

WORK PAPER INDEX

Client: Commercial Super Fund

Period: 30th June 2018

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2018 Query Financial Statement & Tax return-Commercial Superannuation Fund

Alex Mora <alex@morawealth.com.au>
 To: Lisa Ho <lisa@morawealth.com.au>

Wed, Mar 27, 2019 at

I've made some comments below in read, for both internal and external sections

For the moment, are we able to print off financials and tax returns, after the change in contributions below, for the banks purposes?

We'll complete the rest ready for the auditor after that.

Let me know when it's ready to send to the bank.

Thanks

From: Lisa Ho <lisa@morawealth.com.au>
Sent: Wednesday, 27 March 2019 11:41 AM
To: Alex Mora <alex@morawealth.com.au>
Subject: 2018 Query Financial Statement & Tax return-Commercial Superannuation Fund

Hi Alex,

Please help me the following information:

Internal:

1. Please provide the following invoices for the reference purpose, there were paid from CBA bank Account 2748. I did not find in Invoice folder :

Date	Narration	Spent	Details
29/08/2017	Transfer to other Bank NetBank Wealth Safe Accoun	297.00	MWA Invoice 1023 - Dicey Parmenter Property Pty Ltd (Trustee)
31/08/2017	Transfer to other Bank NetBank Wealth Safe Accoun	297.00	MWA Invoice 1008 - Mandurah Road Pty Ltd (Trustee Bare Trust)
16/02/2018	Transfer to other Bank NetBank Wealth Safe Accoun	132.00	MWA Invoice 1246 - Commercial SF

2. Kindly note that I have record the following transaction which were listed from CBA bank account **2748 into employer contribution for Dana and Alison: **Make these merr concessional contributions NOT employer contributions**

(Contributions) Dicey, Dana		
19/01/2018	Transfer from NetBank DD Super [Transfer from NetBank DD super]	5,000.00
13/03/2018	Transfer from NetBank DD super	2,500.00
(Contributions) Parmenter, Alison		
19/01/2018	Transfer from NetBank AP Super	5,000.00
13/03/2018	Transfer from NetBank AP Super	2,500.00



Total \$15,000

3. There is a discrepancy of \$10.70 on BAS lodged and year end, please advise whether we should clear it to match with BAS lodged or leave as is. Otherwise please advise refer the GST summary for your reference **Leave as it**

External:

1. Regarding to "Unit 1, 1 Pusey Rd, Cockburn Central" investment property, could you please provide the following information:

- Rental statements/lease agreement for the period from 01/07/2017 to 30/06/2018
- Tax invoices for rental expenses paid during 2018FY but not included in rental statement (water, insurance, strata fees)

Please refer the following transactions for your reference:

Date	Narration	Gross	GST	Net
Unit 1, 1 Pusey Rd, Cockburn Central (DICER041-001) -Property Income				
18/07/2017	Transfer from NetBank LN Rent	1,000.00	90.91	909.09
18/07/2017	Transfer from NetBank CB Rent	1,000.00	90.91	909.09
31/07/2017	Transfer from NetBank Rent LNMedia	1,000.00	90.91	909.09
31/07/2017	Transfer from NetBank Rent CB	1,000.00	90.91	909.09
1/09/2017	Transfer from NetBank CB rent to CSF	1,000.00	90.91	909.09
1/09/2017	Transfer from NetBank LN Rent to CSF	1,000.00	90.91	909.09
28/09/2017	Transfer from NetBank Rent	1,000.00	90.91	909.09
28/09/2017	Transfer from NetBank Rent	1,000.00	90.91	909.09
30/10/2017	Transfer from NetBank Rent to CSF	1,050.00	95.45	954.55
30/10/2017	Transfer from NetBank Rent to CSF	1,050.00	95.45	954.55
28/11/2017	Transfer from NetBank Rent CB [Transfer from NetBank Rent CB]	1,050.00	95.45	954.55
28/11/2017	Transfer from NetBank Rent LN [Transfer from NetBank Rent LN]	1,050.00	95.45	954.55
22/12/2017	Transfer from NetBank Rent LN [Transfer from NetBank Rent LN]	1,050.00	95.45	954.55
22/12/2017	Transfer from NetBank Rent CB [Transfer from NetBank Rent CB]	1,050.00	95.45	954.55
29/01/2018	Transfer from NetBank LN to CSF Rent	1,050.00	95.45	954.55
29/01/2018	Transfer from NetBank CB to CSF Rent	1,050.00	95.45	954.55
28/02/2018	Transfer from NetBank LN Rent	1,050.00	95.45	954.55
28/02/2018	Transfer from NetBank CB Rent	1,050.00	95.45	954.55
29/03/2018	Transfer from NetBank LN Rent	1,050.00	95.45	954.55
29/03/2018	Transfer from NetBank CB Rent	1,050.00	95.45	954.55
26/04/2018	Transfer from NetBank Rent LN	1,050.00	95.45	954.55
26/04/2018	Transfer from NetBank CB Rent	1,050.00	95.45	954.55
31/05/2018	Transfer from NetBank LN rent [Transfer from NetBank LN Rent]	1,050.00	95.45	954.55
31/05/2018	Transfer from NetBank	1,050.00	95.45	954.55
29/06/2018	Transfer from NetBank LN Rent	1,050.00	95.45	954.55

29/06/2018	Transfer from NetBank CB Rent	1,050.00	95.45	954.55
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Date	Narration	Gross	GST	Net
<u>Unit 1, 1 Pusey Rd, Cockburn Central -Repairs Maintenance</u>				
21/08/2017	Transfer to other Bank NetBank Ians Glass	480.00	43.64	436.36
30/08/2017	CAPITAL LOCK & SECUR COCKBURN CEN AU	154.50	14.05	140.45
21/09/2017	CAPITAL LOCK & SECUR COCKBURN CEN AU Card xx5706 Value Date: 19/09/2017	65.00	5.91	59.09
30/10/2017	Transfer to other Bank NetBank Stellar Design	712.50	64.77	647.73
3/11/2017	Transfer to other Bank NetBank Stellar Design	71.25	6.48	64.77
4/11/2017	SMSF Gateway Service MELBOURNE AU card xx5706 Value Date: 01/11/2017	59.99	5.45	54.54
19/01/2018	Transfer to other Bank NetBank NJW Cabling Servic	533.50	48.50	485.00
<u>Unit 1, 1 Pusey Rd, Cockburn Central-Strata Levy Fees</u>				
21/07/2017	Transfer to other Bank NetBank Strata Fees	1,000.00	0.00	1,000.00

2. Could you please provide the copy of tax invoices for the following transactions listed from CBA Bank 2748:

Date	Narration	Spent	
29/08/2017	ASIC NetBank BPAY 17301 2296012836039 ASIC	254.00	Invoice attached
31/08/2017	ASIC NetBank BPAY 17301 2296013151552 ASIC	48.00	Invoice attached
21/12/2017	Transfer to other Bank NetBank Koomo Pty Ltd	3,616.80	


3. Kindly note that there were the following lumpsum payments but there was no amounts withdrawn from bank account:


+ Charlene Hounsom: \$78,070.40 on 01/07/2017 – Delete this

+ Wayne Hounsom: \$31,600.86 on 01/07/2017 Delete this


5 attachments

 Invoice 1008 - Mandurah Road Pty Ltd - Corporate register annual maintenance fee .pdf
80K

 Invoice 1023 - Dacey Parmenter Property Pty Ltd - Corporate register annual maintenance fee .pdf
79K

 Invoice 1246 - Commercial Super Fund - Dec 2017 BAS .pdf
80K

 2017-08-30 Dacey Parmenter Property Pty Ltd - 2017 ASIC levy \$48 .pdf
23K

 2017-08-22 Mandurah Road Pty Ltd - 2017 ASIC levy \$254 .pdf
97K

F – FINANCIAL REPORT

Financial statements and reports for the year ended
30 June 2018

Commercial Superannuation Fund

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement Of Taxable Income

Members Statement

Investment Summary

Market Movement

CGT Register

Investment Income

Realised Capital Gain

Unrealised Capital Gains

Trial Balance

Commercial Superannuation Fund
Operating Statement

For the year ended 30 June 2018

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	Note	2018 \$	2017 \$
Income			
Investment Income			
Property Income	4 W7	24,455	16,545
Contribution Income			
Employer Contributions		0	60,405
Personal Concessional	W1	15,000	250
Transfers In		0	364,064
Total Income		<u>39,455</u>	<u>441,264</u>
Expenses			
Accountancy Fees	W8	6,597	550
Administration Costs		0	55
ATO Supervisory Levy		518	0
Auditor's Remuneration	W8	1,210	0
ASIC Fees		302	448
Bank Charges	W9	360	2,010
Interest Paid		0	1
Formation expenses		0	4,350
Property Expenses - Council Rates		0	2,933
Property Expenses - Interest on Loans		13,276	12,338
Property Expenses - Property Capital Improvement	W10	3,288	77,588
Property Expenses - Repairs Maintenance		1,888	60,995
Property Expenses - Strata Levy Fees		1,000	3,000
Property Expenses - Water Rates		0	209
Investment Losses			
Changes in Market Values	5 F15	35,000	(34,435)
Total Expenses		<u>63,439</u>	<u>130,042</u>
Benefits accrued as a result of operations before income tax		<u>(23,984)</u>	<u>311,222</u>
Income Tax Expense		0	0
Benefits accrued as a result of operations		<u>(23,984)</u>	<u>311,222</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Commercial Superannuation Fund


Statement of Financial Position

As at 30 June 2018

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	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2 F14	565,000	600,000
Total Investments		<u>565,000</u>	<u>600,000</u>
Other Assets			
CBA Business Transaction acc	S18	5,085	12,396
Total Other Assets		<u>5,085</u>	<u>12,396</u>
Total Assets		<u>570,085</u>	<u>612,396</u>
Less:			
Liabilities			
GST Payable	W3-5	606	244
Income Tax Payable		0	6,060
Limited Recourse Borrowing Arrangements	S27	247,902	260,531
Total Liabilities		<u>248,508</u>	<u>266,835</u>
Net assets available to pay benefits		<u>321,577</u>	<u>345,561</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Dacey, Dana - Accumulation		123,630	131,272
Parmenter, Alison - Accumulation		122,382	129,882
Hounsom, Wayne - Accumulation		21,395	23,896
Hounsom, Charlene - Accumulation		54,170	60,511
Total Liability for accrued benefits allocated to members' accounts		<u>321,577</u>	<u>345,561</u>

F10-F13



The accompanying notes form part of these financial statements.

Refer to compilation report

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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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 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 their market values, which is the amount that a willing buyer of the asset 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 values have 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 trustees' assessment of 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 reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are 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.

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 are 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 the investment was 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. Goods and Services Tax (GST)

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

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

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 - Non Residential)

	2018 \$	2017 \$
Unit 1, 1 Pusey Rd, Cockburn Central	565,000	600,000
	565,000	600,000

Notes to the Financial Statements

For the year ended 30 June 2018

Note 4: Rental Income

	2018 \$	2017 \$
Unit 1, 1 Pusey Rd, Cockburn Central	24,455	16,545
	<u>24,455</u>	<u>16,545</u>

Note 5: Unrealised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Non Residential)		
Unit 1, 1 Pusey Rd, Cockburn Central	(35,000)	34,435
	<u>(35,000)</u>	<u>34,435</u>
Total Unrealised Movement	<u>(35,000)</u>	<u>34,435</u>
Realised Movements in Market Value		
	2018 \$	2017 \$
Total Realised Movement	<u>0</u>	<u>0</u>
Total Market Movement	<u>(35,000)</u>	<u>34,435</u>

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.

In the opinion of the directors of the trustee company:

- (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 then ended 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.

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

.....
Dana Dacey
Dacey Parmenter Property Pty Ltd
Director

.....
Alison Parmenter
Dacey Parmenter Property Pty Ltd
Director

.....
Wayne Hounsom
Dacey Parmenter Property Pty Ltd
Director

.....
Charlene Hounsom
Dacey Parmenter Property Pty Ltd
Director

Dated this day of

Commercial Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

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		2018
		\$
Benefits accrued as a result of operations	F3	(23,984.00)
Less		
Tax Losses Deducted	P11	11,017.00
		<u>11,017.00</u>
Add		
Decrease in MV of investments	F15	35,000.00
		<u>35,000.00</u>
SMSF Annual Return Rounding		1.00
		<u>0.00</u>
Taxable Income or Loss		<u>0.00</u>
Income Tax on Taxable Income or Loss		0.00
		<u>0.00</u>
CURRENT TAX OR REFUND		<u>0.00</u>
Supervisory Levy		259.00
		<u>259.00</u>
AMOUNT DUE OR REFUNDABLE		<u>259.00</u>

Members Statement

F10

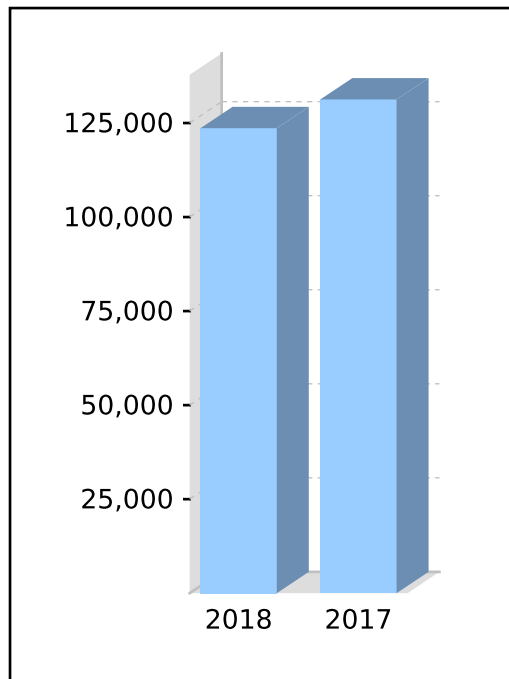
Dana Rae Dicey
 11 Cunningham Drive
 OAKFORD, Western Australia, 6121, Australia

Your Details

Date of Birth :	28/02/1976	Nominated Beneficiaries	N/A
Age:	42	Vested Benefits	123,630
Tax File Number:	Provided	Total Death Benefit	123,630
Date Joined Fund:	23/03/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	DICDAN00001A		
Account Start Date	23/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	123,630
<u>Preservation Components</u>	
Preserved	123,630
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	123,630
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	131,273	17,302
<u>Increases to Member account during the period</u>		
Employer Contributions		24,750
Personal Contributions (Concessional) W1	7,500	250
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		132,549
Net Earnings	(14,877)	(43,299)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,125	3,750
Income Tax	(859)	(3,471)
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	123,630	131,273

Members Statement

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Alison Mari Parmenter
 15 McNabb Place
 LESMURDIE, Western Australia, 6076, Australia

Your Details

Date of Birth : 27/04/1978
 Age: 40
 Tax File Number: Provided
 Date Joined Fund: 23/03/2016
 Service Period Start Date:
 Date Left Fund:
 Member Code: PARALI00001A
 Account Start Date 23/03/2016
 Account Phase: Accumulation Phase
 Account Description: Accumulation

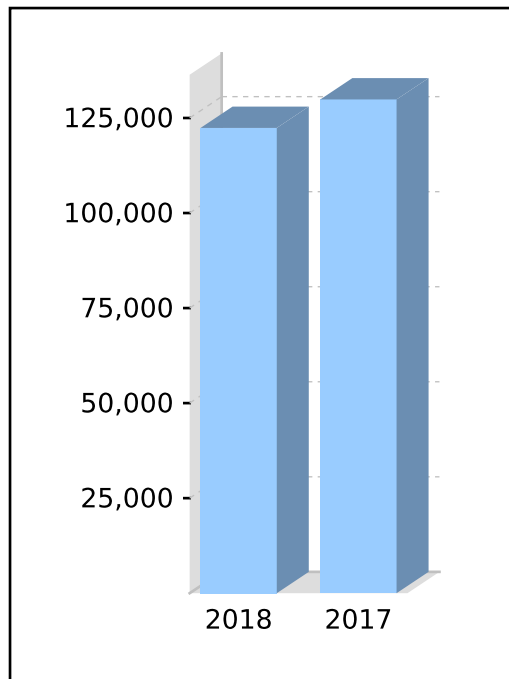
Nominated Beneficiaries N/A
 Vested Benefits 122,382
 Total Death Benefit 122,382

Your Balance

Total Benefits 122,382

Preservation Components
 Preserved 122,382
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable 122,382
 Investment Earnings Rate -10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	129,882	17,038
<u>Increases to Member account during the period</u>		
Employer Contributions		25,000
Personal Contributions (Concessional) W1	7,500	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		130,900
Net Earnings	(14,725)	(42,732)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,125	3,750
Income Tax	(850)	(3,425)
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	122,382	129,881

Members Statement

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Wayne Gareth Hounsom
 405 St Albans Road
 BALDIVIS, Western Australia, 6171, Australia

Your Details

Date of Birth : 28/09/1972
 Age: 45
 Tax File Number: Provided
 Date Joined Fund: 23/03/2016
 Service Period Start Date:
 Date Left Fund:
 Member Code: HOUWAY00001A
 Account Start Date 23/03/2016
 Account Phase: Accumulation Phase
 Account Description: Accumulation

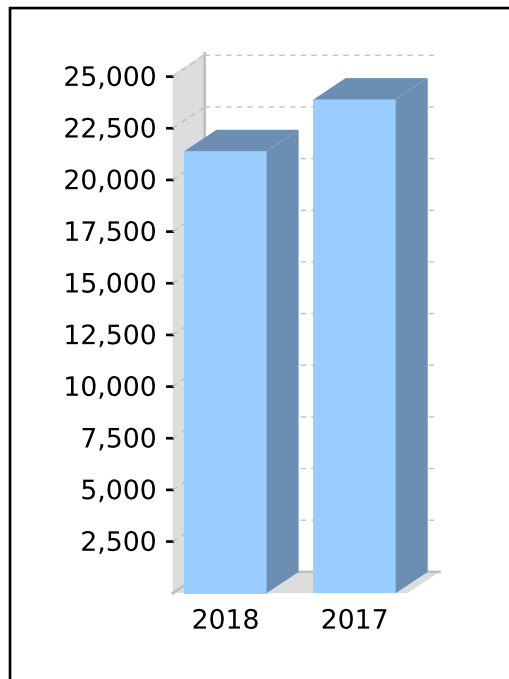
Nominated Beneficiaries N/A
 Vested Benefits 21,395
 Total Death Benefit 21,395

Your Balance

Total Benefits 21,395

Preservation Components
 Preserved 21,395
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable 21,395
 Investment Earnings Rate -10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	23,896	
<u>Increases to Member account during the period</u>		
Employer Contributions		932
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		30,809
Net Earnings	(2,654)	(8,376)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		140
Income Tax	(153)	(671)
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	21,395	23,896

Members Statement

F13

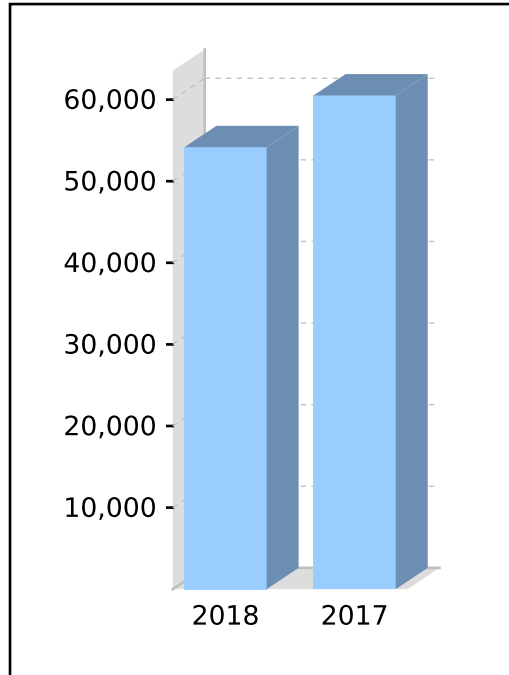
Charlene Bridgette Housom
 405 St Albans Road
 BALDIVIS, Western Australia, 6171, Australia

Your Details

Date of Birth :	14/09/1978	Nominated Beneficiaries	N/A
Age:	39	Vested Benefits	54,170
Tax File Number:	Provided	Total Death Benefit	54,170
Date Joined Fund:	23/03/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	HOUCHA00001A		
Account Start Date	23/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	54,170
<u>Preservation Components</u>	
Preserved	54,170
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	54,170
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	60,511	
<u>Increases to Member account during the period</u>		
Employer Contributions		9,723
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		69,806
Net Earnings	(6,729)	(19,090)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		1,458
Income Tax	(388)	(1,530)
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	54,170	60,511

Commercial Superannuation Fund Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
CBA Business Transaction acc		5,084.970000	5,084.97 S18	5,084.97	5,084.97			0.89 %	
			5,084.97		5,084.97		0.00 %	0.89 %	
Real Estate Properties (Australian - Non Residential)									
DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.00	565,000.000000	565,000.00 S36	565,565.14	565,565.14	(565.14)	(0.10) %	99.11 %
			565,000.00		565,565.14	(565.14)	(0.10) %	99.11 %	
			570,084.97		570,650.11	(565.14)	(0.10) %	100.00 %	

Commercial Superannuation Fund
Market Movement Report

As at 30 June 2018

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Unit 1, 1 Pusey Rd, Cockburn Central										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	600,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(35,000.00)	0.00	565,000.00	S36	0.00	0.00
	30/06/2018		1.00	0.00	(35,000.00)	0.00	565,000.00	0.00	0.00	0.00
Total Market Movement					(35,000.00)					0.00
										(35,000.00)

Commercial 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
Real Estate Properties (Australian - Non Residential)												
DICER041- 001	Unit 1, 1 Pusey Rd, Cockburn Central	24,454.62	W1					24,454.62				
		24,454.62						24,454.62				
		24,454.62						24,454.62				

Assessable Income (Excl. Capital Gains) **24,454.62**

Net Capital Gain **0.00**

Total Assessable Income 24,454.62

* 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.

Commercial Superannuation Fund

Unrealised Capital Gains Report

As at 30 June 2018

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Real Estate Properties (Australian - Non Residential)									
Unit 1, 1 Pusey Rd, Cockburn Central	1.00	565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00
		565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00
		565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00

Trial Balance

As at 30 June 2018

F18

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	24200	Contributions			
(25,000.00)	24200/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			7,500.00
(9,722.95)	24200/HOUCOA00001A	(Contributions) Hounsom, Charlene - Accumulation			
(931.95)	24200/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			
(25,000.00)	24200/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			7,500.00
(34,434.86)	24700	Changes in Market Values of Investments		35,000.00	
	28000	Property Income			
(16,545.44)	28000/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			24,454.62
	28500	Transfers In			
(132,548.93)	28500/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			
(69,805.89)	28500/HOUCOA00001A	(Transfers In) Hounsom, Charlene - Accumulation			
(30,808.70)	28500/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			
(130,899.98)	28500/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			
550.00	30100	Accountancy Fees		6,597.00	
55.00	30200	Administration Costs			
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		1,210.00	
448.00	30800	ASIC Fees		302.00	
2,010.34	31500	Bank Charges		360.00	
1.01	37900	Interest Paid			
4,350.00	38300	Formation expenses			
	41960	Property Expenses - Council Rates			
2,933.34	41960/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
	42010	Property Expenses - Interest on Loans			
12,337.53	42010/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		13,275.98	
	42050	Property Expenses - Property Capital Improvement			
77,588.23	42050/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		3,288.00	
	42060	Property Expenses - Repairs Maintenance			

Commercial Superannuation Fund

Trial Balance

As at 30 June 2018

F19

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
60,994.73	42060/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		1,887.94	
	42100	Property Expenses - Strata Levy Fees			
3,000.00	42100/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		1,000.00	
	42150	Property Expenses - Water Rates			
209.00	42150/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
311,221.52	49000	Profit/Loss Allocation Account			23,984.30
	50010	Opening Balance			
(17,301.79)	50010/DICDAN00001A	(Opening Balance) Dicey, Dana - Accumulation			131,272.64
	50010/HOUCOA00001A	(Opening Balance) Hounsom, Charlene - Accumulation			60,510.53
	50010/HOUWAY00001A	(Opening Balance) Hounsom, Wayne - Accumulation			23,896.25
(17,038.08)	50010/PARALI00001A	(Opening Balance) Parmenter, Alison - Accumulation			129,881.97
	52420	Contributions			
(25,000.00)	52420/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			7,500.00
(9,722.95)	52420/HOUCOA00001A	(Contributions) Hounsom, Charlene - Accumulation			0.00
(931.95)	52420/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			0.00
(25,000.00)	52420/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			7,500.00
	52850	Transfers In			
(132,548.93)	52850/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			0.00
(69,805.89)	52850/HOUCOA00001A	(Transfers In) Hounsom, Charlene - Accumulation			0.00
(30,808.70)	52850/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			0.00
(130,899.98)	52850/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			0.00
	53100	Share of Profit/(Loss)			
43,299.06	53100/DICDAN00001A	(Share of Profit/(Loss)) Dicey, Dana - Accumulation		14,876.41	
19,090.18	53100/HOUCOA00001A	(Share of Profit/(Loss)) Hounsom, Charlene - Accumulation		6,728.69	
8,376.06	53100/HOUWAY00001A	(Share of Profit/(Loss)) Hounsom, Wayne - Accumulation		2,654.83	
42,731.58	53100/PARALI00001A	(Share of Profit/(Loss)) Parmenter, Alison - Accumulation		14,724.37	
	53330	Income Tax			

Commercial Superannuation Fund

Trial Balance

As at 30 June 2018

F20

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(3,470.98)	53330/DICDAN00001A	(Income Tax) Dicey, Dana - Accumulation			858.60
(1,530.32)	53330/HOUCOA00001A	(Income Tax) Hounsom, Charlene - Accumulation			388.35
(671.45)	53330/HOUWAY00001A	(Income Tax) Hounsom, Wayne - Accumulation			153.22
(3,425.49)	53330/PARALI00001A	(Income Tax) Parmenter, Alison - Accumulation			849.83
	53800	Contributions Tax			
3,750.00	53800/DICDAN00001A	(Contributions Tax) Dicey, Dana - Accumulation		1,125.00	
1,458.45	53800/HOUCOA00001A	(Contributions Tax) Hounsom, Charlene - Accumulation			0.00
139.79	53800/HOUWAY00001A	(Contributions Tax) Hounsom, Wayne - Accumulation			0.00
3,750.00	53800/PARALI00001A	(Contributions Tax) Parmenter, Alison - Accumulation		1,125.00	
	60400	Macquarie account 8594			
12,396.44	60400/CBA12232748	CBA Business Transaction acc		5,084.97	
	77250	Real Estate Properties (Australian - Non Residential)			
600,000.00	77250/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.0000	565,000.00	
(244.27)	84000	GST Payable/Refundable			605.55
(6,060.15)	85000	Income Tax Payable/Refundable			0.00
	85500	Limited Recourse Borrowing Arrangements			
(260,530.63)	85500/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			247,902.33
				674,758.19	674,758.19

Current Year Profit/(Loss): (23,984.30)

T – INCOME TAX RETURN

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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 Year Name of partnership, trust, fund or entity

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:

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

Signature of partner, trustee or director

Date

PART B Electronic funds transfer consent

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

Agent's reference number Account Name

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

Signature

Date

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.

Section A: Fund information

1 Tax file number (TFN)

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN)

4 Current postal address

5 Annual return status

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

 A N

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

 B N

6 SMSF auditor

Auditor's name

Title

Familyname

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent
address details?

 N

Postal address

Date audit was completed A 27/03/2019

Was Part B of the audit report qualified? B N

If the audit report was qualified, have the reported compliance issues been rectified? C

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 refunds

You 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

Use Agent Trust Account?

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.)

Fund BSB number (must be six digits) Account number

Fund 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.

8 Status of SMSF

Australian superannuation fund **A**

Fund benefit structure **B** Code

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

9 Was the fund wound up during the income year?

Print Y for yes or N for no. If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? Print Y for yes or N for no.

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

If No, Go to Section B: Income

If 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** Print Y for yes

Did the fund have any other income that was assessable? **E** Print Y for yes or N for no. If Yes, go to Section B: Income

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** **N** Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M** Print **Y** for yes or **N** for no. Code

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

Net capital gain **A**

Gross rent and other leasing and hiring income **B** **F3**

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**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L**

* Gross trust distributions **M** Code

Calculation of assessable contributions
 Assessable employer contributions **R1**
 plus Assessable personal contributions **R2** **F3**
 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**

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) **U**
 (U1 plus U2 plus U3)

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

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

Exempt current pension income **Y**

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 <input type="text" value="13,276"/>	F3	A2 <input type="text"/>
Interest expenses overseas	B1 <input type="text"/>		B2 <input type="text"/>
Capital works expenditure	D1 <input type="text"/>		D2 <input type="text"/>
Decline in value of depreciating assets	E1 <input type="text"/>		E2 <input type="text"/>
Insurance premiums – members	F1 <input type="text"/>		F2 <input type="text"/>
Death benefit increase	G1 <input type="text"/>		
SMSF auditor fee	H1 <input type="text" value="1,210"/>	F3	H2 <input type="text"/>
Investment expenses	I1 <input type="text" value="6,175"/>	\$3,288 + \$1,888 + \$1,000	I2 <input type="text"/>
Management and administration expenses	J1 <input type="text" value="7,777"/>	\$6,597 + \$302 + \$150	J2 <input type="text"/>
Forestry managed investment scheme expense	U1 <input type="text"/>		U2 <input type="text"/>
Other amounts	L1 <input type="text"/>	Code <input type="text"/>	L2 <input type="text"/>
Tax losses deducted	M1 <input type="text" value="11,017"/>	F9	
TOTAL DEDUCTIONS			TOTAL NON-DEDUCTIBLE EXPENSES
	N <input type="text" value="39,455"/>		Y <input type="text" value="0"/>
	(Total A1 to M1)		(Total A2 to L2)
#TAXABLE INCOME OR LOSS			TOTAL SMSF EXPENSES
	O <input type="text" value="0"/>	Loss <input type="text"/>	Z <input type="text" value="39,455"/>
	(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory.

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**
 (an amount must be included even if it is zero)

#Tax on taxable income **T1**
 (an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J**
 (an amount must be included even if it is zero)

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

Foreign income tax offset	C1 <input type="text"/>	Non-refundable non-carry forward tax offsets
Rebates and tax offsets	C2 <input type="text"/>	
		C <input type="text" value="0.00"/> (C1 plus C2)

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

Early stage venture capital limited partnership tax offset	D1 <input type="text" value="0.00"/>	Non-refundable carry forward tax offsets
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 <input type="text" value="0.00"/>	
Early stage investor tax offset	D3 <input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 <input type="text" value="0.00"/>	
		D <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)

SUBTOTAL 2
T3
 (T2 less D –cannot be less than zero)

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

#TAX PAYABLE T5
 (T3 less E - cannot be less than zero)

Section 102AAM interest charge
G

Credit for interest on early payments – amount of interest

H1

Credit for tax withheld – foreign resident withholding (excluding capital gains)

H2

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

H3

Credit for TFN amounts withheld from payments from closely held trusts

H5

Credit for interest on no-TFN tax offset

H6

Credit for foreign resident capital gains withholding amounts

H8

Eligible credits

H

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets).

I

(unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised

K

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

Total amount of tax payable

S

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years

U

T15

Net capital losses carried forward to later income years

V

Net capital losses brought forward from prior years

Non-Collectables	<input type="text" value="0"/>
Collectables	<input type="text" value="0"/>

Net capital losses carried forward to later income years

<input type="text" value="0"/>
<input type="text" value="0"/>

Section F / Section G: Member Information

In Section F / G report all current members in the fund at 30 June.
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	193 343 123	MemberNumber	1
Familyname	Dicey			Account status	0 Code
First given name	Dana				
Other given names	Rae				
Date of birth	28/02/1976	If deceased, date of death			

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	131,272.64	P12
Employer contributions	A	
ABN of principal employer	A1	
Personal contributions	B 7,500.00	
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	



F10

Other transactions

Accumulation phase account balance	S1 123,629.83
Retirement phase account balance - Non CDBIS	S2 0.00
Retirement phase account balance - CDBIS	S3 0.00
TRISCount	0

TOTAL CONTRIBUTIONS	N 7,500.00	
Allocated earnings or losses	O 15,142.81	Loss L
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
Lump Sum payment	R1	Code
Income stream payment	R2	Code
CLOSING ACCOUNT BALANCE	S 123,629.83	S1 plus S2 plus S3

Accumulation phase value	X1 123,629.83
Retirement phase value	X2

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	370 900 668	MemberNumber	2
Familyname	Parmenter			Account status	0 Code
First given name	Alison				
Other given names	Mari				
Date of birth	27/04/1978	If deceased, date of death			

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	129,881.97	P13
Employer contributions	A	
ABN of principal employer	A1	
Personal contributions	B 7,500.00	
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	



F11

Other transactions

Accumulation phase account balance	S1 122,382.43
Retirement phase account balance - Non CDBIS	S2 0.00
Retirement phase account balance - CDBIS	S3 0.00
TRISCount	0

TOTAL CONTRIBUTIONS	N 7,500.00	
Allocated earnings or losses	O 14,999.54	Loss L
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
Lump Sum payment	R1	Code
Income stream payment	R2	Code
CLOSING ACCOUNT BALANCE	S 122,382.43	S1 plus S2 plus S3

Accumulation phase value	X1 122,382.43
Retirement phase value	X2

See the Privacy note in the Declaration.

Title	Mr	Member's TFN	889 010 290	Member Number	3
Family name	Hounsom	Account status	0	Code	
First given name	Wayne				
Other given names	Gareth				
Date of birth	28/09/1972	If deceased, date of death			

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	23,896.25	P14
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	

F12

Other transactions


Accumulation phase account balance	S1	21,394.64	
Retirement phase account balance - Non CDBIS	S2	0.00	
Retirement phase account balance - CDBIS	S3	0.00	
TRIS Count	0		
Allocated earnings or losses	O	2,501.61	Loss L
Inward rollovers and transfers	P		
Outward rollovers and transfers	Q		Code
Lump Sum payment	R1		Code
Income stream payment	R2		Code
TOTAL CONTRIBUTIONS	N	0.00	
CLOSING ACCOUNT BALANCE	S	21,394.64	S1 plus S2 plus S3
Accumulation phase value	X1	21,394.64	
Retirement phase value	X2		

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	882 000 061	MemberNumber	4
Familyname	Hounsom	Account status	O	Code	
First given name	Charlene				
Other given names					
Date of birth	14/09/1978	If deceased, date of death			

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	60,510.53	P15
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 0.00	
Allocated earnings or losses	O 6,340.34	Loss L
Inward rollovers and transfers	P	Code
Outward rollovers and transfers	Q	
Lump Sum payment	R1	
Income stream payment	R2	Code
CLOSING ACCOUNT BALANCE	S 54,170.19	
S1 plus S2 plus S3		
Accumulation phase value	X1 54,170.19	
Retirement phase value	X2	

Other transactions

Accumulation phase account balance	S1 54,170.19
Retirement phase account balance - Non CDBIS	S2 0.00
Retirement phase account balance - CDBIS	S3 0.00
TRISCount	0

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**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements

Australian residential real property
J1

Australian non-residential real property
J2

Overseas real property
J3

Australian shares
J4

Overseas shares
J5

Other
J6

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

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**
(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 **N**

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements
V1

Permissible temporary borrowings
V2

Other borrowings
V3

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

TOTAL LIABILITIES **Z**

F4

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**

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

Day	Month	Year
27	03	2019

Preferred trustee or director contact details:

Title

Familyname

First given name

Other given names

Phone number

Area code	Number
<input type="text" value="08"/>	<input type="text" value="61020018"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs
<input type="text"/>

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

Day Month Year

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code

Number

Tax agent number

Reference number

Losses schedule

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.

2018

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

Tax file number (TFN)

981 434 399

Name of entity

Commercial Superannuation Fund

Australian business number (ABN)

95 530 340 181

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 <input type="text"/>
2016-17	C <input type="text" value="71,910"/>
2015-16	D <input type="text"/>
2014-15	E <input type="text"/>
2013-14	F <input type="text"/>
2012-13 and earlier income years	G <input type="text"/>
Total	U <input type="text" value="71,910"/>

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

Part F Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A <input type="text" value="82,927"/>	P11
ADD Uplift of tax losses of designated infrastructure project entities	B <input type="text"/>	
SUBTRACT Net forgiven amount of debt	C <input type="text"/>	
ADD Tax loss incurred (if any) during current year	D <input type="text"/>	
ADD Tax loss amount from conversion of excess franking offsets	E <input type="text"/>	
SUBTRACT Net exempt income	F <input type="text"/>	
SUBTRACT Tax losses forgone	G <input type="text"/>	
SUBTRACT Tax losses deducted	H <input type="text" value="11,017"/>	F9
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 <input type="text"/>	
Total tax losses carried forward to later income years	J <input type="text" value="71,910"/>	

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

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

Important

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

Privacy

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

Taxpayer's declaration

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

Signature

Date

Contact person

Daytime contact number

Area code

Number

W – WORKING PAPER

Commercial 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
Dacey, Dana	28/02/1976	41	131,272.64	7,500.00	0.00	0.00	0.00	7,500.00
Hounsom, Charlene	14/09/1978	38	60,510.53	0.00	0.00	0.00	0.00	0.00
Hounsom, Wayne	28/09/1972	44	23,896.25	0.00	0.00	0.00	0.00	0.00
Parmenter, Alison	27/04/1978	39	129,881.97	7,500.00	0.00	0.00	0.00	7,500.00
All Members				15,000.00	0.00	0.00	0.00	15,000.00

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

Contribution Caps


Member	Contribution Type	Contributions	Cap	Current Position
Dacey, Dana	Concessional	7,500.00	25,000.00	17,500.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Hounsom, Charlene	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Hounsom, Wayne	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Parmenter, Alison	Concessional	7,500.00	25,000.00	17,500.00 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
Dacey, Dana	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Hounsom, Charlene	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Hounsom, Wayne	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

Parmenter, Alison N/A 0.00 0.00 0.00 0.00 N/A Bring Forward Not Triggered

Dicey, Dana

Date	Transaction Description	Ledger Data					SuperStream Data				
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
19/01/2018	Transfer from NetBank DD Super [Transfer from NetBank DD super]	Personal - Concessional	S14 5,000.00	 N1							
13/03/2018	Transfer from NetBank DD super	Personal - Concessional	S15 2,500.00								
Total - Dicey, Dana			7,500.00	0.00	0.00	0.00		0.00	0.00	0.00	

Parmenter, Alison

Date	Transaction Description	Ledger Data					SuperStream Data				
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
19/01/2018	Transfer from NetBank AP Super	Personal - Concessional	S14 5,000.00	 N1							
13/03/2018	Transfer from NetBank AP Super	Personal - Concessional	S15 2,500.00								
Total - Parmenter, Alison			7,500.00	0.00	0.00	0.00		0.00	0.00	0.00	

Total for all members

15,000.00 0.00 0.00 0.00

BAS SUMMARY

	G1 Sales	G3 GST Free Sales	1A GST Collected	G10 Capital Purchases	G11 Other Purchases	1B GST Paid	5A PAYGI	Net GST	Total payment
July									
August									
September	8,000.00		728.00				118.00	-	610.00
October									
November									
December	14,300.00		1,300.00				504.00	-	796.00
January									
February									
March	6,300.00		573.00				709.00	-	136.00
April									
May									
June	6,300.00		572.00				-	-	572.00
	34,900.00	-	3,173.00	-	-	1,331.00		1,842.00	1,842.00
Per BGL	26,900.00		\$2,445.38			\$570.10		1,875.28	
Variance	8,000.00		727.62			760.90		- 33.28	



S5-8

W10

Discrepancy \$38.73 Due to

- 727.62 GST collected on December over-claimed on BAS (different between client's sum and BAS lodged-refer S37)
- 103.95 GST paid on December over-claimed on BAS (different between client's sum and BAS lodged-refer S37)
- 13.5 only claimed 75% GST on accounting fees -prepare BAS but client claimed 100%
- 110 Audit fees should not claim GST
- 538.5 Accounting for preparing financial statement & tax return-FREE GST but BAS lodged was picked GST
- 5.45 GST on Gateway Service which was not picked when BAS lodged
- 0.4 Rounding

Commercial Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2017	Opening Balance				244.27 CR
18/07/2017	Transfer from NetBank CB Rent			90.91	335.18 CR
18/07/2017	Transfer from NetBank LN Rent			90.91	426.09 CR
31/07/2017	Transfer from NetBank Rent LNMedia			90.91	517.00 CR
31/07/2017	Transfer from NetBank Rent CB			90.91	607.91 CR
21/08/2017	Transfer to other Bank NetBank Ians Glass		43.64		564.27 CR
29/08/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 BAS Tax		244.00 S3		320.27 CR
29/08/2017	Transfer to other Bank NetBank Wealth Safe Accoun		20.25		300.02 CR
30/08/2017	CAPITAL LOCK & SECUR COCKBURN CEN AU		14.05		285.97 CR
31/08/2017	Transfer to other Bank NetBank Wealth Safe Accoun		20.25		265.72 CR
01/09/2017	Transfer from NetBank CB rent to CSF			90.91	356.63 CR
01/09/2017	Transfer from NetBank LN Rent to CSF			90.91	447.54 CR
21/09/2017	CAPITAL LOCK & SECUR COCKBURN CENT AU Card xx5706 Value Date: 19/09/2017		5.91		441.63 CR
28/09/2017	Transfer from NetBank Rent			90.91	532.54 CR
28/09/2017	Transfer from NetBank Rent			90.91	623.45 CR
18/10/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 ATO BAS Sep		610.00 S3		13.45 CR
30/10/2017	Transfer to other Bank NetBank Stellar Design		64.77		51.32 DR
30/10/2017	Transfer from NetBank Rent to CSF			95.45	44.13 CR
30/10/2017	Transfer from NetBank Rent to CSF			95.45	139.58 CR
03/11/2017	Transfer to other Bank NetBank Stellar Design		6.48		133.10 CR
04/11/2017	SMSF Gateway Service MELBOURNE AU card xx5706 Value Date: 01/11/2017		5.45		127.65 CR
28/11/2017	Transfer from NetBank Rent CB [Transfer from NetBank Rent CB]			95.45	223.10 CR
28/11/2017	Transfer from NetBank Rent LN [Transfer from NetBank Rent LN]			95.45	318.55 CR
21/12/2017	Transfer to other Bank NetBank Koomo Pty Ltd		328.80		10.25 DR
22/12/2017	Transfer from NetBank Rent LN [Transfer from NetBank Rent LN]			95.45	85.20 CR
22/12/2017	Transfer from NetBank Rent CB [Transfer from NetBank Rent CB]			95.45	180.65 CR
19/01/2018	Transfer to other Bank NetBank NJW Cabling Servic		48.50		132.15 CR
29/01/2018	Transfer from NetBank LN to CSF Rent			95.45	227.60 CR
29/01/2018	Transfer from NetBank CB to CSF Rent			95.45	323.05 CR
16/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 BAS CSF		796.00		472.95 DR
16/02/2018	Transfer to other Bank NetBank Wealth Safe Accoun		12.00		484.95 DR
28/02/2018	Transfer from NetBank LN Rent			95.45	389.50 DR

Commercial Superannuation Fund
General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2018	Transfer from NetBank CB Rent			95.45	294.05 DR
29/03/2018	Transfer from NetBank LN Rent			95.45	198.60 DR
29/03/2018	Transfer from NetBank CB Rent			95.45	103.15 DR
26/04/2018	Transfer from NetBank Rent LN			95.45	7.70 DR
26/04/2018	Transfer from NetBank CB Rent			95.45	87.75 CR
31/05/2018	Transfer from NetBank LN rent [Transfer from NetBank LN Rent]			95.45	183.20 CR
31/05/2018	Transfer from NetBank			95.45	278.65 CR
12/06/2018	Direct Credit 012721 ATO ATO95530340181K004			136.00	414.65 CR
29/06/2018	Transfer from NetBank LN Rent			95.45	510.10 CR
29/06/2018	Transfer from NetBank CB Rent			95.45	605.55 CR
			2,220.10	2,581.38	605.55 CR

S4

Total Debits: 2,220.10

Total Credits: 2,581.38

GST on balance sheet: \$606 Cross check: W4-W5)
Jun BAS \$572 (S4)

Commercial Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2017	Opening Balance				6,060.15 CR
13/03/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 981434399000183777 tax		6,060.15	S1 & S15	0.00 DR
			6,060.15		0.00 DR

Total Debits: 6,060.15

Total Credits: 0.00

Detailed Activity Statement Preparation Report

For The Period 01 July 2017 - 30 June 2018

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Property Income				
Unit 1, 1 Pusey Rd, Cockburn Central				
18/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,000.00	100%	↑ 90.91
18/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,000.00	100%	90.91
31/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,000.00	100%	90.91
31/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,000.00	100%	90.91
01/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,000.00	100%	90.91
01/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,000.00	100%	90.91
28/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,000.00	100%	90.91
28/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,000.00	100%	90.91
30/10/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
30/10/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
28/11/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	95.45
28/11/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
22/12/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
22/12/2017	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	95.45
29/01/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
29/01/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	95.45
28/02/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
28/02/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
29/03/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	95.45
29/03/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
26/04/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
26/04/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
31/05/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	95.45
31/05/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,050.00	100%	95.45
29/06/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↑ 1,050.00	100%	95.45
29/06/2018	Unit 1, 1 Pusey Rd, Cockburn Central	↓ 1,050.00	100%	↓ 95.45
		26,900.00		2,445.38

S37/47

Net of GST = \$26,900 - \$2,445.38 = 24,454.62

Description	Reference	Gross(Inc GST)	GST Rate	GST
		26,900.00		2,445.38
Total Sales	G1	26,900.00		
Total GST collected on Sales	1A			2,445.38
Expenses				
Capital Purchases				
Total Capital Purchases	G10	0.00		
Non Capital Purchases				
ASIC Fees				
ASIC Fees				
29/08/2017	ASIC Fees	S34 254.00	GST Free	0.00
31/08/2017	ASIC Fees	S35 48.00	GST Free	0.00
		302.00		0.00
		302.00		0.00
Accountancy Fees				
Accountancy Fees				
29/08/2017	Accountancy Fees	S31/S10 297.00	75%	20.25
31/08/2017	Accountancy Fees	S32/S10 297.00	75%	20.25
19/01/2018	Accountancy Fees	S30 5,923.50	GST Free	0.00
16/02/2018	Accountancy Fees	S33 132.00	100%	12.00
		6,649.50		52.50
		6,649.50		52.50
Net of GST: \$6,649.5 - 52.50 = \$6,597				
Auditor's Remuneration				
Auditor's Remuneration				
19/01/2018	Auditor's Remuneration	S30 1,210.00	GST Free	0.00
		1,210.00		0.00
		1,210.00		0.00
Bank Charges				
Bank Charges				
01/07/2017	Bank Charges	S9 10.00	GST Free	0.00
01/07/2017	Bank Charges	S21 20.00	GST Free	0.00
01/08/2017	Bank Charges	S9 10.00	GST Free	0.00
01/08/2017	Bank Charges	S21 20.00	GST Free	0.00
01/09/2017	Bank Charges	S10 10.00	GST Free	0.00
01/09/2017	Bank Charges	S21 20.00	GST Free	0.00

Description	Reference	Gross(Inc GST)	GST Rate	GST
01/10/2017 Bank Charges	S12	10.00	GST Free	0.00
01/10/2017 Bank Charges	S23	20.00	GST Free	0.00
01/11/2017 Bank Charges	S12	10.00	GST Free	0.00
01/11/2017 Bank Charges	S23	20.00	GST Free	0.00
01/12/2017 Bank Charges	S13	10.00	GST Free	0.00
01/12/2017 Bank Charges	S23	20.00	GST Free	0.00
01/01/2018 Bank Charges	S14	10.00	GST Free	0.00
01/01/2018 Bank Charges	S25	20.00	GST Free	0.00
01/02/2018 Bank Charges	S14	10.00	GST Free	0.00
01/02/2018 Bank Charges	S25	20.00	GST Free	0.00
01/03/2018 Bank Charges	S15	10.00	GST Free	0.00
01/03/2018 Bank Charges	S25	20.00	GST Free	0.00
01/04/2018 Bank Charges	S17	10.00	GST Free	0.00
01/04/2018 Bank Charges	S27	20.00	GST Free	0.00
01/05/2018 Bank Charges	S17	10.00	GST Free	0.00
01/05/2018 Bank Charges	S27	20.00	GST Free	0.00
01/06/2018 Bank Charges	S17	10.00	GST Free	0.00
01/06/2018 Bank Charges	S27	20.00	GST Free	0.00
		360.00		0.00
		360.00		0.00

Property Expenses - Interest on Loans

Unit 1, 1 Pusey Rd, Cockburn Central

01/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,115.64	GST Free	0.00
01/08/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,148.21	GST Free	0.00
01/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,143.75	GST Free	0.00
01/10/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,102.51	GST Free	0.00
01/11/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,134.58	GST Free	0.00
01/12/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,093.59	GST Free	0.00
01/01/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,125.33	GST Free	0.00
01/02/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,120.76	GST Free	0.00
01/03/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,008.15	GST Free	0.00
01/04/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,111.08	GST Free	0.00
01/05/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,070.75	GST Free	0.00
01/06/2018	Unit 1, 1 Pusey Rd, Cockburn Central	1,101.63	GST Free	0.00

Description	Reference	Gross(Inc GST)	GST Rate	GST
		13,275.98		0.00
		13,275.98		0.00
Property Expenses - Property Capital Improvement				
Unit 1, 1 Pusey Rd, Cockburn Central				
21/12/2017	Unit 1, 1 Pusey Rd, Cockburn Central	3,616.80	S13 100% S38	328.80
Net of GST: \$3,616.80 - \$328.80 = \$3,288		3,616.80		328.80
		3,616.80		328.80
Property Expenses - Repairs Maintenance				
Unit 1, 1 Pusey Rd, Cockburn Central				
21/08/2017	Unit 1, 1 Pusey Rd, Cockburn Central	480.00	S39 100%	43.64
30/08/2017	Unit 1, 1 Pusey Rd, Cockburn Central	154.50	S10	14.05
21/09/2017	Unit 1, 1 Pusey Rd, Cockburn Central	65.00		5.91
30/10/2017	Unit 1, 1 Pusey Rd, Cockburn Central	712.50	S40	64.77
03/11/2017	Unit 1, 1 Pusey Rd, Cockburn Central	71.25		6.48
04/11/2017	Unit 1, 1 Pusey Rd, Cockburn Central	59.99	S41 100%	5.45
19/01/2018	Unit 1, 1 Pusey Rd, Cockburn Central	533.50	S42 100%	48.50
Net of GST: \$2,076.74 - \$183.35 = \$1,893.39		2,076.74		188.80
		2,076.74		188.80
Property Expenses - Strata Levy Fees				
Unit 1, 1 Pusey Rd, Cockburn Central				
21/07/2017	Unit 1, 1 Pusey Rd, Cockburn Central	1,000.00	S43 GST Free	0.00
		1,000.00		0.00
		1,000.00		0.00
Total Non Capital Purchases	G11	28,491.02		
Total GST Paid on Purchases	1B			570.10

BAS Summary

Total Sales	G1	26,900.00	Total GST Collected on Sales	1A	2,445.38
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	570.10
Total Non Capital Purchases	G11	28,491.02	GST Payable / (Refundable)		1,875.28

S – SOURCE DOCUMENTS



Tax Agent Portal

User ID PC5HNSg

26 Mar 2019 19:52:08 (EDST)

Current client	TFN	ABN
THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND	981434399	95530340181
Represented by		
MORA WEALTH ACCOUNTANTS PTY LTD		
Account name	Number	Description
THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND	981434399/00002	Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2001 To 26 March 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2001		OPENING BALANCE			\$0.00
08 Feb 2018	02 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$259.00		\$259.00
28 Feb 2018	28 Feb 2017	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 15 to 30 Jun 16	\$6,578.15		\$6,837.15
28 Feb 2018	01 Jul 2017	General interest charge (GIC) calculated from 01 Jul 16 to 30 Jun 17	\$197.38		\$7,034.53
28 Feb 2018	01 Jul 2017	Remission of general interest charge (GIC)		\$197.38	\$6,837.15
28 Feb 2018	28 Feb 2018	General interest charge (GIC) calculated from 01 Jul 17 to 27 Feb 18	\$391.29		\$7,228.44
28 Feb 2018	28 Feb 2018	Remission of general interest charge (GIC)		\$391.29	\$6,837.15
01 Mar 2018	01 Mar 2018	General interest charge (GIC) calculated from 28 Feb 18 to 28 Feb 18	\$1.57		\$6,838.72
01 Mar 2018	01 Mar 2018	Remission of general interest charge (GIC)		\$1.57	\$6,837.15
14 Mar 2018	13 Mar 2018	Payment received		\$6,578.15	\$259.00
03 Apr 2018	03 Apr 2018	General interest charge (GIC) calculated from 01 Mar 18 to 02 Apr 18	\$18.96		\$277.96
03 Apr 2018	03 Apr 2018	Remission of general interest charge (GIC)		\$18.96	\$259.00
01 Aug 2018	01 Aug 2018	General interest charge (GIC) calculated from 01 Jul 18 to 31 Jul 18	\$1.91		\$260.91
01 Aug 2018	01 Aug 2018	Remission of general interest charge (GIC)		\$1.91	\$259.00
03 Sep 2018	03 Sep 2018	General interest charge (GIC) calculated from 01 Aug 18 to 02 Sep 18	\$2.10		\$261.10
03 Sep 2018	03 Sep 2018	Remission of general interest charge (GIC)		\$2.10	\$259.00
27 Sep 2018	26 Sep 2018	Payment received		\$259.00	\$0.00
27 Sep 2018	27 Sep 2018	General interest charge (GIC) calculated from 03 Sep 18 to 26 Sep 18	\$1.46		\$1.46
27 Sep 2018	27 Sep 2018	Remission of general interest charge (GIC)		\$1.46	\$0.00
27 Sep 2018	26 Sep 2018	Payment received		\$313.00	\$313.00 CR
23 Oct 2018	28 Feb 2018	Credit offset to integrated client account	\$313.00		\$0.00
24 Oct 2018	01 Mar 2018	Amended general interest charge (GIC) calculated from 28 Feb 18 to 28 Feb 18	\$0.07		\$0.07
24 Oct 2018	01 Mar 2018	Remission of general interest charge (GIC)		\$0.07	\$0.00
24 Oct 2018	03 Apr 2018	Amended general interest charge (GIC) calculated from 01 Mar 18 to 02 Apr 18	\$2.49		\$2.49
24 Oct 2018	03 Apr 2018	Remission of general interest charge (GIC)		\$2.49	\$0.00
24 Oct 2018	01 Jul 2018	General interest charge (GIC) calculated from 03	\$6.76		\$6.76

		Apr 18 to 30 Jun 18		
24 Oct 2018	01 Jul 2018	Remission of general interest charge (GIC)	\$6.76	\$0.00
24 Oct 2018	01 Aug 2018	Amended general interest charge (GIC) calculated from 01 Jul 18 to 31 Jul 18	\$2.38	\$2.38
24 Oct 2018	01 Aug 2018	Remission of general interest charge (GIC)	\$2.38	\$0.00
24 Oct 2018	03 Sep 2018	Amended general interest charge (GIC) calculated from 01 Aug 18 to 02 Sep 18	\$2.55	\$2.55
24 Oct 2018	03 Sep 2018	Remission of general interest charge (GIC)	\$2.55	\$0.00
24 Oct 2018	27 Sep 2018	Amended general interest charge (GIC) calculated from 03 Sep 18 to 26 Sep 18	\$1.77	\$1.77
24 Oct 2018	27 Sep 2018	Remission of general interest charge (GIC)	\$1.77	\$0.00
26 Mar 2019		CLOSING BALANCE		\$0.00



Tax Agent Portal

User ID PC5HNSg

26 Mar 2019 19:47:03 (EDST)

Current client	TFN	ABN
THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND	981434399	95530340181
Represented by		
MORA WEALTH ACCOUNTANTS PTY LTD		
Account name	Number	Description
THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND	95530340181/004	Integrated Client Account

Itemised account - by Tax Office processed date

• **!INFORMATION:** The input details on the screen have not changed.

Opening balance	\$0.00
Closing balance	\$3.37 CR
Estimated general interest charge	\$0.00
Total payable if paid on	26 March 2019 \$0.00

Transactions processed by the Tax Office during the period:

From 25 November 2016 To 26 March 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
25 Nov 2016		Opening balance			\$0.00
25 Nov 2016		Self assessed amount(s) for the period ended 30 Sep 16	\$0.00		
	24 Nov 2016	- goods and services tax		\$8,095.00	\$8,095.00 CR
24 Feb 2017		Self assessed amount(s) for the period ended 31 Dec 16	\$0.00		
	24 Feb 2017	- goods and services tax		\$3,210.00	\$11,305.00 CR
24 Apr 2017	28 Apr 2017	EFT refund	\$3,210.00		\$8,095.00 CR
24 Apr 2017	28 Apr 2017	EFT refund	\$8,095.00		\$0.00
28 Apr 2017		Self assessed amount(s) for the period ended 31 Mar 17	\$0.00		
	28 Apr 2017	- goods and services tax		\$1,123.00	\$1,123.00 CR
28 Apr 2017	03 May 2017	EFT refund	\$1,123.00		\$0.00
29 Aug 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	25 Aug 2017	- goods and services tax	\$244.00		\$244.00
30 Aug 2017	29 Aug 2017	Payment received		\$244.00	\$0.00
23 Sep 2017	25 Aug 2017	Amended general interest charge calculated from 01 Jul 17 to 25 Aug 17	\$0.05		\$0.05
23 Sep 2017	26 Aug 2017	Remission of general interest charge		\$0.05	\$0.00
23 Sep 2017	22 Sep 2017	General interest charge calculated from 26 Aug 17 to 22 Sep 17	\$0.17		\$0.17
23 Sep 2017	23 Sep 2017	Remission of general interest charge		\$0.17	\$0.00
17 Oct 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	27 Nov 2017	- goods and services tax	\$610.00		\$610.00
19 Oct 2017	18 Oct 2017	Payment received		\$610.00	\$0.00
16 Feb 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		

	28 Feb 2018	- goods and services tax	\$796.00	\$796.00
19 Feb 2018	16 Feb 2018	Payment received	\$796.00	\$0.00
06 Jun 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00	
	28 May 2018	- goods and services tax	\$136.00	\$136.00 CR
06 Jun 2018	12 Jun 2018	EFT refund	\$136.00	\$0.00
13 Sep 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00	
	27 Aug 2018	- goods and services tax	\$572.00	\$572.00
29 Sep 2018	28 Sep 2018	General interest charge calculated from 25 Aug 18 to 28 Sep 18	\$4.65	\$576.65
29 Sep 2018	29 Sep 2018	Remission of general interest charge	\$4.65	\$572.00
23 Oct 2018	28 Feb 2018	Payment transferred in from another account	\$313.00	\$259.00
24 Oct 2018	23 Oct 2018	Payment received	\$262.37	\$3.37 CR
27 Oct 2018	28 Sep 2018	Amended general interest charge calculated from 01 Jul 18 to 28 Sep 18	\$2.55	\$5.92 CR
27 Oct 2018	29 Sep 2018	General interest charge remission adjustment - due to GIC amendment	\$2.55	\$3.37 CR
27 Oct 2018	26 Oct 2018	General interest charge calculated from 29 Sep 18 to 26 Oct 18	\$1.52	\$1.85 CR
27 Oct 2018	27 Oct 2018	Remission of general interest charge	\$1.52	\$3.37 CR
26 Mar 2019		Closing balance		\$3.37 CR



Australian Government
Australian Taxation Office

Agent name: MORA WEALTH
ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR
COMMERCIAL SUPERANNUATION
FUND

ABN: 95530340181

Activity statement

Account	Activity statement – 004 – THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND
Period	Jul 2017 – Sep 2017
Document ID	37099879047
Date Lodged	17 October 2017
Payment due	27 November 2017
GST Accounting Method	Cash
Receipt ID	5149037241

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$728.00	
1B	Owed by ATO			\$118.00
G1	Total sales	\$8,000.00		
	Does this include GST?	Y		

Amount owing to ATO

\$610.00

BPAY®



Bill code 75556
Ref 4955303401816360

Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see www.bpay.com.au

Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

Payment reference number (PRN) 4955303401816360



*171 4955303401816360



Australian Government
Australian Taxation Office

Agent name: MORA WEALTH
ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR
COMMERCIAL SUPERANNUATION
FUND

ABN: 95530340181

Activity statement

Account	Activity statement – 004 – THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND
Period	Oct 2017 – Dec 2017
Document ID	39210092444
Date Lodged	16 February 2018
Payment due	28 February 2018
GST Accounting Method	Cash
Receipt ID	4948658022

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$1,300.00	
1B	Owed by ATO			\$504.00
G1	Total sales	\$14,300.00		
	Does this include GST?	Y		

Amount owing to ATO

\$796.00

BPAY®



Bill code 75556
Ref 4955303401816360

Telephone and Internet Banking - BPAY®

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Australia Post

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Payment reference number (PRN) 4955303401816360



*171 4955303401816360



Australian Government
Australian Taxation Office

Agent name: MORA WEALTH
ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR
COMMERCIAL SUPERANNUATION
FUND

ABN: 95530340181

Activity statement

Account	Activity statement – 004 – THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND
Period	Jan 2018 – Mar 2018
Document ID	39322504442
Date Lodged	6 June 2018
Payment due	29 May 2018
GST Accounting Method	Cash
Receipt ID	7008790393

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$573.00	
1B	Owed by ATO			\$709.00
G1	Total sales	\$6,300.00		
	Does this include GST?	Y		

Refund amount

\$136.00

BPAY®



Bill code 75556
Ref 4955303401816360

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Australia Post

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Payment reference number (PRN) 4955303401816360



*171 4955303401816360



Australian Government
Australian Taxation Office

Agent name: MORA WEALTH
ACCOUNTANTS PTY LTD

Client name: THE TRUSTEE FOR
COMMERCIAL SUPERANNUATION
FUND

ABN: 95530340181

Activity statement

Account	Activity statement – 004 – THE TRUSTEE FOR COMMERCIAL SUPERANNUATION FUND
Period	Apr 2018 – Jun 2018
Document ID	39439669598
Date Lodged	13 September 2018
Payment due	27 August 2018
GST Accounting Method	Cash
Receipt ID	7981344075

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$572.00	
1B	Owed by ATO			\$0.00
G1	Total sales	\$6,300.00		
	Does this include GST?	Y		

Amount owing to ATO

\$572.00

BPAY®



Bill code 75556
Ref 4955303401816360

Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see www.bpay.com.au

Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

Payment reference number (PRN) 4955303401816360



*171 4955303401816360



Your Statement

Statement 6 (Page 1 of 3)

Account Number 06 6000 12232748

Statement Period 1 Jul 2017 - 30 Sep 2017

Closing Balance \$10,990.87 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



052

THE TRUSTEES
 COMMERCIAL SUPERANNUATION FUND
 11 CUNNINGHAM DR
 OAKFORD WA 6121

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

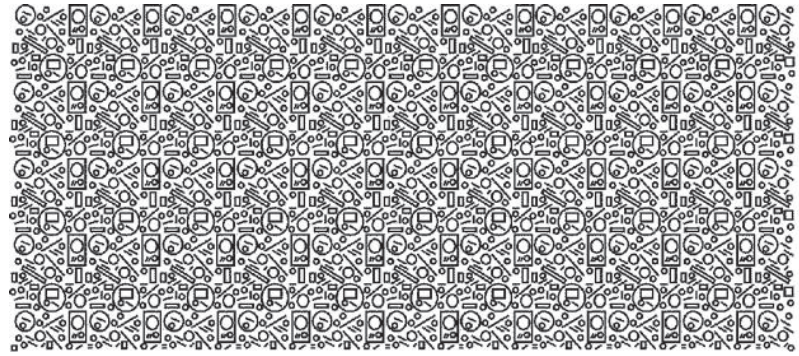
Name: DICEY PARMENTER PROPERTY PTY LTD ATF COM
 Mercial Superannuation Fund

Note: Please check that the entries listed on this statement are correct. For further information on your account including; details of features, fees, any errors or complaints, please contact us on the details above. Proceeds of cheques are not available until cleared.

Date	Transaction	Debit	Credit	Balance
01 Jul	2017 OPENING BALANCE			\$12,396.44 CR
01 Jul	DEBIT INTEREST CHARGED on this account to June 30, 2017 is \$1.01			
01 Jul	Account Fee	10.00		\$12,386.44 CR
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$12,366.44 CR
01 Jul	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$10,207.75 CR
18 Jul	Transfer from NetBank CB Rent		1,000.00	\$11,207.75 CR
18 Jul	Transfer from NetBank LN Rent		1,000.00	\$12,207.75 CR
21 Jul	Transfer to other Bank NetBank Strata Fees	1,000.00		\$11,207.75 CR
31 Jul	Transfer from NetBank Rent CB		1,000.00	\$12,207.75 CR
31 Jul	Transfer from NetBank Rent LNMedia		1,000.00	\$13,207.75 CR
01 Aug	Account Fee	10.00		\$13,197.75 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$13,177.75 CR
01 Aug	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$11,019.06 CR
21 Aug	Transfer to other Bank NetBank lans Glass	480.00		\$10,539.06 CR
29 Aug	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 BAS Tax	244.00		\$10,295.06 CR



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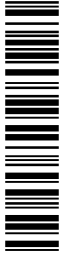


Date	Transaction	Debit	Credit	Balance
29 Aug	Transfer to other Bank NetBank Wealth Safe Accoun	297.00		\$9,998.06 CR
29 Aug	ASIC NetBank BPAY 17301 2296012836039 ASIC	254.00		\$9,744.06 CR
30 Aug	CAPITAL LOCK & SECUR COCKBURN CEN AU	154.50		\$9,589.56 CR
31 Aug	ASIC NetBank BPAY 17301 2296013151552 ASIC	48.00		\$9,541.56 CR
31 Aug	Transfer to other Bank NetBank Wealth Safe Accoun	297.00		\$9,244.56 CR
01 Sep	Transfer from NetBank LN Rent to CSF		1,000.00	\$10,244.56 CR
01 Sep	Transfer from NetBank CB rent to CSF		1,000.00	\$11,244.56 CR
01 Sep	Account Fee	10.00		\$11,234.56 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$11,214.56 CR
01 Sep	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$9,055.87 CR
21 Sep	CAPITAL LOCK & SECUR COCKBURN CEN AU Card xx5706 Value Date: 19/09/2017	65.00		\$8,990.87 CR
28 Sep	Transfer from NetBank Rent		1,000.00	\$9,990.87 CR
28 Sep	Transfer from NetBank Rent		1,000.00	\$10,990.87 CR
30 Sep	2017 CLOSING BALANCE			\$10,990.87 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$12,396.44 CR		\$9,405.57		\$8,000.00		\$10,990.87 CR

Transaction Summary during 1st June 2017 to 31st August 2017

Transaction Type	01 Jun to 30 Jun	01 Jul to 31 Jul	01 Aug to 31 Aug	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$2.50	\$0.00
Cheques written	0	0	0	0	0	\$1.50	\$0.00
Cheque deposit	0	0	0	0	0	\$1.50	\$0.00
Over the counter deposit	0	0	0	0	0	\$2.50	\$0.00
Quick deposits	0	0	0	0	0	\$0.20	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$1.50	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00





Your Statement

Statement 7 (Page 1 of 2)

Account Number 06 6000 12232748

Statement Period 1 Oct 2017 - 30 Dec 2017

Closing Balance \$5,654.26 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



052

THE TRUSTEES
 COMMERCIAL SUPERANNUATION FUND
 11 CUNNINGHAM DR
 OAKFORD WA 6121

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

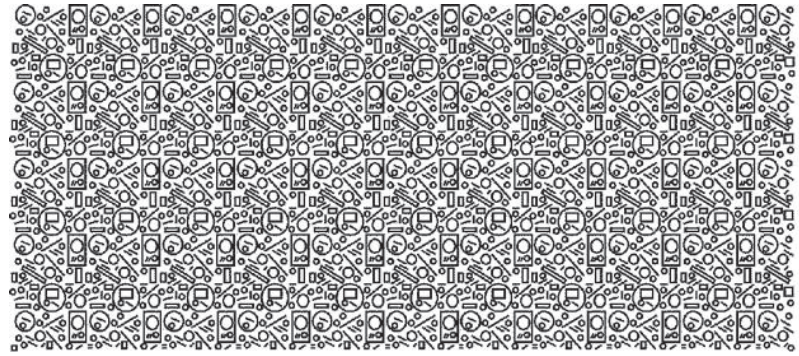
Name: DICEY PARMENTER PROPERTY PTY LTD ATF COM
 MERCIAL SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
01 Oct	2017 OPENING BALANCE			\$10,990.87 CR
01 Oct	Account Fee	10.00		\$10,980.87 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$10,960.87 CR
01 Oct	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$8,802.18 CR
18 Oct	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 ATO BAS Sep	610.00		\$8,192.18 CR
30 Oct	Transfer from NetBank Rent to CSF		1,050.00	\$9,242.18 CR
30 Oct	Transfer from NetBank Rent to CSF		1,050.00	\$10,292.18 CR
30 Oct	Transfer to other Bank NetBank Stellar Design	712.50		\$9,579.68 CR
01 Nov	Account Fee	10.00		\$9,569.68 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$9,549.68 CR
01 Nov	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$7,390.99 CR
03 Nov	Transfer to other Bank NetBank Stellar Design	71.25		\$7,319.74 CR
04 Nov	SMSF Gateway Service MELBOURNE AU Card xx5706 Value Date: 01/11/2017	59.99		\$7,259.75 CR
28 Nov	Transfer from NetBank Rent CB		1,050.00	\$8,309.75 CR



*# 3805.19352.1.1 ZZ258R3 0303 SL_R3_S914.D350.O V06.00.24



Date	Transaction	Debit	Credit	Balance
28 Nov	Transfer from NetBank Rent LN		1,050.00	\$9,359.75 CR
01 Dec	Account Fee	10.00		\$9,349.75 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$9,329.75 CR
01 Dec	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$7,171.06 CR
21 Dec	Transfer to other Bank NetBank Koomo Pty Ltd	3,616.80		\$3,554.26 CR
22 Dec	Transfer from NetBank Rent LN		1,050.00	\$4,604.26 CR
22 Dec	Transfer from NetBank Rent CB		1,050.00	\$5,654.26 CR
30 Dec	2017 CLOSING BALANCE			\$5,654.26 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$10,990.87 CR		\$11,636.61		\$6,300.00		\$5,654.26 CR

Transaction Summary during 1st September 2017 to 30th November 2017

Transaction Type	01 Sep to 30 Sep	01 Oct to 31 Oct	01 Nov to 30 Nov	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$2.50	\$0.00
Cheques written	0	0	0	0	0	\$1.50	\$0.00
Cheque deposit	0	0	0	0	0	\$1.50	\$0.00
Over the counter deposit	0	0	0	0	0	\$2.50	\$0.00
Quick deposits	0	0	0	0	0	\$0.20	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$1.50	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00



Your Statement

Statement 8 (Page 1 of 2)

Account Number 06 6000 12232748

Statement Period 31 Dec 2017 - 30 Mar 2018

Closing Balance \$5,215.04 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



052

THE TRUSTEES
 COMMERCIAL SUPERANNUATION FUND
 11 CUNNINGHAM DR
 OAKFORD WA 6121

Business Transaction Account

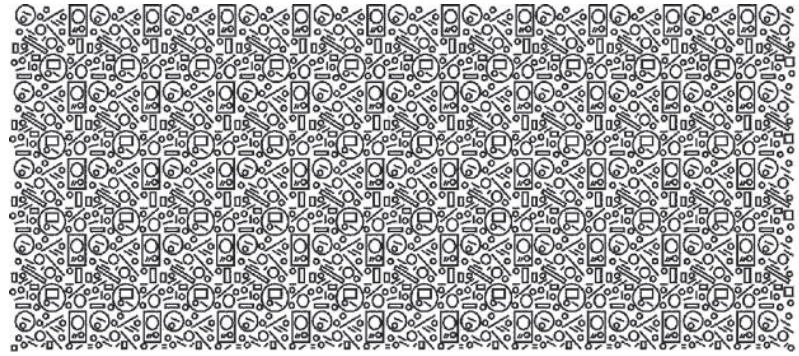
If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Name: DICEY PARMENTER PROPERTY PTY LTD ATF COM
 Mercial SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
31 Dec 2017	OPENING BALANCE			\$5,654.26 CR
01 Jan	Account Fee	10.00		\$5,644.26 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$5,624.26 CR
01 Jan	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$3,465.57 CR
19 Jan	Transfer from NetBank DD Super		5,000.00	\$8,465.57 CR
19 Jan	Transfer from NetBank AP Super		5,000.00	\$13,465.57 CR
19 Jan	Transfer to other Bank NetBank Wealth Safe Accoun	7,133.50		\$6,332.07 CR
19 Jan	Transfer to other Bank NetBank NJW Cabling Servic	533.50		\$5,798.57 CR
29 Jan	Transfer from NetBank LN to CSF Rent		1,050.00	\$6,848.57 CR
29 Jan	Transfer from NetBank CB to CSF Rent		1,050.00	\$7,898.57 CR
01 Feb	Account Fee	10.00		\$7,888.57 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$7,868.57 CR
01 Feb	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$5,709.88 CR
16 Feb	Transfer to other Bank NetBank Wealth Safe Accoun	132.00		\$5,577.88 CR





Date	Transaction	Debit	Credit	Balance
16 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 4955303401816360 BAS CSF	796.00		\$4,781.88 CR
28 Feb	Transfer from NetBank CB Rent		1,050.00	\$5,831.88 CR
28 Feb	Transfer from NetBank LN Rent		1,050.00	\$6,881.88 CR
01 Mar	Account Fee	10.00		\$6,871.88 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$6,851.88 CR
01 Mar	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$4,693.19 CR
13 Mar	Transfer from NetBank AP Super		2,500.00	\$7,193.19 CR
13 Mar	Transfer from NetBank DD super		2,500.00	\$9,693.19 CR
13 Mar	TAX OFFICE PAYMENTS NetBank BPAY 75556 981434399000183777 tax	6,578.15		\$3,115.04 CR
29 Mar	Transfer from NetBank LN Rent		1,050.00	\$4,165.04 CR
29 Mar	Transfer from NetBank CB Rent		1,050.00	\$5,215.04 CR
30 Mar	2018 CLOSING BALANCE			\$5,215.04 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$5,654.26 CR		\$21,739.22		\$21,300.00		\$5,215.04 CR

Transaction Summary during 1st December 2017 to 28th February 2018

Transaction Type	01 Dec to 31 Dec	01 Jan to 31 Jan	01 Feb to 28 Feb	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$2.50	\$0.00
Cheques written	0	0	0	0	0	\$1.50	\$0.00
Cheque deposit	0	0	0	0	0	\$1.50	\$0.00
Over the counter deposit	0	0	0	0	0	\$2.50	\$0.00
Quick deposits	0	0	0	0	0	\$0.20	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$1.50	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00

Introducing the New Payments Platform for Australian Businesses

- A faster, easier way to send and receive real time payments between participating banks
- Transactions completed in less than 60 seconds
- More information included with payments, with up to 280 characters, making reconciliation easier

For more information, visit www.commbank.com.au/npp





Your Statement

Statement 9 (Page 1 of 2)

Account Number 06 6000 12232748

Statement Period 31 Mar 2018 - 30 Jun 2018

Closing Balance \$5,084.97 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



052

THE TRUSTEES
 COMMERCIAL SUPERANNUATION FUND
 11 CUNNINGHAM DR
 OAKFORD WA 6121

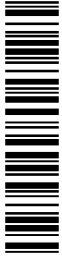
Business Transaction Account

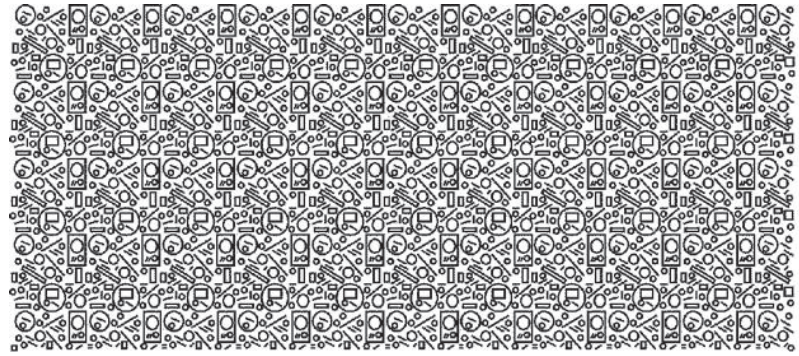
If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Name: DICEY PARMENTER PROPERTY PTY LTD ATF COM
 Mercial SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
31 Mar 2018	OPENING BALANCE			\$5,215.04 CR
01 Apr	Account Fee	10.00		\$5,205.04 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$5,185.04 CR
01 Apr	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$3,026.35 CR
26 Apr	Transfer from NetBank Rent LN		1,050.00	\$4,076.35 CR
26 Apr	Transfer from NetBank CB Rent		1,050.00	\$5,126.35 CR
01 May	Account Fee	10.00		\$5,116.35 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$5,096.35 CR
01 May	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$2,937.66 CR
31 May	Transfer from NetBank		1,050.00	\$3,987.66 CR
31 May	Transfer from NetBank LN rent		1,050.00	\$5,037.66 CR
01 Jun	Account Fee	10.00		\$5,027.66 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	20.00		\$5,007.66 CR
01 Jun	Direct Debit 403450 Commonwealth Bank Loan Rypmt to 066000 12246007	2,158.69		\$2,848.97 CR
12 Jun	Direct Credit 012721 ATO ATO95530340181K004		136.00	\$2,984.97 CR





Date	Transaction	Debit	Credit	Balance
29 Jun	Transfer from NetBank LN Rent		1,050.00	\$4,034.97 CR
29 Jun	Transfer from NetBank CB Rent		1,050.00	\$5,084.97 CR
30 Jun	2018 CLOSING BALANCE			\$5,084.97 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$5,215.04 CR		\$6,566.07		\$6,436.00		\$5,084.97 CR

Transaction Summary during 1st March 2018 to 31st May 2018

Transaction Type	01 Mar to 31 Mar	01 Apr to 30 Apr	01 May to 31 May	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$2.50	\$0.00
Cheques written	0	0	0	0	0	\$1.50	\$0.00
Cheque deposit	0	0	0	0	0	\$1.50	\$0.00
Over the counter deposit	0	0	0	0	0	\$2.50	\$0.00
Quick deposits	0	0	0	0	0	\$0.20	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$1.50	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00

IMPORTANT NOTICE

New daily cash deposit limit for ATMs that accept instant deposits.

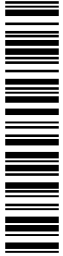
We will be updating our terms and conditions on 31 January 2019 to reflect the introduction of a \$10,000 daily deposit limit per account for cash deposits made at our ATMs that accept instant deposits. This new daily cash deposit limit applies to both personal and business accounts.

The following terms and conditions where applicable to you, will be amended to reflect this change:

- Electronic Banking Terms and Conditions
- Transactions, Savings and Investment Accounts Terms and Conditions
- Business, Transaction and Savings Accounts Terms and Conditions

These changes form part of our efforts to continuously improve controls at our ATMs that accept instant deposits, while balancing the banking needs of our customers.

If you need to deposit more than \$10,000 in cash, you still can do this at any CommBank branch.





Your Statement


Statement 5 (Page 1 of 2)

Account Number 06 6000 12246007

Statement Period 1 Jul 2017 - 30 Sep 2017

Loan Balance \$257,462.16 DR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



052

THE DIRECTORS
 DICEY PARMENTER PROPERTY PTY LTD
 15 MCNABB PL
 LESMURDIE WA 6076



SuperGear

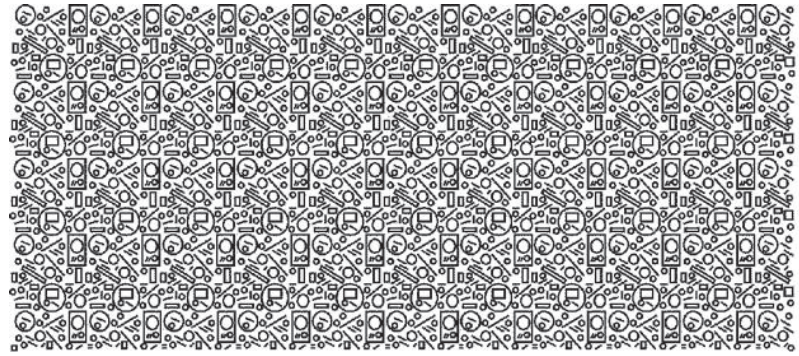
If this credit facility is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Important note Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to commbank.com.au/business-statementchanges

<u>Loan Snapshot</u>	Opening balance 1 July 2017	n debit \$260,530.63
	Bank Fees	\$60.00
	Interest	\$3,407.60
	Repayments / Payments	-\$6,536.07
	Other (eg. reversals, adjustments, government charges)	Nil
	Closing balance 30 September 2017	n debit \$257,462.16

Interest Total interest paid last Financial Year is \$12,117.53

Repayments Your current repayments are \$2,158.69



Borrowers

DICEY PARMENTER PROPERTY PTY LTD AS TRUS
TEES FOR COMMERCIAL SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance
01 Jul	2017 OPENING BALANCE			\$260,530.63 DR
01 Jul	DEBIT INTEREST CHARGED on this account to June 30, 2017 is \$12,117.53			
01 Jul	Rpymt/Pymt from 066000 12232748		20.00	\$260,510.63 DR
01 Jul	Rpymt/Pymt from 066000 12232748		2,158.69	\$258,351.94 DR
01 Jul	Debit Interest	1,115.64		\$259,467.58 DR
01 Jul	Loan Service Fee	20.00		\$259,487.58 DR
01 Aug	Rpymt/Pymt from 066000 12232748		20.00	\$259,467.58 DR
01 Aug	Rpymt/Pymt from 066000 12232748		2,158.69	\$257,308.89 DR
01 Aug	Debit Interest	1,148.21		\$258,457.10 DR
01 Aug	Loan Service Fee	20.00		\$258,477.10 DR
01 Sep	Rpymt/Pymt from 066000 12232748		20.00	\$258,457.10 DR
01 Sep	Rpymt/Pymt from 066000 12232748		2,158.69	\$256,298.41 DR
01 Sep	Debit Interest	1,143.75		\$257,442.16 DR
01 Sep	Loan Service Fee	20.00		\$257,462.16 DR
30 Sep	2017 CLOSING BALANCE			\$257,462.16 DR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$260,530.63 DR		\$3,467.60		\$6,536.07		\$257,462.16 DR

Your Debit Interest Rate Summary

Effective Date	Interest Rate (p.a.)
01 Jul	Your Interest Rate is 5.21%



Your Statement

Statement 6

(Page 1 of 2)

Account Number 06 6000 12246007**Statement****Period** 1 Oct 2017 - 30 Dec 2017**Loan Balance** \$254,316.77 DR**Enquiries** 13 1998
(24 hours a day, 7 days a week)

052

THE DIRECTORS
DICEY PARMENTER PROPERTY PTY LTD
15 MCNABB PL
LESMURDIE WA 6076

SuperGear

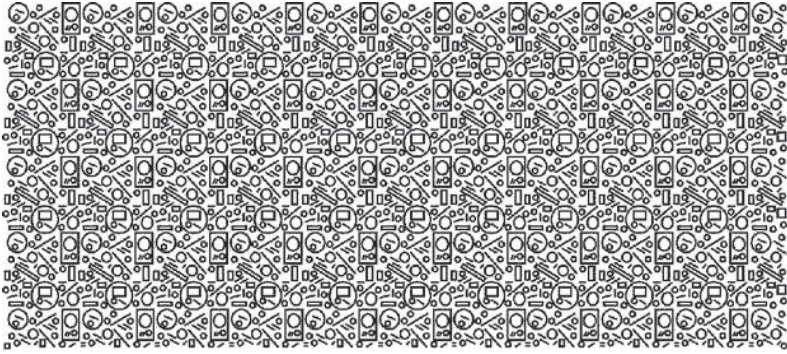
If this credit facility is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Important note Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to commbank.com.au/business-statementchanges

Loan Snapshot	Opening balance 1 October 2017 in debit	\$257,462.16
	Bank Fees	\$60.00
	Interest	\$3,330.68
	Repayments / Payments	-\$6,536.07
	Other (eg. reversals, adjustments, government charges)	Nil
	Closing balance 30 December 2017 in debit	\$254,316.77

Repayments Your current repayments are \$2,100.04





Borrowers

DICEY PARMENTER PROPERTY PTY LTD AS TRUS
TEES FOR COMMERCIAL SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance
01 Oct	2017 OPENING BALANCE			\$257,462.16 DR
01 Oct	Rpymt/Pymt from 066000 12232748		20.00	\$257,442.16 DR
01 Oct	Rpymt/Pymt from 066000 12232748		2,158.69	\$255,283.47 DR
01 Oct	Debit Interest	1,102.51		\$256,385.98 DR
01 Oct	Loan Service Fee	20.00		\$256,405.98 DR
01 Nov	Rpymt/Pymt from 066000 12232748		20.00	\$256,385.98 DR
01 Nov	Rpymt/Pymt from 066000 12232748		2,158.69	\$254,227.29 DR
01 Nov	Debit Interest	1,134.58		\$255,361.87 DR
01 Nov	Loan Service Fee	20.00		\$255,381.87 DR
01 Dec	Rpymt/Pymt from 066000 12232748		20.00	\$255,361.87 DR
01 Dec	Rpymt/Pymt from 066000 12232748		2,158.69	\$253,203.18 DR
01 Dec	Debit Interest	1,093.59		\$254,296.77 DR
01 Dec	Loan Service Fee	20.00		\$254,316.77 DR
30 Dec	2017 CLOSING BALANCE			\$254,316.77 DR
	Opening balance			
		- Total debits	+ Total credits	= Closing balance
	\$257,462.16 DR	\$3,390.68	\$6,536.07	\$254,316.77 DR

Your Account Changes Summary

Date	Event
07 Nov	Your loan term is 1 Year, 9 Months ending 18.07.2019. Your interest rate type is now Variable. Your repayment type is now Principal and Interest. Your loan amount is now \$255,381.87. Your Monthly repayment is now \$2,158.69.

Your Debit Interest Rate Summary

Effective Date	Interest Rate (p.a.)
01 Oct	Your Interest Rate is 5.21%
07 Nov	Your Interest Rate is 5.21%

11044.24394.1.1 ZZ258R3 0303 SL.R3.S111.D350.O V06.00.24



Your Statement

Statement 7

(Page 1 of 2)

Account Number 06 6000 12246007**Statement****Period** 31 Dec 2017 - 30 Mar 2018**Loan Balance** \$251,094.94 DR**Enquiries** 13 1998

(24 hours a day, 7 days a week)



052

THE DIRECTORS
DICEY PARMENTER PROPERTY PTY LTD
15 MCNABB PL
LESMURDIE WA 6076

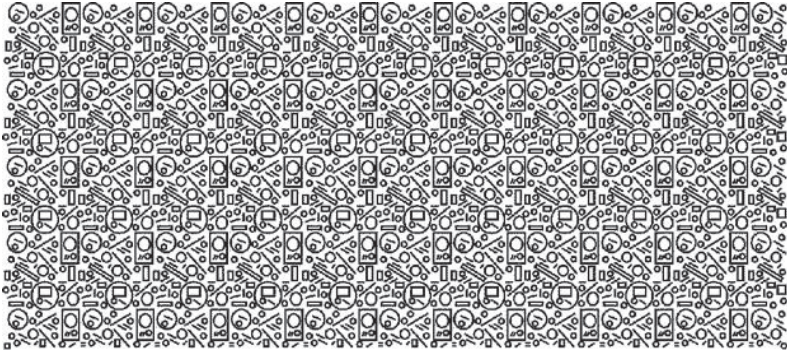
SuperGear

If this credit facility is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Important note Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to commbank.com.au/business-statementchanges

Loan Snapshot	Opening balance 31 December 2017 in debit	\$254,316.77
	Bank Fees	\$60.00
	Interest	\$3,254.24
	Repayments / Payments	-\$6,536.07
	Other (eg. reversals, adjustments, government charges)	Nil
	Closing balance 30 March 2018 in debit	\$251,094.94

Repayments Your current repayments are \$2,100.04



Borrowers

DICEY PARMENTER PROPERTY PTY LTD AS TRUS
TEES FOR COMMERCIAL SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance			
31 Dec	2017 OPENING BALANCE			\$254,316.77 DR			
01 Jan	Rpymt/Pymt from 066000 12232748		20.00	\$254,296.77 DR			
01 Jan	Rpymt/Pymt from 066000 12232748		2,158.69	\$252,138.08 DR			
01 Jan	Debit Interest	1,125.33		\$253,263.41 DR			
01 Jan	Loan Service Fee	20.00		\$253,283.41 DR			
01 Feb	Rpymt/Pymt from 066000 12232748		20.00	\$253,263.41 DR			
01 Feb	Rpymt/Pymt from 066000 12232748		2,158.69	\$251,104.72 DR			
01 Feb	Debit Interest	1,120.76		\$252,225.48 DR			
01 Feb	Loan Service Fee	20.00		\$252,245.48 DR			
01 Mar	Rpymt/Pymt from 066000 12232748		20.00	\$252,225.48 DR			
01 Mar	Rpymt/Pymt from 066000 12232748		2,158.69	\$250,066.79 DR			
01 Mar	Debit Interest	1,008.15		\$251,074.94 DR			
01 Mar	Loan Service Fee	20.00		\$251,094.94 DR			
30 Mar	2018 CLOSING BALANCE			\$251,094.94 DR			
	Opening balance	-	Total debits	+	Total credits	=	Closing balance
	\$254,316.77 DR		\$3,314.24		\$6,536.07		\$251,094.94 DR

Your Debit Interest Rate Summary

Effective Date	Interest Rate (p.a.)
31 Dec	Your Interest Rate is 5.21%

23993.45670.1.1 ZZ258R3 0303 SL R3.S111.D089.O V06.00.24



Your Statement

Statement 8

(Page 1 of 2)

Account Number 06 6000 12246007**Statement****Period** 31 Mar 2018 - 30 Jun 2018**Loan Balance** \$247,902.33 DR**Enquiries** 13 1998
(24 hours a day, 7 days a week)

052

THE DIRECTORS
DICEY PARMENTER PROPERTY PTY LTD
15 MCNABB PL
LESMURDIE WA 6076

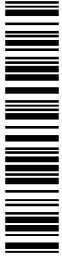
SuperGear

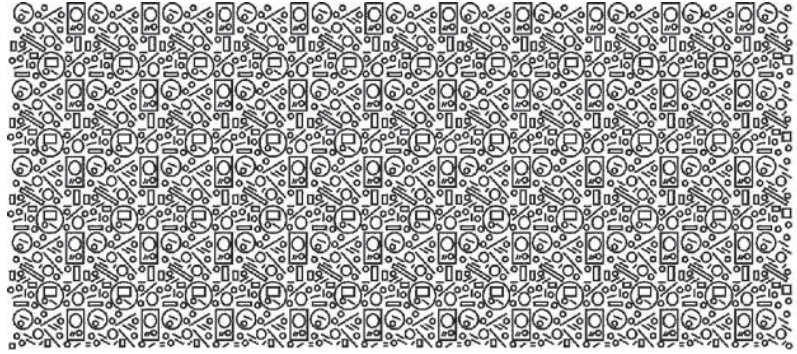
If this credit facility is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au

Important note Your statement is changing to give you a much clearer view of your transactions including a more detailed summary of your fees and charges. To find out more about the changes to your account, go to commbank.com.au/business-statementchanges

Loan Snapshot	Opening balance 31 March 2018 in debit	\$251,094.94
	Bank Fees	\$60.00
	Interest	\$3,283.46
	Repayments / Payments	-\$6,536.07
	Other (eg. reversals, adjustments, government charges)	Nil
	Closing balance 30 June 2018 in debit	\$247,902.33

Repayments Your current repayments are \$2,100.04





Borrowers

DICEY PARMENTER PROPERTY PTY LTD AS TRUS
TEES FOR COMMERCIAL SUPERANNUATION FUND

Date	Transaction	Debit	Credit	Balance
31 Mar	2018 OPENING BALANCE			\$251,094.94 DR
01 Apr	Rpymt/Pymt from 066000 12232748		20.00	\$251,074.94 DR
01 Apr	Rpymt/Pymt from 066000 12232748		2,158.69	\$248,916.25 DR
01 Apr	Debit Interest	1,111.08		\$250,027.33 DR
01 Apr	Loan Service Fee	20.00		\$250,047.33 DR
01 May	Rpymt/Pymt from 066000 12232748		20.00	\$250,027.33 DR
01 May	Rpymt/Pymt from 066000 12232748		2,158.69	\$247,868.64 DR
01 May	Debit Interest	1,070.75		\$248,939.39 DR
01 May	Loan Service Fee	20.00		\$248,959.39 DR
01 Jun	Rpymt/Pymt from 066000 12232748		20.00	\$248,939.39 DR
01 Jun	Rpymt/Pymt from 066000 12232748		2,158.69	\$246,780.70 DR
01 Jun	Debit Interest	1,101.63		\$247,882.33 DR
01 Jun	Loan Service Fee	20.00		\$247,902.33 DR
30 Jun	2018 CLOSING BALANCE			\$247,902.33 DR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$251,094.94 DR		\$3,343.46		\$6,536.07		\$247,902.33 DR

Your Debit Interest Rate Summary

Effective Date	Interest Rate (p.a.)
31 Mar	Your Interest Rate is 5.21%

12350.22801.1.2.ZZ258R3 0303SL.R3.S111.D167.OV06.00.25

IMPORTANT NOTICE

New daily cash deposit limit for ATMs that accept instant deposits.

We will be updating our terms and conditions on 31 January 2019 to reflect the introduction of a \$10,000 daily deposit limit per account for cash deposits made at our ATMs that accept instant deposits. This new daily cash deposit limit applies to both personal and business accounts.

The following terms and conditions where applicable to you, will be amended to reflect this change:

- Electronic Banking Terms and Conditions
- Transactions, Savings and Investment Accounts Terms and Conditions
- Business, Transaction and Savings Accounts Terms and Conditions

These changes form part of our efforts to continuously improve controls at our ATMs that accept instant deposits, while balancing the banking needs of our customers.

If you need to deposit more than \$10,000 in cash, you still can do this at any CommBank branch.

Important Notice: Understanding business finance just got easier.

We've updated our terms and conditions for business finance. They are now shorter, simpler and easier to understand, with fewer default conditions for qualifying small businesses.

Find out more at commbank.com.au/businessfinancetandc



Tax Invoice

ABN: 64 124 166 114



Building Your Wealth
Ensuring Your Future

Ref : DICER040
 Invoice Number : 0088
 Date : 14 November, 2017

Commercial Superannuation Fund
 11 Cunningham Drive
 OAKFORD, WA 6121

TO PROFESSIONAL SERVICES:

In relation to taxation for year ended 30 June 2016 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; preparation of Super Provider Data form and Member Data Form, reviewing information supplied, revaluing all investments as at 30 June 2016, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.

Preparing Trustee minutes and representations.

\$ 995.00

TO PROFESSIONAL SERVICES:

In relation to the audit of the superannuation fund for the year ended 30 June 2016.

\$ 350.00

Payment can be made on-line

Bank Details: Westpac Bank BSB #036-022 Account # 243-032

To ensure prompt allocation of your payment, please quote the above invoice number

TO PROFESSIONAL SERVICES:

In relation to taxation for year ended 30 June 2017 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; preparation of Super Provider Data form and Member Data Form, reviewing information supplied, revaluing all investments as at 30 June 2017, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.

Preparing Trustee minutes and representations.

\$ 2,995.00

In relation to general advice and assistance regarding the payout of Wayne and Charlene Housom.

\$ 1,395.00

TO PROFESSIONAL SERVICES:

In relation to the audit of the superannuation fund for the year ended 30 June 2017.

\$ 750.00

Accounting fees (included GST): (\$995 + 2,995 (S30) + 1,395 (S30)) *1.1= \$5,923.50

Total audit fees (included GST): (\$350 (S29) + \$750((S30)) *1.1=\$1,210

TOTAL OF THIS INVOICE:

Total payable before GST	\$ 6,485.00
Plus GST	\$ 648.50
Total payable including GST	\$ <u>7,133.50</u>

Payment can be made on-line

Bank Details: Westpac Bank BSB #036-022 Account # 243-032

To ensure prompt allocation of your payment, please quote the above invoice number



TAX INVOICE

Mandurah Road Pty Ltd

Invoice Date
22 Aug 2017

Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Invoice Number
INV-1008

Reference
DICER053

ABN
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
MANDURAH ROAD PTY LTD In relation to preparing the solvency resolution, preparing and reviewing Australian Securities and Investments Commission company statement, and generally ensuring compliance with corporate statutory requirements and Corporation Law.	1.00	270.00	10%	270.00
			Subtotal	270.00
			TOTAL GST 10%	27.00
			TOTAL AUD	297.00
			Less Amount Paid	297.00
			AMOUNT DUE AUD	0.00

Due Date: 29 Aug 2017

Direct Transfers can be made online to
Bank: Westpac Bank
BSB: 036-022
Account Number: 243-032

PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Customer Mandurah Road Pty Ltd
Invoice Number INV-1008
Amount Due **0.00**
Due Date 29 Aug 2017

Amount Enclosed

Enter the amount you are paying above



TAX INVOICE

Dicey Parmenter Property Pty Ltd

Invoice Date
30 Aug 2017

Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Invoice Number
INV-1023

Reference
DICER062

ABN
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
DICEY PARMENTER PROPERTY PTY LTD In relation to preparing the solvency resolution, preparing and reviewing Australian Securities and Investments Commission company statement, and generally ensuring compliance with corporate statutory requirements and Corporation Law.	1.00	270.00	10%	270.00
			Subtotal	270.00
			TOTAL GST 10%	27.00
			TOTAL AUD	297.00
			Less Amount Paid	297.00
			AMOUNT DUE AUD	0.00

Due Date: 6 Sep 2017

Direct Transfers can be made online to
Bank: Westpac Bank
BSB: 036-022
Account Number: 243-032

PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Customer	Dicey Parmenter Property Pty Ltd
Invoice Number	INV-1023
Amount Due	0.00
Due Date	6 Sep 2017
Amount Enclosed	

Enter the amount you are paying above



TAX INVOICE

Commercial Superannuation Fund

Invoice Date
16 Feb 2018

Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Invoice Number
INV-1246

Reference
DICER041

ABN
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
COMMERCIAL SUPERANNUATION FUND Preparation and lodgment of Business Activity Statement for quarter ended 30 December 2017	1.00	120.00	10%	120.00
			Subtotal	120.00
			TOTAL GST 10%	12.00
			TOTAL AUD	132.00
			Less Amount Paid	132.00
			AMOUNT DUE AUD	0.00

Due Date: 23 Feb 2018

Direct Transfers can be made online to
Bank: Westpac Bank
BSB: 036-022
Account Number: 243-032

PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Customer Commercial Superannuation Fund
Invoice Number INV-1246
Amount Due **0.00**
Due Date 23 Feb 2018

Amount Enclosed

Enter the amount you are paying above

ASIC

Australian Securities and Investments Commission
ABN 86 768 265 615

Inquiries

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

MANDURAH ROAD PTY LTD
ACN/ARBN: 601 283 603
C/- PANTHERCORP CST PTY LTD
LEVEL 1
224 ROKEBY ROAD
SUBIACO, WA, 6008

Invoice Statement

Issue Date 18 Aug 2017
Account Number 22 601283603

Summary

Balance outstanding
New charges \$254.00
TOTAL DUE \$254.00

- * Amounts 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

Please Pay

Pay now \$0.00
By 18 Oct 2017 \$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/scheme details up to date within 28 days of the date of issue of the annual statement, or
 - you do not pay your review fee within 2 months of the annual review date
- * if you are up to one month late, you must pay \$78. If you are over one month late, this fee increased to \$323.

Date	Reference	Description	Amount
18/08/2017	2X7022639480B PA	2017 Annual Review	254.00

Payment Slip

MANDURAH ROAD PTY LTD

ACN/ARBN: 601 283 603
Account Number 22 601283603
Amount Payable \$254.00

Payment Options



*814 129 0002296012836039 59



22 601283603



Billpay Code: 8929
Ref: 2296 0128 3603 959



Billier Code: 17301
Reference: 2296012836039



in person at any Post Office, pay by cash, cheque or EFTPOS



by phone 13 18 16 pay by Mastercard or VISA



Internet postbillpay.com.au by Mastercard or VISA

Telephone & Internet Banking - BPAY *
Contact your bank, credit union or building society to make this payment from your cheque, savings account or credit card. More info: www.bpay.com.au



Mail

Mail this payment slip and your cheque to ASIC, Locked Bag 5000, Gippsland Mail Centre VIC 3841.

ASIC

Australian Securities and Investments Commission
ABN 86 768 265 615

Inquiries

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

DICEY PARMENTER PROPERTY PTY LTD
ACN/ARBN: 601 315 155
C/- PANTHERCORP CST PTY LTD
LEVEL 1
224 ROKEBY ROAD
SUBIACO, WA, 6008

Invoice Statement

Issue Date 18 Aug 2017
Account Number 22 601315155

Summary

Balance outstanding
New charges \$48.00
TOTAL DUE \$48.00

- * Amounts 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

Please Pay

Pay now \$0.00
By 18 Oct 2017 \$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/scheme details up to date within 28 days of the date of issue of the annual statement, or
 - you do not pay your review fee within 2 months of the annual review date
- * if you are up to one month late, you must pay \$78. If you are over one month late, this fee increased to \$323.

Date	Reference	Description	Amount
18/08/2017	2X7023291480C PA	2017 Annual Review	48.00

Payment Slip

DICEY PARMENTER PROPERTY PTY LTD

ACN/ARBN: 601 315 155
Account Number 22 601315155
Amount Payable \$48.00

Payment Options

*814 129 0002296013151552 10



Billpay Code: 8929
Ref: 2296 0131 5155 210



Billers Code: 17301
Reference: 2296013151552



22 601315155



in person at any Post Office, pay by cash, cheque or EFTPOS



by phone 13 18 16 pay by Mastercard or VISA



Internet postbillpay.com.au by Mastercard or VISA

Telephone & Internet Banking - BPAY *

Contact your bank, credit union or building society to make this payment from your cheque, savings account or credit card. More info: www.bpay.com.au



Mail

Mail this payment slip and your cheque to ASIC, Locked Bag 5000, Gippsland Mail Centre VIC 3841.

Mandurah Road PTY LTD
 1/1 Pusey Road
 COCKBURN CENTRAL WA 6164

Tuesday, 19 June 2018

To the Directors,

RE: Appraisal – 1/1 Pusey Road, COCKBURN CENTRAL WA 6164

Thank you for allowing me to prepare a current market appraisal on the above mentioned property. Please be aware that this is an opinion on the value of your property from analysis of the current market trends and what Buyers are willing to pay for your property, it is not a sworn valuation.

After viewing the property I would describe it well fitted out warehouse used as premises for physical exercise as well as a 53sqm mezzanine area with kitchenette and toilet facilities used for office space and general meeting area. The property also has a garage area of 40sqm and the internal floor area on the ground is 261sqm. The total land area is 548sqm and is within a strata complex of 3. Operating as a CrossFit Gym and also a marketing office the property is within a short drive of many customers living in nearby residential areas such as Cockburn Central, Success, Atwell, Beeliar and South Lake. Currently leased at \$2,100 per month the property is generating an income \$25,200 per annum, it is noted that the rental income is on the low side due to the relationship of the business Owner and the property Owner.

Evidence to support such an appraisal is as follows:

Address	Sold	Size	Comparable
6/9 Parkes Street, Cockburn Central	\$305,000	176sqm = \$1,732psm	Similar
7/9 Parkes Street, Cockburn Central	\$320,000	189sqm = \$1,693psm	Similar
3/16 Hammond Road, Cockburn Central	\$368,500	123sqm = \$2,995psm	No
12A Baling Street, Cockburn Central	\$1,150,000	786sqm = \$1,463psm	No

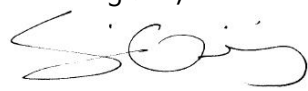
Address	Listed	Size	Comparable
3/4 Pusey Road, Cockburn Central	\$550,000	522sqm = \$1,053psm	Yes
6/5 Merino Entrance, Cockburn Central	\$765,000	291sqm = \$2,628psm	Similar
1/14 Merino Entrance, Cockburn Central	\$589,000	180sqm = \$3,272psm	No

With a soft commercial market and minimal comparative properties we can get a rough picture of the market and pricing.

Using a very close comparison of what is currently on the market at 3/4 Pusey Road, Cockburn Central it illustrates that the market price is in the mid \$500,000's. This property is slightly worse than your property so given that it hasn't sold the price would be some-what similar in price to yours.

After carefully examining the current market for sale and sold in Cockburn Central, I can appraise your property to be between **\$550,000 and \$580,000** in today's current market conditions.

Kind Regards, **\$565,000**



Simon Oeij
 Licensee
 B. Com Management & Marketing
 Diploma in Property (Real Estate)

Bank Acc #		Income				Expenses				Allocation																										
Date	Description	Bank Balance	Total	GST	Net (w/out GST)	Personal Contributions	Chq No	Total	GST	Net	Advertising	Bank Fees - GST Free	Cleaning	Water	Elect	Rates	Interest	Materials	Application	MV - Rego	MV - Insur	MV - R&M	MV - Lease	TAX	Printing & Stationery	Repairs	Strata Levy	Telephone	Accounting	Wages	Loan Repayments	Capital purchases	Other	Comments		
1/07/17	Opening Balance	12,396.44																																		
1/07/17	Account Fee	12,396.44			0.00	0.00		10.00	0.00	10.00	10.00																									
1/07/17	Loan Repayment	12,396.44			0.00	0.00		20.00	0.00	20.00																										
1/07/17	Loan Repayment	10,207.75			0.00	0.00		2158.69	0.00	2,158.69																										
18/07/17	Rent from LNMedia	11,207.75	1,000.00		90.91	909.09																														
18/07/17	Rent from CB	12,207.75	1,000.00		90.91	909.09																														
21/07/17	Strata Fees	11,207.75			0.00	0.00		1000.00	0.00	1,000.00																	1,000.00									
31/07/17	Rent from CB	12,207.75	1,000.00		90.91	909.09																														
31/07/17	Rent from LNMedia	13,207.75	1,000.00		90.91	909.09																														
1/08/17	Account Fee	13,197.75			0.00	0.00		10.00	0.00	10.00	10.00																									
1/08/17	Loan Repayment	13,177.75			0.00	0.00		20.00	0.00	20.00																										
1/08/17	Loan Repayment	11,019.06			0.00	0.00		2158.69	0.00	2,158.69																										
21/08/17	Lens Glass	10,539.06			0.00	0.00		480.00	43.64	436.36																480.00									Glass Splashback	
29/08/17	ATO Tax	10,295.06			0.00	0.00		244.00	0.00	244.00																										
29/08/17	Wealth Safe Accounting	9,998.06			0.00	0.00		297.00	27.00	270.00																										
29/08/17	ASIC	9,744.06			0.00	0.00		254.00	0.00	254.00																										
30/08/17	Capitol Lock and Security	9,589.56			0.00	0.00		154.50	14.05	140.45																										Repair and Update Locks
31/08/17	ASIC	9,541.56			0.00	0.00		48.00	0.00	48.00																										
31/08/17	Wealth Safe Accounting	9,244.56			0.00	0.00		297.00	27.00	270.00																										
1/09/17	Rent from LNMedia	10,244.56	1,000.00		90.91	909.09																														
1/09/17	Rent from CB	11,244.56	1,000.00		90.91	909.09																														
1/09/17	Account Fee	11,234.56			0.00	0.00		10.00	0.00	10.00	10.00																									
1/09/17	Loan Repayment	11,214.56			0.00	0.00		20.00	0.00	20.00																										
1/09/17	Loan Repayment	9,055.87			0.00	0.00		2158.69	0.00	2,158.69																										
21/09/17	Capitol Lock and Security	8,990.87			0.00	0.00		65.00	5.91	59.09																										New Keys
28/09/17	Rent from CB	9,990.87	1,000.00		90.91	909.09																														
28/09/17	Rent from LN	10,990.87	1,000.00		90.91	909.09																														
		10,990.87			0.00	0.00																														
	Closing Balance	10,990.87	8,000.00	727.28	7,272.72	0.00		9,405.57	117.60	9,287.97	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	302.00	0.00	0.00	0.00	0.00	244.00	0.00	699.50	1,000.00	0.00	594.00	0.00	6,536.07	0.00	0.00			



PLEASE PAY BY	AMOUNT	INVOICE DATE
20/12/2017	\$3,616.80	20/12/2017

Robert Dicey
The Commercial Superannuation Fund
(Crossfit Chasing Better)
1/1 Pusey Road
Cockburn Central WA 6164

TAX INVOICE NO. 33801

Job No.: 2767
Site: 1/1 Pusey Road Cockburn Central
Site Contact:
Salesperson: Aaron Koodravsev
Order No.: email 15.12.17

Description

Payment due for the supply and installation of One (1) x Daikin 7.1kW split system, as per quotation.

Install Date: 20/12/17

Thank you.

Total	\$3,616.80
Incl. GST of	\$328.80
Amount Applied	\$0.00
Balance Due	\$3,616.80

How To Pay



Mail

Detach this section and mail cheque to:

Ford and Doonan Canning Vale
Unit 2/3 Meares Way
Canning Vale WA 6155



Credit Card (MasterCard or Visa)

Please call (08) 9456 4824 to pay over the phone.



Direct Deposit

Bank **Westpac**
Acc. Name **Koomo PTY LTD**
BSB **036 224**
Acc. No. **214 053**

INVOICE NO. 33801

DUE DATE:	20/12/2017	AMOUNT DUE:	\$3,616.80
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COMMERCIAL SUPERANNUATION
 1/1 PUSEY
 COCKBURN WA 6164

Tax Invoice: 12945

Date: 29-07-2017

Order Number	Search 2	Search 1
--------------	----------	----------

Work Performed	Amount
<i>SUPPLY AND FIT SPLASHBACKS TO UPSTAIRS RECESS</i>	
<i>IN BLACK COLOUR</i>	436.36

TERMS OF TRADING:

All goods remain the property of Ian's Glass Service, until fully paid for.
 Any expenses, costs or disbursements incurred by Ian's Glass Service in
 recovering any outstanding monies including debt collection agency fees
 and solicitors costs shall be paid by the customer.

Work : 436.36
 Plus GST of: 43.64

Bank Account Details;

****** Please put Invoice
 number as reference
 for your payment ******

BankWest**BSB: 306 063****Acc: 0406 084****Ian's Glass Service****TOTAL : \$480.00**

Terms: Strictly 30 Days.

STELLAR DESIGN

TAX INVOICE

ABN : 41 159 253 693

Stellar Design Pty Ltd
9b Spencer Ave
Yokine, WA
6060
Ph : 0415 986 861

25th October 2017

Invoice # : SD0293

Commercial Super Fund
Unit C/1 Pusey Rd
Jandakot, WA
6164

Crossfit Chasing Better

TIME COSTS \$712.50

GST \$71.25

TOTAL PAYABLE \$783.75

Payment within 14 days would be appreciated

Bank Details : ANZ
Account Name : Stellar Design
BSB : 016 464
Acc : 206 073 854

Australia Post



Thank you.
**Your information has
 been received.**



SMSF Gateway Service - Tax Invoice

Australia Post
 ABN 28 864 970 579
 111 Bourke Street
 Melbourne, VIC, 3000

Billed to

Alison Parmenter (Dacey Parmenter Property Pty Ltd)

Receipt number: **627500-123069**

Customer number: **1026471**

Date paid: **Wed 01 November 2017**

Service details	Amount (ex GST)
1 Year(s) Registration for ABN 95 530 340 181	\$ 54.54
Total GST amount	\$ 5.45
Total amount (inc GST)	\$ 59.99

If any of the details above are incorrect, please let us know immediately by emailing superannuation@auspost.com.au

Thank you.

You have received this letter to confirm you have successfully registered for the SMSF Gateway Service provided by Australia Post. Your personal information is managed in accordance with Australia Post's privacy policy which is available at www.auspost.com.au. Australia Post may only disclose the information provided by you if required or authorized by law, or in accordance with our privacy policy. You may obtain access to your personal information by contacting the Privacy Contact Officer, Australia Post, GPO Box 1777, Melbourne, Vic, 3001.

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TAX INVOICE

Commercial Super Fund
 Unit 1 1 Pusey Rd
 COCKBURN CENTRAL WA 6164
 AUSTRALIA

Invoice Date
 12 Jan 2018

Invoice Number
 INV-00001220

ABN
 92 606 631 038

NJW Group Pty Ltd trading as
 NJW Cabling Services
 53A Justinian St
 PALMYRA WA 6157
 EC10117

Description	GST	Amount AUD
Crossfit ChasingBetter - 11/1/18 - install 2 wall lights and switch in kitchenette	10%	485.00
	Subtotal	485.00
	TOTAL GST 10%	48.50
	TOTAL AUD	533.50

Due Date: 19 Jan 2018

Payment Advice:

Electronic Payments:

Account Name: NJW Group Pty Ltd
 BSB: 086426
 ACC: 679057395
 Reference: Invoice Number

Cheque:

Made out to NJW Group Pty Ltd
 Mailed to address at top right of invoice.

Strata Management Plan 54053
 5 Pusey Road
 COCKBURN CENTRAL WA 6164

Tax Invoice

Invoice No.: 00000057

Date: 1/07/2018

Invoice To:

Commercial Superannuation Fund
 Unit 1
 1 Pusey Road
 COCKBURN CENTRAL WA 6164

Description	Amount	Tax
Strata Management Fees 1 July - 30 September 2018	\$1,000.00	N-T

Please deposit to:
 Bendigo Bank
 BSB: 633000
 Account: 158042549
 Thank you

GST: \$0.00
 Total Inc GST: \$1,000.00
 Amount Applied: \$0.00
Balance Due: \$1,000.00

Commercial Lease Agreement

*Mandurah Road Pty Ltd a.t.f. Pacey Trust a.t.f. Dicky Parmenter Property
Pty Ltd a.t.f. The Commercial Superannuation Fund*
("LandLord")

and
*my world Child Development (Waikiki) Pty Ltd a.t.f.
My World Group Trust ABN 26192507198*
("Tenant")

This **COMMERCIAL LEASE** is made

BETWEEN *Mandurah Road Pty Ltd a.t.f. Picky Trust a.t.f. Picky Properties Property Pty Ltd a.t.f. The Commercial Superannuation Fund.*
Road, Subiaco, WA 6008 Australia ("Landlord") ^{of} *LI-293 Rokeby*

AND *My World Child Development (Waikiki) Pty Ltd a.t.f. My World Group Trust A.B.N. 26192507198*
Place Waikiki 6169 ^{of} *2 Broad Beach*

IT IS AGREED:

In consideration of:

- A. the payment of the Rent; and
- B. the covenants on the part of the Tenant; and
- C. the agreements, conditions and provisions in this Lease,

the Landlord, being registered or entitled to be registered as the proprietor of an estate in fee simple in the Land LEASES to the Tenant:

- D. the Leased Premises; and
- E. together with the right of the Tenant, its agents, servants, employees and customers in common with the Landlord's other tenants to use the Common Areas (if any),

TO BE HELD by the Tenant at the Rent and for the Term and subject to the following terms, covenants and conditions:

PART A – DEFINITIONS AND INTERPRETATION

1. DEFINITIONS

These definitions apply unless they are inconsistent with the context:

"Allocation Table" means the following table of Rates and Taxes, Outgoings and Operating Expenses:

Allocation Table of Rates and Taxes, Outgoings and Operating Expenses		
Rates, Taxes, Outgoings and Operating Expenses	Paid by	
	Tenant	Landlord
Water Drainage and Sewerage Rates	✓	
Local Authority Rates	✓	
Land Tax		✓
Interest Charges on Outstanding Rates and Taxes	✓	
Water Consumed Beyond Allowance	✓	
Fire Services	✓	
Cleaning, Including Window and Rubbish Removal	✓	
Ground Repairs and Maintenance	✓	
Building Repairs and Maintenance of a Non-Structural Nature	✓	
Building Insurance		✓
Plate Glass Insurance and Public Liability Insurance (minimum \$10,000,000)		✓
Property Management Fees		✓
Common Area Lighting and Power	✓	
Security	✓	
Toilet Requisites	✓	
Hot Water Systems Running and Repairs and Maintenance	✓	
Electricity and Gas and Telephone Services Consumed in the Leased Premises	✓	
Air-conditioning Running and Repairs and Maintenance	✓	
Lift Running and Repairs and Maintenance	✓	
Strata Company Levy	✓	

"Authorised Person" means

- i. an agent, employee, licensee, contractor or invitee of the Tenant;
- ii. any person visiting the Leased Premises with the express or implied consent of any person referred to in paragraph i. of this definition; and
- iii. any person claiming under or through the Tenant;

"Building" is the premises within which the Leased Premises are located. It includes any land and improvements used with them or added to them;

"Business Day" means a day other than a Saturday, Sunday or State public holiday in

the relevant Jurisdiction;

"Common Areas" are the entrances, exits, car parks, pathways, foyers, malls, corridors, toilets, lifts, escalators and stairways of the Building and any areas of the Building which the Landlord may designate from time to time;

"Current Market Rental" means the Rent obtainable at the relevant Rent Review Date in a free and open market if the Leased Premises were unoccupied and offered for rent for a use permitted by and on the same terms as are contained in this Lease determined on the basis that the following are taken into account:

- i. any rent payable under a lease at the time of the Rent Review Date by a sitting tenant of premises in the Building or of comparable premises in a comparable building;
- ii. the highest and best use of the Leased Premises;
- iii. the provisions of this Lease;
- iv. the period which will elapse between the Rent Review Date and the immediately following Rent Review Date or, if there is no following Rent Review Date (whether under the Lease or under any lease for a renewal of the Term), the Finish Date;
- v. the Term and the benefit of any option to renew;
- vi. any refurbishments or improvements to the Building commenced by the Landlord as if those refurbishments or improvements were completed by the Rent Review Date;
- vii. any other criteria that the Landlord stipulates as relevant as notified to the Tenant and the Valuer by the Landlord; and
- viii. any other criteria, not inconsistent with any provision in this Lease, which the Valuer regards as relevant to the determination;

and the following are disregarded:

- ix. any default by the Tenant under this Lease;
- x. any part of the Term which has expired;
- xi. any damage to the Leased Premises or the Building which the Landlord intends to repair;
- xii. the value of the Tenant's fixtures and any goodwill created by the Tenant's business; and
- xiii. any concession, abatement, inducement or reduction (whether in respect of rent, fitout or otherwise) allowed, granted or paid to secure a tenant for the Leased Premises or which is usually allowed, granted or paid to secure a tenant of any premises described in paragraph i. of this definition;

"Event of Default" means the events specified in clause 39.b. of this Lease;

"Finish Date" means the date specified in clause 5.ii.;

"GST Law" has the same meaning as 'GST law' in *A New Tax System (Goods and Services Tax) Act 1999 (Cth)*;

"Insolvency Event" means

- i. where the Tenant is a natural person, committing an act of bankruptcy; and
- ii. where the Tenant is a company:
 - A. an application is made to a court for an order or an order is made that the Tenant be wound up;
 - B. an application is made to a court for an order appointing a liquidator or provisional liquidator in respect of the Tenant;
 - C. except for the purposes of reconstruction or amalgamation, the Tenant enters into a scheme of arrangement, deed of company arrangement or composition with, or assignment for the benefit of, all or any class of the Tenant's creditors;
 - D. the Tenant resolves to wind itself up or otherwise dissolve itself;
 - E. the Tenant states that it is insolvent; or
 - F. the Tenant takes any step to obtain protection or is granted protection from its creditors under any applicable legislation;

"Jurisdiction" means the State or Territory where the Leased Premises are located;

"Landlord's Fixtures" means the fixtures located on the Land at the commencement of the Term, or added to the Land during the Term;

"Land" means all the land on which the Building is situated;

"Landlord" means the Landlord described above and its successors and assigns and includes the reversioner for the time being immediately expectant at the end of the Term;

"Lease" means, depending on the context:

- i. this document; or
- ii. the leasehold estate arising on the execution or registration of this document; or
- iii. any other legal or equitable interest such as an agreement for a lease, an equitable lease, a periodical tenancy, a tenancy at will or other tenancy, arising from entry into possession of the Leased Premises and/or the payment

or acceptance of money for the right to occupy and use the Leased Premises;

"Leased Premises" means the premises situated at
comprising an area of approximately 60/ square
metres and includes, with reference to those Leased Premises:

- i. the internal surfaces of external walls and of internal structural walls of the Building;
- ii. the internal surfaces of the ceiling and of concrete or other floors;
- iii. the central line of partitions separating the Leased Premises from other adjoining premises;
- iv. the external surfaces of partitions and doors separating the Leased Premises from Common Areas of the Building or from other premises not intended to be leased;
- v. the internal surfaces of glass contained in external windows;
- vi. all internal partitions, divisions, windows and window frames, doors and door frames, which are fully within the Leased Premises;
- vii. the external surfaces and finishes on walls, floors, ceilings, partitions, doors and windows included in the Leased Premises, including paint, wallpaper and other materials or substances;
- viii. the Landlord's Fixtures, fittings and any chattels provided by the Landlord for the Tenant within the Leased Premises at any time during the Term; and
- ix. pipes and connections to water, sewerage, electricity, gas, telecommunications, air conditioning and other services and supplies, situated within above or under the Leased Premises which connect those services to the Leased Premises;

"Notify" is to serve a written notice under clause 3;

"Operating Expenses" means the costs to the Landlord of:

- i. management of the Building;
- ii. repairs to and maintenance of the Building, including any gardening or landscaping, but excluding structural work and work that is the responsibility of any Tenant or occupant of the Building;
- iii. providing air conditioning to the Building, including the costs of repairs and maintenance;
- iv. providing lifts, escalators, fire detection and extinguishing equipment and security equipment to the Building, including the costs of repairs and maintenance;

- v. cleaning the Building, except premises that are the subject of a Lease from the Landlord, and garbage removal; and
- vi. pest control.

Expenses properly chargeable to a capital account, interest on loans raised for the purpose of capital expenses and rent paid by the Landlord for any land comprising any part of the Building do not form part of Operating Expenses;

"Outgoings" means:

- i. charges for utilities and services supplied to the Building;
- ii. insurance premiums and other costs of any insurance directly or indirectly related to the Building which the Landlord reasonably thinks should be taken out;
- iii. Operating Expenses; and
- iv. Rates and Taxes;

"Party" and **"Parties"** or **"party"** and **"parties"** means respectively a party or parties to this Lease;

"Rates and Taxes" means all rates, taxes, charges, duties and fees of any government or of any governmental, municipal, semi-governmental, statutory or other public authority, corporation or department, assessed, charged or imposed on the Leased Premises or on the Building or on the Landlord in respect of the Leased Premises or the Building. It includes any land tax calculated on a single holding basis, but excludes any income tax payable by the Landlord on income derived from the Leased Premises or the Building and any capital gains tax payable in respect of the Building;

"Rent" does not include the Tenant's Proportion of Outgoings, as allocated according to the Allocation Table;

"Start Date" means the date specified in clause 5.i.;

"Statute" includes regulations, ordinances, by-laws and any other delegated legislation;

"Tenant" means the person or persons described above and (where more than one) each of them jointly and severally and their and each of their respective personal representatives and permitted transferees and assigns (if natural persons) or successors (if corporations) and their permitted assigns;

"Tenant's Proportion" means an amount which bears the same proportion to the amount of Outgoings as the floor area of the Leased Premises bears to the lettable area of the Building to which the Outgoings relate. The floor area of the Leased Premises at the beginning of the Lease will be deemed to be 4616 square metres;

"Term" means the period beginning on the Start Date and ending on the Finish Date and includes any extension or renewal, or any time during which the Tenant occupies

the Leased Premises from month to month with the consent of the Landlord; and

"Valuer" means a valuer appointed pursuant to the provisions of clause 10.ii.

2. INTERPRETATION

These rules apply unless they are inconsistent with the context.

- i. For ease of reference, paragraph headings have been included, but the Lease is not to be construed or interpreted by reference to them.
- ii. References to the Leased Premises or the Building include references to part of them.
- iii. References to corporations include natural persons and vice versa.
- iv. References in the singular number include the plural number and vice versa.
- v. References to any gender include any other gender.
- vi. If the Landlord or the Tenant comprises more than one person, their liabilities under this Lease are joint and several.
- vii. References to statutes in general or to any particular statute, shall include:
 - A. amendments, consolidations or replacements of them or it; and
 - B. proclamations, rules, regulations, orders and notices issued under them or it.

3. NOTIFICATION AND SERVICE

- i. Where the Lease provides that one party is to notify the other, any notice may be served by any of the following methods:
 - A. by personal delivery to the person to be served;
 - B. by prepaid post to the person to be served:
 - I. addressed to the Leased Premises, in the case of the Tenant;
 - II. addressed to the person's last known place of business, in any case;
 - III. addressed to the registered office or principal place of business or at least two (2) directors, in the case of a corporation; or
 - C. addressed to the person's last known place of residence, in the case of a natural person;

- D. by being left with any employee of the person to be served who is apparently over the age of sixteen (16);
 - E. by being left with any member of the family of the person to be served who is apparently over the age of sixteen (16); or
 - F. by any other method authorised by law.
- ii. Anything sent by post will be deemed to have been received in the ordinary course of post, whether or not it is in fact received by the person to be served.
 - iii. Where persons having the same interest in respect of the subject matter of this Lease are to notify any other party or are to be notified, notification to or by any one of them is sufficient notification to or by all of them.

4. EXCLUSION OF STATUTORY PROVISIONS

No statutory provisions apply to this Lease, unless the relevant statute provides that certain provisions apply and cannot be excluded by agreement.

PART B - THE SUBJECT MATTER AND TERM OF THIS LEASE

5. LEASE DATE DETAILS

The Term of the Lease shall be for the period stated below:

- i. **Start Date:** 1st July 2016
- ii. **Finish Date:** 30/6/19 and

- iii. **Option for renewal:** The Landlord offers a renewal of this Lease to the Tenant on the terms and conditions specified in this clause.

A. *Conditions for exercising the option*

The Tenant may only accept this offer and exercise the option if:

- I. there are no breaches of any Lease covenants by the Tenant at the date of serving notice of exercise of this option or at the Finish Date or the date any further term expires; and
- II. the Tenant serves on the Landlord written notice of exercise of this option no earlier than six (6) months but no later than three (3) months before the Finish Date or the date any further term expires.

B. *Conditions of renewal*

The renewal which the Tenant may accept under this clause is for the renewal of the Lease for one terms(s) of 3 years, from the day

after 30/6/19, containing identical covenants to the covenants of this Lease (except this clause) at a Rent increase, which shall be determined in accordance with the higher of the Valuation Method and the Formula Method (as set out in clause 10) and which is not less than the Rent payable under this Lease immediately before the expiration of the term of this Lease.

6. GRANT OF LEASE AND TERM

The Landlord grants to the Tenant the rights:

- i. to possess and use the Leased Premises;
- ii. to use the Common Areas in common with the Landlord and all persons authorised by them; and
- iii. to possess and use all the Landlord's Fixtures, fittings and chattels located on the Leased Premises, but only in conjunction with the use of the Leased Premises,

for the Term until termination by either party or expiration of the Term in accordance with the provisions of this Lease.

7. HOLDING OVER

If the Tenant remains in occupation of the Leased Premises after the end of the Term with the consent of the Landlord, they do so as a Tenant from month to month. The terms of this Lease will apply to the tenancy as far as they may be applicable. Either the Landlord or the Tenant may terminate the tenancy by thirty one (31) days' written notification to the other.

8. LEASE BINDS SUCCESSORS

This Lease will apply to the Landlord's and the Tenant's executors, administrators and assigns or, in the case of a corporation, to its successors and assigns, as if they were parties to it.

PART C - TENANT'S FINANCIAL OBLIGATIONS

9. RENT DETAILS

- i. In return for the right to possess and use the Leased Premises and the fittings and accessories, the Tenant is to pay to the Landlord the Rent:

A. Monthly: the amount of 2100 (as reviewed from time to time pursuant to Clause 10). The amount is exclusive of GST; and

B. this Rent to be paid in advance beginning on

- ii. The Tenant is to pay the Rent whether demanded or not, free of exchange and without any deductions whatsoever.

10. INDEXATION AND REVIEW OF RENT

i. The Rent shall be reviewed and increased on the yearly anniversary of the Start Date ("**Rent Review Date**") to the Current Market Rental ("**Valuation Method**").

ii. *Valuation Method*

The Current Market Rental for the Leased Premises is as determined by a qualified Valuer of the Australian Property Institute as appointed by the Parties, and if the Parties cannot agree on a Valuer, as selected by the current national president at the request of either party (or should that Institute not exist any body or association that serves substantially the same objects). The Valuer is acting as an expert whose decision is final;

iii. *Formula Method*

The Formula Method is calculated according to the formula:

$\$A/B \times C = \text{Reviewed Rent where}$

A is the Rent payable by the Tenant immediately before the relevant Rent Review Date;

B is the Consumer Price Index published for the quarter immediately preceding the Start Date or for the quarter immediately preceding the previous Rent Review Date (whichever is the most recent); and

C is the Consumer Price Index published for the quarter immediately preceding the relevant Rent Review Date.

"**Consumer Price Index**" is the consumer price index compiled by the Australian Bureau of Statistics for the capital city of the State in which the Leased Premises are located (All Groups) or any substitute index accepted by the Government of the Commonwealth of Australia. If the index number base adopted by the Commonwealth Statistician for the index number is updated the index number shall be appropriately adjusted from the same date. If the Consumer Price Index or the index number is discontinued or suspended or (in the opinion of the Landlord) substantially altered, an alternative method of computing changes in the costs of living shall be substituted. This will be the method agreed in writing between the Landlord and the Tenant within fourteen (14) days after written notice by the Landlord to the Tenant.

iv. The Landlord and the Tenant agree that the reviewed Rent shall not be less than the Rent payable immediately before the Rent Review Date.

v. All costs incurred in the determination of the reviewed Rent shall be borne in equal shares by the Landlord and the Tenant.

vi. The reviewed Rent shall be payable from the Rent Review Date. The amount of any difference in Rent for the period from the Rent Review Date to the date upon which the next instalment of Rent is payable shall be paid by the Tenant with that instalment.

RATES, TAXES AND OUTGOINGS**11. PAYMENT OF UTILITIES**

- i. The Tenant shall promptly pay for the following utilities if they are payable by the Tenant according to the Allocation Table directly to the supplier concerned (or, if the Landlord so directs, to the Landlord):
 - A. all charges for electric light, power or gas used or consumed and rent of electricity and gas meters on the Leased Premises; and
 - B. for all excess water and rent of water meters relating to the Leased Premises; and
 - C. for sewerage, garbage, waste, disposal, telephone and all other utilities and services used in or charged against or in respect of the Leased Premises during the Term including all meter installation costs telephone connection charges and rents.
- ii. In default of any such payments the same may be paid by the Landlord at its option and be recoverable from the Tenant as overdue Rent.

12. PAYMENT OF RATES AND TAXES

- i. The Tenant shall duly and punctually pay the Outgoings according to the Allocation Table including:
 - A. municipal, local and other rates and charges payable to a local authority;
 - B. rates and charges for the supply, reticulation or discharge of water (including excess water), sewerage, drainage and removal of waste;
 - C. land tax or any similar tax, at the rate payable if the land on which the Leased Premises is situated was the only land owned by the Landlord,

levied, assessed or imposed by any competent federal state or local authority separately upon:
 - D. the Leased Premises; or
 - E. any part of the Leased Premises; or
 - F. the Land; or
 - G. any business carried on upon the Leased Premises; or
 - H. upon the owner or occupier thereof.
- ii. If the Leased Premises are not separately rated, taxed, charged or assessed

in respect of any Outgoings payable by the Tenant pursuant to the Allocation Table, the Tenant shall pay to the Landlord on demand for such period as the Leased Premises are not for the time being separately rated, taxed, charged or assessed the Tenant's Proportion of those Outgoings.

13. COSTS OF THE LEASE

The Tenant must pay the reasonable costs of the Landlord's solicitors (if any) regarding these instructions and preparing, signing and stamping of this Lease in triplicate and all state duties (if any).

14. INCREASE IN INSURANCE PREMIUMS

If by reason of:

- i. carrying on the trade or business of the Tenant on the Leased Premises; or
- ii. any alteration or addition to the Leased Premises by or at the request of the Tenant,

any premium rate on insurances effected by the Landlord is increased, the Tenant shall pay to the Landlord the amount of the increase.

15. LANDLORD'S COST OF DEFAULT NOTICES

The Tenant shall pay to the Landlord all reasonable costs, charges and expenses (including solicitors' costs and surveyors' fees) for the purpose of, or incidental to, the preparation and service of any notice required to be served under the law of the appropriate Jurisdiction.

16. INTEREST

If payment of Rent or Outgoings or any other sum due to the Landlord is not made on the due date, the Tenant shall pay interest on the sum due at the rate of Commonwealth Bank of Australia Corporate overdraft reference rate for a monthly charging cycle as published from time to time. This interest shall be computed from the date that the amount due became due and payable and will accrue from day to day and be payable on demand. Interest which is due but not paid may be capitalised by the Landlord monthly.

17. BOND

- i. On executing this Lease, the Tenant must provide to the Landlord \$0.00 being the bond amount ("**Bond Amount**").
- ii. The Landlord is to maintain the Bond Amount in a separate interest-bearing account with a respectable financial institution. Interest earned on the account will become part of the Bond Amount.
- iii. If the Tenant fails to pay Rent or other moneys payable under this Lease or if the Landlord suffers loss or damage because of any other breach of the Lease by the Tenant, the Landlord may apply the Bond Amount towards the

arrears of Rent or other moneys or towards the loss or damage. In doing so, the Landlord will not waive the Tenant's breach and will not waive any other right or remedy arising from the breach.

- iv. If the Landlord does apply the Bond Amount it may notify the Tenant that it has done so. Within fourteen (14) days of the date of notification, the Tenant must reinstate the Bond Amount by paying to the Landlord the amount applied.
- v. At the end of the Term, if the Tenant is not indebted to or otherwise liable to the Landlord for breach of the Lease, the Landlord will refund the Bond Amount to the Tenant.
- vi. If the Landlord transfers its interest in the Building or the Leased Premises, it may assign to the transferee any Bond Amounts it then holds. After doing so and notifying the Tenant of the fact, the Landlord will be discharged from all further liability to the Tenant or any other person with respect to the Bond Amount.

PART D – REPAIRS, MAINTENANCE AND ALTERATIONS - CARE OF LEASED PREMISES BY THE TENANT

18. REPAIR AND MAINTENANCE BY THE TENANT

- i. The Tenant shall:
 - A. at its own expense;
 - B. throughout the Term and for as long as the Tenant remains in occupation of the Leased Premises;
 - C. when, where and so often as is needed,

maintain, replace, repair and keep:

 - D. the Leased Premises;
 - E. every part of the Leased Premises;
 - F. all additions to the Leased Premises;
 - G. all the Landlord's Fixtures and the doors, windows, roof and guttering; and
 - H. all furnishings, equipment, locks keys and fittings,

in good, clean and substantial repair and condition (fair wear and tear and damage by fire, storm, earthquake, tempest and Act of God excepted unless by some act or omission or default on the part of the Tenant or the Tenant's servants, agents or lawful visitors).

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- ii. The Tenant shall not do or allow anything which may:
 - A. block or damage sewerage connections, drains and fittings; or
 - B. cause loss or damage to the same.

19. REPLACEMENT AND REPAIR

The Tenant shall:

- i. properly maintain any carpet in the Leased Premises during the Term to the reasonable satisfaction of the Landlord;
- ii. from time to time immediately repair and replace all broken glass including exterior windows with glass of the same or some similar quality and all damaged, defective or broken heating, lighting and electrical equipment including any fluorescent tubes installed upon the Leased Premises; and
- iii. pay the costs of repairing and making good any damage to the Leased Premises or to any part of them caused by or through the act, neglect, default or omission of the Tenant or the Tenant's employees, agents, clients, customers, invitees or licensees and indemnify the Landlord against all claims for damage so caused. All repairs will be carried out by the Landlord and (at the Landlord's discretion) under the supervision of an architect nominated by the Landlord.

20. CLEANING OF THE LEASED PREMISES

- i. The Tenant shall, at its own expense, at all times keep:
 - A. the Leased Premises;
 - B. the immediate surroundings of the Leased Premises;
 - C. all Common Areas and service areas used and enjoyed by the Tenant; and
 - D. any passageway, emergency exit or right of way immediately adjoining the Leased Premises,

properly cleaned and drained in a sanitary condition to the satisfaction of the Health Department (or other competent authority having control of the same) and free of all vermin and cleared and free of any rubbish obstacle or hazard.
- ii. The Tenant shall store all garbage, rubbish and refuse in a proper hygienic manner within the Leased Premises and attend to its safe and expeditious disposal and observe any directions given by the Landlord.
- iii. The Tenant shall take all reasonable precautions to keep the Leased Premises free of rodents, vermin, insects, pests, birds and animals. If the Tenant fails to do so the Landlord will at the cost of the Tenant employ pest exterminators approved by the Landlord.

21. INDEMNITY AND NUISANCE

- i. The Tenant shall:
 - A. indemnify and save harmless the Landlord from all loss and damage to the Leased Premises caused by the negligent use or misuse, waste or abuse of the water, gas or electricity supplied to the Leased Premises or to the Tenant in connection with the Leased Premises or by faulty sanitary, water, gas or electric light fittings or fixtures fixed or installed by or on behalf of the Tenant;
 - B. give to the Landlord prompt written notice of any accident to or defects in or want of repair to the water pipes, electric light wiring or fittings or fixtures and of any circumstances likely to be or to cause any danger or risk or hazard to the Leased Premises or any person in them;
 - C. (except in the case of the Landlord's own wilful or negligent acts or omissions) indemnify and hold harmless the Landlord from and against all losses, damages, costs, actions, claims, demands, writs, summonses, suits, proceedings, judgments, orders, decrees and expenses which the Landlord may suffer in connection with loss of life, personal injury and/or damage to property arising from or out of any occurrence in, upon or at the Leased Premises or the use by the Tenant of the Leased Premises or any part of them or to any person or the property of any person using or entering on or near the Leased Premises;
 - D. not do or allow to be done on the Leased Premises anything which may be or become a nuisance, damage, annoyance or inconvenience to the Landlord or occupiers of any adjoining or neighbouring premises; and
 - E. not do or leave undone or allow to be done or left undone any act matter or thing amounting to a nuisance (or that any local state federal or other public authority, body or person or within the meaning of any statute regulation or by-law for the time being in force may deem to be a nuisance) and immediately to abate any such nuisance.
- ii. The provisions of the previous subclause 21.i. do not oblige the Tenant to indemnify the Landlord in respect of:
 - A. claims by an employee of the Landlord in respect of which the Landlord is covered under its policy issued pursuant to the Workers Compensation Act in the relevant Jurisdiction where the injury is not due to the negligence of the Tenant or its servants or agents;
 - B. claims arising from loss or damage attributable to the defective condition of any property of the Landlord unless that defective condition was created by the Tenant or its servants or agents; or
 - C. any accident or injury to or death of any person or damage or injury

to or loss of the property of any person resulting from any wilful or negligent act of the Landlord or its officers, servants or agents.

22. FURTHER COVENANTS

The Tenant shall:

- i. not hold any auction, fire or bankruptcy sale in the Leased Premises without the previous written consent of the Landlord;
- ii. not install any sign, awning, canopy, decoration, lettering, advertising material or other thing on the exterior or external surfaces of the Leased Premises except with the Landlord's prior written consent (which is not to be unreasonably withheld), and the Tenant must maintain in good condition and repair any such sign or thing so installed;
- iii. not install any electrical equipment on the Leased Premises that would or might overload the cables, switchboards or sub-boards through which electricity is conveyed to the Leased Premises without obtaining the previous written consent of the Landlord;
- iv. provide and maintain any additional drains and drainage equipment which in the opinion of the relevant authority is necessary for the Leased Premises having regard to the use for which the Leased Premises are put by the Tenant;
- v. at all times comply with and observe the reasonable requirements of the Landlord in regard to any air conditioning plant installed in the Leased Premises and not to do or allow to be done anything which might interfere with or impair the efficient operation of the air conditioning plant;
- vi. not lodge an absolute caveat in respect of its interest in the Leased Premises;
- vii. shall at all times hold and maintain all appropriate licences, permits and authorities as are required under any relevant law for its use of the Leased Premises; and
- viii. not substantially or materially alter its use of the Leased Premises without prior consent from the Landlord.

23. COMPLIANCE WITH REQUISITIONS OF AUTHORITIES

- i. Subject to the next subclause, the Tenant shall:
 - A. construct such works;
 - B. make such amendments and alterations to the Leased Premises; and
 - C. perform and do such acts and things as are at any time or times during the Term required by any order or requisition whether addressed to the Tenant, occupier or owner under or in pursuance of

the required legislation in the Jurisdiction.

- ii. The Tenant shall not be liable for structural alterations or additions unless required by reason of the nature of the business conducted by the Tenant in the Leased Premises. If a dispute arises on whether any work is of a structural nature it shall be determined by an architect or structural engineer:
 - A. who shall be nominated by the Landlord;
 - B. who shall act as an expert and not as an arbitrator; and
 - C. whose fees shall be paid by the party against whom the decision is made.
- iii. The Tenant shall not be liable to carry out any alteration, modification, coating, sealing or other treatment to the roof of the Leased Premises and/or such other areas of the Leased Premises that contain asbestos and/or asbestos fibres (if any).

24. LANDLORD'S POWER TO VIEW AND REPAIR

- i. The Tenant shall allow the Landlord and the agents of the Landlord (with workmen and equipment where necessary) to enter the Leased Premises at all reasonable times and with reasonable notice except in the case of emergency and without any abatement of Rent or payment of compensation to the Tenant:
 - A. to erect, make, excavate, lay or install in or over or under the Leased Premises any posts, drains, pipes, conduits, cables, wires or other things necessary for any existing or future service to the Leased Premises and to enter the Leased Premises for the purpose of inspecting, removing, maintaining, altering or adding to any such things relating to an existing service to the Leased Premises;
 - B. to examine the state of repair and condition of the Leased Premises and of any want or repair or other defect;
 - C. to give the Tenant or leave for the Tenant at the Leased Premises notice in writing to repair in accordance with the covenants of the Tenant in this Lease and the Tenant shall within one (1) month from the service of such notice (or sooner if reasonably required by the Landlord) repair and make good the same according to such notice;
 - D. if the Tenant fails to comply with any such notice, to enter the Leased Premises and make and effect repairs, amendments and other acts the subject of the notice;
 - E. to execute on the Leased Premises any works which by law the Landlord is bound and has been required to execute or which the Landlord is authorised by this Lease to carry out or do;
 - F. to repair any part of the adjoining property (if any) belonging to the Landlord or any part of the Building;

- G. to construct, erect, lay down, alter, repair, cleanse or maintain any drain, ventilator, shaft, water pipe, electric wires or gas pipes in connection with or for the accommodation of any adjoining property or any other part of the Building;
 - H. to underpin in connection with or for the accommodation of any adjoining property or any other part of the Building; and
 - I. to carry out any repairs which in the reasonable opinion of the Landlord are of an emergency nature.
- ii. In exercising its rights under this clause 24, the Landlord shall cause as little inconvenience and damage to the Tenant as is practicable in the circumstances.

PART E - INSURANCE

25. TENANT TO INSURE

- i. The Tenant shall at its own expense in all respects effect and keep in force such policies of insurance as may be specified in the Allocation Table:
 - A. in the names of such of the Tenant and the Landlord and any Mortgagee of the Land as may be applicable for their respective rights and interests; but
 - B. does not need to provide the same cover as insurance effected by the Landlord (as it in its absolute discretion may determine).
- ii. The Tenant shall if required by the Landlord produce to the Landlord a copy of any policy of insurance so effected and a current certificate of renewal in respect thereof.
- iii. Without prejudice to the covenants to repair in this Lease, the Tenant shall immediately expend all moneys received by virtue of such insurance in repairing and reinstating damage to or destruction of any plate glass covered by such insurance and shall make up any deficiency out of its own money.
- iv. The Tenant shall pay to the Landlord or as directed by the Landlord from time to time on demand the amount of all premiums paid by the Landlord in respect of any insurances effected by it for the purposes of this Lease.

26. INCREASE IN PREMIUMS

- i. The Tenant shall not, without the written consent of the Landlord, allow any act, matter or thing upon the Leased Premises that increases the rate of premium under any policy of insurance taken out by the Landlord or the Tenant. If the Tenant fails to comply with this obligation, it shall pay the amount of any increased premium to the Landlord upon demand.
- ii. The Tenant shall not be:

- A. prejudiced;
 - B. affected in any way; or
 - C. suffer any increased liability pursuant to any provision of this Lease involving conditions of insurance taken out by the Landlord,
- unless such increased liability was directly or indirectly caused by the Tenant's act, omission or negligence or the nature of the Tenant's use of the Leased Premises.

27. AVOIDANCE OF LANDLORD'S POLICY

The Tenant shall at all times in its use of the Leased Premises comply with the requirements of the relevant authorities and all laws and regulations for the time being relating to the use and occupation of the Leased Premises. If the Tenant shall allow any act, matter or thing that invalidates any policy of insurance taken out by or effected for the benefit of the Landlord then the Tenant shall be responsible for any damage or loss which the Landlord may suffer or incur as a result.

28. LOSS OF RENT INSURANCE

The Tenant shall pay to the Landlord on demand the amount of all premiums and other charges payable by the Landlord to effect and maintain a policy of insurance for loss of rentals in respect of the Leased Premises. The Landlord may at its absolute discretion elect to effect and maintain such insurance for such amount of loss of rent cover as it shall reasonably consider appropriate.

29. TENANT'S RISK

The Tenant shall occupy the Leased Premises and use the Leased Premises at the Tenant's own risk.

30. PAYMENT OF PREMIUMS AND PRODUCTION OF POLICIES

The Tenant will pay to the appropriate insurer not less than seven (7) days before the date specified by it for payment, all premiums as and when due on all insurance policies to be taken out by the Tenant pursuant to the provisions of this Lease. If the Tenant fails to make such payments then the Landlord may pay the same and recover all moneys so expended from the Tenant together with interest as provided in this Lease.

PART F - DEALINGS WITH THE TENANT'S INTEREST - ASSIGNMENT AND SUBLETTING

31. ASSIGNMENT AND SUB-LETTING

- i. The Tenant shall not without the previous consent in writing of the Landlord:
 - A. assign, transfer, mortgage, charge or sublet the Leased Premises, or any part of them; or

- B. by any act or deed procure, allow or permit (either voluntarily or involuntarily) the Leased Premises, or any part of them, to be assigned, transferred, mortgaged, charged or sublet, or the possession of them parted with for all or any part of the Term.
- ii. Subject to the provisions of this clause and any relevant commercial tenancy legislation in any relevant Jurisdiction, if the Tenant wishes to assign the whole of the Leased Premises and the benefit of this Lease or sublet part of the Leased Premises upon terms not inconsistent with any of the terms or conditions of this Lease, to a proposed assignee or sub-tenant who is solvent, responsible and respectable and of high financial standing (the onus of proof of this being on the Tenant) the Landlord shall not unreasonably withhold its consent to such assignment or subletting if:
- A. the Tenant procures the execution by such assignee of an assignment or transfer of this Lease, or a sub-lease to which the Landlord is a party in such form and upon such terms as the Landlord shall require;
- B. all Rent and other payments then due or payable by the Tenant pursuant to the Lease shall have been paid;
- C. there shall not be any existing unremedied breach of the covenants conditions and agreements in this Lease (breaches which have been waived by the Landlord shall not be deemed to have been unremedied breaches for the purpose of this subclause);
- D. the Tenant at the Tenant's expense shall have withdrawn any subject to claim caveat lodged by the Tenant against the Land or any part thereof;
- E. such assignment or transfer contains a covenant by the assignee with the Landlord that the assignee will at all times during the continuance of the Term duly pay the Rent and other moneys and perform and observe all the covenants conditions and agreements of the Lease on the part of the Tenant;
- F. such assignment or sub-lease is approved by the solicitors of the Landlord at the reasonable cost and expense in all respects of the Tenant;
- G. the Tenant has paid to the Landlord all proper costs, charges and expenses incurred by the Landlord of and incidental to any enquiries which may be made by or on behalf of the Landlord as to the responsibility, solvency, fitness and suitability of any proposed assignee or sub-tenant; and
- H. the Tenant or the proposed assignee or sub-tenant has paid to the managing agent its fees for arranging the assignment or sub-letting as the case may be. The fees so payable to the managing agent shall not exceed those prescribed by the regulations of the legislation in the relevant Jurisdiction.

-
- iii. The covenants and agreements on the part of any such assignee or sub-tenant shall be deemed to be supplementary to this Lease and shall not in any way relieve or be deemed to relieve the Tenant from its liability.
 - iv. Where the proposed assignee or sub-tenant is a proprietary company, the Landlord may as a condition of its consent to the assignment or sublease require that the covenants by the assignee or sub-tenant shall be guaranteed by the directors and/or principal shareholders of such company.
 - v. Any change in the principal shareholding altering the effective control of the Tenant (if a proprietary company) shall be deemed an assignment of this Lease and will require the consent of the Landlord as aforesaid.

PART G – LANDLORD'S COVENANTS, OBLIGATIONS AND RIGHTS

32. LANDLORD'S COVENANTS

The Landlord (so as to bind the Leased Premises and their proprietor for the time being but not make itself personally liable except for its own acts and defaults or the acts of its servants or agents while it is the registered proprietor) agrees with the Tenant that subject to clause 24 and the Landlord's rights set out in clauses 33 to 38:

- i. the Tenant duly paying the Rent and performing and observing the terms, covenants and conditions of this Lease may peaceably and quietly hold and enjoy the Leased Premises during the Term without any interruption by the Landlord or by any person or persons rightfully claiming under or in trust for the Landlord;
- ii. the Landlord shall pay all outgoings not payable by the Tenant pursuant to the terms of this Lease;
- iii. the Landlord shall maintain the Leased Premises and Building of which the Leased Premises form part in a sound structural condition and shall repair all items of damage in respect of the Leased Premises which are not specifically the responsibility of the Tenant to repair under this Lease;
- iv. the Landlord shall at all times during the Term keep the Common Areas in a good and suitable state of repair and shall use its best endeavours to maintain in proper working condition all mechanical installations and services provided by the Landlord or connected by the Landlord to the Leased Premises. The Landlord shall not be responsible or liable to the Tenant for any loss or damage suffered by the Tenant as a result of any breakdown of or defect in any matter or thing beyond the reasonable control of the Landlord; and
- v. the Landlord shall at its own expense promptly comply with and observe all notices and requirements of any statutory public local or other competent authority with respect to the Land and/or the Leased Premises whether involving structural alterations or not except such as arise out of or in the course of the Tenant's occupation and/or use of the Leased Premises.

33. REMOVE CHATTELS

The Landlord may after re-entry remove from the Leased Premises any items

belonging to the Tenant and store them at the cost of and for the account of the Tenant without being deemed liable in conversion or becoming liable for any loss or damage occasioned.

34. NEGATION OF WARRANTY

The Landlord does not expressly or impliedly warrant that the Leased Premises are now or will remain suitable or adequate for all or any of the purposes of the Tenant. Any warranties as to suitability and adequateness of the Leased Premises implied by law are expressly negated.

35. ALTERATIONS OR ADDITIONS

The Landlord reserves the right to add on or to alter the Leased Premises. The Tenant agrees that the Landlord shall be at liberty to do so provided that:

- i. such alterations or additions are carried out with reasonable dispatch and with as little inconvenience to the Tenant as reasonably possible; and
- ii. the Leased Premises to be made available to the Tenant for the balance of the Term shall be of comparable size and situation to the Leased Premises.

36. LANDLORD NOT LIABLE FOR DAMAGE TO STOCK

If merchandise, goods or property of any kind which may be in the Leased Premises during the Term shall be injured, destroyed or damaged by water, heat, fire, vermin or in any other way, no part of the loss or damage occasioned shall be borne by the Landlord.

37. LANDLORD NOT LIABLE FOR INTERRUPTION OF SERVICES

- i. Despite any implication or rule of law to the contrary, the Landlord shall not (except for any wilful or negligent acts of the Landlord or its officers servants or agents) be liable to the Tenant for any loss or damage suffered by the Tenant through:
 - A. any malfunction, failure to function or interruption of or to the water, gas or electricity services, the air-conditioning, equipment, fire equipment or any of the appurtenances contained in the Leased Premises; or
 - B. the blockage of any sewers, water, drains, gutters, downpipes or storm water drains from any cause.
- ii. The Tenant shall not be entitled to terminate this Lease for any such reason nor have any right of action or claim for compensation or damages against the Landlord in respect of such failure.

38. LANDLORD MAY MAKE REGULATIONS FOR COMMON AREAS

The Landlord may make reasonable rules and regulations for the control and management of the Common Areas and may alter them from time to time. The Tenant

is to comply with any rules and regulations which are currently in force.

PART H – DEFAULT AND TERMINATION

39. DEFAULT

a. Essential Terms

- i. The following obligations of the Tenant are essential terms of this Lease:
 - A. the obligations to pay Rent; and
 - B. the obligations to pay Outgoings as set out in the Allocation Table.
- ii. This clause does not prevent any other obligation under this Lease from being an essential term.

b. Events of Default

An Event of Default occurs if:

- i. the Tenant repudiates or commits a fundamental breach of this Lease;
- ii. the Rent or Outgoings is at any time unpaid for seven (7) days after becoming due, whether formally demanded or not;
- iii. the Tenant does not comply with any of its other obligations under this Lease, whether or not an essential term;
- iv. a judgment, order or an encumbrance is enforced, or becomes enforceable against the Tenant's interest in this Lease, the Tenant's property or any other property used in connection with the Tenant's business; or
- v. an Insolvency Event occurs in respect of the Tenant.

c. Landlord's Right to Terminate After Default

The Landlord may terminate this Lease, after the occurrence of an Event of Default by the Tenant in accordance with the previous subclause 39.b. and the continuance of the Event of Default, after the Landlord shall have served a legally effective notice of breach of covenant (if required by any law) by:

- i. re-entering and taking possession of the Leased Premises, using reasonable force to secure possession;
- ii. serving on the Tenant written notice terminating this Lease; or
- iii. instituting proceedings for possession against the Tenant.

d. Indemnities

The Tenant indemnifies the Landlord against any loss, liability, costs or expense incurred or suffered by the Landlord arising from or in connection with:

- i. the occurrence of an Event of Default; or
- ii. if this Lease is terminated by the Landlord for any reason or on any ground:
 - A. the Landlord re-entering the Leased Premises;
 - B. the Landlord not receiving the benefit of the Tenant fully and duly performing its obligations under this Lease from the date of that termination until the expiration of the Term; and
 - C. anything else relating to that termination, including the Landlord attempting to mitigate its loss,

including in each case, legal costs and expenses relating to any of those matters.

e. Calculation of Benefit of Tenant Performing Obligations

The benefit of the Tenant performing its obligations referred to in subclause 39.d. must be calculated on the assumption that this Lease continues in force until the expiration of the Term and taking into account the provisions in this Lease relating to Rent and the payment of Outgoings.

f. Certain Acts Not To Affect Indemnities

The indemnities under subclause 39.d. are not affected by:

- i. the Landlord re-entering the Leased Premises or otherwise terminating this Lease;
- ii. the Landlord accepting a repudiation of this Lease by the Tenant;
- iii. the Tenant vacating or abandoning the Leased Premises; or
- iv. the conduct of either party constituting a surrender by operation of law.

g. Acceptance of Rent or Mitigation

The acceptance of Rent or other money under this Lease or an attempt by the Landlord to mitigate its loss is not:

- i. a waiver of a preceding breach by the Tenant of its obligations under this Lease;
- ii. an acceptance of a repudiation of this Lease by the Tenant; or
- iii. a surrender by operation of law.

40. TENANT'S OBLIGATION ON TERMINATION

a. Tenant to Vacate

- i. The Tenant must vacate the Leased Premises and remove the Tenant's property on the termination of this Lease except that, when the termination is otherwise than by the expiration of the Term, the Tenant must remove the Tenant's property within three (3) days after the termination.
- ii. Where the Landlord wishes to retain particular leasehold improvements it may do so by written notice to the Tenant prior to the termination of the Lease. The Tenant will be entitled to compensation which will be determined with reference to the market value and written down value of the leasehold improvements at the termination of the lease.

b. Removal of Tenant's Property

- i. If the Tenant does not comply with the previous subclause 40.a., then the Landlord may remove the Tenant's property from the Leased Premises and either store it at the risk and cost of the Tenant or treat the Tenant's property as abandoned and deal with it in any manner the Landlord sees fit.
- ii. The Tenant's property remains at the Tenant's risk at all times before and after the expiration or earlier termination of this Lease.
- iii. The Tenant indemnifies the Landlord against any loss, liability, cost or expense incurred or suffered by the Landlord, or any employee, officer or agent of the Landlord arising from or in connection with the Landlord acting under this clause, or damage caused to the Leased Premises by the removal of the Tenant's property.

c. Make Good

When the Tenant vacates the Leased Premises:

- i. the Tenant must leave the Leased Premises in good repair and condition and in a good state of decoration taking into account the obligations of the Tenant under this Lease; and
- ii. the Tenant must have made good any damage to the Premises caused or contributed to by the Tenant or any of the Tenant's Employees, agents or customers.

d. Reinstatement

If the Tenant makes any alterations or additions to the Leased Premises (whether or not the Landlord has consented to them) and the Landlord so requires, the Tenant must reinstate the Leased Premises before the expiration or earlier termination of this Lease so that the Leased Premises are returned to the condition they were in before the alteration or addition was made.

e. Compensation

If the Tenant does not perform its obligations under these subclauses 40.a. - 40.d., then the Tenant must pay to the Landlord on demand and the Landlord may recover from the Tenant by way of liquidated damages an amount equal to 1/365th of the annual Rent and Outgoings payable by the Tenant for each day from the termination of this Lease to the date on which the Tenant's obligations under this clause 40 are performed. Any action by the Landlord under this clause 40 is without prejudice to any other remedy of the Landlord.

41. DAMAGE, DESTRUCTION OR RESUMPTION

a. Definitions

In this clause 41 :

- i. **Reinstatement Notice** means a notice given by the Landlord to the Tenant of the Landlord's intention to carry out the Reinstatement Works; and
- ii. **Reinstatement Works** means the work necessary to:
 - A. reinstate the Leased Premises; or
 - B. make the Leased Premises fit for occupation and use or accessible by the Tenant.

b. Abatement

- i. If the Leased Premises are damaged or destroyed so as to render any part of the Leased Premises wholly or substantially:
 - A. unfit for occupation and use by the Tenant; or
 - B. inaccessible having regard to the nature and location of the Leased Premises and the normal means of access to them,

then from the date that the Tenant notifies the Landlord of the damage or destruction ("**Damage Notice**"):

 - C. the Rent;
 - D. any other money payable by the Tenant under this Lease; and
 - E. the covenant to repair and maintain,

will subject to subclauses 41.b.ii. and 41.b.iii., according to the nature and extent of the damage or destruction sustained, and the extent to which such destruction interferes with the continued operation of the Tenant's business, abate in whole or in part as agreed by the Landlord and the Tenant or in the absence of agreement as determined pursuant to subclause 41.b.iii.

- ii. If subclause 41.b.i. applies, then subject to subclause 41.b.iii. the remedies for:

- A. recovery of the Rent and any other money or a proportionate part falling due after the damage or destruction; or
- B. enforcement of the covenant to repair and maintain,
will be suspended (or partially suspended as the circumstances require) from the date of the Damage Notice until the Leased Premises are:
 - C. restored;
 - D. made fit for the Tenant's occupation and use; and
 - E. made accessible.
- iii. If the parties cannot agree on the proportion of the abatement pursuant to subclause 41.b.i. or the date upon which the abatement should cease pursuant to subclause 41.b.ii.:
 - A. that proportion of the abatement and / or the date upon which the abatement should cease shall be determined by a valuer appointed by the president of the Australian Property Institute (WA Division);
 - B. the costs of a valuer appointed under subclause 41.b.iii.A. shall be borne equally by the Landlord and the Tenant; and
 - C. until any dispute over the proportion of the abatement or the date upon which the abatement should cease has been determined the Tenant will continue to pay all money due pursuant to the Lease less any abatement that the Landlord accepts should be applied.
- c. Either party may terminate**
If subclause 41.b.i. applies, either party may terminate this Lease by notice to the other unless the Landlord:
 - i. within ninety (90) calendar days of receiving the Damage Notice, gives the Tenant a Reinstatement Notice; and
 - ii. diligently proceeds within a reasonable time to carry out the Reinstatement Works.
- d. Tenant may terminate**
If the Landlord gives a Reinstatement Notice to the Tenant and fails to commence the Reinstatement Works within a reasonable time, the Tenant may terminate this Lease by giving not less than thirty (30) days' notice to the Landlord and, at the expiration of that period, this Lease will terminate.
- e. Exceptions**
Subclauses 41.b., 41.c. and 41.d. will not apply where:

- i. the damage or destruction was caused or contributed to, or arises from any wilful act of the Tenant or an Authorised Person; or
- ii. an insurer under any policy effected by the Landlord under this Lease refuses indemnity or reduces the sum payable under the policy because of any act, omission or default of the Tenant or an Authorised Person.

f. Landlord to terminate

If the Landlord considers the damage to the Leased Premises renders it impractical or undesirable to carry out the Reinstatement Works, the Landlord may terminate this Lease by giving not less than thirty (30) days' notice to the Tenant and, at the expiration of that notice, this Lease will terminate.

g. Antecedent breaches

No liability will attach to either party because of termination of this Lease under this clause 41 but that termination will be without prejudice to the rights of either party for any antecedent breach or non-observance of any provision on this Lease.

h. Dispute Resolution

- i. Each valuer appointed under subclause 41.b.iii. shall:
 - A. act as an expert and not as an arbitrator; and
 - B. provide his or her determination and the reasons for his or her determination of the extent of an abatement and the period of abatement, in writing within ten (10) Business Days of his or her appointment.
- ii. Upon determination of the extent of an abatement and the period of abatement being finally determined then on the date upon which the immediately subsequent instalment of Rent is due and payable under this Lease:
 - A. the Tenant shall pay to the Landlord; or
 - B. the Landlord shall refund to the Tenant,
 - as the case requires, the difference between what the Tenant has actually paid pursuant to the Lease from the date of service of the Damage Notice and what the Tenant is determined to have actually been liable to pay after the abatement.

i. Landlord not obliged to reinstate

Nothing in this Lease obliges the Landlord to reinstate the Leased Premises or the means of access to them.

j. Proceeds of insurance

If the Leased Premises are damaged or destroyed and the Lease is terminated under this clause 41, the Tenant will have no interest in the insurance proceeds.

k. Resumption of Land

If the Land or any part of the Land is resumed by any authority so as to render the Leased Premises inaccessible or substantially unfit for the occupation of the Tenant, this Lease may be terminated without compensation or other liability by either the Landlord or the Tenant by thirty (30) calendar days' notice to the other but without affecting the rights of either party against the other in respect of any previous breaches of the provisions of this Lease.

PART I – TRUST WARRANTIES

42. TENANT'S CAPACITY

Where the Tenant acts as trustee of a trust ("**Trust**"), the Tenant enters into this Lease both as trustee, and in the Tenants' personal capacity and in this Lease each reference to the Tenant is a reference to it in each capacity.

43. TENANT'S WARRANTIES

The Tenant warrants to the Landlord that:

- i. the Tenant is the only trustee of the Trust;
- ii. the Trust is lawfully and validly constituted and the copies of the trust documents and instruments relating to the Trust produced to the Landlord disclose all the terms of the Trust;
- iii. the Trust is and throughout this Lease will remain unrevoked and not varied without the consent of the Landlord;
- iv. the Tenant has power under the trust deed to enter into and observe its obligations under this Lease and the Tenant has entered into this Lease in its capacity as trustee of the Trust and for the benefit of the beneficiaries of the Trust;
- v. it has a right to be fully indemnified out of the trust fund in respect of obligations incurred by it under this Lease;
- vi. the assets of the Trust will at all times be sufficient to satisfy that right of indemnity and all other obligations in respect of which the Tenant has a right to be indemnified out of the assets of the Trust;
- vii. the consents or approvals of all parties necessary to execute this Lease so as to bind the property of the Trust have been obtained and all necessary conditions precedent for that purpose have been met;
- viii. that no one has taken or threatened, nor is the Tenant aware of any one who is likely, to take action to have the Trust wound-up or otherwise administered by action brought in any court of competent jurisdiction or to charge the

- Tenant or any other person at any time connected with the Tenant or acting on behalf of the Tenant with any breach of trust or misappropriation of trust moneys in connection with the Trust;
- ix. the Landlord's rights under this Lease rank in priority to the interests of the beneficiaries of the Trust;
 - x. the Tenant has complied with its obligations in connection with the Trust; and
 - xi. that no facts are known to the Tenant where the Trust might be wound-up voluntarily or otherwise or the trustee changed or the assets of the Trust vested in any other person or that the Trust may cease to operate or be deprived of funds prior to expiration of the Term.

PART J - MISCELLANEOUS

44. MISCELLANEOUS

a. Waiver and Variation

A provision of or a right created under this Lease may not be waived except in writing signed by the party to be bound, or varied except in writing signed by the Landlord and the Tenant.

b. Approvals and Consents

The Landlord may, whenever its approval or consent is required under this Lease, give it conditionally or unconditionally or withhold it in the Landlord's absolute discretion, unless this Lease specifies otherwise.

c. Remedies Cumulative

The rights, powers and remedies provided in this Lease are cumulative with and not exclusive of the rights, powers or remedies provided by law independently of this Lease.

d. Set-Off

At its sole discretion, the Landlord may apply, without notice, any funds held by the Landlord on account of the Tenant towards satisfaction of any amount then payable by the Tenant to the Landlord under this Lease.

e. Further Assurances

If requested by the Landlord, the Tenant must execute and cause its successors to execute documents and do everything else necessary or appropriate to bind the Tenant and its successors under this Lease.

f. Accrued Rights

The expiration or earlier termination of this Lease does not affect the rights of either the Landlord or the Tenant in relation to a breach of this Lease by the other before the

expiration or termination.

g. Severance

If any clause in this Lease or its application to any person or circumstance is or becomes invalid or unenforceable, then the remaining clauses of this Lease will not be affected and each remaining clause will be valid and enforceable to the fullest extent permitted by law.

h. Supervening Legislation

Any present or future legislation which operates to vary the obligations of the Tenant in connection with this Lease with the result that the Landlord's rights, powers or remedies are adversely affected (including by way of delay or postponement) is excluded except to the extent that its exclusion is prohibited or rendered ineffective by law.

i. Leased Premises owned by a self-managed superannuation fund

If the Leased Premises are owned by a self-managed superannuation fund then this Lease is to be read down and construed so that the Lease complies with the *Superannuation Industry (Supervision) Act 1993 (Cth)* and related legislation.

j. Mandatory requirement

Subject to the preceding subclause, if there is a mandatory requirement set out in any legislation in relation to this Lease that must be complied with, then this Lease is construed in compliance with this requirement.

k. Payments

With respect to payments to be made under this Lease:

- i. the Tenant must make payments without deduction, set off or counterclaim;
and
- ii. the Landlord need not make demand for payment of any amount required to be paid by the Tenant unless a demand is expressly required.

l. Counterparts

This Lease may consist of separate counterparts and the counterparts taken together constitute one and the same instrument.

m. Tax Invoice

In respect of each payment by the Tenant under clauses 9, 11 and 12, the Landlord agrees to deliver to the Tenant, as required under the GST Law, Tax Invoices (as that term is defined in the GST Law) in a form which complies with the GST Law and the regulations, to enable the Tenant to claim input tax credits in respect of the taxable supply.

n. Governing Law / Jurisdiction

- i. This Lease is governed by and construed according to the law for the time being in force in Western Australia. The Parties by agreeing to enter into this Lease are deemed to have submitted to the non-exclusive jurisdiction of the courts of that State or Territory.
- ii. The Landlord and the Tenant shall do all things necessary to comply with any legislation in force in the Jurisdiction that applies to the Land and Leased Premises and do all things that may be required by any statutory authority in the Jurisdiction referred to in subclause 44.n.i.

45. READING DOWN

- i. This Lease must be interpreted so that it complies with all laws applicable in the Jurisdiction referred to in subclause 44.n.i.
- ii. If any provision of this Lease does not comply with any law, then the provision must be read down so as to give it as much effect as possible. If it is not possible to give the provision any effect at all, then it must be severed from the rest of the Lease to the extent required to give the Lease legal effect.
- iii. If any clause or part of a clause of this Lease is determined to be unenforceable, then it will not be considered part of the Lease but that severance will not affect the validity of the remainder of this Lease.

46. GOODS AND SERVICES TAX

- i. In this clause "GST" means:
 - A. the same as in the GST Law;
 - B. any other value added tax, goods and services tax, or any tax applying to this Lease in a similar way; and
 - C. any additional tax, penalty tax, fine, interest or other charge under a law of such a tax.
- ii. Words or expressions used in this clause 46 which are defined in the GST Law have the same meaning in this clause, unless the context makes it clear that a different meaning is intended.
- iii. Any consideration to be paid or provided for a supply made under or in connection with this Lease unless specifically described in this Lease as 'inclusive of GST', does not include an amount on account of GST.
- iv. Despite any other provision in this Lease, if a party ("**Supplier**") makes a supply under or in connection with this Lease on which GST is imposed (not being a supply the consideration for which is specifically described in this Lease as 'inclusive of GST'):
 - A. the consideration payable or to be provided for that supply under this

Lease but for the application of this clause ("**GST exclusive consideration**") is increased by, and the recipient of the supply ("**Recipient**") must also pay to the Supplier, an amount equal to the GST payable on the supply ("**GST Amount**"); and

- B. the GST Amount must be paid to the Supplier by the Recipient without set off, deduction or requirement for demand, at the same time as the GST exclusive consideration is payable or to be provided.

- v. If a payment to a party under this Lease is a reimbursement or indemnification, calculated by reference to a loss, cost or expense incurred by that party, then the payment will be reduced by the amount of any input tax credit to which that party, or the representative member of a GST group of which that party is a member, is entitled for that loss, cost or expense.

- vi. The Recipient need not make a payment for a taxable supply made under or in connection with this Lease until the Supplier has given the Recipient a tax invoice for the supply to which the payment relates.

- vii. If an adjustment event occurs in relation to a taxable supply made under or in connection with this Lease then the consideration payable in respect of the supply shall also be adjusted as follows:
 - A. if the adjustment event gives rise to an increase in the GST payable by the Supplier in relation to the supply a payment equal to that increase will be made by the Recipient to the Supplier; and
 - B. if the adjustment event gives rise to a decrease in the GST payable by the Supplier in relation to the supply payment equal to that decrease will be made by the Supplier to the Recipient.

- viii. Any payment that is required under subclause 46.vii. must be made within five (5) days of the issuing of an adjustment note or an amended tax invoice, as the case may be, by the Supplier. If the adjustment event gives rise to an adjustment, the Supplier must issue an adjustment note to the Recipient as soon as it becomes aware of the adjustment event.

THE REST OF THIS PAGE IS LEFT INTENTIONALLY BLANK.

Signed as an Agreement:

Dated on 29 day of March 2016

Tenant 1

Executed by

in accordance with s127 of the Corporations Act 2001 (Cth) or in accordance with its constitution by




1st Director's signature

ROBERT DIBLEY

1st Director's name
(please print)





2nd Director's / Company Secretary's
signature
(if applicable)


JAMES PARMENTER

2nd Director's / Company Secretary's
name
(please print)

and if only one person has signed, that person states that he/she is the sole director and sole secretary of the company.

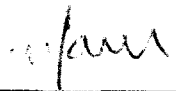
Landlord(s)

Executed by
in accordance with s127 of the
Corporations Act 2001 (Cth) or in accordance
with its constitution by



1st Director's signature

CHARLENE HOUNSOM
1st Director's name
(please print)



2nd Director's / Company Secretary's
signature
(if applicable)

WAYNE HOUNSOM
2nd Director's / Company Secretary's
name
(please print)

and if only one person has signed, that person states that he/she is the sole director and sole secretary of the company.

P – PRIOR YEAR

Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(20,875.00)	24200/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			25,000.00
	24200/HOUCOA00001A	(Contributions) Hounsom, Charlene - Accumulation			9,722.95
	24200/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			931.95
(20,550.00)	24200/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			25,000.00
	24700	Changes in Market Values of Investments			34,434.86
	28000	Property Income			
	28000/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			16,545.44
	28500	Transfers In			
	28500/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			132,548.93
	28500/HOUCOA00001A	(Transfers In) Hounsom, Charlene - Accumulation			69,805.89
	28500/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			30,808.70
	28500/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			130,899.98
	30100	Accountancy Fees		550.00	
	30200	Administration Costs		55.00	
	30800	ASIC Fees		448.00	
	31500	Bank Charges		2,010.34	
	37900	Interest Paid		1.01	
	38300	Formation expenses		4,350.00	
	41960	Property Expenses - Council Rates			
	41960/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		2,933.34	
	42010	Property Expenses - Interest on Loans			
	42010/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		12,337.53	
	42050	Property Expenses - Property Capital Improvement			
	42050/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		77,588.23	
	42060	Property Expenses - Repairs Maintenance			
	42060/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		60,994.73	

Commercial Superannuation Fund

Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	42100	Property Expenses - Strata Levy Fees			
	42100/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		3,000.00	
	42110	Property Expenses - Sundry Expenses			
1,024.98	42110/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
	42150	Property Expenses - Water Rates			
	42150/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		209.00	
6,060.15	48500	Income Tax Expense			
34,339.87	49000	Profit/Loss Allocation Account		311,221.52	
	50010	Opening Balance			
	50010/DICDAN00001A	(Opening Balance) Dicey, Dana - Accumulation			17,301.79
	50010/PARALI00001A	(Opening Balance) Parmenter, Alison - Accumulation			17,038.08
	52420	Contributions			
(20,875.00)	52420/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			25,000.00
	52420/HOUCHA00001A	(Contributions) Hounsom, Charlene - Accumulation			9,722.95
	52420/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			931.95
(20,550.00)	52420/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			25,000.00
	52850	Transfers In			
	52850/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			132,548.93
	52850/HOUCHA00001A	(Transfers In) Hounsom, Charlene - Accumulation			69,805.89
	52850/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			30,808.70
	52850/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			130,899.98
	53100	Share of Profit/(Loss)			
519.87	53100/DICDAN00001A	(Share of Profit/(Loss)) Dicey, Dana - Accumulation		43,299.06	
	53100/HOUCHA00001A	(Share of Profit/(Loss)) Hounsom, Charlene - Accumulation		19,090.18	
	53100/HOUWAY00001A	(Share of Profit/(Loss)) Hounsom, Wayne - Accumulation		8,376.06	
505.11	53100/PARALI00001A	(Share of Profit/(Loss)) Parmenter, Alison - Accumulation		42,731.58	
	53330	Income Tax			

Commercial Superannuation Fund

Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(77.91)	53330/DICDAN00001A	(Income Tax) Dicey, Dana - Accumulation			3,470.98
	53330/HOUCOA00001 A	(Income Tax) Hounsom, Charlene - Accumulation			1,530.32
	53330/HOUWAY00001 A	(Income Tax) Hounsom, Wayne - Accumulation			671.45
(75.69)	53330/PARALI00001A	(Income Tax) Parmenter, Alison - Accumulation			3,425.49
	53800	Contributions Tax			
3,131.25	53800/DICDAN00001A	(Contributions Tax) Dicey, Dana - Accumulation		3,750.00	
	53800/HOUCOA00001 A	(Contributions Tax) Hounsom, Charlene - Accumulation		1,458.45	
	53800/HOUWAY00001 A	(Contributions Tax) Hounsom, Wayne - Accumulation		139.79	
3,082.50	53800/PARALI00001A	(Contributions Tax) Parmenter, Alison - Accumulation		3,750.00	
	60400	Macquarie account 8594			
40,400.02	60400/CBA12232748	CBA Business Transaction acc		12,396.44	
	77250	Real Estate Properties (Australian - Non Residential)			
	77250/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.0000	600,000.00	
	84000	GST Payable/Refundable			244.27
(6,060.15)	85000	Income Tax Payable/Refundable			6,060.15
	85500	Limited Recourse Borrowing Arrangements			
	85500/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			260,530.63
				1,210,690.26	1,210,690.26

Current Year Profit/(Loss): 311,221.52

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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 Year Name of partnership, trust, fund or entity

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:

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

Signature of partner, trustee or director

Date

PART B Electronic funds transfer consent

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

Agent's reference number Account Name

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

Signature

Date

Self-managed superannuation fund annual return

2017

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 2017 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2017 (NAT 71606) (the instructions) can assist you to complete this annual return.

Section A: Fund information

1 Tax file number (TFN)

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN)

4 Current postal address

5 Annual return status

Is this an amendment to the SMSF's 2017 return?

 A N

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

 B N

6 SMSF auditor

Auditor's name

Title

Familyname

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent address details?

Postal address

Date audit was completed A 15/12/2017

Was Part B of the audit report qualified? B N

If the audit report was qualified, have the reported compliance issues been rectified? C

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 refunds

You 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

Use Agent Trust Account?

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.)

Fund BSB number (must be six digits) Account number

Fund 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.

8 Status of SMSF

Australian superannuation fund

A Y

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 Y

9 Was the fund wound up during the income year?

N

Print Y for yes or N for no.

If yes, provide the date on which fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

Did the fund pay an income stream to one or more members in the income year?

N

Print Y for yes or N for no.

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

If No, Go to Section B: Income

If 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**

Print Y for yes

Did the fund have any other income that was assessable?

E

Print Y for yes or N for no.

If Yes, go to Section B: Income

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

Section B: Income

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. 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** **N** Print Y for yes or N for no.

If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2017.

Have you applied an exemption or rollover? **M** Print Y for yes or N for no.

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**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L**

* Gross trust distributions **M** Code

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

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

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

* Other income **S** Code

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

Net non-arm's length income **U** (subject to 47% tax rate) (U1 plus U2 plus U3)

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

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

Exempt current pension income **Y**

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 12,338	A2	
Interest expenses overseas	B1	B2	
Capital works expenditure	D1	D2	
Decline in value of depreciating assets	E1	E2	
Insurance premiums – members	F1	F2	
Death benefit increase	G1		
SMSF auditor fee	H1	H2	
Investment expenses	I1 144,725	I2	
Management and administration expenses	J1 3,063	J2	
Forestry managed investment scheme expense	U1	U2	
Other amounts	L1 <input type="text"/> Code <input type="text"/>	L2 <input type="text"/> Code <input type="text"/>	
Tax losses deducted	M1		
TOTAL DEDUCTIONS		TOTAL NON-DEDUCTIBLE EXPENSES	
N 160,126 (Total A1 to M1)		Y 0 (Total A2 to L2)	
#TAXABLE INCOME OR LOSS		TOTAL SMSF EXPENSES	
O 82,927 <input type="text"/> <small>Loss</small> <input type="text"/> <small>L</small>		Z 160,126 (N plus Y)	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)			

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory.

13 Calculation statement

Please refer to the Self-managed superannuation fund annual return instructions 2017 on how to complete the calculation statement.

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

Foreign income tax offset	C1 <input type="text"/>	Non-refundable non-carry forward tax offsets
Rebates and tax offsets	C2 <input type="text"/>	
		C <input type="text" value="0.00"/> (C1 plus C2)

SUBTOTAL 1

T2
(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 <input type="text"/>	Non-refundable carry forward tax offsets
Early stage investor tax offset	D2 <input type="text"/>	
		D <input type="text" value="0.00"/> (D1 plus D2)

SUBTOTAL 2

T3
(T2 less D –cannot be less than zero)

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

#TAX PAYABLE T5
(T3 less E - cannot be less than zero)

Section 102AAM interest charge

G

Credit for interest on early payments – amount of interest

H1

Credit for tax withheld – foreign resident withholding (excluding capital gains)

H2

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

H3

Credit for TFN amounts withheld from payments from closely held trusts

H5

Credit for interest on no-TFN tax offset

H6

Credit for foreign resident capital gains withholding amounts

H8

Eligible credits

H

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets).

I

(unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised

K

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

Total amount of tax payable

S

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2017.

Tax losses carried forward to later income years **U** 82,927

Net capital losses carried forward to later income years **V**

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables			0
Collectables			0

Section F / Section G: **Member Information**

In Section F / G report all current members in the fund at 30 June.
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

		See the Privacy note in the Declaration.	
Title	Mrs	Member's TFN	193 343 123
Family name	Dicey	Member Number	1
First given name	Dana	Account status	0 Code
Other given names	Rae		
Date of birth	28/02/1976	If deceased, date of death	

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE		17,301.79
Employer contributions	A	24,750.00
ABN of principal employer	A1	
Personal contributions	B	250.00
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	25,000.00

Other transactions

Allocated earnings or losses	O	43,578.08	Loss L
Inward rollovers and transfers	P	132,548.93	
Outward rollovers and transfers	Q		
Lump Sum payment	R1		Code
Income stream payment	R2		Code
CLOSING ACCOUNT BALANCE	S	131,272.64	

		See the Privacy note in the Declaration.	
Title	Mrs	Member'sTFN	370 900 668
Familyname	Parmenter	MemberNumber	2
First given name	Alison	Account status	0 Code
Other given names	Mari		
Date of birth	27/04/1978	If deceased, date of death	

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE		17,038.08
Employer contributions	A	25,000.00
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	25,000.00
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Other transactions

Allocated earnings or losses	O	43,056.09	Loss L
Inward rollovers and transfers	P	130,899.98	
Outward rollovers and transfers	Q		
Lump Sum payment	R1		Code
Income stream payment	R2		Code

CLOSING ACCOUNT BALANCE	S	129,881.97
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Title	Mr	See the Privacy note in the Declaration. Member'sTFN	889 010 290	Member Number	3
Familyname	Hounsom			Account status	0 Code
First given name	Wayne				
Other given names	Gareth				
Date of birth	28/09/1972		If deceased, date of death		

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE		0.00
Employer contributions	A	931.95
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	931.95
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Other transactions

Allocated earnings or losses	O	7,844.40	Loss L
Inward rollovers and transfers	P	30,808.70	
Outward rollovers and transfers	Q		
Lump Sum payment	R1		Code
Income stream payment	R2		Code
CLOSING ACCOUNT BALANCE	S	23,896.25	

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	882 000 061	Member Number	4
Familyname	Hounsom			Account status	0 Code
First given name	Charlene				
Other given names					
Date of birth			14/09/1978	If deceased, date of death	

Contributions

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE		
Employer contributions	A	9,722.95
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	9,722.95
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Other transactions

Allocated earnings or losses	O	19,018.31	<small>Loss</small>
Inward rollovers and transfers	P	69,805.89	
Outward rollovers and transfers	Q		
Lump Sum payment	R1		<small>Code</small>
Income stream payment	R2		<small>Code</small>

CLOSING ACCOUNT BALANCE	S	60,510.53
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Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	<input style="width: 100%;" type="text"/>
Unlisted trusts	B	<input style="width: 100%;" type="text"/>
Insurance policy	C	<input style="width: 100%;" type="text"/>
Other managed investments	D	<input style="width: 100%;" type="text"/>

15b Australian direct investments

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

Limited recourse borrowing arrangements

Australian residential real property
J1

Australian non-residential real property
J2

Overseas real property
J3

Australian shares
J4

Overseas shares
J5

Other
J6

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

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**
(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 **N**

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements
V1

Permissible temporary borrowings
V2

Other borrowings
V3

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

TOTAL LIABILITIES **Z**

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2016–17 income year, write 2017). **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 2017. **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 2017 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2017. **D**

Section K: Declarations

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

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you 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 Day Month Year

Preferred trustee or director contact details:

Title

Familyname

First given name

Other given names

Phone number Area code 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 2017 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Day Month Year

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code

Number

Tax agent number

Reference number