer relations / complaints officer.
 20:20 Insurance Brokers are members of the Financial Ombudsman Service Australia (FOS), a free consumer service. Further information is available from our office, or contact FOS directly on 1800 367 287 or visit www.fos.org.au
 We also follow the Insurance Brokers Code of Practice.

Your Premium:

Premium	UW/DIF Levy	Fire Levy	GST	Stamp Duty	Broker Fee
\$706.68	\$0.00	\$0.00	\$74.10	\$69.97	\$34.25

TOTAL \$885.00

(A processing fee applies for Credit Card payments)

REFUNDS will only be paid to Insured(s) named on the policy.

20:20 Insurance Brokers

Our Reference: BRIDGEMAN
Invoice No: 1712410
Due Date: 4/12/2017

Premium	\$706.68
U'writer Levy	\$0.00
Fire Levy	\$0.00
GST	\$74.10
Stamp Duty	\$69.97
Broker Fee	\$34.25

AMOUNT DUE \$0.00

Regency Screens Queensland



REP: Timothy Rohweder CODE: R152 DATE: 22 May 2018 REF: QI-1028-131581-1

RETAIL

Account Name: **Primo Property**
pm@primoproperty.com.au

Address: **15 Khartoum Street**
GORDON PARK QLD 4031

Work: **3356 7055**

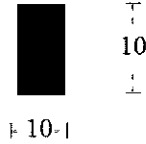
INSTALL DATE	
ACCOUNT CODE	
JOB TOTAL	\$132.00
DEPOSIT	\$0.00
BALANCE/COD	\$132.00
P/O No	
Job No	

1 X Custom (Service call - Shower Screen)

install 10mm High D Mould
to Upstairs Master Ensuite.

Service call - Shower Screen Base Price **\$120.00**

Approx 703 wide



-----Approx 703 wide -----

Note

Upstairs Master Ensuite

SUB-TOTAL: \$120.00
GST: \$12.00

TOTAL : \$120.00
GST : \$12.00
GRAND-TOTAL : \$132.00
\$66 + \$66

paid

Bretts Timber and Hardware - Windsor
 Homezone Centre
 142 Newmarket Road, Windsor
 QLD, 4030
 Phone: 07 3361 0777
 sales@bretts.com.au



ACCOUNT SALE
**** TAX INVOICE ****

Customer FERRARO CONSOLIDATED PTY LTD 171 EILDON RD WINDSOR QLD 4030	Delivery Address FERRARO CONSOLIDATED PTY LTD <i>Jenny 15/11/18</i>	Invoice No 1068131
	Delivery Date:	Invoice Date 25/02/18
		Sales Rep Henry Kavanagh
		Branch Windsor
		Account No. 575451
		Cust Order No. jenny

PRODUCT NO	DESCRIPTION	QTY	UOM	UNIT PRICE EX GST	LINE PRICE EX GST	GST	TOTAL INC GST
2532034	TAPE DUCT PVC 48MMX30M	1	EA	5.27	5.27	0.53	5.80
2549061	CYCLONEST/STEEL HAND TROWEL	1	EA	11.35	11.35	1.14	12.49
132703	FELT PADS BEIGE 19MM ROUND PK24 31103	1	EA	5.37	5.37	0.54	5.91
182224	PLASTIC POT STANDARD BLACK 250MM RSP250B *10*	2	EA	4.77	9.54	0.95	10.49
182131	POTTING MIX DENDROBIUM ORCHID 6L MDEB *6*	1	EA	5.74	5.74	0.57	6.31
180430	FLORIGROW FIRST PRIZE POTTING MIX 25LT BAG SEARLES FPMB25 *90*	1	EA	5.00	5.00	0.50	5.50

For Terms and Conditions of sale refer to - www.bretts.com.au
 Payment terms are 30 days.

Customer Signature: Signature not saved to database

Jenny

	Biller Code: 7294 Ref: 5754510
	Telephone & Internet Banking - BPAY* Contact your bank or financial institution to make this payment from your cheque, savings, debit or transaction account. More info: www.bpay.com.au

Total Ex GST	\$42.27
GST	\$4.23
Total Inc GST	\$46.50

DIRECT DEBIT PAYMENT DETAILS
 BRETT'S PTY LTD
 BSB: 014-249
 Account#: 189 627 332
 Please reference this invoice number.



Queensland Urban Utilities
ABN 86 673 835 011

Account Enquiries 13 26 57
Faults and Emergencies 13 23 64
www.urbanutilities.com.au

**Water and Sewerage
Quarterly Account**



UR_DO_111_201_0000620_0000620_0001239 037
JENNY DAY SUPER PTY LTD
JENNY DAY SUPER BAR TRUST
171 ELIDON ST
WINDSOR QLD 4030

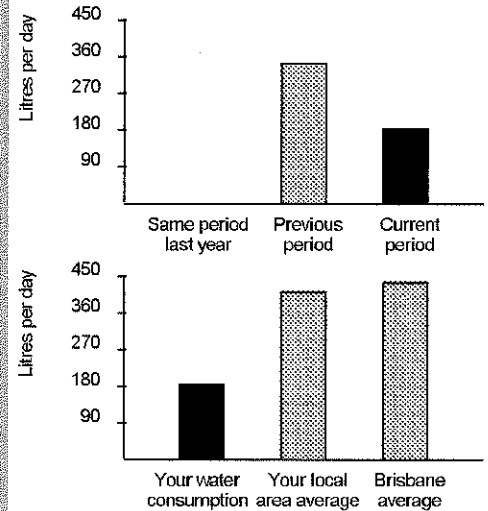
on charge

Property Location: 15 KHARTOUM STREET
GORDON PARK 4031

Customer reference number	10 1071 1529 0000 6
Bill number	1071 1529 4
Date issued	02/08/2017
Total due	\$239.85
Current charges due date	01/09/2017

Your Water Consumption

Water Consumption (kL)	16
Days Charged	86
<i>Average daily water consumption (litres)</i>	
Current Period	186
Same Period Last Year	



Account Summary Period 01/07/2017 - 30/09/2017

Your Last Account

Amount Billed	\$294.62
Amount Paid	\$294.62 CR

Your Current Account

Balance	\$0.00
Current Charges	\$239.85

Total Due **\$239.85**

If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.

*= \$183 - 60 me
56 - 25 tenant*

Water and sewerage charges for 2017/18 apply from 1 July 2017.

To find out more, visit urbanutilities.com.au/pricing

M0717

Payment options



Direct debit
To arrange automatic payment from your bank account, visit www.urbanutilities.com.au/directdebit



Telephone and internet banking – BPAY®
Contact your bank or financial institution to make this payment from your cheque, savings, credit card, debit or transaction account.
BPAY View® View and pay this bill using internet banking. More info: www.bpay.com.au



Internet
Pay your account online using MasterCard or Visa credit card at www.urbanutilities.com.au/creditcard

® Registered to BPAY Pty Ltd ABN 89 079 137 618



By phone
Call 1300 123 141 to pay your account using your MasterCard or Visa credit card.



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



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



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Amount paid

Date paid

Receipt number



Queensland Urban Utilities
ABN 86 673 835 011

Account Enquiries 13 26 57
Faults and Emergencies 13 23 64
www.urbanutilities.com.au

**Water and Sewerage
Quarterly Account**



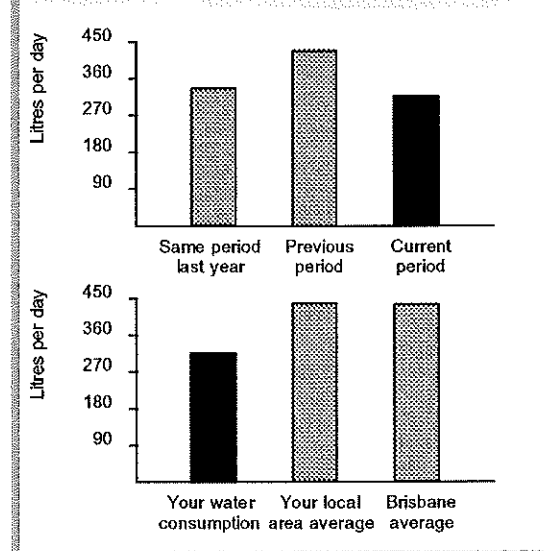
UR_DO_137_201_0001378_0001378_0002755 037
JENNY DAY SUPER PTY LTD
JENNY DAY SUPER BAR TRUST
171 ELIDON ST
WINDSOR QLD 4030

*Paid
5-3-18*

Property Location: 15 KHARTOUM STREET
GORDON PARK 4031

Customer reference number	10 1071 1529 0000 6
Bill number	1071 1529 6
Date issued	02/02/2018
Total due	\$287.56
Current charges due date	04/03/2018

Your Water Consumption	
Water Consumption (kL)	29
Days Charged	91
<i>Average daily water consumption (litres)</i>	
Current Period	319
Same Period Last Year	341



Account Summary Period 01/01/2018 - 31/03/2018

Your Last Account

Amount Billed \$323.13
Amount Paid \$323.13CR

Your Current Account

Balance \$0.00
Current Charges \$287.56

Total Due \$287.56

If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.

**Looking for a hassle-free life?
Go paperless and win.**

Visit urbanutilities.com.au/win



M0118

Payment options



Direct debit
To arrange automatic payment from your bank account, visit www.urbanutilities.com.au/directdebit



Telephone and internet banking – BPAY®
Contact your bank or financial institution to make this payment from your cheque, savings, credit card, debit or transaction account.
BPAY View® View and pay this bill using internet banking. More info: www.bpay.com.au



Internet
Pay your account online using MasterCard or Visa credit card at www.urbanutilities.com.au/creditcard

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



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



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Amount paid

Date paid

Receipt number

Your Meter Readings

Serial Number	Previous Date Current Date	Previous Read Current Read	Consumption (kilolitres)	Comment
ADC51955	20/09/2017 20/12/2017	574 603	29	

Your Account In Detail

15 Khartoum Street, Gordon Park 4031

Charge Description	Chargeable Units	Unit Cost	Net
--------------------	------------------	-----------	-----

Total water used in 91 days was 29 kilolitres (1 kL = 1,000 litres)

State Bulk Water Price

(State Government Charges)

State Bulk Water Charge 2017/18	29	\$2.817000	\$81.69
---------------------------------	----	------------	---------

Total State Bulk Water Charges

\$81.69

Distributor-Retailer Price

(Distribution and Retail Charges)

Water Usage Charges

Period 20/09/2017 - 20/12/2017

Tier 1 Consumption 2017/18	29	\$0.768000	\$22.27
----------------------------	----	------------	---------

Fixed Access Charges

Period 01/01/2018 - 31/03/2018

Water Access Charge			\$51.63
---------------------	--	--	---------

Sewerage Access Charge			\$131.97
------------------------	--	--	----------

Total Distribution and Retail Charges

\$205.87

Total Current Charges

\$287.56



Need help understanding your account? Visit www.urbanutilities.com.au/accounthelp

For general enquiries call **13 26 57** (7am-7pm weekdays)

To report a fault or emergency call **13 23 64** (24/7)

Changing your postal address

Visit www.urbanutilities.com.au/address or call **13 26 57** (7am-7pm weekdays).

Credit card payment fee

Payment by credit card will incur a 0.39% surcharge. We accept Mastercard or Visa credit cards.



Contact your participating financial institution and register to receive your future Water and Sewerage Accounts electronically. For more information go to www.bpay.com.au

Privacy policy

For information on our privacy policy visit www.urbanutilities.com.au/privacy

Interpreter service 13 14 50

当您需要口译员时，请致电 13 14 50。

اتصل على الرقم 13 14 50 عندما تكون بحاجة الى مترجم فوري.

Khi bạn cần thông ngôn, xin gọi số 13 14 50

통역사가 필요하시면 13 14 50 으로 연락하십시오

Cuando necesite un intérprete llame al 13 14 50

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UR_DO_137_201_0001378_0001378_0002756



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Tear off slip and return with your cheque payment to PO Box 963, Parramatta, NSW 2124. See reverse for payment options.



Water and Sewerage Account
In Person / Mail Payment Advice
Name: JENNY DAY SUPER PTY LTD



Billers Code: 112144
Ref: 10 1071 1529 0000 6



BPAY® this payment via Internet or phone banking.
BPAY View® - View and pay this bill using internet banking.
To use the QR code, use the reader within your mobile banking app.
More info: www.bpay.com.au

Commonwealth Bank **Credit**

Commonwealth Bank of Australia
ABN 48 123 123 124
240 Queen Street, Brisbane, QLD

Date

Cash

Teller Stamp
& Initials

Cheques

Current charges due date

04/03/2018



*4001 101071152900006



For Credit **Queensland Urban Utilities**

Trans Code

User ID

Customer Reference No.

831

066840

101071152900006

Total Due

\$

287 . 56

+757+



Queensland Urban Utilities
ABN 86 673 835 011

Account Enquiries 13 26 57
Faults and Emergencies 13 23 64
www.urbanutilities.com.au

**Water and Sewerage
Quarterly Account**

QUUR46_A4GE-1/S-1/I-1/

JENNY DAY SUPER PTY LTD
JENNY DAY SUPER BAR TRUST
171 ELIDON ST
WINDSOR QLD 4030

Customer reference number	10 1071 1529 0000 6
Bill number	1071 1529 7
Date issued	04/05/2018
Total due	\$273.22
Current charges due date	03/06/2018

Property Location: 15 KHARTOUM STREET
GORDON PARK 4031

Your water usage

Water usage (kL) 25
Days charged 92

Average daily water usage (litres)

Current period 272
Same period last year 347

Account Summary Period 20/12/2017 - 21/03/2018

Your Last Account

Amount Billed \$287.56
Amount Paid \$287.56CR

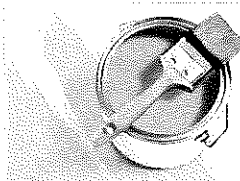
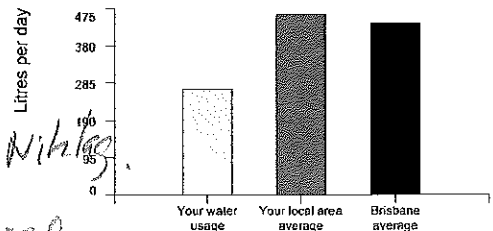
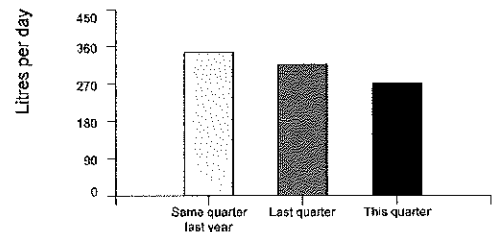
Your Current Account

Current Charges \$273.22

Total Due \$273.22

If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.

Paid 1-6-18 ✓ 89.62 Niklas 183-60 me



A new look...
We've made your bill easier to read and understand.
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Payment options

M0418

Direct debit
To arrange automatic payment from your bank account, visit www.urbanutilities.com.au/directdebit

Telephone and internet banking – BPAY
Contact your bank or financial institution to make this payment from your cheque, savings, credit card, debit or transaction account.
BPAY View® View and pay this bill using internet banking.
More info: www.bpay.com.au

Internet
Pay your account online using MasterCard or Visa credit card at www.urbanutilities.com.au/creditcard
Payment by credit card will incur a 0.39% surcharge. We accept Mastercard or Visa credit cards.

Registered to BPAY Pty Ltd ABN 69 079 137 518

By phone
Call 1300 123 141 to pay your account using your MasterCard or Visa credit card.

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

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

By Mobile - Download the free Snip® mobile app, create your account and scan the circular QR code over the page to pay. Snip payments can be used with Visa and MasterCard credit and debit cards and will incur a 0.39% surcharge. Snip is not available for iPads or tablets.

Amount paid

Date paid

Receipt number

YOUR CHARGES for 20/12/2017 to 21/03/2018 (92 days)

Customer ref. no. 10 1071 1529 0000 6

15 KHARTOUM STREET
GORDON PARK 4031

Your meter readings

Serial Number	Read Date	Reading	Usage	Comment
ADC51955	20/12/2017	603		
	22/03/2018	628	25kL	



Your usage was 25 kilolitres.
That's an average of 272 litres per day.



What is a kilolitre (1kL)?
1 kilolitre = 1000 litres

What can you do with 1 kilolitre?



Water the garden with a hand held hose for 1 hour



50 dishwasher cycles



Wash the car on the lawn 4 times

What are Tier 1 and Tier 2 charges?

Water usage charges are scaled so that the more water you use the more you pay. For a 90 day period the tiers are as follows:

Up to 74kL for 90 days
Tier 1 charges apply

More than 74kL for 90 days
Tier 2 charges apply.

You only pay Tier 2 charges for anything OVER 74kL

Interpreter service 13 14 50

当您需索口译员时，请致电 13 14 50。
اتصل على الرقم 13 14 50 عندما تكون بحاجة الى مترجم فوري.
Khi bạn cần thông ngôn, xin gọi số 13 14 50
중역자가 필요하시면 13 14 50 으로 연락하십시오.
Quando necessita un intérprete llame al 13 14 50

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Pay using your smartphone
Download the Sniip App and scan the code to pay now.



Water Usage

State bulk water price

The amount per kilolitre that we pay the State Government for treated water.

State Bulk Water Charge 2017/18 25kL @ \$2.817000/kL \$70.42

Queensland Urban Utilities distributor-retailer price

The amount per kilolitre we charge to maintain water quality and deliver this to your property.

Tier 1 consumption 2017/18 25kL @ \$0.768000/kL \$19.20

Subtotal \$89.62

Water Services

Queensland Urban Utilities water service charge

The amount we charge to maintain the water network.

Water access charge 2017/18 91 days \$51.63

This charge is for the period 01/04/2018 to 30/06/2018

Subtotal \$51.63

Sewerage Services

Queensland Urban Utilities sewerage service charge

The amount we charge to remove and treat sewage from your property.

Sewerage access charge 2017/18 91 days \$131.97

This charge is for the period 01/04/2018 to 30/06/2018

Subtotal \$131.97

emailed 10-4-18

paid 11-5-18

Water usage \$89.62

Water services \$51.63

Sewerage services \$131.97

Your total charges 20/12/2017 to 21/03/2018 \$273.22

Tear off slip and return with your cheque payment to PO Box 963, Parramatta, NSW 2124. See reverse for payment options.

Water and Sewerage Account
In Person / Mail Payment Advice
Name: JENNY DAY SUPER PTY LTD

B PAY Biller Code: 112144
Ref: 10 1071 1529 0000 6



BPAY® this payment via Internet or phone banking.
BPAY View® - View and pay this bill using internet banking.
To use the QR code, use the reader within your mobile banking app.
More info: www.bpay.com.au



*4001 101071152900006



Commonwealth Bank Credit
Commonwealth Bank of Australia
ABN 48 123 123 124
240 Queen Street, Brisbane, QLD

Current charges (due date)
03/06/2018

For Credit Queensland Urban Utilities

Trans Code 831 User ID 066840 Customer Reference No. 101071152900006

Total Due \$ 273.22

+757+

2018 Workpapers

Section O

Other Matters

Days Superannuation Fund

Transaction Listing Report

For the Period 01/07/2017 to 30/06/2018

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018		Revaluation -	15 / 77200/Go	0.00	17,571.00	0.00
		Changes in	/ 24700	0.00	0.00	17,571.00
30/06/2018	001	To take up	15 / 41980/Go	0.00	885.00	0.00
		Sundry	/ 68000	0.00	0.00	885.00
30/06/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	5.46
		(Share of	/ 53100/FE	0.00	5.46	0.00
30/06/2018	002	To take up	15 / 42060/Go	0.00	46.50	0.00
		Sundry	/ 68000	0.00	0.00	46.50
30/06/2018		To record	15 / 33400/Go	0.00	17,571.00	0.00
			15 / 77200/Go	0.00	0.00	17,571.00
30/06/2018	003	To take up Q2	15 / 41960/Go	0.00	436.43	0.00
		Sundry	/ 68000	0.00	0.00	436.43
30/06/2018		To w/off	Prepaid / 33400/Pr	0.00	625.66	0.00
			Prepaid / 66000	0.00	0.00	625.66
30/06/2018		Create Entries -	Income / 48500	0.00	0.00	88.95
			Deferred / 89000	0.00	88.95	0.00
30/06/2018		To record TD	Term / 25000/W	0.00	0.00	10,749.41
			Term / 60400/W	0.00	10,749.41	0.00
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	3,770.81	0.00
		(Share of	/ 53100/FE	0.00	0.00	3,770.81
30/06/2018		To reallocate	Auditor's / 30700	0.00	440.00	0.00
		Accountan	/ 30100	0.00	0.00	440.00
30/06/2018		Create Entries -	(Income / 53330/FE	0.00	0.00	88.95

Date	Reference	Description	Account	Unit	Debit	Credit
			Profit/Loss / 49000	0.00	88.95	0.00
29/06/2018	81176264	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
29/06/2018	81176263	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
28/06/2018	81037251	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
28/06/2018	81037252	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	254.00
			Administra / 30200	0.00	254.00	0.00
21/06/2018	80433115	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
15/06/2018	79718874	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
08/06/2018	79213789	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
06/06/2018	79115306	INTEREST	Bank - / 60400/W	0.00	0.00	2,252.46
			15 / 42010/Go	0.00	2,252.46	0.00
01/06/2018	78742606	TRANSACTION	Bank - / 60400/W	0.00	0.00	5.50
			Bank / 31500	0.00	5.50	0.00
01/06/2018	78742607	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	273.22
			15 / 42150/Go	0.00	273.22	0.00
01/06/2018	78742608	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	48.00
			Administra / 30200	0.00	48.00	0.00
31/05/2018	78559479	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.01
			Bank - / 25000/W	0.00	0.00	0.01
31/05/2018	78559482	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	66.00

Date	Reference	Description	Account	Unit	Debit	Credit
			15 / 42060/Go	0.00	66.00	0.00
31/05/2018	78559488	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.04
			Bank - / 25000/W	0.00	0.00	0.04
31/05/2018		Profit/Loss	Profit/Loss / 49000	0.00	0.00	2.47
			(Share of / 53100/FE	0.00	2.47	0.00
31/05/2018	78559476	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
29/05/2018	78360240	Remitter=ATO	Bank - / 60400/W	0.00	2,382.00	0.00
			Income / 85000	0.00	0.00	2,641.00
			ATO / 30400	0.00	259.00	0.00
25/05/2018	78198241	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
25/05/2018	78198242	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	66.00
			15 / 42060/Go	0.00	66.00	0.00
21/05/2018	77975420	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
11/05/2018	77547906	DEPOSIT	Bank - / 60400/W	0.00	89.62	0.00
			15 / 42150/Go	0.00	0.00	89.62
11/05/2018	77547907	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	2,090.00
			Accountan / 30100	0.00	2,090.00	0.00
10/05/2018	77495224	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
10/05/2018	77495225	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	440.00
			15 / 41960/Go	0.00	440.00	0.00
08/05/2018	77393961	INTEREST	Bank - / 60400/W	0.00	0.00	2,485.47
			15 / 42010/Go	0.00	2,485.47	0.00
03/05/2018	77025538	DEPOSIT				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
01/05/2018	76698291	TRANSACTION	Bank - / 60400/W	0.00	0.00	2.50
			Bank / 31500	0.00	2.50	0.00
30/04/2018		Profit/Loss	Profit/Loss / 49000	0.00	1,499.39	0.00
			(Share of / 53100/FE	0.00	0.00	1,499.39
30/04/2018	76468677	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
30/04/2018	76468678	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
26/04/2018	76282490	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
26/04/2018	76282491	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	673.00
			Income / 85000	0.00	673.00	0.00
19/04/2018	76002664	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
16/04/2018	75691128	DEPOSIT	Bank - / 60400/W	0.00	1,655.00	0.00
			Sundry / 68000	0.00	0.00	1,655.00
12/04/2018	75289520	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
09/04/2018	75004413	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
06/04/2018	74878212	INTEREST	Bank - / 60400/W	0.00	0.00	2,407.80
			15 / 42010/Go	0.00	2,407.80	0.00
03/04/2018	74505307	TRANSACTION	Bank - / 60400/W	0.00	0.00	3.00
			Bank / 31500	0.00	3.00	0.00
29/03/2018	73894598	INTEREST PAID				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
29/03/2018	73894597	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
22/03/2018	73340195	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
15/03/2018	72851020	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
09/03/2018	72534363	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
06/03/2018	72296293	INTEREST	Bank - / 60400/W	0.00	0.00	2,174.79
			15 / 42010/Go	0.00	2,174.79	0.00
05/03/2018	72171718	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	287.56
			15 / 42150/Go	0.00	287.56	0.00
02/03/2018	72067054	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
01/03/2018	71910164	TRANSACTION	Bank - / 60400/W	0.00	0.00	3.00
			Bank / 31500	0.00	3.00	0.00
01/03/2018	71910165	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
28/02/2018	71618378	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
28/02/2018	71618379	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
22/02/2018	71224131	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
22/02/2018	71224132	WITHDRAWAL				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	0.00	673.00
			Income / 85000	0.00	673.00	0.00
21/02/2018	71164439	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
06/02/2018	70240582	INTEREST	Bank - / 60400/W	0.00	0.00	2,407.80
			15 / 42010/Go	0.00	2,407.80	0.00
02/02/2018	70068216	DEPOSIT	Bank - / 60400/W	0.00	650.00	0.00
			15 / 28000/Go	0.00	0.00	650.00
02/02/2018	70068217	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	735.00
			15 / 37500/Go	0.00	735.00	0.00
02/02/2018	70068218	WITHDRAWAL	Bank - / 60400/W	0.00	0.00	443.65
			15 / 41960/Go	0.00	443.65	0.00
01/02/2018	69940600	TRANSACTION	Bank - / 60400/W	0.00	0.00	1.00
			Bank / 31500	0.00	1.00	0.00
31/01/2018	null	Interest paid	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
31/01/2018	null	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
30/01/2018		Rental income	Bank - / 60400/W	0.00	2,600.00	0.00
			15 / 83000/Go	0.00	0.00	2,600.00
15/01/2018	null	Rental income	Bank - / 60400/W	0.00	1,300.00	0.00
			15 / 28000/Go	0.00	0.00	1,300.00
08/01/2018	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,407.80
			15 / 42010/Go	0.00	2,407.80	0.00
02/01/2018	null	bank fees	Bank - / 60400/W	0.00	0.00	2.00
			Bank / 31500	0.00	2.00	0.00
29/12/2017	null	Interest paid				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
29/12/2017	null	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
18/12/2017	null	Rental income	Bank - / 60400/W	0.00	3,400.00	0.00
			15 / 28000/Go	0.00	0.00	3,400.00
06/12/2017	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,252.46
			15 / 42010/Go	0.00	2,252.46	0.00
06/12/2017	null	Bpay QLD	Bank - / 60400/W	0.00	0.00	323.13
			15 / 42150/Go	0.00	323.13	0.00
04/12/2017	null	transfer	Bank - / 60400/W	0.00	0.00	2,000.00
			Bank - / 60400/W	0.00	2,000.00	0.00
01/12/2017		Transfer	Bank - / 60400/W	0.00	0.00	500.00
			Sundry / 68000	0.00	500.00	0.00
01/12/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	2.50
			Bank / 31500	0.00	2.50	0.00
30/11/2017	null	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.03
			Bank - / 25000/W	0.00	0.00	0.03
30/11/2017	null	Interest paid	Bank - / 60400/W	0.00	0.00	0.05
			Bank - / 25000/W	0.00	0.00	0.05
28/11/2017		transfer	Bank - / 60400/W	0.00	0.00	1,000.00
			Sundry / 68000	0.00	1,000.00	0.00
24/11/2017		Transfer	Bank - / 60400/W	0.00	0.00	1,000.00
			Sundry / 68000	0.00	1,000.00	0.00
14/11/2017		Transfer	Bank - / 60400/W	0.00	0.00	500.00
			Sundry / 68000	0.00	500.00	0.00
07/11/2017	null	INTEREST				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	0.00	2,485.47
			15 / 42010/Go	0.00	2,485.47	0.00
06/11/2017	null	Rental income	Bank - / 60400/W	0.00	1,360.00	0.00
			15 / 28000/Go	0.00	0.00	1,360.00
06/11/2017		Bpay Nab Cards	Bank - / 60400/W	0.00	0.00	500.00
			Sundry / 68000	0.00	500.00	0.00
06/11/2017	null	Bpay ATO	Bank - / 60400/W	0.00	0.00	673.00
			Income / 85000	0.00	673.00	0.00
01/11/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	2.00
			Bank / 31500	0.00	2.00	0.00
31/10/2017	null	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.07
			Bank - / 25000/W	0.00	0.00	0.07
31/10/2017	null	Interest paid	Bank - / 60400/W	0.00	0.00	0.05
			Bank - / 25000/W	0.00	0.00	0.05
30/10/2017		Transfer	Bank - / 60400/W	0.00	0.00	1,500.00
			Sundry / 68000	0.00	1,500.00	0.00
25/10/2017		Transfer	Bank - / 60400/W	0.00	0.00	2,500.00
			Sundry / 68000	0.00	2,500.00	0.00
23/10/2017	null	Rental income	Bank - / 60400/W	0.00	2,040.00	0.00
			15 / 28000/Go	0.00	0.00	2,040.00
06/10/2017	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,330.13
			15 / 42010/Go	0.00	2,330.13	0.00
03/10/2017	null	Rental income	Bank - / 60400/W	0.00	1,360.00	0.00
			15 / 28000/Go	0.00	0.00	1,360.00
02/10/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	4.00
			Bank / 31500	0.00	4.00	0.00
29/09/2017	null	Interest paid				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	1.16	0.00
			Bank - / 25000/W	0.00	0.00	1.16
29/09/2017	null	INTEREST PAID	Bank - / 60400/W	0.00	0.00	0.05
			Bank - / 25000/W	0.00	0.00	0.05
21/09/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
13/09/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
06/09/2017	null	Bpay QLD	Bank - / 60400/W	0.00	0.00	239.85
			15 / 42150/Go	0.00	239.85	0.00
06/09/2017	null	Accounting	Bank - / 60400/W	0.00	0.00	275.00
			Accountan / 30100	0.00	275.00	0.00
06/09/2017	null	transfer	Bank - / 60400/W	0.00	0.00	5,000.00
			Bank - / 60400/W	0.00	5,000.00	0.00
06/09/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
06/09/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
06/09/2017	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,252.46
			15 / 42010/Go	0.00	2,252.46	0.00
04/09/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
01/09/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	3.00
			Bank / 31500	0.00	3.00	0.00
31/08/2017	null	Interest paid	Bank - / 60400/W	0.00	6.31	0.00
			Bank - / 25000/W	0.00	0.00	6.31
31/08/2017	null	INTEREST PAID				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	0.00	0.02
			Bank - / 25000/W	0.00	0.00	0.02
22/08/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
15/08/2017	null	transfer	Bank - / 60400/W	0.00	0.00	2,000.00
			Bank - / 60400/W	0.00	2,000.00	0.00
10/08/2017	null	Bpay BBC rates	Bank - / 60400/W	0.00	0.00	440.05
			15 / 41960/Go	0.00	440.05	0.00
08/08/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
08/08/2017	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,563.15
			15 / 42010/Go	0.00	2,563.15	0.00
01/08/2017	null	Smoke alarm	Bank - / 60400/W	0.00	0.00	79.00
			15 / 42040/Go	0.00	79.00	0.00
01/08/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
01/08/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	3.00
			Bank / 31500	0.00	3.00	0.00
31/07/2017	null	Interest paid	Bank - / 60400/W	0.00	6.83	0.00
			Bank - / 25000/W	0.00	0.00	6.83
28/07/2017		ATO June 17	Bank - / 60400/W	0.00	0.00	823.00
			Income / 85000	0.00	823.00	0.00
25/07/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
19/07/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
11/07/2017	null	Rental income				

Date	Reference	Description	Account	Unit	Debit	Credit
			Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
06/07/2017	null	INTEREST	Bank - / 60400/W	0.00	0.00	2,225.34
			15 / 42010/Go	0.00	2,225.34	0.00
04/07/2017	null	Rental income	Bank - / 60400/W	0.00	680.00	0.00
			15 / 28000/Go	0.00	0.00	680.00
04/07/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	20.00
			Bank / 31500	0.00	20.00	0.00
04/07/2017	null	ASIC	Bank - / 60400/W	0.00	0.00	249.00
			Administra / 30200	0.00	249.00	0.00
03/07/2017	null	bank fees	Bank - / 60400/W	0.00	0.00	3.00
			Bank / 31500	0.00	3.00	0.00
01/07/2017		Close Period	(Share of / 53100/FE	0.00	13,953.86	0.00
			(Income / 53330/FE	0.00	0.00	1,328.75
			(Opening / 50010/FE	0.00	0.00	12,625.11

Days Superannuation Fund

Create Entries Report

For the period 01 July 2017 to 30 June 2018

Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

Total Profit	Amount
Income	59,605.33
Less Expense	54,343.06
Total Profit	5,262.27
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	5,262.27
Less Permanent Differences	5,857.00
Less Timing Differences	11,714.00
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	1.73
Taxable Income	(12,307.00)
Income Tax on Taxable Income or Loss	0.00
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	5,262.27
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	5,262.27
Income Tax Expense Available for Allocation	Amount
Deferred Tax	(88.95)
Total Income Tax Expense Allocation	(88.95)

Final Segment 1 from 01 July 2017 to 30 June 2018

Pool Name Unsegregated Pool

Total Profit	Amount
Income	59,605.33
Less Expense	54,343.06
Total Profit	5,262.27

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	5,262.27
Less Permanent Differences	5,857.00
Less Timing Differences	11,714.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	1,818.00
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	10,490.73
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Jennifer Ann Ferraro(FERJEN00002A)	100.00	698,689.69

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	5,262.27
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	5,262.27

Allocation to Members	Weighting%	Amount
Jennifer Ann Ferraro(FERJEN00002A)	100.00	5,262.27

Accumulation Weighted Balance Summary	Weighting%	Amount
Jennifer Ann Ferraro(FERJEN00002A)	100.00	698,689.69

Income Tax Expense Available for Allocation	Amount
Deferred Tax	(88.95)
Total Income Tax Expense Allocation	(88.95)

Allocation to Members	Weighting%	Amount
Jennifer Ann Ferraro(FERJEN00002A)	100.00	(88.95)

Calculation of daily member weighted balances

Calculation of daily member weighted balances

Jennifer Ann Ferraro (FERJEN00002A)

Member Balance

01/07/2017	50010	Opening Balance	698,689.69	698,689.69
		Total Amount (Weighted)		698,689.69

Calculation of Net Capital Gains

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

Foreign Tax Offset Calculations

Segment 01 July 2017 to 30 June 2018

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

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

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

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

Jennifer Ann Ferraro(FERJEN00002A) - 100.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

Days Superannuation Fund General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/06/2018	Jeanette Micalizzi	21/12/2018		System Journal	Revaluation - 30/06/2018 @ \$792,407.960000 (Exit) - 1.000000 Units on hand (Gordon Park)		(17,571.00)	(17,571.00)
							(17,571.00)	(17,571.00)
Interest Received (25000)								
<u>Bank - WBC A/c 28-2783 (WBC282783)</u>								
31/08/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.02)	(0.02)
29/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.05)	(0.07)
31/10/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.07)	(0.14)
30/11/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.03)	(0.17)
29/12/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.02)	(0.19)
31/01/2018	peter@wardandco.net. au	14/12/2018		Bank Statement	INTEREST PAID		(0.03)	(0.22)
28/02/2018	Bank Data Service	01/03/2018		Bank Statement	INTEREST PAID		(0.02)	(0.24)
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	INTEREST PAID		(0.03)	(0.27)
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	INTEREST PAID		(0.03)	(0.30)
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	INTEREST PAID		(0.01)	(0.31)
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	INTEREST PAID		(0.02)	(0.33)
							(0.33)	(0.33)
<u>Bank - WBC A/c 28-2791 (WBC282791)</u>								
31/07/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Interest paid		(6.83)	(6.83)

Days Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
31/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(6.31)	(13.14)
29/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(1.16)	(14.30)
31/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(0.05)	(14.35)
30/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(0.05)	(14.40)
29/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(0.02)	(14.42)
31/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		(0.03)	(14.45)
28/02/2018	Bank Data Service	01/03/2018		Bank Statement	INTEREST PAID		(0.02)	(14.47)
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	INTEREST PAID		(0.02)	(14.49)
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	INTEREST PAID		(0.03)	(14.52)
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	INTEREST PAID		(0.04)	(14.56)
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	INTEREST PAID		(0.03)	(14.59)
							(14.59)	(14.59)
<u>Term Deposit - WBC A/c 36-0040 (WBC360040)</u>								
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To record TD Interest		(10,749.41)	(10,749.41)
							(10,749.41)	(10,749.41)
Property Income (28000)								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		(680.00)	(680.00)
11/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		(680.00)	(1,360.00)
19/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		(680.00)	(2,040.00)

Days Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
25/07/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(2,720.00)
01/08/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(3,400.00)
08/08/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(4,080.00)
22/08/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(4,760.00)
04/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(5,440.00)
06/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(6,120.00)
06/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(6,800.00)
13/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(7,480.00)
21/09/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(680.00)	(8,160.00)
03/10/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(1,360.00)	(9,520.00)
23/10/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(2,040.00)	(11,560.00)
06/11/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(1,360.00)	(12,920.00)
18/12/2017	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(3,400.00)	(16,320.00)
15/01/2018	peter@wardandco.net. au	14/12/2018		Bank Statement	Rental income		(1,300.00)	(17,620.00)
02/02/2018	Bank Data Service	03/02/2018		Bank Statement	DEPOSIT ONLINE 2246824 PYMT FERRARO CONSOLID 15khartoum rent		(650.00)	(18,270.00)
21/02/2018	Bank Data Service	22/02/2018		Bank Statement	DEPOSIT ONLINE 2067161 PYMT FERRARO CONSOLID 15 Khartoum rent		(650.00)	(18,920.00)
22/02/2018	Bank Data Service	23/02/2018		Bank Statement	DEPOSIT ONLINE 2261147 PYMT FERRARO CONSOLID 15 khartoum rent 1		(650.00)	(19,570.00)

Days Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/03/2018	Bank Data Service	02/03/2018		Bank Statement	DEPOSIT ONLINE 2992991 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(20,220.00)
02/03/2018	Bank Data Service	04/03/2018		Bank Statement	DEPOSIT ONLINE 2168662 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(20,870.00)
09/03/2018	Bank Data Service	10/03/2018		Bank Statement	DEPOSIT ONLINE 2962058 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(21,520.00)
15/03/2018	Bank Data Service	16/03/2018		Bank Statement	DEPOSIT ONLINE 2072462 PYMT FERRARO CONSOLID 15kart rent		(650.00)	(22,170.00)
22/03/2018	Bank Data Service	23/03/2018		Bank Statement	DEPOSIT ONLINE 2071713 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(22,820.00)
09/04/2018	Bank Data Service	10/04/2018		Bank Statement	DEPOSIT ONLINE 2184231 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(23,470.00)
12/04/2018	Bank Data Service	13/04/2018		Bank Statement	DEPOSIT ONLINE 2987025 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(24,120.00)
19/04/2018	Bank Data Service	20/04/2018		Bank Statement	DEPOSIT ONLINE 2163880 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(24,770.00)
26/04/2018	Bank Data Service	27/04/2018		Bank Statement	DEPOSIT ONLINE 2049481 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(25,420.00)
03/05/2018	Bank Data Service	04/05/2018		Bank Statement	DEPOSIT ONLINE 2039846 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(26,070.00)
10/05/2018	Bank Data Service	11/05/2018		Bank Statement	DEPOSIT ONLINE 2341593 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(26,720.00)
21/05/2018	Bank Data Service	22/05/2018		Bank Statement	DEPOSIT ONLINE 2912622 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(27,370.00)
25/05/2018	Bank Data Service	26/05/2018		Bank Statement	DEPOSIT ONLINE 2058155 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(28,020.00)
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	DEPOSIT ONLINE 2284288 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(28,670.00)
08/06/2018	Bank Data Service	09/06/2018		Bank Statement	DEPOSIT ONLINE 2117185 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(29,320.00)
15/06/2018	Bank Data Service	16/06/2018		Bank Statement	DEPOSIT ONLINE 2946104 PYMT FERRARO CONSOLID 15khart rent		(650.00)	(29,970.00)
21/06/2018	Bank Data Service	22/06/2018		Bank Statement	DEPOSIT ONLINE 2034160 PYMT FERRARO CONSOLID 15kart		(650.00)	(30,620.00)

Days Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
28/06/2018	Bank Data Service	29/06/2018		Bank Statement	DEPOSIT ONLINE 2907566 PYMT FERRARO CONSOLID 15khart		(650.00)	(31,270.00)
							(31,270.00)	(31,270.00)
<u>Accountancy Fees (30100)</u>								
<u>Accountancy Fees (30100)</u>								
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Accounting Fees		275.00	275.00
11/05/2018	Bank Data Service	12/05/2018		Bank Statement	WITHDRAWAL ONLINE 1037205 PYMT MCA Charte MCA inv 8235		2,090.00	2,365.00
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To reallocate Audit Fees		(440.00)	1,925.00
							1,925.00	1,925.00
<u>Administration Costs (30200)</u>								
<u>Administration Costs (30200)</u>								
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	ASIC		249.00	249.00
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	WITHDRAWAL ONLINE 3029526 BPAY ASIC Asic		48.00	297.00
28/06/2018	Bank Data Service	29/06/2018		Bank Statement	WITHDRAWAL ONLINE 5392419 BPAY ASIC asic		254.00	551.00
							551.00	551.00
<u>ATO Supervisory Levy (30400)</u>								
<u>ATO Supervisory Levy (30400)</u>								
29/05/2018	Bank Data Service	31/05/2018		Bank Statement	Remitter=ATO Ref=ATO001100009135028		259.00	259.00
							259.00	259.00
<u>Auditor's Remuneration (30700)</u>								
<u>Auditor's Remuneration (30700)</u>								
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To reallocate Audit Fees		440.00	440.00

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							440.00	440.00
<u>Bank Charges (31500)</u>								
<u>Bank Charges (31500)</u>								
03/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		3.00	3.00
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		20.00	23.00
01/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		3.00	26.00
01/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		3.00	29.00
02/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		4.00	33.00
01/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		2.00	35.00
01/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		2.50	37.50
02/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		2.00	39.50
01/02/2018	Bank Data Service	02/02/2018		Bank Statement	TRANSACTION FEE		1.00	40.50
01/03/2018	Bank Data Service	02/03/2018		Bank Statement	TRANSACTION FEE		3.00	43.50
03/04/2018	Bank Data Service	04/04/2018		Bank Statement	TRANSACTION FEE		3.00	46.50
01/05/2018	Bank Data Service	03/05/2018		Bank Statement	TRANSACTION FEE		2.50	49.00
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	TRANSACTION FEE		5.50	54.50
							54.50	54.50
<u>Depreciation (33400)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
30/06/2018	reception@mcaqld.com.au	21/12/2018		Depreciation	To record depreciation per BMT Report		17,571.00	17,571.00

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							17,571.00	17,571.00
<u>Prepaid Borrowing Expenses (Prepaid Expenses)</u>								
30/06/2018	reception@mcaqld.co m.au	21/12/2018		Depreciation	To w/off Borrowing Cost		625.66	625.66
							625.66	625.66
<u>Investment Expenses (37500)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
02/02/2018	Bank Data Service	22/01/2019	reception@mcaqld.co m.au	Bank Statement	WITHDRAWAL ONLINE 2906943 BPAY BMT TAX DE BMT depreciation		735.00	735.00
							735.00	735.00
<u>Property Expenses - Council Rates (41960)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
10/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay BBC rates		440.05	440.05
02/02/2018	Bank Data Service	21/12/2018	reception@mcaqld.co m.au	Bank Statement	WITHDRAWAL ONLINE 6511431 BPAY BCC RATES BCC Khartoum rates		443.65	883.70
10/05/2018	Bank Data Service	11/05/2018		Bank Statement	WITHDRAWAL ONLINE 4698442 BPAY BCC RATES bcc rates		440.00	1,323.70
30/06/2018	reception@mcaqld.co m.au	22/01/2019		General Journal	To take up Q2 Council Rates		436.43	1,760.13
							1,760.13	1,760.13
<u>Property Expenses - Insurance Premium (41980)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
30/06/2018	reception@mcaqld.co m.au	22/01/2019		General Journal	To take up property insurance exp		885.00	885.00
							885.00	885.00
<u>Property Expenses - Interest on Loans (42010)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
06/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,225.34	2,225.34
08/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,563.15	4,788.49
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,252.46	7,040.95
06/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,330.13	9,371.08
07/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,485.47	11,856.55
06/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,252.46	14,109.01
08/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,407.80	16,516.81
06/02/2018	Bank Data Service	07/02/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,407.80	18,924.61
06/03/2018	Bank Data Service	07/03/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,174.79	21,099.40
06/04/2018	Bank Data Service	07/04/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,407.80	23,507.20
08/05/2018	Bank Data Service	09/05/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,485.47	25,992.67
06/06/2018	Bank Data Service	08/06/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		2,252.46	28,245.13
							28,245.13	28,245.13

Property Expenses - Pest Control (42040)

15 Khartoum Street, Gordon Park (Gordon Park)

01/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Smoke alarm		79.00	79.00
							79.00	79.00

Property Expenses - Repairs Maintenance (42060)

15 Khartoum Street, Gordon Park (Gordon Park)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
25/05/2018	Bank Data Service	26/05/2018		Bank Statement	WITHDRAWAL ONLINE 1216606 PYMT Regency Regency		66.00	66.00
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	WITHDRAWAL ONLINE 1327312 PYMT Regency regency		66.00	132.00
30/06/2018	reception@mcaqld.com.au	22/01/2019		General Journal	To take up property repairs		46.50	178.50
							178.50	178.50
<u>Property Expenses - Water Rates (42150)</u>								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay QLD Urban Utilities		239.85	239.85
06/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay QLD Urban Utilities		323.13	562.98
05/03/2018	Bank Data Service	07/03/2018		Bank Statement	WITHDRAWAL ONLINE 6314481 BPAY QLD URBAN 15kart water		287.56	850.54
11/05/2018	Bank Data Service	22/01/2019	reception@mcaqld.com.au	Bank Statement	DEPOSIT ONLINE 2019891 PYMT FERRARO CONSOLID water 15khart		(89.62)	760.92
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	WITHDRAWAL ONLINE 1834122 BPAY QLD URBAN Urban utilities		273.22	1,034.14
							1,034.14	1,034.14
<u>Income Tax Expense (48500)</u>								
<u>Income Tax Expense (48500)</u>								
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - PDIT Entry - 30/06/2018		(88.95)	(88.95)
							(88.95)	(88.95)
<u>Profit/Loss Allocation Account (49000)</u>								
<u>Profit/Loss Allocation Account (49000)</u>								
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		1,499.39	1,499.39
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		(2.47)	1,496.92
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		(5.46)	1,491.46

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		3,770.81	5,262.27
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		88.95	5,351.22
							5,351.22	5,351.22
Opening Balance (50010)								
<u>(Opening Balance) Ferraro, Jennifer Ann - Accumulation (FERJEN00002A)</u>								
01/07/2017	Opening Balance				Opening Balance			(686,064.58)
01/07/2017	34666	14/12/2018		System Journal	Close Period Journal		(12,625.11)	(698,689.69)
							(12,625.11)	(698,689.69)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Ferraro, Jennifer Ann - Accumulation (FERJEN00002A)</u>								
01/07/2017	Opening Balance				Opening Balance			(13,953.86)
01/07/2017	34666	14/12/2018		System Journal	Close Period Journal		13,953.86	0.00
30/04/2018	SYSTEM	29/04/2018		System Journal	Profit/Loss Allocation - 30/04/2018		(1,499.39)	(1,499.39)
31/05/2018	SYSTEM	30/05/2018		System Journal	Profit/Loss Allocation - 31/05/2018		2.47	(1,496.92)
30/06/2018	SYSTEM	29/06/2018		System Journal	Profit/Loss Allocation - 30/06/2018		5.46	(1,491.46)
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		(3,770.81)	(5,262.27)
							8,691.59	(5,262.27)
Income Tax (53330)								
<u>(Income Tax) Ferraro, Jennifer Ann - Accumulation (FERJEN00002A)</u>								
01/07/2017	Opening Balance				Opening Balance			1,328.75
01/07/2017	34666	14/12/2018		System Journal	Close Period Journal		(1,328.75)	0.00
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		(88.95)	(88.95)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							(1,417.70)	(88.95)
Bank Accounts (60400)								
<u>Bank - WBC A/c 28-2783 (WBC282783)</u>								
01/07/2017	Opening Balance				Opening Balance			3,021.69
03/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(3.00)	3,018.69
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	3,698.69
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(20.00)	3,678.69
04/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	ASIC		(249.00)	3,429.69
06/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,225.34)	1,204.35
11/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	1,884.35
19/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	2,564.35
25/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	3,244.35
28/07/2017	reception@mcaqld.com.au	21/12/2018	reception@mcaqld.com.au	Bank Statement	ATO June 17		(823.00)	2,421.35
01/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	3,101.35
01/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(3.00)	3,098.35
01/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Smoke alarm		(79.00)	3,019.35
08/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	3,699.35
08/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,563.15)	1,136.20

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
10/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay BBC rates		(440.05)	696.15
15/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Casmaix loan]		2,000.00	2,696.15
22/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	3,376.15
31/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.02	3,376.17
01/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(3.00)	3,373.17
04/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	4,053.17
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	4,733.17
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Casmaix loan]		5,000.00	9,733.17
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	10,413.17
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,252.46)	8,160.71
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay QLD Urban Utilities		(239.85)	7,920.86
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Accounting Fees		(275.00)	7,645.86
13/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	8,325.86
21/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		680.00	9,005.86
29/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.05	9,005.91
02/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(4.00)	9,001.91
03/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		1,360.00	10,361.91

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06/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,330.13)	8,031.78
23/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		2,040.00	10,071.78
25/10/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Transfer Westpac		(2,500.00)	7,571.78
30/10/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Transfer Westpac		(1,500.00)	6,071.78
31/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.07	6,071.85
01/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(2.00)	6,069.85
06/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		1,360.00	7,429.85
06/11/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Bpay Nab Cards		(500.00)	6,929.85
06/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay ATO		(673.00)	6,256.85
07/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,485.47)	3,771.38
14/11/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Transfer Westpac		(500.00)	3,271.38
24/11/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Transfer Westpac		(1,000.00)	2,271.38
30/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.03	2,271.41
01/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(2.50)	2,268.91
01/12/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Transfer Westpac		(500.00)	1,768.91
04/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Transfer Westpac Cas]		2,000.00	3,768.91
06/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,252.46)	1,516.45

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06/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay QLD Urban Utilities		(323.13)	1,193.32
18/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		3,400.00	4,593.32
29/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.02	4,593.34
02/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	bank fees		(2.00)	4,591.34
08/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,407.80)	2,183.54
15/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	Rental income		1,300.00	3,483.54
30/01/2018	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	Rental income		2,600.00	6,083.54
31/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	INTEREST PAID		0.03	6,083.57
01/02/2018	Bank Data Service	02/02/2018		Bank Statement	TRANSACTION FEE		(1.00)	6,082.57
02/02/2018	Bank Data Service	03/02/2018		Bank Statement	DEPOSIT ONLINE 2246824 PYMT FERRARO CONSOLID 15khartoum rent		650.00	6,732.57
02/02/2018	Bank Data Service	22/01/2019	reception@mcaqld.com.au	Bank Statement	WITHDRAWAL ONLINE 2906943 BPAY BMT TAX DE BMT depreciation		(735.00)	5,997.57
02/02/2018	Bank Data Service	21/12/2018	reception@mcaqld.com.au	Bank Statement	WITHDRAWAL ONLINE 6511431 BPAY BCC RATES BCC Khartoum rates		(443.65)	5,553.92
06/02/2018	Bank Data Service	07/02/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,407.80)	3,146.12
21/02/2018	Bank Data Service	22/02/2018		Bank Statement	DEPOSIT ONLINE 2067161 PYMT FERRARO CONSOLID 15 Khartoum rent		650.00	3,796.12
22/02/2018	Bank Data Service	23/02/2018		Bank Statement	DEPOSIT ONLINE 2261147 PYMT FERRARO CONSOLID 15 khartoum rent 1		650.00	4,446.12
22/02/2018	Bank Data Service	23/02/2018		Bank Statement	WITHDRAWAL ONLINE 1268503 BPAY TAX OFFICE Ato payg		(673.00)	3,773.12
28/02/2018	Bank Data Service	01/03/2018		Bank Statement	INTEREST PAID		0.02	3,773.14
01/03/2018	Bank Data Service	02/03/2018		Bank Statement	TRANSACTION FEE		(3.00)	3,770.14

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01/03/2018	Bank Data Service	02/03/2018		Bank Statement	DEPOSIT ONLINE 2992991 PYMT FERRARO CONSOLID 15khart rent		650.00	4,420.14
02/03/2018	Bank Data Service	04/03/2018		Bank Statement	DEPOSIT ONLINE 2168662 PYMT FERRARO CONSOLID 15khart rent		650.00	5,070.14
05/03/2018	Bank Data Service	07/03/2018		Bank Statement	WITHDRAWAL ONLINE 6314481 BPAY QLD URBAN 15kart water		(287.56)	4,782.58
06/03/2018	Bank Data Service	07/03/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,174.79)	2,607.79
09/03/2018	Bank Data Service	10/03/2018		Bank Statement	DEPOSIT ONLINE 2962058 PYMT FERRARO CONSOLID 15khart rent		650.00	3,257.79
15/03/2018	Bank Data Service	16/03/2018		Bank Statement	DEPOSIT ONLINE 2072462 PYMT FERRARO CONSOLID 15kart rent		650.00	3,907.79
22/03/2018	Bank Data Service	23/03/2018		Bank Statement	DEPOSIT ONLINE 2071713 PYMT FERRARO CONSOLID 15khart rent		650.00	4,557.79
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	INTEREST PAID		0.03	4,557.82
03/04/2018	Bank Data Service	04/04/2018		Bank Statement	TRANSACTION FEE		(3.00)	4,554.82
06/04/2018	Bank Data Service	07/04/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,407.80)	2,147.02
09/04/2018	Bank Data Service	10/04/2018		Bank Statement	DEPOSIT ONLINE 2184231 PYMT FERRARO CONSOLID 15khart rent		650.00	2,797.02
12/04/2018	Bank Data Service	13/04/2018		Bank Statement	DEPOSIT ONLINE 2987025 PYMT FERRARO CONSOLID 15khart rent		650.00	3,447.02
19/04/2018	Bank Data Service	20/04/2018		Bank Statement	DEPOSIT ONLINE 2163880 PYMT FERRARO CONSOLID 15khart rent		650.00	4,097.02
26/04/2018	Bank Data Service	27/04/2018		Bank Statement	DEPOSIT ONLINE 2049481 PYMT FERRARO CONSOLID 15khart rent		650.00	4,747.02
26/04/2018	Bank Data Service	27/04/2018		Bank Statement	WITHDRAWAL ONLINE 2452385 BPAY TAX OFFICE ato payg janmarch		(673.00)	4,074.02
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	INTEREST PAID		0.03	4,074.05
01/05/2018	Bank Data Service	03/05/2018		Bank Statement	TRANSACTION FEE		(2.50)	4,071.55
03/05/2018	Bank Data Service	04/05/2018		Bank Statement	DEPOSIT ONLINE 2039846 PYMT FERRARO CONSOLID 15khart rent		650.00	4,721.55

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
08/05/2018	Bank Data Service	09/05/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,485.47)	2,236.08
10/05/2018	Bank Data Service	11/05/2018		Bank Statement	DEPOSIT ONLINE 2341593 PYMT FERRARO CONSOLID 15khart rent		650.00	2,886.08
10/05/2018	Bank Data Service	11/05/2018		Bank Statement	WITHDRAWAL ONLINE 4698442 BPAY BCC RATES bcc rates		(440.00)	2,446.08
11/05/2018	Bank Data Service	22/01/2019	reception@mcaqld.com.au	Bank Statement	DEPOSIT ONLINE 2019891 PYMT FERRARO CONSOLID water 15khart		89.62	2,535.70
11/05/2018	Bank Data Service	12/05/2018		Bank Statement	WITHDRAWAL ONLINE 1037205 PYMT MCA Charte MCA inv 8235		(2,090.00)	445.70
21/05/2018	Bank Data Service	22/05/2018		Bank Statement	DEPOSIT ONLINE 2912622 PYMT FERRARO CONSOLID 15khart rent		650.00	1,095.70
25/05/2018	Bank Data Service	26/05/2018		Bank Statement	DEPOSIT ONLINE 2058155 PYMT FERRARO CONSOLID 15khart rent		650.00	1,745.70
25/05/2018	Bank Data Service	26/05/2018		Bank Statement	WITHDRAWAL ONLINE 1216606 PYMT Regency Regency		(66.00)	1,679.70
29/05/2018	Bank Data Service	31/05/2018		Bank Statement	Remitter=ATO Ref=ATO001100009135028		2,382.00	4,061.70
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	DEPOSIT ONLINE 2284288 PYMT FERRARO CONSOLID 15khart rent		650.00	4,711.70
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	INTEREST PAID		0.01	4,711.71
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	WITHDRAWAL ONLINE 1327312 PYMT Regency regency		(66.00)	4,645.71
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	TRANSACTION FEE		(5.50)	4,640.21
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	WITHDRAWAL ONLINE 1834122 BPAY QLD URBAN Urban utilities		(273.22)	4,366.99
01/06/2018	Bank Data Service	02/06/2018		Bank Statement	WITHDRAWAL ONLINE 3029526 BPAY ASIC Asic		(48.00)	4,318.99
06/06/2018	Bank Data Service	08/06/2018		Bank Statement	INTEREST PAYABLE ON ACCOUNT 357994 4034357994		(2,252.46)	2,066.53
08/06/2018	Bank Data Service	09/06/2018		Bank Statement	DEPOSIT ONLINE 2117185 PYMT FERRARO CONSOLID 15khart rent		650.00	2,716.53
15/06/2018	Bank Data Service	16/06/2018		Bank Statement	DEPOSIT ONLINE 2946104 PYMT FERRARO CONSOLID 15khart rent		650.00	3,366.53

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
21/06/2018	Bank Data Service	22/06/2018		Bank Statement	DEPOSIT ONLINE 2034160 PYMT FERRARO CONSOLID 15kart		650.00	4,016.53
28/06/2018	Bank Data Service	29/06/2018		Bank Statement	DEPOSIT ONLINE 2907566 PYMT FERRARO CONSOLID 15khart		650.00	4,666.53
28/06/2018	Bank Data Service	29/06/2018		Bank Statement	WITHDRAWAL ONLINE 5392419 BPAY ASIC asic		(254.00)	4,412.53
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	INTEREST PAID		0.02	4,412.55
							1,390.86	4,412.55
<u>Bank - WBC A/c 28-2791 (WBC282791)</u>								
01/07/2017	Opening Balance				Opening Balance			13,408.19
31/07/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		6.83	13,415.02
15/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Casmaix loan]		(2,000.00)	11,415.02
31/08/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		6.31	11,421.33
06/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Casmaix loan]		(5,000.00)	6,421.33
29/09/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		1.16	6,422.49
31/10/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		0.05	6,422.54
28/11/2017	reception@mcaqld.com.au	22/01/2019	reception@mcaqld.com.au	Bank Statement	transfer Westpac		(1,000.00)	5,422.54
30/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		0.05	5,422.59
04/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	transfer Westpac [Transfer Westpac Cas]		(2,000.00)	3,422.59
29/12/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		0.02	3,422.61
31/01/2018	peter@wardandco.net.au	14/12/2018		Bank Statement	Interest paid		0.03	3,422.64

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
28/02/2018	Bank Data Service	01/03/2018		Bank Statement	INTEREST PAID		0.02	3,422.66
29/03/2018	Bank Data Service	30/03/2018		Bank Statement	INTEREST PAID		0.02	3,422.68
16/04/2018	Bank Data Service	20/12/2018	reception@mcaqld.com.au	Bank Statement	DEPOSIT ONLINE 2338763 TFR Westpac Choice incorrect fund2017		1,655.00	5,077.68
30/04/2018	Bank Data Service	03/05/2018		Bank Statement	INTEREST PAID		0.03	5,077.71
31/05/2018	Bank Data Service	01/06/2018		Bank Statement	INTEREST PAID		0.04	5,077.75
29/06/2018	Bank Data Service	30/06/2018		Bank Statement	INTEREST PAID		0.03	5,077.78
							(8,330.41)	5,077.78
<u>Term Deposit - WBC A/c 36-0040 (WBC360040)</u>								
01/07/2017	Opening Balance				Opening Balance			332,646.69
30/06/2018	reception@mcaqld.com.au	21/12/2018		General Journal	To record TD Interest		10,749.41	343,396.10
							10,749.41	343,396.10
Formation Expenses (64000)								
<u>Formation Expenses (64000)</u>								
01/07/2017	Opening Balance				Opening Balance			2,464.00
							0.00	2,464.00
Prepaid Borrowing Expenses (66000)								
<u>Prepaid Borrowing Expenses (66000)</u>								
01/07/2017	Opening Balance				Opening Balance			2,596.91
30/06/2018	reception@mcaqld.com.au	21/12/2018		Depreciation	To w/off Borrowing Cost		(625.66)	1,971.25
							(625.66)	1,971.25
Sundry Debtors (68000)								
<u>Sundry Debtors (68000)</u>								

Days Superannuation Fund
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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2017	Opening Balance				Opening Balance			1,655.00
25/10/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Transfer Westpac		2,500.00	4,155.00
30/10/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Transfer Westpac		1,500.00	5,655.00
06/11/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Bpay Nab Cards		500.00	6,155.00
14/11/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Transfer Westpac		500.00	6,655.00
24/11/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Transfer Westpac		1,000.00	7,655.00
28/11/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	transfer Westpac		1,000.00	8,655.00
01/12/2017	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Transfer Westpac		500.00	9,155.00
16/04/2018	Bank Data Service	20/12/2018	reception@mcaqld.co m.au	Bank Statement	DEPOSIT ONLINE 2338763 TFR Westpac Choice incorrect fund2017		(1,655.00)	7,500.00
30/06/2018	reception@mcaqld.co m.au	22/01/2019		General Journal	To take up property insurance exp		(885.00)	6,615.00
30/06/2018	reception@mcaqld.co m.au	22/01/2019		General Journal	To take up property repairs		(46.50)	6,568.50
30/06/2018	reception@mcaqld.co m.au	22/01/2019		General Journal	To take up Q2 Council Rates		(436.43)	6,132.07
							4,477.07	6,132.07

Real Estate Properties (Australian - Residential) (77200)

15 Khartoum Street, Gordon Park (Gordon Park)

01/07/2017	Opening Balance				Opening Balance	1.00		792,407.96
30/06/2018	reception@mcaqld.co m.au	21/12/2018		Depreciation	To record depreciation per BMT Report	0.00	(17,571.00)	774,836.96
30/06/2018	Jeanette Micalizzi	21/12/2018		System Journal	Revaluation - 30/06/2018 @ \$792,407.960000 (Exit) - 1.000000 Units on hand		17,571.00	792,407.96

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
						1.00	0.00	792,407.96
Investment Liabilities (83000)								
<u>15 Khartoum Street, Gordon Park (Gordon Park)</u>								
30/01/2018	reception@mcaqld.co m.au	22/01/2019	reception@mcaqld.co m.au	Bank Statement	Rental income		(2,600.00)	(2,600.00)
							(2,600.00)	(2,600.00)
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
01/07/2017	Opening Balance				Opening Balance			1,818.00
28/07/2017	reception@mcaqld.co m.au	21/12/2018	reception@mcaqld.co m.au	Bank Statement	ATO June 17		823.00	2,641.00
06/11/2017	peter@wardandco.net.au	14/12/2018		Bank Statement	Bpay ATO		673.00	3,314.00
22/02/2018	Bank Data Service	23/02/2018		Bank Statement	WITHDRAWAL ONLINE 1268503 BPAY TAX OFFICE Ato payg		673.00	3,987.00
26/04/2018	Bank Data Service	27/04/2018		Bank Statement	WITHDRAWAL ONLINE 2452385 BPAY TAX OFFICE ato payg janmarch		673.00	4,660.00
29/05/2018	Bank Data Service	31/05/2018		Bank Statement	Remitter=ATO Ref=ATO001100009135028		(2,641.00)	2,019.00
							201.00	2,019.00
Limited Recourse Borrowing Arrangements (85500)								
<u>Loan - WBC A/c 357994 (WBCLOAN)</u>								
01/07/2017	Opening Balance				Opening Balance			(450,000.00)
							0.00	(450,000.00)
Deferred Tax Liability/Asset (89000)								
<u>Deferred Tax Liability/Asset (89000)</u>								
01/07/2017	Opening Balance				Opening Balance			(1,328.75)
30/06/2018	Jeanette Micalizzi	23/01/2019		System Journal	Create Entries - PDIT Entry - 30/06/2018		88.95	(1,239.80)

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For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
							88.95	(1,239.80)