

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 11/02/2019

Date: 13.02.19

INDEX TO WORKPAPERS

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

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

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Tick

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

2018 Workpapers

Section A

General Details

Fund: The Bowden Superannuation fund

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Reviewed by: TW

Year: 30 June 2018

Date: 11/02/2019

Date: 13.02.19

CLIENT INFORMATION

Name of Superannuation Fund	The Bowden Superannuation Fund
WIP Code	BOWD0005
Trustee(s)/ Directors	Company: Bowden Superannuation Pty Ltd..... 1. Bradley Bowden..... 2. 3. 4.
Contact Name	Bradley Bowden
Phone No / Fax No	0732991277
Fund Address	PO Box 720 NEWFARM QLD 4005
Type of Fund (Acc. Cont. / Defined Benefit / Pension)	Accumulation
Employer Sponsor	Oz Electrical & Air Pty Ltd
Number of Members	1
Investment Types	Real Estate Properties
Fund Source	Contribution & Rent Income
Is the fund an SMSF	
Does the fund meet the definition of an SMSF?	Y

Knowledge and Skill

Does the fund have any assets which may indicate complex issues exist?	N
Provide a brief description:	

Risk Assessment

Has the fund changed auditor? Are there any concerns about the willingness of the trustee to comply with SIS?	N
Provided a brief description:	

Is the firm willing to accept or continue the engagement? If this is a new client, have you obtained ethical clearance from the previous accountant?	Y
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MCA Chartered Accountants	Superannuation Fund Checklist	A2
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

CONTROLS & FRAUD QUESTIONNAIRE

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

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Review of Fund Documentation

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

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Risks associated with Trustees and Investments

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

Risk Assessment:

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

Risk

Very High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
High	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Medium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Low	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Very Low	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic	Low	Medium	Intermediate	Extended
	Testing %			

Justification of Assessment

Materiality

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

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

Financial statements and reports for the year ended
30 June 2018

The Bowden Superannuation Fund

The Bowden Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Members Statement

Contributions Breakdown

Transfer Balance Account Summary

The Bowden Superannuation Fund

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Commercial)	2	807,948.46	807,948.46
Total Investments		<u>807,948.46</u>	<u>807,948.46</u>
Other Assets			
Formation Expenses		2,090.00	2,090.00
CBA Business Transaction Account 10116404		1,758.76	6,797.08
Dividends Receivable		92.09	92.09
Rent Receivable		438.30	0.00
GST Refundable		6,177.87	0.00
Total Other Assets		<u>10,557.02</u>	<u>8,979.17</u>
Total Assets		<u>818,505.48</u>	<u>816,927.63</u>
Less:			
Liabilities			
GST Payable		0.00	16,399.04
Income Tax Payable		3,028.75	7,126.23
Rent Received in Advance		8,981.82	41,879.89
ATO Integrated Client Account		18,491.22	0.00
Limited Recourse Borrowing Arrangements		35,243.13	51,839.70
Total Liabilities		<u>65,744.92</u>	<u>117,244.86</u>
Net assets available to pay benefits		<u>752,760.56</u>	<u>699,682.77</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
Bowden, Bradley - Accumulation		752,760.58	699,682.79
Bowden, Susan - Accumulation		(0.02)	(0.02)
Total Liability for accrued benefits allocated to members' accounts		<u>752,760.56</u>	<u>699,682.77</u>

The Bowden Superannuation Fund

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Property Income	7	55,545.46	48,317.34
Contribution Income			
Employer Contributions		25,000.00	35,000.00
Personal Non Concessional		4,129.00	0.00
Total Income		<u>84,674.46</u>	<u>83,317.34</u>
Expenses			
Accountancy Fees		6,127.00	1,183.50
Administration Costs		48.00	47.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	0.00
ASIC Fees		1,385.00	0.00
Bank Charges		195.20	120.00
Body Corporate Fees		5,451.42	4,133.14
Investment Expenses		4,041.89	1,481.93
Interest Paid - ATO General Interest		1,831.15	0.00
Interest Paid		2,403.43	5,739.70
Rates		6,571.12	3,070.15
Member Payments			
Life Insurance Premiums		568.61	694.24
Investment Losses			
Changes in Market Values	8	0.00	78,572.37
Total Expenses		<u>29,321.82</u>	<u>95,301.03</u>
Benefits accrued as a result of operations before income tax			
		<u>55,352.64</u>	<u>(11,983.69)</u>
Income Tax Expense	9	2,274.85	6,444.75
Benefits accrued as a result of operations		<u>53,077.79</u>	<u>(18,428.44)</u>

The Bowden Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

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

The Bowden Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. 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.

g. Critical Accounting Estimates and Judgements

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

The Bowden Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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 - Commercial)

	2018 \$	2017 \$
Lot 2, 38 Lysaght Street, Cooloom	196,817.50	196,817.50
21/16 Maunder St, Slacks Creek	611,130.96	611,130.96
	<hr/> 807,948.46	<hr/> 807,948.46

Note 3: Banks and Term Deposits

	2018 \$	2017 \$
Banks		
CBA Business Transaction Account 10116404	1,758.76	6,797.08
	<hr/> 1,758.76	<hr/> 6,797.08

Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	699,682.77	718,111.21
Benefits accrued as a result of operations	53,077.79	(18,428.44)
Current year member movements	0.00	0.00
	<hr/> 752,760.56	<hr/> 699,682.77

Note 5: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	<hr/> 752,760.56	<hr/> 699,682.77

The Bowden Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 6: Guaranteed Benefits

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

Note 7: Rental Income

	2018 \$	2017 \$
Lot 2, 38 Lysaght Street, Coolum	13,000.00	10,272.80
21/16 Maunder St, Slacks Creek	42,545.46	31,938.23
Unit 3, Northlink, 170-172 North Rd, Woodridge	0.00	5.45
Unit 4, Northlink, 170-172 North Rd, Woodridge	0.00	6,100.86
	<hr/> 55,545.46	<hr/> 48,317.34

Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Commercial)		
Unit 4, Northlink, 170-172 North Rd, Woodridge	0.00	(35,505.10)
	<hr/> 0.00	<hr/> (35,505.10)
Total Unrealised Movement	<hr/> 0.00	<hr/> (35,505.10)

Realised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Commercial)		
Unit 4, Northlink, 170-172 North Rd, Woodridge	0.00	(43,067.27)
	<hr/> 0.00	<hr/> (43,067.27)
Total Realised Movement	<hr/> 0.00	<hr/> (43,067.27)
Changes in Market Values	<hr/> 0.00	<hr/> (78,572.37)

Note 9: Income Tax Expense

	2018 \$	2017 \$
The components of tax expense comprise		

The Bowden Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Current Tax	7,683.75	9,988.50
Deferred Tax Liability/Asset	0.00	(3,543.75)
Prior Year Over/Under Provision for Income Tax	(5,408.90)	0.00
Income Tax Expense	<u>2,274.85</u>	<u>6,444.75</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	8,302.90	(1,797.55)
Less:		
Tax effect of:		
Non Taxable Contributions	619.35	0.00
Realised Accounting Capital Gains	0.00	(6,460.09)
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	5,325.77
Rounding	0.20	0.19
Income Tax on Taxable Income or Loss	7,683.75	9,988.50
Less credits:		
Current Tax or Refund	<u>7,683.75</u>	<u>9,988.50</u>

The Bowden Superannuation Fund
Bowden Superannuation Pty Ltd ACN: 098627439
Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....
Bradley Bowden
Bowden Superannuation Pty Ltd
Director

26 July 2018

The Bowden Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(35,000.00)	24200/BOWBRA00001 A	(Contributions) Bowden, Bradley - Accumulation			K1 29,129.00
78,572.37	24700	Changes in Market Values of Investments			
	28000	Property Income			
(5.45)	28000/\$-P0007	Unit 3, Northlink, 170-172 North Rd, Woodridge			
(6,100.86)	28000/\$-P0023	Unit 4, Northlink, 170-172 North Rd, Woodridge			
(10,272.80)	28000/\$-P0040	Lot 2, 38 Lysaght Street, Coolum			M1 13,000.00
(31,938.23)	28000/\$-P0041	21/16 Maunder St, Slacks Creek			42,545.46
1,183.50	30100	Accountancy Fees		6,127.00	N1
47.00	30200	Administration Costs		48.00	
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		440.00	N1-7
	30800	ASIC Fees		1,385.00	N2-1
120.00	31500	Bank Charges		195.20	
4,133.14	32902	Body Corporate Fees		5,451.42	N2-2
	37500	Investment Expenses			
1,481.93	37500/00006	Investment Expenses		4,041.89	N2-3
	37700	Interest Paid - ATO General Interest		1,831.15	N2-4
5,739.70	37900	Interest Paid		2,403.43	N2-5
	39000	Life Insurance Premiums			
694.24	39000/BOWBRA00001 A	(Life Insurance Premiums) Bowden, Bradley - Accumulation		568.61	
3,070.15	42001	Rates		6,571.12	N2-6
(22.10)	48500	Income Tax Expense		7,683.75	
	48600	Prior Years Under/Over Provision for Income Tax			5,408.90
(18,428.44)	49000	Profit/Loss Allocation Account		53,077.79	
	49300	Writeback of Deferred Tax			
6,466.85	49300/BOWBRA00001 A	(Writeback of Deferred Tax) Bowden, Bradley - Accumulation			
	50010	Opening Balance			
(718,111.23)	50010/BOWBRA00001 A	(Opening Balance) Bowden, Bradley - Accumulation			J1 699,682.79

The Bowden Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	0.02	50010/BOWSUS00001 A 52420	(Opening Balance) Bowden, Susan - Accumulation Contributions	0.02	
(35,000.00)		52420/BOWBRA00001 A 53100	(Contributions) Bowden, Bradley - Accumulation Share of Profit/(Loss)		29,129.00
46,289.45		53100/BOWBRA00001 A 53330	(Share of Profit/(Loss)) Bowden, Bradley - Accumulation Income Tax		26,792.25
1,194.75		53330/BOWBRA00001 A 53800	(Income Tax) Bowden, Bradley - Accumulation Contributions Tax		1,475.15
5,250.00		53800/BOWBRA00001 A 53920	(Contributions Tax) Bowden, Bradley - Accumulation Life Insurance Premiums	3,750.00	
694.24		53920/BOWBRA00001 A 60400	(Life Insurance Premiums) Bowden, Bradley - Accumulation Bank Accounts	568.61	
6,797.08		60400/CBA10116404 62000	CBA Business Transaction Account 10116404 Dividends Receivable	1,758.76	B1-1
92.09		62000/00008	Div Rec'ble EHL	92.09	C1-1
2,090.00		64000	Formation Expenses	2,090.00	E3
0.00		68100 77250	Rent Receivable Real Estate Properties (Australian - Commercial)	438.30	M1-1
196,817.50		77250/\$-P0040	Lot 2, 38 Lysaght Street, Cooloom	1.0000	196,817.50
611,130.96		77250/\$-P0041	21/16 Maunder St, Slacks Creek	1.0000	611,130.96
		80501	ATO Integrated Client Account		A6-1/1 18,491.22
(16,399.04)		84000	GST Payable/Refundable	6,177.87	H1
(7,126.23)		85000 85500	Income Tax Payable/Refundable Limited Recourse Borrowing Arrangements		A6-1 3,028.75
(25,948.47)		85500/000011	2017 LRBA - Sue Bowden (Maunder St)		G1-1 17,645.55
(25,891.23)		85500/000012	2016 LRBA - Sue Bowden (Maunder St)		G1-2 17,597.58
(41,879.89)		88100	Rent Received in Advance		M1-1 8,981.82

912,907.47

912,907.47

Current Year Profit/(Loss): 55,352.64

<THE BOWDEN SUPERANNUATION FUND>**Reconciliation of Provision for Tax**

For the year ended

30/06/2018**RECONCILIATION OF TAX RELATED TO LAST YEAR**

Tax Payable as per Accounts	30/06/2017		-7,126.23
------------------------------------	-------------------	--	------------------

Add supervisory levy in respect of last year

Relevant payments/(refunds)

BAS			
Payment			
Prior year Refund			
Prior year Adj			7,126.23
Tax related to prior years owing			0.00

DETERMINATION OF NET TAX LIABILITY FOR CURRENT YEAR

Increase in Tax Provision for FY 17-18 Tax Return			7,683.75
			7,683.75

Less Refundable Credits	Franking Credits		
	Foreign Credits		
	TFN Credits		
			0.00

Instalments relates to 2017-18	Sep-17	-3,140.00	
	Dec-17	-830.00	
	Mar-18	-685.00	
	Jun-18	0.00	
		-4,655.00	-4,655.00

Balance as per Financial Statements at year end			3,028.75
---	--	--	----------

Reconciliation of Tax payable per Tax return

Profit/Loss as per Accounts			55,352.64
-----------------------------	--	--	-----------

Less: Unrealised Market Variation

Non-Concessional Contributions			-4,129.00 K1
--------------------------------	--	--	--------------

Transfers In

Accounting Capital Gains

Exempt Pension Income

Rounding			1.36
----------	--	--	------

Add:

Fines (not deductible)

Pension

Taxable Capital Gains

Pension Member Non Deductible Expenses

Taxable Income (Reconciled with A6.2)			51,225.00
---------------------------------------	--	--	-----------

Tax at 15%			7,683.75
------------	--	--	----------

Less Refundable Credits			0.00
-------------------------	--	--	------

Tax Assessed			7,683.75
---------------------	--	--	----------

Plus Supervisory Levy			259.00
-----------------------	--	--	--------

Less Instalments paid	Sep-17	-3,140.00	
	Dec-17	-830.00	H1-2
	Mar-18	-685.00	TO
	Jun-18	-567.00	H1-5
		-5,222.00	-5,222.00

Tax Payable/(Refund)			2,720.75
----------------------	--	--	----------

NOTE:

GST Payable	CR	- 16,399.04	28.10.16	Sep-16	GST	22,853.00	
					PAYGI	4,936.00	27,789.00
Integrated Client Account	Opening Balance	- 16,074.87	26.11.16	Interest		328.01	28,117.01
			07.02.17	Dec-16	GST	20.00	
Difference in Balance		- 324.17			PAYGI	1,531.00	29,668.01
			17.02.17	PAYMENT		- 2,000.00	27,668.01
			25.02.17	Interest		185.23	27,853.24
Income Tax Payable		7126.23	06.03.17	PAYMENT		- 1,551.00	26,302.24
			16.03.17	PAYMENT		- 2,000.00	24,302.24
Income Tax Account	Refund	-4633.5	25.03.17	Interest		173.63	24,475.87
			19.04.17	PAYMENT		- 2,000.00	22,475.87
Over Provision for Tax		11759.73	27.04.17	Mar-17	GST	221.00	
					PAYGI	1,480.00	24,176.87
			29.04.17	Interest		201.50	24,378.37
			16.05.17	PAYMENT		- 2,000.00	22,378.37
			27.05.17	Interest		147.44	22,525.81
			16.06.17	PAYMENT		- 2,000.00	20,525.81
			17.06.17	Interest		112.26	20,638.07
			20.06.17	Credit transfer		- 4,563.20	16,074.87
			28.07.17	Amended Mar-17	GST	1,023.00	17,097.87
			28.07.17	Jun-17	GST	5,437.00	
					PAYGI	6,675.00	29,209.87
			29.07.17	Interest		114.87	29,324.74
			26.08.17	Interest		118.54	29,443.28
			07.09.17	PAYMENT		- 4,000.00	25,443.28
			23.09.17	Interest		181.51	25,624.79
			28.10.17	Interest		177.75	25,802.54
			30.10.17	Sep-17	GST	349.00	
					PAYGI	3,140.00	29,291.54
			25.11.17	Interest		172.76	29,464.30
			15.12.17	PAYMENT		- 4,464.30	25,000.00
			06.01.18	Interest		270.24	25,270.24
			27.01.18	Interest		127.08	25,397.32
			01.02.18	PAYMENT		- 1,307.00	24,090.32
			01.02.18	Dec-17	GST	477.00	
					PAYGI	830.00	25,397.32
			20.02.18	PAYMENT		- 2,000.00	23,397.32

24.02.18	Interest		160.52	23,557.84
24.03.18	Interest		156.83	23,714.67
27.04.18	PAYMENT	-	400.00	23,314.67
28.04.18	Interest		199.87	23,514.54
30.04.18	PAYMENT	-	1,079.00	22,435.54
01.05.18	Mar-18	GST	394.00	
		PAYGI	685.00	23,514.54
26.05.18	Amended Interest	-	0.24	23,514.30
26.05.18	Interest		151.42	23,665.72
28.05.18	PAYMENT	-	400.00	23,265.72
31.05.18	Credit transfer	-	4,374.50	18,891.22
27.06.18	PAYMENT	-	400.00	18,491.22

GST		7,680.00		11438.63	3,758.63
Interest Expense		1,831.15			

The Bowden Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	55,352.64
Less	
Non Taxable Contributions	4,129.00
	<u>4,129.00</u>
SMSF Annual Return Rounding	1.36
Taxable Income or Loss	<u>51,225.00</u>
Income Tax on Taxable Income or Loss	7,683.75
 CURRENT TAX OR REFUND	 <u>7,683.75</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,655.00)
AMOUNT DUE OR REFUNDABLE	<u><u>3,287.75</u></u>

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

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Important

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

Declaration:

I declare that:

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

Signature of Partner, Trustee, or Director	<input type="text"/>	Date	<input type="text"/>
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ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

5 Wt i bhBUa Y.....	<input type="text"/>	
Account Number	<input type="text"/>	Client Reference <input type="text"/>

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

Signature	<input type="text"/>	Date	<input type="text"/>
-----------	----------------------	------	----------------------

.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number

HUI '5 [YbhBi a VYf

100017996MS

Self-managed superannuation fund annual return

2018

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2018* (NAT 71287).

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

To complete this annual return

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

S	M	/	T	#		S	T						
---	---	---	---	---	--	---	---	--	--	--	--	--	--

- Place **X** in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

<small>Suburb/town</small>	<small>State/territory</small>	<small>Postcode</small>
New Farm	QLD	4005

5 Annual return status

Is this an amendment to the SMSF's 2018 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / / Was Part B of the audit report qualified? **B** No Yes If the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Financial institution details for super payments and tax refundsYou must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.Fund BSB number (must be six digits) Fund account number

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

B Financial institution details for tax refunds only

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

BSB number (must be six digits) Account number

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

C Electronic service address alias

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

Tax File Number

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Fund's tax file number (TFN)

Provided

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

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

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

Calculation of assessable contributions
Assessable employer contributions
R1 \$
plus Assessable personal contributions
R2 \$
plus ^{#No-TFN-quoted contributions}
R3 \$
(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST
R6 \$

Gross distribution from partnerships **I** \$ Loss
*Unfranked dividend amount **J** \$
*Franked dividend amount **K** \$
*Dividend franking credit **L** \$
*Gross trust distributions **M** \$ Code

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
(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)

Tax File Number Provided

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ 4,234		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$ 568		F2 \$
Death benefit increase	G1 \$		
SMSF auditor fee	H1 \$ 440		H2 \$
Investment expenses	I1 \$ 16,064		I2 \$
Management and administration expenses	J1 \$ 8,014		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$ 7,126
Tax losses deducted	M1 \$		Code
TOTAL DEDUCTIONS N \$ 29,320 <small>(Total A1 to M1)</small>		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ 7,126 <small>(Total A2 to L2)</small>	
#TAXABLE INCOME OR LOSS O \$ 51,225 Loss <input type="checkbox"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		TOTAL SMSF EXPENSES Z \$ 36,446 <small>(N plus Y)</small>	

#This is a mandatory label.

Tax File Number

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2018* on how to complete the calculation statement.

#Taxable income	A \$	<input type="text" value="51,225"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<input type="text" value="7,683.75"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>
Gross tax	B \$	<input type="text" value="7,683.75"/>
		<i>(T1 plus J)</i>

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"/>
			<i>(C1 plus C2)</i>

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"/>
			<i>(D1 plus D2 plus D3 plus D4)</i>
			SUBTOTAL 2
			T3 \$ <input type="text" value="7,683.75"/>
			<i>(T2 less D – cannot be less than zero)</i>

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"/>
			<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

Provided

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

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="2,720.75"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years	U \$	<input type="text"/>
Net capital losses carried forward to later income years	V \$	<input type="text" value="113,701"/>

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

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

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O** \$ Loss

S1 \$	Accumulation phase account balance	<input type="text" value="752,760.58"/>
S2 \$	Retirement phase account balance - Non CDBIS	<input type="text" value="0.00"/>
S3 \$	Retirement phase account balance - CDBIS	<input type="text" value="0.00"/>
<input type="text" value="0"/>	TRIS Count	

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$ Code

Income stream payment **R2** \$ Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Tax File Number Provided

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$ 1,758

Limited recourse borrowing arrangements

Australian residential real property **J1** \$

Australian non-residential real property **J2** \$ 611,130

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$ 611,130

Non-residential real property **K** \$ 196,817

Residential real property **L** \$

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

Other assets **O** \$ 2,620

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** \$ 812,325

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

15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements		V1 \$ <input type="text" value="35,243"/>	
Permissible temporary borrowings		V2 \$ <input type="text"/>	
Other borrowings		V3 \$ <input type="text"/>	
		Borrowings	V \$ <input type="text" value="35,243"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCE s from Sections F and G)		W \$	<input type="text" value="752,759"/>
Reserve accounts		X \$	<input type="text"/>
Other liabilities		Y \$	<input type="text" value="24,323"/>
TOTAL LIABILITIES		Z \$	<input type="text" value="812,325"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2017–18 income year, write **2018**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2018*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2018* for each election. **C**

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

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

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Bowden

First given name

Bradley

Other given names

Phone number


Email address

Non-individual trustee name (if applicable)

Bowden Superannuation Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

White

First given name

Taneile

Other given names

Tax agent's practice

Mca (Qld) Accountants Pty Ltd

Tax agent's phone number

0732529477

Reference number

BOWD0005

Tax agent number

25454874

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

Capital gains tax (CGT) schedule

2018

When completing this form

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

S M I T H S T

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

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

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

Tax File Number **2 Capital losses**Total current year capital losses **A \$** Total current year capital losses applied **B \$** Total prior year net capital losses applied **C \$** Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$** Total capital losses applied **E \$** Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$** Other net capital losses carried forward to later income years **B \$** Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A \$** **5 CGT concessions for small business**Small business active asset reduction **A \$** Small business retirement exemption **B \$** Small business rollover **C \$** Total small business concessions applied **D \$** **6 Net capital gain**Net capital gain **A \$** **1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

Tax File Number

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Tax File Number

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

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

Contact name

Daytime contact number (include area code)

Losses schedule

2018

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

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

Place in all applicable boxes.

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

Tax file number (TFN)

Provided

Name of entity

The Bowden Superannuation Fund

Australian business number

77319508008

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"/>
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"/>

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

2 Net capital losses carried forward to later income years

Year of loss	
2017–18	H <input type="text"/>
2016–17	I <input type="text" value="43,067"/>
2015–16	J <input type="text"/>
2014–15	K <input type="text" value="70,634"/>
2013–14	L <input type="text"/>
2012–13 and earlier income years	M <input type="text"/>
Total	V <input type="text" value="113,701"/>

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

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

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

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

1 Whether continuity of majority ownership test passed

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

Year of loss		Yes	No
2017–18	A	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	B	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	C	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	D	<input type="checkbox"/>	<input type="checkbox"/>
2013–14	E	<input type="checkbox"/>	<input type="checkbox"/>
2012–13 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

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

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

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

Tax File Number

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

Important

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

Privacy

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Taxpayer's declaration

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

Signature

Date / /

Contact person

Daytime contact number (include area code)



Tax Agent Portal

User ID PCPH7H6

03 Dec 2018 17:07:59 (EDST)

Current client THE BOWDEN SUPERANNUATION FUND	TFN 778272204	ABN 77319508008
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE BOWDEN SUPERANNUATION FUND	Number 778272204/00551	Description Income Tax Account

Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 3 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
31 May 2018	31 May 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$4,374.50	\$4,374.50 CR
31 May 2018	05 Jun 2018	Credit offset to integrated client account	\$4,374.50		\$0.00
03 Dec 2018		CLOSING BALANCE			\$0.00

Annual Return Checklist

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

Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

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

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 11/02/2019

Date: 13.02.19

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

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

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

MCA Chartered Accountants	Superannuation Fund Checklist	A7
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

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

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

FINANCIAL STATEMENT CHECKLIST

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

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

MCA Chartered Accountants	Superannuation Fund Checklist	A8
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19

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

MCA Chartered Accountants	Superannuation Fund Checklist		A8
Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW	
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Item	Done	Ref
(6B) If Yes, was the gain deferred?	<input type="checkbox"/>	
(6C) If Yes, has the deferred gain been applied with the sale of the asset (parcel of shares)?	<input type="checkbox"/>	
CONTRIBUTIONS		K
1. Obtain listing of Contributions received and dissect by Member, Member Deemed, Award and employer, noting the dates of receipt.	<input checked="" type="checkbox"/>	
2. Ensure that if there are in-specie contributions, that the amount is at market value and the asset is permitted to be transferred to the fund in accordance with SIS Section 66.	<input type="checkbox"/>	N/A
3. Are there any members over 65? If so have they worked at least 40 hours in a 30 day consecutive period (i.e. work test declaration).	<input type="checkbox"/>	N/A
Concessional Contributions	N/A	
4. Confirm the contributions received with the sponsoring employer (i.e. confirmation letter).	<input type="checkbox"/>	
5. If the Fund is employing a contribution reserve – ensure the appropriate ATO form NAT 74851 is on file.	<input type="checkbox"/>	
Employer Concessional Contributions		
6. Confirm contributions received with expected contributions from SuperStream messages.	<input checked="" type="checkbox"/>	
7. Ensure contributions are in accordance with the superannuation guarantee rates.	<input checked="" type="checkbox"/>	
8. Are there any members over 75? Are the contributions employer mandated and in line with SGC?	<input type="checkbox"/>	N/A
Personal Concessional Contributions	N/A	
9. Are the members claiming a deduction for personal contributions? If so ensure there is a signed section 290-170 Notice of Intention to deduct form on file.	<input type="checkbox"/>	
10. Confirm the S290-170 notice signed and dated prior to lodgement of the personal return or the end of the financial year after the contribution was made.	<input type="checkbox"/>	
11. Ensure the fund has acknowledged the S290-170 notice.	<input type="checkbox"/>	
Non-Concessional Contributions		
12. Has the member elected to use the three year averaging provisions? If so, is the member less than 65 years of age?	<input type="checkbox"/>	N/A
13. Is the member's TSB greater than \$1.6M? If Yes, the contribution cannot be accepted.	<input type="checkbox"/>	N/A
(13A) Is the member's balance between \$1.4M-\$1.6M – as reduced bring forward amounts are available.	<input type="checkbox"/>	N/A
14. Is the contribution a permissible downsizing contribution?	<input type="checkbox"/>	N/A
15. Small Business CGT Contributions	N/A	
(15A) Ensure that if the Small Business CGT election has been used that the notice has been received by the fund.	<input type="checkbox"/>	
(15B) Was the payment made to the member within 2 years of the CGT event?		

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

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

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

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Item	Done	Ref
4. Transfer Balance Account Reporting		
(4A) If pension commenced during the year, has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	N/A
(4B) If any commutation of an income stream – has the appropriate TBAR reporting been completed in the required timeframe?	<input type="checkbox"/>	N/A
(4C) If member was in receipt of a TRIS – has the member notified the Trustee when they have satisfied a condition of release?	<input type="checkbox"/>	N/A
(4D) Has the appropriate TBAR reporting been completed?	<input type="checkbox"/>	N/A
Benefits Paid	N/A	
5. For any death or disability benefits, ensure that corresponding Group Life recovery is booked (where applicable).	<input type="checkbox"/>	
6. If death benefit paid — sight death certificate.	<input type="checkbox"/>	
EXPENSES		N
1. Ensure that if expenses are paid by employer or member on behalf of the Fund that the expenses are either reimbursed to the member/employer, or the amounts are treated as a concessional or non-concessional contribution.	<input checked="" type="checkbox"/>	
GST		
2. A) No GST claim for:		
a. Fees for general legal advice		
b. Fees for the preparation of a tax return or BAS		
c. Audit fees		
d. Residential property expenses, such as insurance, agent fees etc.		
B) Reduced GST can be claimed for:		
a. Actuarial fees		
b. Administration fees		
c. Investment management fees and charges	<input checked="" type="checkbox"/>	
Borrowing		
3. If there is a limited recourse borrowing arrangement in place, ensure that no expenses for the improvement of the asset. Repairs and maintenance expenses are permitted.	<input checked="" type="checkbox"/>	
Life Insurance		
4. If fund pays insurance for members, ensure policy is registered in the name of the trustee.	<input checked="" type="checkbox"/>	
5. Does the insurance policy have a TPD component? NOTE: TPD policy is for 'any occupation', premiums are 100% tax deductible. TPD policy is for 'own occupation', premiums are 67% tax deductible. TPD policy is for 'own occupation' and is also bundled with death cover, premiums are 80% tax deductible.	<input checked="" type="checkbox"/>	

Fund: The Bowden Superannuation fund **Prepared by:** BO **Reviewed by:** TW
Year: 30 June 2018 **Date:** 11/02/2019 **Date:** 13.02.19

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

Carry Forward – Shareholding Confirmation

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

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

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COMPLIANCE CHECKLIST

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

Fund: The Bowden Superannuation fund

Prepared by: BO

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

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

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

Fund: The Bowden Superannuation fund

Prepared by: BO

Reviewed by: TW

Year: 30 June 2018

Date: 11/02/2019

Date: 13.02.19

SIS Ref	N/A	Yes	No	Comments
Reserves				
Reg 5.03	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fund maintain reserves?				
If yes, has the trustee credited (or debited) the investment return to the reserve account, taken into consideration:				
a) The return on investments; and				
b) The extent to which costs of the fund exceed the costs charged to the member's account; and				
c) The level of the reserves				
Are the investment returns being allocated to members in a manner that is fair and reasonable?				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Payment of Benefits				
Reg 6.17	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Have preserved and restricted non preserved components only been paid in cash on retirement (no intention to become gainfully employed on a part time or full time basis) OR the member attained age 65?				
Contributions				
Reg 7.04	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Contributions were accepted by the fund in respect of members under age 65.				
Where member has reached 65 but not 75, contributions only been accepted where:				
<ul style="list-style-type: none"> The contributions are mandated employer contributions; OR The member is employed for at least 40 hours in a 30 days consecutive period during the year (work-test) 				
Where member has reached age 75, the contributions are under an award and are mandatory contributions.				
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Minimum Benefit to be Maintained				
Reg 5.08	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Have minimum benefits been maintained for Accumulation Fund members (the sum of member financed benefits plus member's mandated employer financed benefits. These include employer contributions, roll-overs and transferred benefits.				

	Member's name	Date of birth	Age as at 30 June 2018
1.	Bradley Bowden	30/05/1961	57
2.			
3.			
4.			

Fund: The Bowden Superannuation fund	Prepared by: BO	Reviewed by: TW	
Year: 30 June 2018	Date: 11/02/2019	Date: 13.02.19	

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

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

The Audit Partner
Anthony W Boys

Dear Sir,

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

(1) Fund Books/Records/Minutes

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

(2) Asset Form

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

(3) Ownership and Pledging of Assets

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

(4) Investments

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

(5) Trust Deed

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

(6) Superannuation Legislation

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

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

(7) Investment Standards

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

(8) Subsequent Events


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

Yours Faithfully

Bowden Superannuation Pty Ltd
Trustee

.....
Bradley Bowden - Director

.....
Date

MCA Chartered Accountants			
QUERY LIST (Superannuation)		WP Ref	A11
		Preparer BO	Date 05/12/2018
		Reviewer _____	Date _____
CLIENT		The Bowden Super Fund	
YEAR		2017-2018	
NO	QUERY	ANSWER/ACTION	OK
1	<p>Need to query the client for statements:</p> <ol style="list-style-type: none"> 1. Bank statements CBA 01.07.17 to 30.06.18 2. Property expense statements including Body Corporate Fees and Rates. 3. Life insurance policy statements 	<p>Bank statements and property expenses received 15/01/19. Life insurance policy statements outstanding. Still finalise.</p> <p>Ok, BO 11/02/2018</p>	OK
2	<p><u>Contributions – Bradley Bowden - \$25,000.00</u></p> <p>As per LY we have processed contributions of \$25,000 received in CY as employer contributions. Can you please provide documentation to add in PDF WP?</p>	<p>\$25K Employment contribution is from Oz Electrical & Air Pty Ltd. K Employer Contribution has been saved in WP for completion. Bradley Bowden to sign as Director of Oz Electrical & Air.</p> <p>Complied, BO 10/12/2018</p>	OK
3	<p><u>28000 – Property Income:</u></p> <p>Lot 2, 38 Lysaght Street, Coolum - \$21,981.82 21/16 Maunder St, Slacks Creek – \$42,107.16</p> <p>We have recorded CY year rent receipts and have reversed LY advance rent to above accounts. Please provide 2018 rental summary to reconcile the same (as added in 2017 WP) and advise if any advance rent to be recorded for CY.</p>	<p>BO to prepare based on lease agreement and rent received. Tenancy agreements were saved in SD.</p> <p>A rental shortfall is rent receivable in which we then advise the Client to pay. A rental surplus is rent received in advanced.</p> <p>Complied, BO 10/12/2018</p> <p>- Rent shortfall of \$438.30 for Maunder St property - taken as rent receivable</p> <p>- Rent surplus of \$8,981.82 for Lysaght St property - taken as advance rent</p>	OK
4	<p><u>30100 – Accountancy Fees</u></p> <p>16/03/2018 - MCA Invoice #005 - \$2,629.00</p> <p>Please note that we have not find any payment for \$2,629.00 debited in CY bank a/c, hence please advise should we record the same through “Sundry Creditors”?</p>	<p>Record as non-concessional contributions.</p> <p>Complied, BO 10/12/2018</p>	OK
5	<p><u>GST on Accountancy & Auditor fees</u></p> <p>Just to let you know that as per previous years we have claimed GST on accountancy & audit fee as below:</p> <ul style="list-style-type: none"> - On Accountancy Fees – 100% - On Audit Fees – 75% 	<p>Do not claim GST on either. Please reverse.</p> <p>Complied, BO 10/12/2018</p>	OK

6	<p><u>91000 – Bank Data Clearing Account</u></p> <p>In the absence of adequate details currently we have coded few amounts to bank data clearing. Please refer to GL saved under doc manager and advise to code the same to correct accounts.</p>	<p>11.07.17 Loan Repayment \$19,000.00 27.07.17 NCC \$500.00 01.08.17 ASIC Fee \$325.00 05.10.17 ASIC Fee \$570.00 28.03.18 Investment Expenses \$1,910.00 INVOICE in SD 11.05.18 Investment Expenses \$657.25 INVOICE 30.05.18 NCC \$500.00 21.06.018 NCC \$500.00</p> <p>Complied, BO 10/12/2018 FYI – No reply provided for \$245 + \$245 paid towards ASIC fee, we have coded the same to “30800 – ASIC fee”</p>	
7	<p><u>85000 - Limited Recourse Borrowing Arrangements</u> - 2016 LRBA - Sue Bowden (Maunder St) - 2017 LRBA - Sue Bowden (Maunder St)</p> <p>From LBRA Workpapers saved under source docs we noticed that above loans should have been paid off during the current year, but no such repayments were found in CY bank accounts.</p> <p><u>FYI - Currently we have only taken up interest expenses for the year and recorded the same through journals.</u></p>	<p>There is \$19K loan repay sitting in 91000?</p> <p>I’ve updated the loan repayment schedules for you.</p> <p>Complied, BO 10/12/2018</p>	
8	<p><u>Income Tax Payable</u></p> <p>Please refer to below points re income tax payable and advise on action to be taken:</p> <ul style="list-style-type: none"> - As per ATO ITA \$4,374.50 is lodged as income tax refundable for FY 2016-17. - However as per 2017 SMSF ITR, net income tax payable is \$5,311.50. - So there comes difference of \$9688.00 in ATO ITA Vs SMSF ITR (\$4374.50 refundable + \$5311.50 payable) - Reason for above difference is - total PAYG Instalments actually raised LY was \$14,622, but in 2017 ITR total PAYG Instalments reported was only \$4,936. <p>Please review our calculations (highlighted in BLUE) in 2018 Tax Reconciliation.</p>	<p>The difference in PAYGI is because not all amounts were Paid at the time of preparing the SMSF AR.</p> <p>TW has reconciled income tax payments and GST payment by bringing into account an Integrated Client Account Balances. Reconciled to 30.06.18.</p> <p>Ok, we have not made any adjustments to GST, PAYGI & Income Tax account reconciled by TW - accepted balances at 30/06/2018 - BO 11/12/2018.</p> <p>Please note I have made a further adjustment to ensure tax account reconciles going forward TW 17.12.18</p> <p>Ok, BO 11/02/2018</p>	OK
9	<p><u>ATO Integrated Client Account payments</u></p> <p>In previous year we noticed that gross ATO payments were apportioned between GST, PAYGI & GIC, hence in CY also we have followed the same,</p> <p>Please refer work paper “ICA Payments-BO” and advise on adjustments required.</p>	<p>I think we just need to reconcile the ICA and treat it as a creditor.</p> <p>Reconciled to ICA Balance at 30.06.18.</p> <p>Ok, BO 10/12/2018</p>	OK
10	<p><u>77250 – Real Estate Properties:</u> Lot 2, 38 Lysaght Street, Coolum – \$196,817.50 21/16 Maunder St, Slacks Creek – \$611,130.96</p> <p>Currently we have accepted market values of above</p>	<p>OK</p> <p>Ok, BO 10/12/2018</p>	OK

	properties as per last year; please advise if the same needs to be revalued in CY.		
11	<u>Draft Workpapers and Tax Reconciliation</u> As there are various queries and most of the BGL reports will change in 2 nd stage, hence to avoid re-work we have not prepared detailed PDF workpapers. However we have complied all source documents for your review.	Updated PDF workpapers saved for your second review - BO 11/12/2018.	
	TW 17.12.18		
	Can we claim GST on R&M coded to 37500/00006 as per invoice.	Complied, BO 11/02/2018	

MINUTES OF THE MEETING OF THE TRUSTEES THE BOWDEN SUPERANNUATION FUND

Venue: Unit 3, 1241 Logan Road, Mt Gravatt QLD 4122

Date: 11/12/2015

Trustees: Bowden Superannuation Pty Ltd

Present: Bradley Bowden

Chair: Bradley Bowden

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

Investment Strategy

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

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

Investment Objectives:

The investment objectives of the Fund are as follows:

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

Cash Flow Requirements:

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

Composition of Investments:

Asset Allocation:

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

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

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

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

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

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

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

	Maximum fund exposure
Equities	90%
Property	99%
Collectibles	20%
Commodities	10%
Currencies	75%

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

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

Investment Selection:

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

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

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

Liquidity to meet cash flow requirements

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

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

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

Ability of the fund to discharge its existing and prospective liabilities

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

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

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

Insurance for members

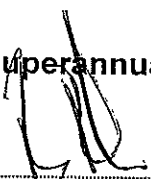
The trustees have considered if the fund should hold a contract of insurance that provides insurance cover for one or more members of the fund.

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

Member	Insurance Type	Amount
Bradley	Death	\$118,976
	Total & Permanent Disablement	
	Income Protection	

Signed :

Bowden Superannuation Pty Ltd
Trustee



.....
Bradley Bowden
Director

Date : / /

**Deed of Variation of Superannuation Trust Deed for the
The Bowden Superannuation Fund**

07 August 2017

Trustee company:

Bowden Superannuation Pty Ltd, ACN 098 627 439

Member:

Bradley Bowden

ANTHONY MICALIZZI
Unit 2 273 Abbotsford Rd
Bowen Hills QLD 4006
Tel: 07 3252 9477
Fax: 07 3252 9677
tony@mcaqld.com.au
www.mcaqld.com.au

Maddocks Lawyers
Tel: 1300 307 343
(c/- Cleardocs)
info@maddocks.com.au
www.maddocks.com.au

THE BOWDEN SUPERANNUATION FUND

ABN:	77 319 508 008
ABN Status:	Active from 01 Nov 2001
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	PO BOX 720 NEW FARM QLD 4005 AUSTRALIA
Status:	Complying

ABN last updated: 01 Apr 2005

Record extracted: 03 Dec 2018

What does 'Complying' mean?

A 'Complying' SMSF:

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

APRA Funds

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

Superannuation guarantee payments

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

Tax rates

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

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

Disclaimer

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

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

The Bowden Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / 2019 at PO Box 720, New Farm, Queensland 4005

PRESENT:	Bradley Bowden
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the superannuation fund be signed.
ANNUAL RETURN:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mca (Qld) Accountants Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>

The Bowden Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / 2019 at PO Box 720, New Farm, Queensland 4005

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Bradley Bowden

Chairperson

AUDITOR ENGAGEMENT LETTER

To: The Trustees of The Bowden Superannuation Fund

Scope

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

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

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

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

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

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

Other Matters under the *Corporations Act 2001*

Independence

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

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

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

Yours faithfully,

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

Acknowledged on behalf of the The Bowden Superannuation Fund by
Bowden Superannuation Pty Ltd
Trustee

Director – Bradley Bowden

Date

29 June 2018

Mr. Bradley Bowden
The Bowden Superannuation Fund
PO Box 720
NEWFARM QLD 4005

Dear Bradley,

RE: THE BOWDEN SUPERANNUATION FUND

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

SCOPE OF OUR WORK

We will perform the following services:

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

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

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

TIMING OF YOUR WORK

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

INFORMATION TO BE PROVIDED BY YOU

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

OUR FEES

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

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

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

CHANGE ORDER

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

CLIENT SERVICE

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

Your file is being managed by Taneile White.

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

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

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

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

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

Yours sincerely

MCA Chartered Accountants

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

Taneile White
Director

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I understand and acknowledge the terms of your engagement.

Name: Bradley Bowden
Date: 29 June 2018

2018 Workpapers

Section B - E

Assets



Your Statement

Statement 82 (Page 1 of 3)

Account Number 06 41 19 10116404

Statement Period 1 May 2017 - 31 Jul 2017

Closing Balance \$10,979.57 CR

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



037

THE DIRECTOR
 BOWDEN SUPERANNUATION PTY LTD
 PO BOX 720
 NEW FARM QLD 4005

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: BOWDEN SUPERANNUATION PTY LTD

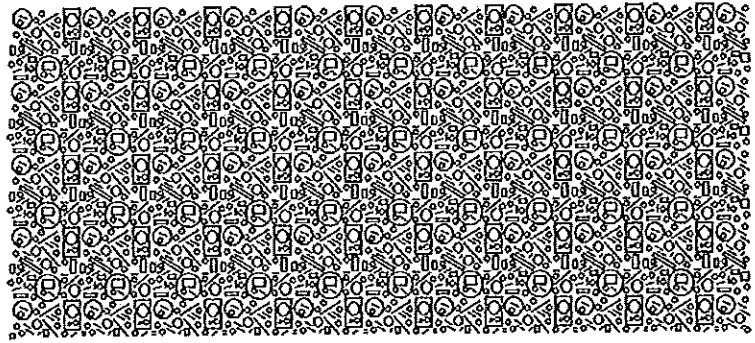
Note: Please check that the entries listed on this statement are correct. For further information on your account including; details of features, fees, any errors or complaints, please contact us on the details above. Proceeds of cheques are not available until cleared.

Date	Transaction	Debit	Credit	Balance
01 May 2017	OPENING BALANCE			\$947.04 CR
01 May	Account Fee	10.00		\$937.04 CR
03 May	Direct Debit 000110 MLC Limited 8704189	57.09		\$879.95 CR
05 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,154.95 CR
05 May	Transfer from NetBank Rent Maunder St		900.00	\$2,054.95 CR
05 May	Transfer from NetBank Rent Maunder St QE		450.00	\$2,504.95 CR
12 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$2,779.95 CR
12 May	Transfer from NetBank Rent Maunder St QE		450.00	\$3,229.95 CR
15 May	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO GST Payment	2,000.00		\$1,229.95 CR
19 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,504.95 CR
19 May	Transfer from NetBank Rent Maunder St		900.00	\$2,404.95 CR
19 May	Transfer from NetBank Rent Maunder St QE		450.00	\$2,854.95 CR
26 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,129.95 CR

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Account Number

06 4119 10116404



Date	Transaction	Debit	Credit	Balance
26 May	Transfer from NetBank Rent Maunder St QE		450.00	\$3,579.95 CR
01 Jun	Account Fee	10.00		\$3,569.95 CR
01 Jun	Transfer to CBA A/c NetBank Repay Sue Bowden	3,500.00		\$69.95 CR
02 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$344.95 CR
02 Jun	Transfer from NetBank Rent Maunder St		900.00	\$1,244.95 CR
02 Jun	Transfer from NetBank Rent Maunder St QE		450.00	\$1,694.95 CR
05 Jun	Direct Debit 000110 MLC Limited 8704189	66.25		\$1,628.70 CR
09 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,903.70 CR
09 Jun	Transfer from NetBank Rent Maunder St QE		450.00	\$2,353.70 CR
15 Jun	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO GST Payment	2,000.00		\$353.70 CR
16 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$628.70 CR
16 Jun	Transfer from NetBank Rent Maunder St		900.00	\$1,528.70 CR
16 Jun	Transfer from NetBank Rent Maunder St QE		450.00	\$1,978.70 CR
23 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$2,253.70 CR
23 Jun	Transfer from NetBank Rent Maunder St QE		450.00	\$2,703.70 CR
26 Jun	Transfer from NetBank Rent Qld Elec		23,400.00	\$26,103.70 CR
26 Jun	Transfer from NetBank Rent Green Illumin		23,400.00	\$49,503.70 CR
26 Jun	DEFT PAYMENTS NetBank BPAY 96503 25461285610000000118 MaunderSt BodyCorp	2,331.62		\$47,172.08 CR
30 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$47,447.08 CR
30 Jun	Transfer from NetBank Rent Maunder St		900.00	\$48,347.08 CR

Date	Transaction	Debit	Credit	Balance
30 Jun	Transfer from NetBank Rent Maunder St QE		450.00	\$48,797.08 CR
30 Jun	Transfer to CBA A/c NetBank Repay Loan Sue B	42,000.00		\$6,797.08 CR
01 Jul	Account Fee	10.00		\$6,787.08 CR
04 Jul	UNITYWATER NetBank BPAY 130393 0998184220 Water Bill Coolum	832.26		\$5,954.82 CR
04 Jul	Direct Debit 000110 MLC Limited 8704189	66.25		\$5,888.57 CR
06 Jul	Transfer to other Bank NetBank MCA Chartered Acc	2,959.00		\$2,929.57 CR
07 Jul	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,204.57 CR
07 Jul	Transfer from NetBank Rent Maunder St QE		450.00	\$3,654.57 CR
11 Jul	Transfer from NetBank AnnualContribution		25,000.00	\$28,654.57 CR
11 Jul	Transfer to CBA A/c NetBank final loan payment	19,000.00		\$9,654.57 CR
14 Jul	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$9,929.57 CR
21 Jul	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$10,204.57 CR
27 Jul	Direct Credit 012721 ATO ATO001100008150739		500.00	\$10,704.57 CR
28 Jul	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$10,979.57 CR
31 Jul	2017 CLOSING BALANCE			\$10,979.57 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$947.04 CR		\$74,842.47		\$84,875.00		\$10,979.57 CR

Transaction Summary during 1st April 2017 to 30th June 2017

Transaction Type	01 Apr to 30 Apr	01 May to 31 May	01 Jun to 30 Jun	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 83 (Page 1 of 3)

Account Number 06 4119 10116404

Statement Period 1 Aug 2017 - 31 Oct 2017

Closing Balance \$6,856.44 CR

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



037

THE DIRECTOR
 BOWDEN SUPERANNUATION PTY LTD
 PO BOX 720
 NEW FARM QLD 4005

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

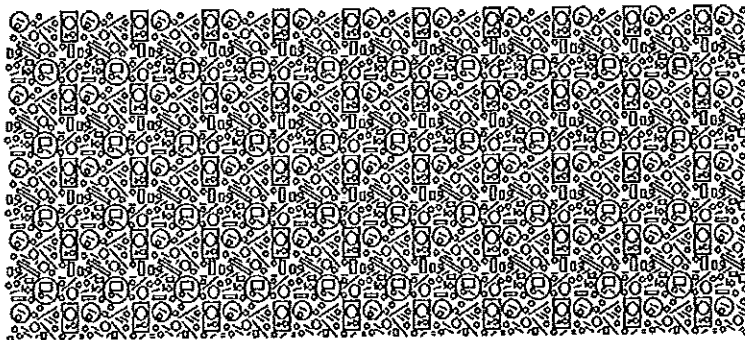
Name: BOWDEN SUPERANNUATION PTY LTD

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 Aug 2017	OPENING BALANCE			\$10,979.57 CR
01 Aug	Account Fee	10.00		\$10,969.57 CR
01 Aug	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 Lysaght Rate Notic	2,609.15		\$8,360.42 CR
01 Aug	DEFT PAYMENTS NetBank BPAY 96503 23681469510000000029 Lysaght Body Corp	353.46		\$8,006.96 CR
01 Aug	Logan City Rates NetBank BPAY 17392 598818896 MaunderSt RatesFee	1,019.09		\$6,987.87 CR
01 Aug	ASIC NetBank BPAY 17301 2296120027125 ASIC Fees	325.00		\$6,662.87 CR
01 Aug	Transfer to other Bank NetBank MCA INV 007415	220.00		\$6,442.87 CR
04 Aug	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,717.87 CR
04 Aug	Direct Debit 000110 MLC Limited 8704189	66.25		\$6,651.62 CR
11 Aug	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,926.62 CR
18 Aug	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$7,201.62 CR
25 Aug	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$7,476.62 CR
30 Aug	Transfer to CBA A/c NetBank ASIC bowden super	245.00		\$7,231.62 CR

Account Number

06 4119 10116404



Date	Transaction	Debit	Credit	Balance
01 Sep	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$7,506.62 CR
01 Sep	Account Fee	10.00		\$7,496.62 CR
04 Sep	Direct Debit 000110 MLC Limited 8704189	66.25		\$7,430.37 CR
06 Sep	UNITYWATER NetBank BPAY 130393 0998184220 Water	247.68		\$7,182.69 CR
06 Sep	Transfer to other Bank NetBank INV 007490	275.00		\$6,907.69 CR
06 Sep	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO	4,000.00		\$2,907.69 CR
08 Sep	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,182.69 CR
08 Sep	Transfer from NetBank Rent Coolum		330.00	\$3,512.69 CR
15 Sep	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,787.69 CR
15 Sep	Transfer from NetBank Rent Coolum		330.00	\$4,117.69 CR
21 Sep	ASIC CB TabletApp BPAY 1 2296120027125	245.00		\$3,872.69 CR
22 Sep	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,147.69 CR
22 Sep	Transfer from NetBank Rent Coolum		330.00	\$4,477.69 CR
29 Sep	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,752.69 CR
29 Sep	Transfer from NetBank Rent Coolum		330.00	\$5,082.69 CR
01 Oct	Account Fee	10.00		\$5,072.69 CR
04 Oct	Direct Debit 000110 MLC Limited 8704189	66.25		\$5,006.44 CR
05 Oct	ASIC CB TabletApp BPAY 1 2296120027125 Bowden Super Prope	570.00		\$4,436.44 CR
06 Oct	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,711.44 CR
06 Oct	Transfer from NetBank Rent Coolum		330.00	\$5,041.44 CR

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Account Number

06 4119 10116404

Date	Transaction	Debit	Credit	Balance
13 Oct	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$5,316.44 CR
13 Oct	Transfer from NetBank Rent Coolum		330.00	\$5,646.44 CR
20 Oct	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$5,921.44 CR
20 Oct	Transfer from NetBank Rent Coolum		330.00	\$6,251.44 CR
27 Oct	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,526.44 CR
27 Oct	Transfer from NetBank Rent Coolum		330.00	\$6,856.44 CR
31 Oct	2017 CLOSING BALANCE			\$6,856.44 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$10,979.57 CR		\$10,338.13		\$6,215.00		\$6,856.44 CR

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

Transaction Type	01 Jul to 31 Jul	01 Aug to 31 Aug	01 Sep to 30 Sep	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 84 (Page 1 of 3)

Account Number 06 4119 10116404

Statement Period 1 Nov 2017 - 31 Jan 2018

Closing Balance \$4,047.31 CR

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



037

THE DIRECTOR
 BOWDEN SUPERANNUATION PTY LTD
 PO BOX 720
 NEW FARM QLD 4005

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

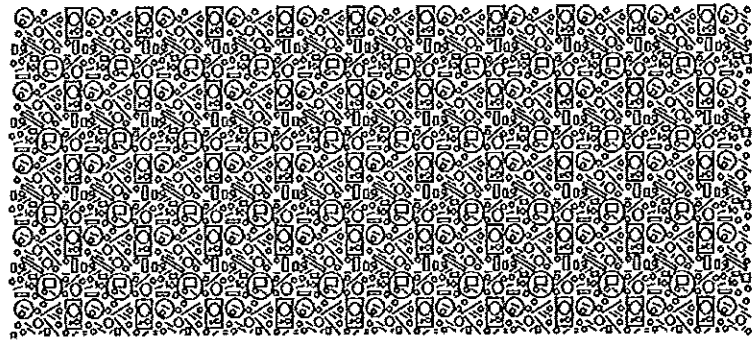
Name: BOWDEN SUPERANNUATION PTY LTD

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 Nov 2017	OPENING BALANCE			\$6,856.44 CR
01 Nov	Account Fee	10.00		\$6,846.44 CR
02 Nov	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder	1,001.74		\$5,844.70 CR
02 Nov	DEFT PAYMENTS NetBank BPAY 96503 2546128561000000118 Body Corp Maunder	2,371.25		\$3,473.45 CR
03 Nov	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,748.45 CR
03 Nov	Transfer from NetBank Rent Coolum		330.00	\$4,078.45 CR
06 Nov	Direct Debit 000110 MLC Limited 8704189	66.25		\$4,012.20 CR
10 Nov	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,287.20 CR
10 Nov	Transfer from NetBank Rent Coolum		330.00	\$4,617.20 CR
17 Nov	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,892.20 CR
17 Nov	Transfer from NetBank Rent Coolum		330.00	\$5,222.20 CR
24 Nov	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$5,497.20 CR

Account Number

06 4119 10116404



Date	Transaction	Debit	Credit	Balance
24 Nov	Transfer from NetBank Rent Coolum		330.00	\$5,827.20 CR
01 Dec	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,102.20 CR
01 Dec	Transfer from NetBank Rent Coolum		330.00	\$6,432.20 CR
01 Dec	Account Fee	10.00		\$6,422.20 CR
04 Dec	Direct Debit 000110 MLC Limited 8704189	66.25		\$6,355.95 CR
08 Dec	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,630.95 CR
08 Dec	Transfer from NetBank Rent Coolum		330.00	\$6,960.95 CR
12 Dec	Transfer to other Bank NetBank MCA Accountants	242.00		\$6,718.95 CR
12 Dec	ASIC NetBank BPAY 17301 2290986274392 ASIC	48.00		\$6,670.95 CR
14 Dec	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO Integrated Tax	4,464.30		\$2,206.65 CR
15 Dec	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$2,481.65 CR
15 Dec	Transfer from NetBank Rent Coolum		330.00	\$2,811.65 CR
22 Dec	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,086.65 CR
22 Dec	Transfer from NetBank Rent Coolum		330.00	\$3,416.65 CR
29 Dec	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,691.65 CR
29 Dec	Transfer from NetBank Rent Coolum		330.00	\$4,021.65 CR
01 Jan	Account Fee	10.00		\$4,011.65 CR
04 Jan	Direct Debit 000110 MLC Limited 8704189	66.25		\$3,945.40 CR
05 Jan	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,220.40 CR
05 Jan	Transfer from NetBank Rent Coolum		330.00	\$4,550.40 CR

Account Number

06 4119 10116404

Date	Transaction	Debit	Credit	Balance
12 Jan	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,825.40 CR
12 Jan	Transfer from NetBank Rent Coolum		330.00	\$5,155.40 CR
19 Jan	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$5,430.40 CR
19 Jan	Transfer from NetBank Rent Coolum		330.00	\$5,760.40 CR
26 Jan	Transfer from NetBank Rent Coolum		330.00	\$6,090.40 CR
29 Jan	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$6,365.40 CR
31 Jan	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder	1,011.09		\$5,354.31 CR
31 Jan	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 BAS	1,307.00		\$4,047.31 CR
31 Jan	2018 CLOSING BALANCE			\$4,047.31 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$6,856.44 CR		\$10,674.13		\$7,865.00		\$4,047.31 CR

Transaction Summary during 1st October 2017 to 31st December 2017

Transaction Type	01 Oct to 31 Oct	01 Nov to 30 Nov	01 Dec to 31 Dec	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 85 (Page 1 of 3)

Account Number 06 4119 10116404

Statement Period 1 Feb 2018 - 30 Apr 2018

Closing Balance \$451.66 CR

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



037

THE DIRECTOR
 BOWDEN SUPERANNUATION PTY LTD
 PO BOX 720
 NEW FARM QLD 4005

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: BOWDEN SUPERANNUATION PTY LTD

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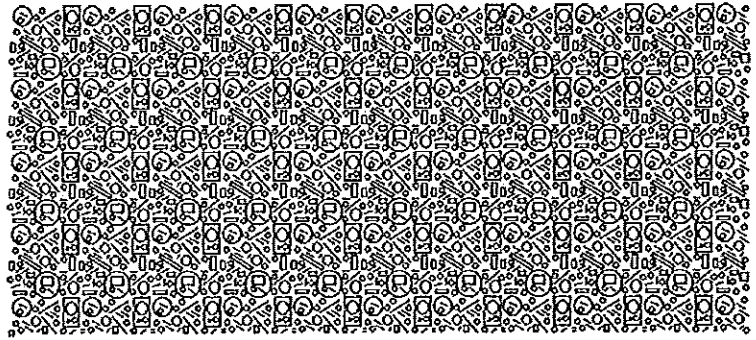
Date	Transaction	Debit	Credit	Balance
01 Feb 2018	OPENING BALANCE			\$4,047.31 CR
01 Feb	Account Fee	10.00		\$4,037.31 CR
02 Feb	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,312.31 CR
02 Feb	Transfer from NetBank Rent Coolum		330.00	\$4,642.31 CR
05 Feb	Direct Debit 000110 MLC Limited 8704189	52.43		\$4,589.88 CR
09 Feb	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$4,864.88 CR
09 Feb	Transfer from NetBank Rent Coolum		330.00	\$5,194.88 CR
16 Feb	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$5,469.88 CR
16 Feb	Transfer from NetBank Rent Coolum		330.00	\$5,799.88 CR
19 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO Payment	2,000.00		\$3,799.88 CR
19 Feb	Transfer to other Bank NetBank MCA Accountant	242.00		\$3,557.88 CR
19 Feb	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 RATES LYSAGHT	930.05		\$2,627.83 CR



*# 18455.43670.1.2 ZZ258R3 0303 SL R3.S931.D120.O.V06.00.24

Account Number

06 4119 10116404



Date	Transaction	Debit	Credit	Balance
23 Feb	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$2,902.83 CR
23 Feb	Transfer from NetBank Rent Coolum		330.00	\$3,232.83 CR
01 Mar	Account Fee	10.00		\$3,222.83 CR
02 Mar	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,497.83 CR
02 Mar	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$3,607.83 CR
05 Mar	Direct Debit 000110 MLC Limited 8704189	52.43		\$3,555.40 CR
09 Mar	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,830.40 CR
09 Mar	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$3,940.40 CR
15 Mar	DEFT PAYMENTS NetBank BPAY 96503 2368146951000000029 BCorp Lysaght	353.46		\$3,586.94 CR
16 Mar	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$3,861.94 CR
16 Mar	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$3,971.94 CR
22 Mar	DEFT PAYMENTS NetBank BPAY 96503 25461285610000000118 BCorp Maunder	2,371.28		\$1,600.66 CR
23 Mar	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,875.66 CR
23 Mar	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,985.66 CR
28 Mar	Transfer to other Bank CB TabletApp Repairs and client	1,910.00		\$75.66 CR
30 Mar	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$185.66 CR
01 Apr	Account Fee	10.00		\$175.66 CR
03 Apr	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$450.66 CR
06 Apr	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$725.66 CR
06 Apr	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$835.66 CR

Account Number

06 4119 10116404

Date	Transaction	Debit	Credit	Balance
13 Apr	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,110.66 CR
13 Apr	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,220.66 CR
16 Apr	Audit Certificate Fee	60.00		\$1,160.66 CR
20 Apr	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,435.66 CR
20 Apr	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,545.66 CR
27 Apr	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,820.66 CR
27 Apr	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,930.66 CR
27 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO March BAS	1,079.00		\$851.66 CR
27 Apr	Direct Debit 012721 ATO ATOD07998736270418	400.00		\$451.66 CR
30 Apr	2018 CLOSING BALANCE			\$451.66 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$4,047.31 CR		\$9,480.65		\$5,885.00		\$451.66 CR

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

Transaction Type	01 Jan to 31 Jan	01 Feb to 28 Feb	01 Mar to 31 Mar	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 86 (Page 1 of 3)

Account Number 06 4119 10116404

Statement Period 1 May 2018 - 31 Jul 2018

Closing Balance \$5,016.90 CR

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



037

THE DIRECTOR
 BOWDEN SUPERANNUATION PTY LTD
 PO BOX 720
 NEW FARM QLD 4005

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

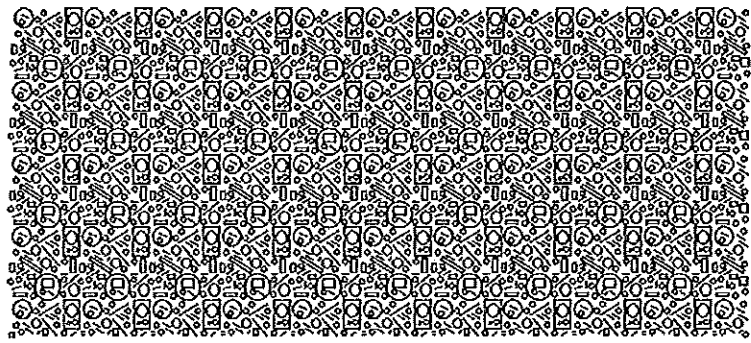
Name: BOWDEN SUPERANNUATION PTY LTD

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 May 2018	OPENING BALANCE			\$451.66 CR
01 May	Account Fee	10.00		\$441.66 CR
04 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$716.66 CR
04 May	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$826.66 CR
11 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,101.66 CR
11 May	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,211.66 CR
11 May	Transfer to xx5191 CB TabletApp brad repay p1	657.25		\$554.41 CR
18 May	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$664.41 CR
22 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$939.41 CR
25 May	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,214.41 CR
25 May	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,324.41 CR
25 May	UNITYWATER NetBank BPAY 130393 0998184220 Water Coolum	568.34		\$756.07 CR

Account Number

06 4119 10116404



Date	Transaction	Debit	Credit	Balance
25 May	DEFT PAYMENTS NetBank BPAY 96503 2546128561000000118 BC Fees Maunder	547.11		\$208.96 CR
28 May	Direct Debit 012721 ATO ATOD08086881280518	400.00		\$191.04 DR
29 May	Overdrawing Approval Fee For overdrawing that occurred 28/05/18	15.00		\$206.04 DR
30 May	Transfer from NetBank Loan Oz Eco		500.00	\$293.96 CR
01 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$568.96 CR
01 Jun	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$678.96 CR
01 Jun	Debit Excess Interest	0.20		\$678.76 CR
01 Jun	Account Fee	10.00		\$668.76 CR
08 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$943.76 CR
08 Jun	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,053.76 CR
15 Jun	Transfer In Rent Coolum OZ ELECTRICAL		275.00	\$1,328.76 CR
15 Jun	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,438.76 CR
21 Jun	Direct Credit 012721 ATO ATOC07000009242783		500.00	\$1,938.76 CR
22 Jun	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$2,048.76 CR
27 Jun	Direct Debit 012721 ATO ATOD08172313270618	400.00		\$1,648.76 CR
29 Jun	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$1,758.76 CR
01 Jul	DEBIT INTEREST CHARGED on this account to June 30, 2018 is \$0.20			
01 Jul	Account Fee	10.00		\$1,748.76 CR
04 Jul	Transfer from NetBank Rent Coolum		330.00	\$2,078.76 CR
06 Jul	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$2,188.76 CR
10 Jul	LOGAN CITY RATES NetBank BPAY 17392 598818896 Rates Maunder	1,143.86		\$1,044.90 CR
10 Jul	Transfer from NetBank Rent QLD ELEC		500.00	\$1,544.90 CR

Date	Transaction	Debit	Credit	Balance
10 Jul	Transfer from NetBank Rent Green Illum		500.00	\$2,044.90 CR
11 Jul	Transfer from NetBank Rent Coolum		330.00	\$2,374.90 CR
13 Jul	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$2,484.90 CR
13 Jul	Transfer from NetBank Rent QLD ELEC		500.00	\$2,984.90 CR
13 Jul	Transfer from NetBank Rent Green Illum		500.00	\$3,484.90 CR
18 Jul	Transfer from NetBank Rent Coolum		330.00	\$3,814.90 CR
20 Jul	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$3,924.90 CR
20 Jul	Transfer from NetBank Rent QLD ELEC		500.00	\$4,424.90 CR
20 Jul	Transfer from NetBank Rent Green Illum		500.00	\$4,924.90 CR
25 Jul	Transfer from NetBank Rent Coolum		330.00	\$5,254.90 CR
27 Jul	Transfer from NetBank Rent Coolum QLD Eq		110.00	\$5,364.90 CR
27 Jul	Transfer from NetBank Rent QLD ELEC		500.00	\$5,864.90 CR
27 Jul	Transfer from NetBank Rent Green Illum		500.00	\$6,364.90 CR
27 Jul	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 BAS	948.00		\$5,416.90 CR
27 Jul	Direct Debit 012721 ATO ATOD08263454270718	400.00		\$5,016.90 CR
31 Jul	2018 CLOSING BALANCE			\$5,016.90 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$451.66 CR		\$5,109.76		\$9,675.00		\$5,016.90 CR

Transaction Summary during 1st April 2018 to 30th June 2018

Transaction Type	01 Apr to 30 Apr	01 May to 31 May	01 Jun to 30 Jun	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



BANK RECONCILIATION REPORT - SUMMARISED

For the period from 01/07/17 to 30/06/18

<u>Details</u>	<u>Effective Date</u>	<u>Reference</u>	<u>Amount</u>	<u>BS Date</u>
<u>06411910116404 BOWDEN S/F</u>				
Opening Balance	01/07/17		\$6,797.08 IF	
<u>Plus: Deposits</u>				
Total of all deposits from 01/07/17 to 30/06/18			50,930.00	
<u>Less: Withdrawals Incl. Cheques</u>				
Total of all withdrawals from 01/07/17 to 30/06/18			55,968.32	
Closing Balance			\$1,758.76 IF	
<u>Plus: Unpresented Cheques</u>				

			\$0.00	
<u>Plus: Unpresented Withdrawals</u>				

			\$0.00	
<u>Less: Unpresented Deposits</u>				

			\$0.00	
Bank Statement Balance	30/06/18		_____	

			\$1,758.76 IF	

Payment History

◀ View: EHL, X*****9205 (BOWDEN SUPERANNUATION PTY LTD <BOWDEN SUPER FUND A/C>)

Date range from (dd/mm/yyyy) to (dd/mm/yyyy)

Displaying Payment History from 01 Jul 2012 to 03 Dec 2018

Payment Date	Issuer	HIN/SRN EMP ID	Payment Type	Payment Amount	Payment Status	Download Statement
27/03/2013	EHL	X*****9205	Dividend	\$65.78 AUD	Cheque (Presented)	
28/09/2012	EHL	X*****9205	Dividend	\$92.09 AUD	Cheque (Not Presented)	

Viewing 1 - 2 of 2



Ask us now 

The Bowden Superannuation Fund

Investment Movement Report

As at 30 June 2018

Investment	Opening Balance		Additions		Disposals		Accounting Profit/(Loss)	Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost		Units	Cost	
Bank Accounts										
CBA Business Transaction Account 10116404		6,797.08		50,930.00		(55,968.32)			1,758.76	1,758.76
		6,797.08		50,930.00		(55,968.32)			1,758.76	1,758.76
Real Estate Properties (Australian - Commercial)										
21/16 Maunder St, Slacks Creek	1.00	611,130.96						1.00	611,130.96	611,130.96
Lot 2, 38 Lysaght Street, Coolum	1.00	196,817.50						1.00	196,817.50	196,817.50
		807,948.46							807,948.46	807,948.46
		814,745.54		50,930.00		(55,968.32)			809,707.22	809,707.22

Purchase of Property (Shed)

Lot 2, 38 Lysaght Street

Coolum QLD 45733

Contract Date: 02/02/2016**Settlement Date:** ~~23/09/2016~~ 07/06/2016

Sale Price	189,450.00	Cosy
Less: Deposit Paid	- 18,945.00	paid 08/02/2016
Plus: Body Corp	473.13	DR Exp GST
Plus: Body Corp	496.90	DR Exp GST

Add: GST	19,042.02	<i>excludes deposit</i>
Add; Stamp Duty	5,722.50	Cost
Add: Legals	1,600.00	DR Exp GST
Add; Reconciling item	190.45	Cost
Total	198,030.00	

Cost Base

Purchase inc GT	208,492.02
Less GST	- 19,042.02
Stamp Duty	5,722.50
Reconciling	190.45
Legals	1,454.55

Total Cost Base	196,817.50
------------------------	-------------------

Total GST Claimable 19,187.47

**NB: GST Claimable on the Coolum Shed Purchase
(on Settlement)**

CURRENT TITLE SEARCH

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 28592018
Search Date: 10/05/2018 14:59

Title Reference: 51039455
Date Created: 26/05/2016

Previous Title: 50893847

REGISTERED OWNER

Dealing No: 717378629 11/07/2016

BOWDEN SUPERANNUATION PTY LTD A.C.N. 098 627 439
TRUSTEE
UNDER INSTRUMENT 717378629

ESTATE AND LAND

Estate in Fee Simple

LOT 2 SURVEY PLAN 282225
Local Government: SUNSHINE COAST
COMMUNITY MANAGEMENT STATEMENT 48636

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 15478226 (POR 571)

ADMINISTRATIVE ADVICES

Dealing	Type	Lodgement Date	Status
713949855	DSI/OFFSET LAND VALUATION ACT 2010	08/07/2011 13:32	CURRENT

UNREGISTERED DEALINGS - NIL

CERTIFICATE OF TITLE ISSUED - No

** End of Current Title Search **

COPYRIGHT THE STATE OF QUEENSLAND (NATURAL RESOURCES, MINES AND ENERGY) [2018]
Requested By: D-ENQ CITEC CONFIRM

Purchase of Property
21/16 Maunder Street
Slacks Creek

Contract Date: 09/05/2016
Settlement Date: 30/09/2016

Sale Price	585,000.00	Cost
Less: Deposit Paid	- 58,500.00	<i>paid 08/02/2016</i>
Less: Water	- 80.78	Cr Exp
Add: Body Corp	398.91	DR Exp
Add: Body Corp	266.33	DR Exp
Add; Body Corp	102.20	DR Exp
Add; Stamp Duty	19,400.00	<i>Paid from bank 29/07/15</i>
Add: Legals	5,000.00	<i>\$5000 less \$2000 paid prior</i>
Total	<u>551,586.66</u>	
Less legals	- 2,000.00	<i>paid prior from 24/05/16</i>
	549,586.66	<i>Raised as creditor</i>

Cost Base

Purchase	585,000.00	585000
Stamp Duty	19,400.00	
Legals	5,000.00	
Total Cost Base	<u>609,400.00</u>	

NB: No GST on Maunder Street

The proceeds from the sale of unit 4 are to be used to purchase Maunder Street

Creditor FY16	549,586.66
Less: Stamp Duty Payment	<u>(19,400.00)</u>
PER SETTLEMENT STATEMENT	530,186.66
Less: Legal Fees	(3,000.00) <i>Outstanding</i>
Add: Legal Fees per Solicitors Trust Account	4,725.02
Less: Stamp Duty Adjustment	(24.06)
Less: Settlement Payment Trust Account	(190,048.97)
Less: Settlement Payment Trust Account	(346,000.00)
Less: Additional Settlement Payment Per Bank	(30.00) <i>Assumed title/other fee</i>
Add: Other Fee (Cost Base)	30.00
Add: Return of Surplus	4,161.35
	<u>0.00</u>

Adjusted Cost Base	609,400.00
Legal Fees	1,725.02
Stamp Duty	(24.06)
Other CB Adjustment	30.00
	<u>611,130.96</u>

CURRENT TITLE SEARCH

E2-2

NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 28592019
Search Date: 10/05/2018 15:00

Title Reference: 50662728
Date Created: 10/05/2007

Previous Title: 50436014

REGISTERED OWNER

Dealing No: 717550480 30/09/2016

BOWDEN SUPER PROPERTY PTY LTD A.C.N. 612 002 712
TRUSTEE
UNDER INSTRUMENT 717550480

ESTATE AND LAND

Estate in Fee Simple

LOT 21 SURVEY PLAN 198440
Local Government: LOGAN
COMMUNITY MANAGEMENT STATEMENT 36621

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 10547206 (POR 411)

ADMINISTRATIVE ADVICES - NIL

UNREGISTERED DEALINGS - NIL

CERTIFICATE OF TITLE ISSUED - No

** End of Current Title Search **

COPYRIGHT THE STATE OF QUEENSLAND (NATURAL RESOURCES, MINES AND ENERGY) [2018]
Requested By: D-ENQ CITEC CONFIRM

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
PO Box 163 Hamilton Central Qld 4007
Phone (07) 3252 9477 Fax (07) 3252 9677

Bowden Super Property Pty Ltd
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
006338
 Ref: BOWD0003
 29 April, 2016

Description	Amount
Attending to general tax advice to the company including setting up Tax File Number, GST Registration and ABN Registration.	1,000.00
<i>GST</i>	100.00
Setting up Bare Trust to purchase property - as part of the limited recourse loan	900.00
<i>GST</i>	90.00
Terms: Seven Days	Amount Due: \$ 2,090.00

c/f

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 041 Account No: 180 162	Remittance Advice				Invoice: 006338 Ref: BOWD0003 29 April, 2016
	Bowden Super Property Pty Ltd Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	Amount Due: \$ 2,090.00				
Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Cardholder	Signature	Expiry Date		

2018 Workpapers

Section F - I

Liabilities

Chattel Mortgage/Hire Purchase Repayment Schedule

G

Workpaper Reference

Client Name Bowden Superannuation Fund
 Period Ended 30/06/2016
 Partner/Manager ACM/TW Accountant

Loan Details LBRA Sue Bodwn (Mauder Street)

Date Commenced	<u>28-09-16</u>	Date Paid Out	28-01-19
Initial Loan	<u>92,000.00</u>	Total Interest Pd	4,704.31
Interest Rate	<u>5.40%</u>	Total Loaned	92,000.00
Standard Payment	<u>5,783.00</u>	Total Repaid	96,704.31

Estimated payment \$9,500/12 = \$791.67

P'ment	Date	O/Bal	Monthly Payments		C/Bal	Changed Payment	Loan Inc	Calculated Int	Calculated Payments
			Int	Payment					
1	28-10-16	92,000.00	408.33	5,783.00	86,625.33				
2	28-11-16	86,625.33	397.29	5,783.00	81,239.62				
3	28-12-16	81,239.62	360.57	5,783.00	75,817.19				
4	28-01-17	75,817.19	347.72	5,783.00	70,381.91				
5	28-02-17	70,381.91	322.79	5,783.00	64,921.70				
6	28-03-17	64,921.70	268.94	5,783.00	59,407.64				
7	28-04-17	59,407.64	272.46	5,783.00	53,897.10				
8	28-05-17	53,897.10	239.21	5,783.00	48,353.31				
9	28-06-17	48,353.31	221.76	5,783.00	42,792.08				
10	28-07-17	42,792.08	189.93	5,783.00	37,199.00				
11	28-08-17	37,199.00	170.61	5,783.00	31,586.61				
12	28-09-17	31,586.61	144.87	5,783.00	25,948.47			3,344.47	
13	28-10-17	25,948.47	115.17	791.67	25,271.97	791.67			
14	28-11-17	25,271.97	115.90	791.67	24,596.21	791.67			
15	28-12-17	24,596.21	109.17	791.67	23,913.70	791.67			
16	28-01-18	23,913.70	109.68	791.67	23,231.71	791.67			
17	28-02-18	23,231.71	106.55	791.67	22,546.59	791.67			
18	28-03-18	22,546.59	93.40	791.67	21,848.32	791.67			
19	28-04-18	21,848.32	100.20	791.67	21,156.85	791.67			
20	28-05-18	21,156.85	93.90	791.67	20,459.08	791.67			
21	28-06-18	20,459.08	93.83	791.67	19,761.24	791.67			
22	28-07-18	19,761.24	87.71	791.67	19,057.28	791.67			
23	28-08-18	19,057.28	87.40	791.67	18,353.01	791.67			
24	28-09-18	18,353.01	84.17	791.67	17,645.51	791.67		1,197.08	
25	28-10-18	17,645.51	78.32	5,783.00	11,940.83				
26	28-11-18	11,940.83	54.76	5,783.00	6,212.60				
27	28-12-18	6,212.60	27.57	5,783.00	457.17				
28	28-01-19	457.17	2.10	459.27					
29	28-02-19								
30	28-03-19								
31	28-04-19								
32	28-05-19								
33	28-06-19								
34	28-07-19								
35	28-08-19								
36	28-09-19								
37	28-10-19								
38	28-11-19								

Chattel Mortgage/Hire Purchase Repayment Schedule

G

Workpaper Reference

Client Name Bowden Superannuation Fund
 Period Ended 30/06/2016
 Partner/Manager ACM/TW Accountant

Loan Details LBRA Sue Bodwn (Mauder Street)

Date Commenced 6-06-16 Date Paid Out 6-01-19
 Initial Loan 58,500.00 Total Interest Pd 3,877.53
 Interest Rate 5.45% Total Loaned 58,500.00
 Standard Payment 2,916.00 Total Repaid 62,377.53
Estimated payment \$9,500/12 = \$791.67

P'ment	Date	O/Bal	Monthly Payments		C/Bal	Changed Payment	Loan Inc	Calculated Int	Calculated Payments
			Int	Payment					
1	6-07-16	58,500.00	262.05	2,916.00	55,846.05				
2	6-08-16	55,846.05	258.50	2,916.00	53,188.55				
3	6-09-16	53,188.55	246.20	2,916.00	50,518.74				
4	6-10-16	50,518.74	226.30	2,916.00	47,829.04				
5	6-11-16	47,829.04	221.39	2,916.00	45,134.43				
6	6-12-16	45,134.43	202.18	2,916.00	42,420.61				
7	6-01-17	42,420.61	196.36	2,916.00	39,700.96				
8	6-02-17	39,700.96	183.77	2,916.00	36,968.73				
9	6-03-17	36,968.73	154.56	2,916.00	34,207.29				
10	6-04-17	34,207.29	158.34	2,916.00	31,449.63				
11	6-05-17	31,449.63	140.88	2,916.00	28,674.50				
12	6-06-17	28,674.50	132.73	2,916.00	25,891.23			2,383.23	
13	6-07-17	25,891.23	115.98	791.67	25,215.54	791.67			
14	6-08-17	25,215.54	116.72	791.67	24,540.59	791.67			
15	6-09-17	24,540.59	113.59	791.67	23,862.51	791.67			
16	6-10-17	23,862.51	106.89	791.67	23,177.73	791.67			
17	6-11-17	23,177.73	107.28	791.67	22,493.34	791.67			
18	6-12-17	22,493.34	100.76	791.67	21,802.43	791.67			
19	6-01-18	21,802.43	100.92	791.67	21,111.68	791.67			
20	6-02-18	21,111.68	97.72	791.67	20,417.73	791.67			
21	6-03-18	20,417.73	85.36	791.67	19,711.42	791.67			
22	6-04-18	19,711.42	91.24	791.67	19,010.99	791.67			
23	6-05-18	19,010.99	85.16	791.67	18,304.48	791.67			
24	6-06-18	18,304.48	84.73	791.67	17,597.54	791.67		1,206.35	
25	6-07-18	17,597.54	78.83	2,916.00	14,760.37				
26	6-08-18	14,760.37	68.32	2,916.00	11,912.69				
27	6-09-18	11,912.69	55.14	2,916.00	9,051.83				
28	6-10-18	9,051.83	40.55	2,916.00	6,176.38				
29	6-11-18	6,176.38	28.59	2,916.00	3,288.97				
30	6-12-18	3,288.97	14.73	2,916.00	387.70				
31	6-01-19	387.70	1.79	389.49					
32	6-02-19								
33	6-03-19								
34	6-04-19								
35	6-05-19								
36	6-06-19								
37	6-07-19								
38	6-08-19								

21/6
11/21/8/10
631

Loan Agreement

Agreement to vary Interest Rate

Between:

Susan Bowden

(Lender)

and

Bowden Superannuation Pty. Ltd. ACN 098627439

(Borrower)

1. The Lender and the Borrower are party to a Loan Agreement dated 21 April 2016 (Loan Agreement).
2. Terms used but not defined in this agreement have the same meaning as in the Loan Agreement.
3. Clause 9 of the Loan Agreement provides that the Loan accrues daily at the interest rate set out in Schedule 1 of the Loan Agreement, or at another rate agreed between the Lender and the Borrower in writing.
4. The Lender and the Borrower hereby agree that the Interest Rate under the Loan Agreement:
 - will be *[Insert interest rate]*%,
 - with effect from *[Insert date from which interest rate is to apply]*.
5. The Interest Rate specified in clause 4 will apply until another Interest Rate is agreed to between the Lender and the Borrower in writing.

Dated: *[Insert date of agreement]*.

Execution

Executed by the parties.

Signed sealed and delivered
by Susan Bowden, in the presence of:

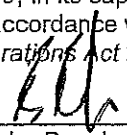
632

Signature of witness

Signature of individual

Name of witness (please print)

Executed by
Bowden Superannuation Pty. Ltd. ACN
098627439, in its capacity as trustee for the
Fund, in accordance with section 127(1) of
the *Corporations Act* 2001 (Cwth):



Bradley John Bowden, sole director and sole
company secretary

Minutes of Meeting of the Directors of Trustee of the The Bowden Superannuation Fund

Venue	Unit 2 273 Abbotsford Road Bowen Hills Qld 4006
Date	21/04/2016 17:00
Corporate Trustee Name	Bowden Superannuation Pty. Ltd.
Corporate Trustee ACN	098627439
Present	Bradley John Bowden, Bradley John Bowden
Chair	Bradley John Bowden

Limited Recourse Borrowing Arrangement for the fund

- 1 Noted by the persons present that:
- 1.1 The fund has applied to Susan Bowden (Lender) to borrow money for the purchase of the following asset (Asset):
 - Unit 21
 - 6 Maunder Street
 - Slacks Creek, QLD, 4127
 - Australia
 - Lot 21 on SP 198440, Logan City, Yeerongpilly, SP 198440
 - 1.2 The fund has been provided with copies of the documents by which the fund will formally purchase the Asset;
 - 1.3 The Lender has agreed to lend \$200,000.00 (Loan Money) to the fund on the condition that the Lender is provided with a charge or mortgage over the Asset, a Custodian is appointed to hold legal title to the Asset and the arrangements are otherwise in accordance with section 67A of the *Superannuation Industry (Supervision) Act 1993 (SIS Act)*;
 - 1.4 Bowden Super Property Pty. Ltd. (Custodian) has agreed to act as Custodian of the Assets;
 - 1.5 The fund has agreed with the Lender to ensure that the Custodian provides the Lender with a charge over the Asset;
 - 1.6 The arrangement is in compliance with the requirements of section 67A of the SIS Act; and
 - 1.7 The arrangement, including all associated transactions, will not result in the fund breaching the SIS Act or any other requirements of superannuation law:

2 Tabled by the persons present:

- 2.1 the Transaction Documents by which the fund will formally purchase the Asset;
- 2.2 a Loan Agreement by which the Lender agrees to lend the Loan Money to the fund;
- 2.3 a declaration of custody trust by which the Custodian agrees to hold legal title to the Asset for the fund;
- 2.4 a charge by which the Custodian provides a charge of the Asset to the Lender as security for the fund's obligations under the Loan Agreement; and
- 2.5 a compliance letter being a letter from the fund to the Lender attesting to the fund's current and on-going compliance with the SIS Act and all other requirements of superannuation law.

3 Resolved unanimously by the persons present to:

- 3.1 Adopt and execute each of the documents by the chair executing the compliance letter and the trustee executing the Declaration of Custody Trust, the Loan Agreement and the charge by the trustee's directors signing the documents in accordance with section 127(1) of the Corporations Act 2001; and
- 3.2 To pay all relevant duty on the documents.

4 There being no further matters to discuss, the meeting was closed.

Date: 21/04/2016

Signed: 

Bradley John Bowden
Chair

The Bowden Superannuation Fund

21 April, 2016

From:

Bowden Superannuation Pty. Ltd.
Unit 3
1241 Logan Road
Mount Gravatt, QLD, 4122
Australia

To whom it may concern

Loan to the trustee of the The Bowden Superannuation Fund (Fund)

We refer to the proposed loan for \$200,000.00 (**loan money**) by the Susan Bowden (**lender**) to the Fund.

The Fund understands that, before the lender makes the loan money available to the Fund, the lender must be satisfied that the Fund complies with superannuation law. Accordingly, the trustee:

- 1 **Attaches** the most recent letter from the Fund's auditor confirming the Fund complies with superannuation law as at the date of the audit referred to in that letter;
- 2 **Confirms** that the Fund is registered with the Australian Taxation Office as a regulated and complying self-managed superannuation fund under the *Superannuation Industry (Supervision) Act 1993 (SIS Act)*;
- 3 **Attaches** a print out from the Federal Government's Super Fund Lookup Service (<http://superfundlookup.gov.au/Index.aspx>) confirming that the Fund has a 'complying' status;
- 4 **Confirms** that the purchase of, investment in and holding of the asset that will be purchased with the loan money will comply in all respects with superannuation law, including:
 - 4.1 The requirements of section 67A of the *Superannuation Industry (Supervision) Act 1993*:
 - 4.1.1 that the loan money only be used to purchase a single acquirable asset; and
 - 4.1.2 concerning the structure of the limited recourse borrowing arrangement' by which the asset will be purchased and held;
 - 4.2 The requirements of the SIS Act concerning the restrictions on acquiring assets from related parties of the Fund;
 - 4.3 The requirements of the SIS Act concerning the purchase of, investment in and holding of the asset complying with the 'sole purpose test' and not breaching the 'in-house asset rules';

- 4.4 The requirements of the SIS Act that the purchase of, investment in and holding of the asset constitutes a prudent investment made in accordance with the Fund's investment strategy; and
- 4.5 The requirements of the SIS Act that all relevant transactions contemplated by the 'instalment warrant arrangement' are entered into at arm's length or on arm's length terms in accordance with section 109 of the SIS Act.
- 5 **Confirms** that the Fund has an investment strategy and **attaches** a copy of that investment strategy; and
- 6 **Confirms** that clause 142 of the Fund's trust deed authorises, and that the trustee has done all things necessary to authorise, the borrowing of the loan money from the lender, including authorising of the Loan Agreement, Declaration of Custody Trust for the The Bowden Superannuation Fund and Mortgage.

Any questions in relation to the above should be directed to the Fund's trustee as follows:

Bowden Superannuation Pty. Ltd.
Unit 3
1241 Logan Road
Mount Gravatt, QLD, 4122
Australia

Yours sincerely



Bradley John Bowden

For and on behalf of the trustee of the Fund

Bowden Super Property

Declaration of Custody Trust for the The Bowden Superannuation Fund

Bowden Super Property Pty. Ltd. ACN 612002712

and

Bowden Superannuation Pty. Ltd. ACN 098627439

ANTHONY MICALIZZI
Unit 2 273 Abbotsford Rd
Bowen Hills QLD 4006
Tel: 07 3252 9477
Fax: 07 3252 9677
tony@mcaqld.com.au
www.mcaqld.com.au

Maddocks
Level 6
140 William Street
Melbourne VIC 3000
Tel: 1300 307 343
(c/- Cleardocs)
info@maddocks.com.au
www.maddocks.com.au

63th

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BETWEEN

Bowden Super Property Pty. Ltd. ACN 612002712
of Unit 2
273 Abbotsford Road
Bowen Hills, QLD, 4006
Australia

(Custodian)

AND

Bowden Superannuation Pty. Ltd. ACN 098627439
in its capacity as trustee for the Fund
of Unit 3
1241 Logan Road
Mount Gravatt, QLD, 4122
Australia

(Trustee)

Background

- A The Fund is a Regulated Fund and the Trustee is the trustee for the Fund.
- B In limited circumstances, the law allows the trustee of a Regulated Fund to agree to borrow funds to acquire an investment for that Regulated Fund. The relevant law is in Part 7 of the SIS Act relating to borrowing by superannuation funds. The exceptions to the general prohibition on superannuation funds borrowing provide, among other things, that for a borrowing arrangement to be allowed:
 - legal title to the investment must be held by a third party on behalf of the trustee of the Regulated Fund; and
 - the lender's rights against the trustee of the Regulated Fund for any default under the borrowing arrangement must relate only to the investment for which the trustee will purchase with the money it borrows.
- C The Trustee intends to borrow funds from a lender to acquire the Authorised Investment under an arrangement of the nature described in Recital B.
- D The Custodian agrees to act as the third party described in Recital B and to hold title to the Authorised Investment under this Deed.

Operative provisions

A Custodian's Declaration of trust

What does the Custodian hold on trust?

- 1 The Custodian declares that it will hold the benefit of the Custody Fund on trust for the Trustee under this Deed, with effect from the date:

- 1.1 that the Custodian purchases the Authorised Investment as contemplated by clause 3; or
 - 1.2 the date on which the Custodian receives any property to be held or applied in accordance with the trusts under this Deed.
- 2 The parties agree that the Trust is established and is to be maintained in connection with the limited recourse borrowing arrangement with the Lender.

What information and money must the Trustee provide?

- 3 The Custodian and the Trustee agree that:
- 3.1 the details in the Schedule to this Deed are all the relevant details regarding the Authorised Investment; and
 - 3.2 the Trustee will provide to the Custodian all funds necessary to enable the Custodian to purchase the Authorised Investment identified in the Schedule.

When the Trustee does that, it will be taken to have requested the Custodian, and the Custodian will be taken to have agreed, to purchase and take legal title to the Authorised Investment under this Deed.

What is the name of the Custody Trust?

- 4 The parties agree that the name of the Custody Trust will be the Bowden Super Property.

B Custodian to hold title

What title must the Custodian hold?

- 5 The Custodian agrees that (subject to clause 8), it will maintain legal title to the Authorised Investment until the Trustee directs it under clauses 9 to 12 of this Deed.

What bank accounts are to be used?

- 6 The Trustee must:
- 6.1 designate one or more bank accounts of the Fund into which all amounts referred to in clause 7 may be deposited; and
 - 6.2 advise the Custodian of the details of that bank account or those accounts.

Income, accruals, accretions

- 7 The Custodian agrees to deposit, or arrange for the deposit of, the following amounts into the Cash Account or as otherwise directed by the Trustee:
- 7.1 any interest, income or other proceeds that the Authorised Investment generates; and
 - 7.2 any accretions or accruals attributable to the Authorised Investment.

May the Custodian have listed securities held by a CHESSE sponsor?

- 8 If the Authorised Investment is listed securities, then the Custodian may engage a duly licensed CHESSE sponsor to hold the Authorised Investment — as long as the Custodian first obtains the Trustee's written consent. The Custodian may do that even though it has an obligation to maintain legal title to the Authorised Investments.

C Trustee to direct Custodian

What interest does the Trustee have in the Authorised Investment?

- 9 At all times up to and including the Vesting Date, the Trustee:
- 9.1 has a vested and indefeasible interest in the Authorised Investment and any other assets comprising the Custody Fund; and
 - 9.2 is absolutely entitled to the Authorised Investment and any other assets comprising the Custody Fund as against the Custodian.

How may the Trustee have the Authorised Investment transferred?

- 10 The Trustee may in writing direct the Custodian to transfer, or otherwise deal with, the Authorised Investment and the other assets comprising the Custody Fund. The Custodian must do as directed. Before the Custodian transfers, or otherwise deals with, the Authorised Investment and any other asset comprising the Custody Fund as directed by the Trustee, the Custodian must notify the Lender in writing.

What information must the Custodian collect, provide etc?

- 11 The Custodian will use its best endeavours to obtain information concerning the Authorised Investment. It will communicate all that information to the Trustee as soon as practicable. For example, the Custodian must provide the Trustee with any information it needs to help it exercise a discretion about, say, voting, or about participating in bonus issues, capital reductions, share buy backs, rights plans, and so on.

May the Trustee require the Custodian to execute charge documents?

- 12 The Custodian must execute all documents the Trustee asks it to execute that are necessary to charge the Authorised Investment to secure the Trustee's payment to the Lender of all money owed in respect of the Authorised Investment.

D Restriction on Custodian's Discretion

- 13 Notwithstanding any other provision to the contrary set out in this Deed, the exercise of any Discretion (if any) by the Custodian under this Deed requires the consent of the Trustee in all instances.

E Trustee's warranties

- 14 The Trustee warrants that:
- 14.1 the Fund is a Regulated Fund;
 - 14.2 the Fund has a written investment strategy which accords in all respects with Superannuation Law;
 - 14.3 the Trustee's investment in the Authorised Investment accords with the Fund's written investment strategy;
 - 14.4 the Trustee is the sole trustee of the Fund;
 - 14.5 the Trustee has the power and authority to enter into this Deed;
 - 14.6 the Trustee has the power and authority to purchase the Authorised Investment; and
 - 14.7 this Deed is legally binding on it, and the Deed is enforceable against it in accordance with its terms.

F Duration of Trust**When does the Trust start and end?**

- 15 The Trust commences on the date described in Clause 1 and terminates on the Vesting Date.

What must the Trustee do before the Vesting Date?

- 16 Before the Vesting Date, the Trustee must ensure:
- 16.1 that all money the Lender loaned to the Trustee in respect of the Authorised Investment has been repaid; and
 - 16.2 that any security or charge over the Authorised Investment has been discharged in full.

What must the Custodian and Trustee do on (or soon after) the Vesting Date?

- 17 On the Vesting Date (or as soon as practicable after the Vesting Date) the Custodian must either:
- 17.1 transfer the Authorised Investment and any other assets comprising the Custody Fund to the Trustee; or
 - 17.2 otherwise deal with the Authorised Investment and other assets comprising the Custody Fund as the Trustee may direct in writing.

G Replacement or resignation of Custodian

May the Trustee add, remove, or replace the Custodian?

- 18 At any time, the Trustee may by deed remove the Custodian, appoint a replacement custodian or appoint an additional custodian.

What must an outgoing Custodian do?

- 19 The outgoing Custodian must as soon as practicable after being removed or replaced:
 - 19.1 sign all documents and do all things necessary to transfer legal title (and any CHESS Sponsorship) in the Authorised Investment and in any other asset comprising the Custody Fund to the new or continuing custodian; and
 - 19.2 sign all documents and do all things necessary to transfer any charge or security in respect of the Authorised Investment or any other asset comprising the Custody Fund to the new or continuing custodian.

What must a continuing Custodian do?

- 20 If a new Custodian is added, then as soon as practicable the continuing Custodian must sign all documents and do all things necessary to transfer legal title (and any CHESS Sponsorship) in the Authorised Investment, and in any other asset comprising the Custody Fund, to the new custodian jointly with the continuing custodian.

How may the Custodian resign?

- 21 The Custodian may resign by providing at least 60 days written notice to the Trustee. During the 60 day period, the Custodian must comply with any reasonable directions of the Trustee concerning completing the steps set out in clauses 19.1 to 19.2.

H Trustee indemnifies Custodian

- 22 The Trustee agrees to indemnify and keep the Custodian indemnified against all liabilities, actions, proceedings, demands, claims, costs, damages, stamp duty, taxes, losses and expenses incurred or sustained by the Custodian or brought or made against the Custodian:
 - 22.1 in relation to the purchase of the Authorised Investment;
 - 22.2 by virtue of the Custodian holding legal title to the Authorised Investment; and
 - 22.3 as a consequence of the Custodian complying with any direction of the Trustee under this Deed.

I Trustee to pay Custodian's costs

- 23 The Trustee indemnifies the Custodian against, and will pay the Custodian on demand, the amount of, all losses, liabilities, costs and expenses (including, without limitation, legal expenses on a full indemnity basis) and Taxes in connection with:
 - 23.1 the negotiation, preparation, execution, stamping and registration of this Deed;

- 23.2 the enforcement or attempted enforcement or preservation or attempted preservation of any rights under this Deed; and
- 23.3 any amendment to, or consent, waiver or release of or under, this Deed.

J Notices to the parties

- 24 All notices to be given to or demands to be made under this Deed must be in writing. They may be delivered in person or sent by mail or facsimile to the party's current business address.
- 25 All notices are to be treated as having been served:
 - 25.1 if posted, 48 hours after the date of posting;
 - 25.2 if delivered personally, on the actual date of receipt; and
 - 25.3 if sent by facsimile, in the normal course of transmission.

K Jointly and Severally Liable

- 26 If two or more persons or entities comprise a party to this Deed, then each person or entity is jointly and severally liable for the obligations of that party under this Deed.

L Limitation

- 27 Notwithstanding anything else to the contrary contained in this Deed the Custodian and the Trustee agree that:
 - 27.1 the Custodian's rights against the Trustee for, in connection with, or as a result of (whether directly or indirectly) either of the following defaults are limited to rights relating to the Authorised Investment:
 - default on the relevant advance made by the Lender to the Trustee; or
 - default on the sum of the borrowing and charges related to that advance; and
 - 27.2 if the Trustee has a right relating to the Authorised Investment (other than a right to acquire legal ownership of the Authorised Investment on repayment to the Lender of the relevant loan), then the Custodian's rights and the rights of any other person against the Trustee for, in connection with, or as a result of, (whether directly or indirectly) the Trustee's exercise of its right, are limited to rights relating to the Authorised Investment.

M Compliance with Superannuation Law

- 28 The Custodian and the Trustee agree that all arrangements in respect of the Custody Trust as contained in, or referred to in, this Deed must be strictly in accordance with Superannuation Law including, without limitation, for the purpose:

28.1 of ensuring the concessional tax treatment of the Fund and of amounts paid into or out of the Fund; and

28.2 of the Fund's status as a Regulated Fund.

29 For this purpose:

29.1 The provisions of this Deed which (whether expressly or impliedly) confer or impose discretions, powers, rights or obligations on the parties are to be read as:

29.1.1 extending to confer or impose on the parties any discretions, powers, rights or obligations as may be necessary to ensure compliance with Superannuation Law; and

29.1.2 circumscribing any discretions, powers, rights or obligations of the parties to the extent necessary to ensure compliance with Superannuation Law; and

29.2 If a provision of this Deed (whether express or implied) is inconsistent with this purpose, then that provision must be read down to the extent necessary to ensure compliance with the requirements of this clause 29. If it is not possible to read down a provision of this Deed in that manner, then that provision is severable without effecting the validity or enforceability of the remaining part of that provision or of other provisions in this Deed.

N General and interpretation

30 Time is of the essence of all obligations under this Deed.

31 This Deed may only be varied or replaced by a document executed by the parties.

32 Each party must promptly execute and deliver all documents and promptly take all other action necessary or desirable to effect, perfect or complete the transactions contemplated by this Deed.

33 Each indemnity in this Deed is a continuing obligation, separate and independent from the other obligations of the parties. It survives this Deed's termination.

34 It is not necessary for a party to incur expense or make payment before enforcing a right of indemnity conferred by this Deed.

35 The warranties, undertakings, agreements and continuing obligations in this Deed do not merge on completion.

36 This Deed is governed by, and interpreted under, the laws of the jurisdiction set in the Schedule.

37 If a party consists of more than one person, then this Deed binds them jointly and each of them severally.

38 This Deed may be executed in any number of counterparts all of which taken together constitute one instrument.

39 If a payment or other act is required to be made or done on a day which is not a Business Day, then the payment or act must be made or done on the next following Business Day.

- 40 If a provision in this Deed is held to be illegal, invalid, void, voidable or unenforceable, that provision must be read down to the extent necessary to ensure that it is not illegal, invalid, void, voidable or unenforceable.
- 41 If it is not possible to read down a provision of this Deed in the manner described above, that provision is severable without affecting the validity or enforceability of the remaining part of that provision or the other provisions in this Deed.
- 42 A reference in this Deed to:
- 42.1 a statute includes regulations under it and consolidations, amendments, re-enactments or replacements of any of them;
- 42.2 a person includes a firm, partnership, joint venture, association, corporation or other corporate body;
- 42.3 a person includes the legal personal representatives, successors and assigns of that person;
- 42.4 any body which no longer exists or has been reconstituted, renamed, replaced or whose powers or functions have been removed or transferred to another body or agency, is a reference to the body which most closely serves the relevant purposes or objects of the first-mentioned body;
- 42.5 this or other document includes the document as varied or replaced regardless of any change in the identity of the parties;
- 42.6 the singular includes the plural and vice versa; and
- 42.7 a gender includes the other genders.
- 43 If a party that is a trustee makes a covenant, agreement, undertaking representation or warranty, then the covenant, agreement, undertaking, representation or warranty is to be construed as having been made in the capacity as trustee of the relevant trust.

O Definitions

- 44 In this deed unless expressed or implied to the contrary:

Authorised Investment means the investment specified in the Schedule.

Cash Account means the account established under clause 6.

Custody Fund means the Authorised Investment together with the following assets transferred to the Custodian and other amounts which accrue or are paid in respect of the Authorised Investment:

- all right title and interest of the Custodian from time to time in the Authorised Investment;
- all income and other proceeds generated from the holding of the Authorised Investment; and
- all other income, proceeds, accretions or accruals attributable to the Custody Trust.

Custody Trust means the trust known as "Bowden Super Property" created by operation of this Deed.

Deed means this trust deed, including all schedules.

Discretion means a right or power to act in accordance with one's own judgment.

Fund means the The Bowden Superannuation Fund.

Lender means each person from whom the Trustee is borrowing in order to acquire Authorised Investment, as identified in the Schedule.

Regulated Fund means a 'regulated superannuation fund' within the meaning of section 19 of the SIS Act and a 'complying superannuation fund' within the meaning of Part 5 of SIS Act.

Schedule means the schedule to this Deed.

SIS Act means the Superannuation Industry (Supervision) Act 1993 (Cth).

Superannuation Law means:

- any law of the Commonwealth of Australia which deals with any aspect of the superannuation or taxation in relation to superannuation, including the SIS Act and the Superannuation Industry (Supervision) Regulations 1994 (Cth); and
- any lawful requirement in relation to the Fund by any authority or body that has responsibility in connection with the regulation of superannuation, or taxation in relation to superannuation.
- It includes:
 - changes to any such laws or requirements after the date of this Deed; and
 - any proposed law or lawful requirement that the trustee believes may have retrospective effect.
- **Trustee** means the trustee for the time being of the Fund, who as at the date of this Deed is the person identified on page 1.

Vesting Date means either:


- the date which is 80 years from the date of this Deed; or
- any earlier date the Custodian and Trustee jointly determine.

Execution

Executed by the parties.


Dated: 21 April 2016

Executed by
Bowden Super Property Pty. Ltd. ACN
612002712, in accordance with section
127(1) of the *Corporations Act* 2001 (Cwth):



Bradley John Bowden, sole director and sole
company secretary

Executed by
Bowden Superannuation Pty. Ltd. ACN
098627439, in its capacity as trustee for the
Fund, in accordance with section 127(1) of
the *Corporations Act* 2001 (Cwth):



Bradley John Bowden, sole director and sole
company secretary

Schedule

Lender:	Susan Bowden
Lender Address for Notices:	Unit 3 1241 Logan Road Mount Gravatt, QLD, 4122 Australia
Lender Fax:	
Loan Amount:	\$200,000.00
Loan Term:	10 years
Authorised Investment:	Unit 21 6 Maunder Street Slacks Creek, QLD, 4127 Australia Lot 21 on SP 198440, Logan City, Yeerongpilly, SP 198440
Jurisdiction:	Queensland
Settlement Date (if applicable):	1 September 2016

GST Reconciliation

Client Name The Bowden Superannuation Fund
 Period Ended 30/06/2018

Business Activity Statement Method of Reporting - Cash or Accrual? Cash

Period	Total Sales (GST inc)	Total Sales (GST exc)	GST Collected	GST Paid	Net GST	Gross Wages	PAYG Withholding	PAYG Instalment	FBI Instalment	Payment/ (Refund)	Date Paid/(Refund)
	G1		1A	1B		W1	4	5A	6A		
July		0.00			0.00					0.00	
August		0.00			0.00					0.00	
September	4,740.00	4,309.00	431.00	82.00	349.00			3,140.00		3,489.00	
October		0.00			0.00					0.00	
November		0.00			0.00					0.00	
December	7,865.00	7,150.00	715.00	238.00	477.00			830.00		1,307.00	31/01/2018
January		0.00			0.00					0.00	
February		0.00			0.00					0.00	
March	6,490.00	5,900.00	590.00	196.00	394.00			685.00		1,079.00	27/04/2018
April		0.00			0.00					0.00	
May		0.00			0.00					0.00	
June	4,730.00	4,300.00	430.00	49.00	381.00			567.00		948.00	
		21,659.00	2,166.00	565.00	1,601.00	0.00	0.00	5,222.00	0.00	6,823.00	

Net Amount 381.00 payable

***NOTE - GST, PAYGI & Income Tax recociled by TW, accepted by BO**

Per Trial Balance	(6,177.87) refundable	
Difference	6,558.87	0.00 0.00
	<i>Over-reported</i>	

GST Adjustments

Cash Basis Adjustment	
Debtor	
Creditor	
Sub-Total (after Cash Adjustments)	381.00

Add Other Adjustments

Less Other Adjustments

	381.00

Wages and PAYGW Adjustments/Explanation

Net GST Payable per SF 360	\$1,502.13	H1-1
Per Lodged Business Activity St	\$1,601.00	
Difference	(\$98.87)	

PENDING PAYMENTS OF GST

Jun-17	\$5,257.44
Sep-17	\$349.00
Dec-17	\$477.00
Jun-18	\$381.00
Total	\$6,464.44
BGL 360	\$6,177.87
Diiference	\$286.57

The Bowden Superannuation Fund

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				
21/16 Maunder St, Slacks Creek				
07/07/2017	21/16 Maunder St, Slacks Creek	450.00	100%	40.91
30/06/2018	21/16 Maunder St, Slacks Creek	438.30	100%	0.00
		888.30		40.91
Lot 2, 38 Lysaght Street, Coolum				
07/07/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
14/07/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
21/07/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
28/07/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
04/08/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
11/08/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
18/08/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
25/08/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
01/09/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
08/09/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
08/09/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
15/09/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
15/09/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
22/09/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
22/09/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
29/09/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
29/09/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
06/10/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
06/10/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
13/10/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
13/10/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
20/10/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
20/10/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00

Description	Reference	Gross(Inc GST)	GST Rate	GST
27/10/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
27/10/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
03/11/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
03/11/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
10/11/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
10/11/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
17/11/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
17/11/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
24/11/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
24/11/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
01/12/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
01/12/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
08/12/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
08/12/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
15/12/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
15/12/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
22/12/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
22/12/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
29/12/2017	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
29/12/2017	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
05/01/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
05/01/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
12/01/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
12/01/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
19/01/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
19/01/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
26/01/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
29/01/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
02/02/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
02/02/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
09/02/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
09/02/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
16/02/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
16/02/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00

Description	Reference	Gross(Inc GST)	GST Rate	GST
23/02/2018	Lot 2, 38 Lysaght Street, Coolum	330.00	100%	30.00
23/02/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
02/03/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
02/03/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
09/03/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
09/03/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
16/03/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
16/03/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
23/03/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
23/03/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
30/03/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
03/04/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
06/04/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
06/04/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
13/04/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
13/04/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
20/04/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
20/04/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
27/04/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
27/04/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
04/05/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
04/05/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
11/05/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
11/05/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
18/05/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
22/05/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
25/05/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
25/05/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
01/06/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
01/06/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
08/06/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
08/06/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00
15/06/2018	Lot 2, 38 Lysaght Street, Coolum	110.00	100%	10.00
15/06/2018	Lot 2, 38 Lysaght Street, Coolum	275.00	100%	25.00

Description	Reference	Gross(Incl GST)	GST Rate	GST
22/06/2018 Lot 2, 38 Lysaght Street, Coolum		110.00	100%	10.00
29/06/2018 Lot 2, 38 Lysaght Street, Coolum		110.00	100%	10.00
		<u>23,980.00</u>		<u>2,180.00</u>
		24,868.30		2,220.91
Total Sales	G1	<u>24,868.30</u>		
Total GST collected on Sales	1A			<u>2,220.91</u>
Expenses				
Capital Purchases				
Total Capital Purchases	G10	<u>0.00</u>		
Non Capital Purchases				
Body Corporate Fees				
Body Corporate Fees				
01/08/2017 Body Corporate Fees		353.46	100%	32.13
02/11/2017 Body Corporate Fees		2,371.25	100%	215.57
15/03/2018 Body Corporate Fees		353.46	100%	32.13
22/03/2018 Body Corporate Fees		2,371.28	100%	215.57
25/05/2018 Body Corporate Fees		547.11	100%	49.74
		<u>5,996.56</u>		<u>545.14</u>
		5,996.56		545.14
Interest Paid - ATO General Interest				
Interest Paid - ATO General Interest				
05/06/2018 Interest Paid - ATO General Interest		899.50	GST Free	0.00
30/06/2018 Interest Paid - ATO General Interest		835.15	GST Free	0.00
		<u>1,734.65</u>		<u>0.00</u>
		1,734.65		0.00
Investment Expenses				
Investment Expenses				
04/07/2017 Investment Expenses		832.26	GST Free	0.00
06/09/2017 Investment Expenses		247.68	GST Free	0.00
28/03/2018 Investment Expenses		1,910.00	100%	173.64
		<u>2,989.94</u>		<u>173.64</u>
		2,989.94		173.64
Rates				
Rates				

Description	Reference	Gross(Incl GST)	GST Rate	GST
01/08/2017 Rates		1,019.09	GST Free	0.00
01/08/2017 Rates		2,609.15	GST Free	0.00
		<u>3,628.24</u>		<u>0.00</u>
		3,628.24		0.00
Total Non Capital Purchases	G11	<u>14,349.39</u>		
Total GST Paid on Purchases	1B			<u>718.78</u>

BAS Summary

Total Sales	G1	24,868.30	Total GST Collected on Sales	1A	2,220.91
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	718.78
Total Non Capital Purchases	G11	14,349.39	GST Payable / (Refundable)		1,502.13



Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
ACCOUNTANTS PTY LTD

Client name: THE BOWDEN
SUPERANNUATION FUND

ABN: 77319508008

Activity statement

Account	Activity statement – 001 – THE BOWDEN SUPERANNUATION FUND
Period	Jul 2017 – Sep 2017
Document ID	35056471792
Date Lodged	27 October 2017
Payment due	27 November 2017
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$431.00	
1B	Owed by ATO			\$82.00
G1	Total sales	\$4,740.00		
	Does this include GST?	0		

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$3,140.00	
5B	Owed by ATO			\$0.00
T1	PAYG instalment income	\$29,740.00		
T2	Multiplied by rate	10.56 % Based on the notional tax \$ 8,884.80 from the 2016 assessment.		
T3	Or new varied rate	0.00 %		
T4	Reason for variation			

Amount owing to ATO

\$3,489.00

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Biller code 75556

Reference number 773195080086260

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Payment reference number (PRN) 773195080086260



*171 773195080086260



Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
ACCOUNTANTS PTY LTD

Client name: THE BOWDEN
SUPERANNUATION FUND

ABN: 77319508008

Activity statement

Account	Activity statement – 001 – THE BOWDEN SUPERANNUATION FUND
Period	Oct 2017 – Dec 2017
Document ID	35092263637
Date Lodged	31 January 2018
Payment due	28 February 2018
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$715.00	
1B	Owed by ATO			\$238.00
G1	Total sales	\$7,865.00		
	Does this include GST?	0		

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$830.00	
5B	Owed by ATO			\$0.00
T1	PAYG instalment income	\$7,865.00		
T2	Multiplied by rate	10.56 % Based on the notional tax \$ 8,884.80 from the 2016 assessment.		
T3	Or new varied rate	0.00 %		
T4	Reason for variation			

Amount owing to ATO

\$1,307.00

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Biller code 75556

Reference number 773195080086260

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Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
ACCOUNTANTS PTY LTD

Client name: THE BOWDEN
SUPERANNUATION FUND

ABN: 77319508008

Activity statement

Account	Activity statement – 001 – THE BOWDEN SUPERANNUATION FUND
Period	Jan 2018 – Mar 2018
Document ID	35127252257
Date Lodged	1 May 2018
Payment due	28 May 2018
GST Accounting Method	Cash
Receipt ID	Unavailable

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$590.00	
1B	Owed by ATO			\$196.00
G1	Total sales	\$6,490.00		
	Does this include GST?	0		

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$685.00	
5B	Owed by ATO			\$0.00
T1	PAYG instalment income	\$6,490.00		
T2	Multiplied by rate	10.56 % Based on the notional tax \$ 8,884.80 from the 2016 assessment.		
T3	Or new varied rate	0.00 %		
T4	Reason for variation			

Amount owing to ATO

\$1,079.00

BPAY®

Biller code 75556
Reference number 773195080086260

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Payment reference number (PRN) 773195080086260



*171 773195080086260



Australian Government
Australian Taxation Office

Agent name: MCA (QLD)
ACCOUNTANTS PTY LTD

Client name: THE BOWDEN
SUPERANNUATION FUND

ABN: 77319508008

Activity statement

Account	Activity statement – 001 – THE BOWDEN SUPERANNUATION FUND
Period	Apr 2018 – Jun 2018
Document ID	35162390650
Date Lodged	26 July 2018
Payment due	27 August 2018
GST Accounting Method	Cash
Receipt ID	5365556402

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$430.00	
1B	Owed by ATO			\$49.00
G1	Total sales	\$4,730.00		
	Does this include GST?	Y		

PAYG income tax instalment

Label	Description	Reported Value	Owed to ATO	Owed by ATO
5A	Owed to ATO		\$567.00	
5B	Owed by ATO			\$0.00
T1	PAYG instalment income	\$4,730.00		
T2	Multiplied by rate	11.99 % Based on the notional tax \$ 9,988.50 from the 2017 assessment.		
T3	Or new varied rate	0.00 %		
T4	Reason for variation			

Amount owing to ATO

\$948.00

BPAY®

Biller code 75556
Reference number 773195080086260

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Australia Post

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Payment reference number (PRN) 773195080086260



*171 773195080086260



Tax Agent Portal

User ID PCPH7H6

03 Dec 2018 17:08:32 (EDST)

Current client THE BOWDEN SUPERANNUATION FUND	TFN 778272204	ABN 77319508008
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE BOWDEN SUPERANNUATION FUND	Number 77319508008	Description Integrated Client Account

Itemised account - by Tax Office processed date

Opening balance	\$16,074.87
Closing balance	\$0.00
Estimated general interest charge	\$0.00
Total payable if paid on 3 December 2018	\$0.00

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 3 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		Opening balance			\$16,074.87
28 Jul 2017		Amended self assessed amount(s) for the period ended 31 Mar 17	\$0.00		
	28 Apr 2017	- goods and services tax	\$1,023.00		\$17,097.87
28 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	25 Aug 2017	- goods and services tax	\$5,437.00		\$22,534.87
	25 Aug 2017	- pay as you go income tax instalment	\$6,675.00		\$29,209.87
29 Jul 2017	19 Jun 2017	Amended general interest charge calculated from 01 Jul 16 to 19 Jun 17	\$13.16		\$29,223.03
29 Jul 2017	20 Jun 2017	Remission of general interest charge		\$13.16	\$29,209.87
29 Jul 2017	30 Jun 2017	General interest charge calculated from 20 Jun 17 to 30 Jun 17	\$48.59		\$29,258.46
29 Jul 2017	01 Jul 2017	Remission of general interest charge		\$48.59	\$29,209.87
29 Jul 2017	28 Jul 2017	General interest charge calculated from 01 Jul 17 to 28 Jul 17	\$114.87		\$29,324.74
26 Aug 2017	25 Aug 2017	General interest charge calculated from 29 Jul 17 to 25 Aug 17	\$118.54		\$29,443.28
07 Sep 2017	06 Sep 2017	Payment received		\$4,000.00	\$25,443.28
23 Sep 2017	22 Sep 2017	General interest charge calculated from 26 Aug 17 to 22 Sep 17	\$181.51		\$25,624.79
29 Sep 2017	29 Sep 2017	Remission of general interest charge		\$36.79	\$25,588.00
29 Sep 2017	28 Sep 2017	General interest charge calculated from 23 Sep 17 to 28 Sep 17	\$36.79		\$25,624.79
28 Oct 2017	27 Oct 2017	General interest charge calculated from 29 Sep 17 to 27 Oct 17	\$177.75		\$25,802.54
30 Oct 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	27 Nov 2017	- goods and services tax	\$349.00		\$26,151.54
	27 Nov 2017	- pay as you go income tax instalment	\$3,140.00		\$29,291.54
25 Nov 2017	24 Nov 2017	General interest charge calculated from 28 Oct 17 to 24 Nov 17	\$172.76		\$29,464.30
15 Dec 2017	14 Dec 2017	Payment received		\$4,464.30	\$25,000.00
06 Jan 2018	05 Jan 2018	General interest charge calculated from 25 Nov 17 to 05 Jan 18	\$270.24		\$25,270.24

27 Jan 2018	26 Jan 2018	General interest charge calculated from 06 Jan 18 to 26 Jan 18	\$127.08	\$25,397.32
01 Feb 2018	31 Jan 2018	Payment received	\$1,307.00	\$24,090.32
01 Feb 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00	
	28 Feb 2018	- goods and services tax	\$477.00	\$24,567.32
	28 Feb 2018	- pay as you go income tax instalment	\$830.00	\$25,397.32
20 Feb 2018	19 Feb 2018	Payment received	\$2,000.00	\$23,397.32
24 Feb 2018	23 Feb 2018	General interest charge calculated from 27 Jan 18 to 23 Feb 18	\$160.52	\$23,557.84
24 Mar 2018	23 Mar 2018	General interest charge calculated from 24 Feb 18 to 23 Mar 18	\$156.83	\$23,714.67
27 Apr 2018	27 Apr 2018	Payment received	\$400.00	\$23,314.67
28 Apr 2018	27 Apr 2018	General interest charge calculated from 24 Mar 18 to 27 Apr 18	\$199.87	\$23,514.54
30 Apr 2018	27 Apr 2018	Payment received	\$1,079.00	\$22,435.54
01 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00	
	29 May 2018	- goods and services tax	\$394.00	\$22,829.54
	29 May 2018	- pay as you go income tax instalment	\$685.00	\$23,514.54
26 May 2018	27 Apr 2018	Amended general interest charge calculated from 01 Jul 17 to 27 Apr 18	\$0.24	\$23,514.30
26 May 2018	25 May 2018	General interest charge calculated from 28 Apr 18 to 25 May 18	\$151.42	\$23,665.72
28 May 2018	28 May 2018	Payment received	\$400.00	\$23,265.72
31 May 2018	05 Jun 2018	Credit transferred in from another account	\$4,374.50	\$18,891.22
31 May 2018	30 May 2018	General interest charge calculated from 26 May 18 to 30 May 18	\$27.36	\$18,918.58
31 May 2018	31 May 2018	Remission of general interest charge	\$27.36	\$18,891.22
16 Jun 2018	15 Jun 2018	General interest charge calculated from 31 May 18 to 15 Jun 18	\$78.02	\$18,969.24
16 Jun 2018	16 Jun 2018	Remission of general interest charge	\$78.02	\$18,891.22
27 Jun 2018	27 Jun 2018	Payment received	\$400.00	\$18,491.22
26 Jul 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00	
	27 Aug 2018	- goods and services tax	\$381.00	\$18,872.22
	27 Aug 2018	- pay as you go income tax instalment	\$567.00	\$19,439.22
27 Jul 2018	27 Jul 2018	Payment received	\$400.00	\$19,039.22
28 Jul 2018	30 Jun 2018	General interest charge calculated from 16 Jun 18 to 30 Jun 18	\$67.80	\$19,107.02



Tax Agent Portal

User ID PCPH7H6

03 Dec 2018 17:08:58 (EDST)

Current client THE BOWDEN SUPERANNUATION FUND	TFN 778272204	ABN 77319508008
Represented by MCA (QLD) ACCOUNTANTS PTY LTD		
Account name THE BOWDEN SUPERANNUATION FUND	Number 77319508008	Description Integrated Client Account

Itemised account - by Tax Office processed date

Opening balance	\$16,074.87
Closing balance	\$0.00
Estimated general interest charge	\$0.00
Total payable if paid on 3 December 2018	\$0.00

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 3 December 2018

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
28 Jul 2018	01 Jul 2018	Remission of general interest charge		\$67.80	\$19,039.22
28 Jul 2018	27 Jul 2018	General interest charge calculated from 01 Jul 18 to 27 Jul 18	\$122.85		\$19,162.07
30 Jul 2018	27 Jul 2018	Payment received		\$948.00	\$18,214.07
25 Aug 2018	27 Jul 2018	Amended general interest charge calculated from 01 Jul 18 to 27 Jul 18		\$0.24	\$18,213.83
25 Aug 2018	24 Aug 2018	General interest charge calculated from 28 Jul 18 to 24 Aug 18	\$119.06		\$18,332.89
29 Sep 2018	28 Sep 2018	General interest charge calculated from 25 Aug 18 to 28 Sep 18	\$157.69		\$18,490.58
27 Oct 2018	26 Oct 2018	General interest charge calculated from 29 Sep 18 to 26 Oct 18	\$127.50		\$18,618.08
29 Oct 2018		Self assessed amount(s) for the period ended 30 Sep 18	\$0.00		
	26 Nov 2018	- goods and services tax	\$1,237.00		\$19,855.08
	26 Nov 2018	- pay as you go income tax instalment	\$2,071.00		\$21,926.08
30 Oct 2018	29 Oct 2018	Payment received		\$3,308.00	\$18,618.08
20 Nov 2018	19 Nov 2018	Payment received		\$18,618.08	\$0.00
24 Nov 2018	23 Nov 2018	General interest charge calculated from 27 Oct 18 to 23 Nov 18	\$88.30		\$88.30
24 Nov 2018	24 Nov 2018	Remission of general interest charge		\$88.30	\$0.00
03 Dec 2018		Closing balance			\$0.00

2018 Workpapers

Section J - L

Members' Fund

The Bowden Superannuation Fund
Members Summary Report
 As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Bradley Bowden (Age: 57)											
BOWBRA00001A - Accumulation											
699,682.79	29,129.00	0.00	26,792.25	0.00	0.00	3,750.00	(1,475.15)	0.00	568.61	0.00	752,760.58
699,682.79	29,129.00	0.00	26,792.25	0.00	0.00	3,750.00	(1,475.15)	0.00	568.61	0.00	752,760.58
699,682.79	29,129.00	0.00	26,792.25	0.00	0.00	3,750.00	(1,475.15)	0.00	568.61	0.00	752,760.58

Members Statement

Bradley Bowden
 PO Box 720
 New Farm, Queensland, 4005, Australia

Your Details

Date of Birth : 30/05/1961
 Age: 57
 Tax File Number: Provided
 Date Joined Fund: 01/11/2001
 Service Period Start Date: 01/06/1993
 Date Left Fund:
 Member Code: BOWBRA00001A
 Account Start Date 01/11/2001
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 752,760.58
 Total Death Benefit 871,736.58
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 118,976.00

Your Balance

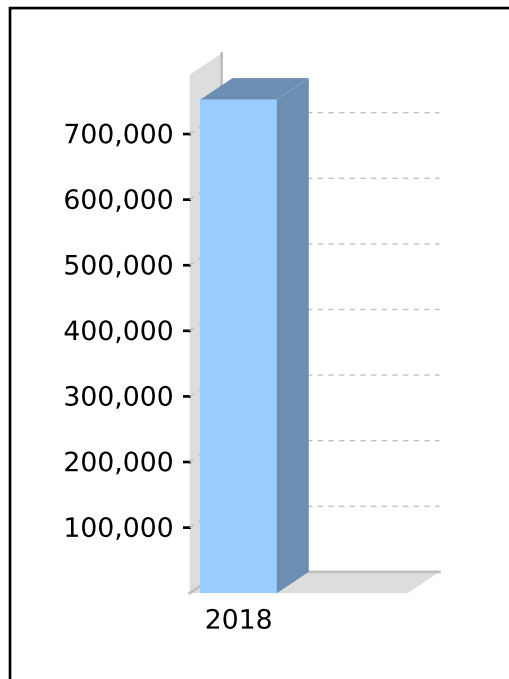
Total Benefits 752,760.58

Preservation Components

Preserved 751,857.12
 Unrestricted Non Preserved
 Restricted Non Preserved 903.46

Tax Components

Tax Free 12,836.11
 Taxable 739,924.47



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	699,682.79
<u>Increases to Member account during the period</u>	
Employer Contributions	25,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	4,129.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	26,792.25
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,750.00
Income Tax	(1,475.15)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	568.61
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	752,760.58

The Bowden 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
Bowden, Bradley	30/05/1961	56	699,682.79	25,000.00	4,129.00	0.00	0.00	29,129.00
All Members				25,000.00	4,129.00	0.00	0.00	29,129.00

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Bowden, Bradley	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	4,129.00	100,000.00	95,871.00 Below Cap

NCC Bring Forward Caps

Member	Bring Forward Cap	2015	2016	2017	2018	Total	Current Position
Bowden, Bradley	N/A	0.00	0.00	0.00	4,129.00	N/A	Bring Forward Not Triggered

Bowden, Bradley

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
11/07/2017	Transfer from NetBank AnnualContribution	Employer	25,000.00								
27/07/2017	Direct Credit 012721 ATO ATO001100008150739	Personal - Non-Concessional		500.00							
30/05/2018	Transfer from NetBank Loan Oz Eco	Personal - Non-Concessional		500.00							
21/06/2018	Direct Credit 012721 ATO ATO007000009242783	Personal - Non-Concessional		500.00							

30/06/2018 To record MCA Fees Personal - Non-
per replies Concessional

2,629.00

Total - Bowden, Bradley

25,000.00	4,129.00	0.00	0.00
------------------	-----------------	-------------	-------------

0.00	0.00	0.00
-------------	-------------	-------------

Total for all members

25,000.00	4,129.00	0.00	0.00
-----------	----------	------	------

10 December 2018

The Trustee
The Bowden Superannuation Fund
PO Box 720
NEWFARM QLD 4005

Dear Sir,

We confirm that OZ Electrical & Air Pty Ltd has paid the following amounts to The Bowden Superannuation Fund during the 2017-2018 year as employer contributions.

For Bradley Bowden	<u>\$25,000.00</u>	Concessional
--------------------	--------------------	--------------

Yours faithfully

.....
Bradley Bowden
Director
OZ Electrical & Air Pty Ltd

11 February 2019

The Trustee
The Bowden Superannuation Fund
PO Box 720
NEWFARM QLD 4005

Dear Sir,

I confirm that I, as members of the above fund, have paid the following contributions to the The Bowden Superannuation Fund during the 2017-2018 year as **Member Contributions**, and that I will not be claiming deductions in my personal income tax returns for these contributions.

For Bradley Bowden \$4,129.00 Non-Concessional

We confirm the following contributions were received by the above fund as **Employer Contributions**.

For Bradley Bowden \$25,000.00 Concessional

Yours faithfully

.....
Bradley Bowden
Member

2018 Workpapers

Section M

Income

The Bowden 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
Property Income												
21/16 Maunder St, Slacks Creek	42,545.46							42,545.46				
	42,545.46	M1 - 1						42,545.46				
Real Estate Properties (Australian - Commercial)												
\$-P0040 Lot 2, 38 Lysaght Street, Coolum	13,000.00							13,000.00				
	13,000.00							13,000.00				
	55,545.46							55,545.46				

Assessable Income (Excl. Capital Gains) **55,545.46**

Net Capital Gain **0.00**

Total Assessable Income 55,545.46

* 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.

Bowden Superannuation Fund
Rent Reconciliation at 30 June 2018

21/16 MAUNDER STREET:

Settlement 30/09/16

Days rented

365

No of days in year

365

100.00%

Rent per Lease Agreement (GST Exclusive) - 12 Months

Total	GST Exclusive	
	Oz Electrical	Green Illumination
42,545.45	21,272.73	21,272.73

Less: Rent Received in Advance in 2017

(20,849.03)	(20,849.03)
-------------	-------------

Total required to be paid

423.69	423.69
--------	--------

Total rent received per bank account

204.55	204.55
--------	--------

Rent Receivable 2018 - A

438.30

219.15

219.15

GST Inclusive	
Oz Electrical	Green Illumination
23,400	23,400
(22,934)	(22,934)
466	466
225	225
241	241

LYSAGHT STREETM COOLUM:

Rent per Lease Agreement (GST Exclusive)

Oz Electrical

Rent per Lease Agreement (GST Exclusive) - 12 Months

13,000.00

Less: Rent Received in Advance in 2017

(181.82)

Total rent received per bank account

12,818.18

(21,800.00)

Rent Received in Advance 2018 - B

(8,981.82)

(8,981.82)

Oz Electrical
14,100.00
(23,980.00)
(9,880.00)

Total Rent Received in Advance 2018

(8,543.52)

Bowden Superannuation Fund
 Rent Reconciliation at 30 June 2017

MAUNDER STREET
 Settlement 30/09/16

Days rented 274
 No of days in year 365
 75.07%

	GST Exclusive		GST Inclusive	
	Oz Electrical	Green Illumination	Oz Electrical	Green Illumination
Rent per Lease Agreement (GST Exclusive) 9 MONTHS ONLY	15,969.12	15,969.12	17,566	17,566
Add: Rent Receivable 2016	0.00	0.00	0	0
Total required to be paid	15,969.12	15,969.12	17,566	17,566
Total rent received per bank account	(36,818.15)	(36,818.15)	(40,500)	(40,500)
Rent Received In Advance 2017	(41,698.07)	(20,849.03)	(22,934)	(22,934)

LYSAGHT STREETM COOLUM

Rent per Lease Agreement (GST Exclusive)	Oz Electrical
9 months at \$181.82 p.w.	7,272.80
Rent Review: 3 months at \$250 p.w.	3,000.00
	<hr/>
	10,272.80
Total rent received per bank account	(10,454.62)
Total Rent Received in Advance 2017	(181.82)

Oz Electrical
11,300.08
(11,500.08)
(200.00)

Total Rent Received in Advance \$ 41,879.89

COMMERCIAL TENANCY AGREEMENT

(FIRST EDITION) Revised



Non Member Office

PARTIES

Landlord: Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund
(ABN 77 319 508 008)

Tenant: Green Illumination Pty Ltd

Date: 30 September 2016

**THIS AGREEMENT COMPRISES THE REFERENCE SCHEDULE
AND COMMERCIAL TENANCY AGREEMENT CONDITIONS.**

INSTRUCTIONS TO COMPLETE

Commercial Tenancy Agreement

DO NOT USE THIS DOCUMENT

- * FOR RESIDENTIAL TENANCIES
- * FOR PREMISES COVERED BY THE *RETAIL SHOP LEASES ACT*.
- * WHERE THE INITIAL TERM EXCEEDS 3 YEARS.
- * WHERE REGISTRATION UNDER THE *LAND TITLE ACT* IS REQUIRED.

- If including an option to renew, the tenant should be advised to seek legal advice about having the tenancy registered to protect its right under the option.
- Where the initial term plus options exceeds 10 years and the premises form part of the landlord's title, the tenancy may require approval as a subdivision and legal advice should be sought.
- Unless amended, this agreement provides for rent to be reviewed based on increases in the Consumer Price Index. It is not suitable for use where rent is to be reviewed to market or otherwise.
- The only outgoings recoverable in this agreement are local government rates, fire services levies, insurance, cleaning and garden maintenance. Unless amended, this agreement is not suitable for use where additional outgoings are to be paid by the tenant.
- The Agreement **must be** submitted to the Office of State Revenue for stamping within **30 days of signing**.

Reference Schedule

Ensure that all items are completed.

- Item 1:** Full name/s of the owner/s of the property and their address, if the landlord is a company, include ABN. DO NOT use a business name.
- Item 2:** Full name/s of the tenant. If the tenant is a company, include its ABN. DO NOT use a business name.
- Item 3:** The premises must be clearly identified e.g. "Suite 3, 45 John Street, Spring Hill" etc. If not able to be identified by name, a sketch plan must be attached to the agreement and the address must be included at item 3.
- Item 5:** Insert the period of the further tenancy, e.g. "6 months" or "1 year" or "not applicable".
- Item 7:** Insert the date on which the rent is to be adjusted by the CPI or "not applicable"
- Item 8:** The permitted use should be stated clearly and concisely
- Item 9:** Insert the percentage of outgoings the tenant is to pay, e.g. "25%" or "100%" or "not applicable".

AGREEMENTMade (date) **30 September 2016****PARTIES
AND**The person named in item 1 of the reference schedule. ("Landlord")
The person named in item 2 of the reference schedule. ("Tenant")**REFERENCE SCHEDULE**

- Item 1 **LANDLORD** Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund
Address: Unit 3, 1241 Logan Road, Mt Gravatt Qld 4122
Phone: **Fax:**
ABN No: 77 319 508 008
Email Address:
- Item 2 **TENANT** Green Illumination Pty Ltd
Address: 21/16 Maunder Street, Slacks Creek Qld 4127
Phone: **Fax:**
ABN No: 85 143 353 995
Email Address:
- Item 3 **Premises** **21/16 Maunder Street, Slacks Creek Qld 4127**
(Annex a plan if available)
- Item 4 **Term** **(1) periodic monthly tenancy; or**
(2) 36 Months commencing on 30 September 2016
and ending on 30 September 2019
- Item 5 **Option for Further term** 3 years + 3 years
- Item 6 **Rent** **\$23,400 Per Annum Plus Outgoings (inclusive of GST) for the first term and then in accordance with special conditions.**
- Item 7 **Annual Rent Review Dates** 1 July each year
- Item 8 **Permitted Use** Office and Warehouse
- Item 9 **Percentage of Outgoings** NIL
- Item 10 **Deposit** \$NIL
- Item 11 **Landlords Agent Address** N/A
Phone: **Fax:**
ABN No:
Email Address:
-

SPECIAL CONDITIONS

Rent will be reviewed annually on the 1st July.

If options are exercised the rent will continue to be reviewed annually on the 1st July.

EXECUTED as an agreement.
EXECUTION BY LANDLORD

Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund

THE COMMON SEAL of
AS LANDLORD

Was affixed in accordance with its articles
Of association in the presence of:

.....
Director/Secretary

Bradley Bowden

.....
Name of Director/Secretary (BLOCK LETTERS)

.....
Director

.....
OR Name of Director (BLOCK LETTERS)

Bradley Bowden

SIGNED by
AS LANDLORD
In the presence of:

.....
Signature of Witness

ANTHONY Mearozzi

.....
Name of Witness (BLOCK LETTERS)

.....
Address of Witness

2/273 ABBOTSFORD ROAD
BOWEN HILLS 24006

EXECUTION BY TENANT

Green Illumination Pty Ltd

THE COMMON SEAL of
AS TENANT

Was affixed in accordance with its articles
Of association in the presence of:

.....
Director/Secretary

Bradley Bowden

.....
Name of Director/Secretary (BLOCK LETTERS)

.....
Director

Ryan Adamczyk

.....
OR Name of Director (BLOCK LETTERS)

Bradley Bowden and Ryan Adamczyk

SIGNED by
AS LANDLORD
In the presence of:

.....
Signature of Witness

ANTHONY Mearozzi

.....
Name of Witness (BLOCK LETTERS)

.....
Address of Witness

2/273 ABBOTSFORD ROAD
BOWEN HILLS 24006

COMMERCIAL TENANCY AGREEMENT

(FIRST EDITION) Revised



Non Member Office

PARTIES

Landlord: Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund
(ABN 77 319 508 008)

Tenant: Queensland Electrical Pty Ltd

Date: 30 September 2016

**THIS AGREEMENT COMPRISES THE REFERENCE SCHEDULE
AND COMMERCIAL TENANCY AGREEMENT CONDITIONS.**

INSTRUCTIONS TO COMPLETE

Commercial Tenancy Agreement

DO NOT USE THIS DOCUMENT

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- Item 7:** Insert the date on which the rent is to be adjusted by the CPI or "not applicable"
- Item 8:** The permitted use should be stated clearly and concisely
- Item 9:** Insert the percentage of outgoings the tenant is to pay, e.g. "25%" or "100%" or "not applicable".

AGREEMENTMade (date) **30 September 2016****PARTIES
AND**The person named in item 1 of the reference schedule. (**"Landlord"**)
The person named in item 2 of the reference schedule. (**"Tenant"**)**REFERENCE SCHEDULE**

- Item 1 **LANDLORD** Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund
Address: Unit 3, 1241 Logan Road, Mt Gravatt Qld 4122
Phone: **Fax:**
ABN No: 77 319 508 008
Email Address:
- Item 2 **TENANT** Queensland Electrical Pty Ltd
Address: 21/16 Maunder Street, Slacks Creek Qld 4127
Phone: **Fax:**
ABN No: 59 122 672 084
Email Address:
- Item 3 **Premises** **21/16 Maunder Street, Slacks Creek Qld 4127**
(Annex a plan if available)
- Item 4 **Term** **(1) periodic monthly tenancy; or**
(2) 36 Months commencing on 30 September 2016
and ending on 30 September 2019
- Item 5 **Option for Further term** 3 years + 3 years
- Item 6 **Rent** **\$23,400 Per Annum Plus Outgoings (inclusive of GST) for the first term and then in accordance with special conditions.**
- Item 7 **Annual Rent Review Dates** 1 July each year
- Item 8 **Permitted Use** Office and Warehouse
- Item 9 **Percentage of Outgoings** NIL
- Item 10 **Deposit** \$NIL
- Item 11 **Landlords Agent Address** N/A
Phone: **Fax:**
ABN No:
Email Address:
-

SPECIAL CONDITIONS

Rent will be reviewed annually on the 1st July.

If options are exercised the rent will continue to be reviewed annually on the 1st July.

EXECUTED as an agreement.
EXECUTION BY LANDLORD

Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund

THE COMMON SEAL of
AS LANDLORD

Was affixed in accordance with its articles
Of association in the presence of:

.....
Director/Secretary

.....
Director

Bradley Bowden

.....
Name of Director/Secretary (BLOCK LETTERS)

OR

.....
Name of Director (BLOCK LETTERS)

Bradley Bowden

SIGNED by
AS LANDLORD
In the presence of:

.....
Signature of Witness

.....
Address of Witness

Anthony Mearazzi

.....
Name of Witness (BLOCK LETTERS)

*2/273 ABBOTSFORD ROAD
Bowden Hills Q 4006*

EXECUTION BY TENANT

Queensland Electrical Pty Ltd

THE COMMON SEAL of
AS TENANT

Was affixed in accordance with its articles
Of association in the presence of:

.....
Director/Secretary

.....
Director

Bradley Bowden

Ryan Adamczyk

.....
Name of Director/Secretary (BLOCK LETTERS)

OR

.....
Name of Director (BLOCK LETTERS)

Bradley Bowden and Ryan Adamczyk

SIGNED by
AS LANDLORD
In the presence of:

.....
Signature of Witness

.....
Address of Witness

Anthony Mearazzi

.....
Name of Witness (BLOCK LETTERS)

*2/273 ABBOTSFORD ROAD
Bowden Hills Q 4006*

COMMERCIAL TENANCY AGREEMENT

(FIRST EDITION) Revised



Non Member Office

PARTIES

Landlord: Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund (ABN 77 319 508 008)

Tenant: Oz Electrical & Air Pty Ltd

Date: 1 June 2016

THIS AGREEMENT COMPRISES THE REFERENCE SCHEDULE AND COMMERCIAL TENANCY AGREEMENT CONDITIONS.

INSTRUCTIONS TO COMPLETE

Commercial Tenancy Agreement

DO NOT USE THIS DOCUMENT

- * FOR RESIDENTIAL TENANCIES
- * FOR PREMISES COVERED BY THE *RETAIL SHOP LEASES ACT*.
- * WHERE THE INITIAL TERM EXCEEDS 3 YEARS.
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- Item 7:** Insert the date on which the rent is to be adjusted by the CPI or "not applicable"
- Item 8:** The permitted use should be stated clearly and concisely
- Item 9:** Insert the percentage of outgoings the tenant is to pay, e.g. "25%" or "100%" or "not applicable".

AGREEMENT

Made (date) **1 June 2016**

PARTIES

The person named in item 1 of the reference schedule. ("Landlord")

AND

The person named in item 2 of the reference schedule. ("Tenant")

REFERENCE SCHEDULE

Item 1 **LANDLORD** Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund

Address: Unit 3, 1241 Logan Road, Mt Gravatt Qld 4122

Phone: **Fax:**

ABN No: 77 319 508 008

Email Address:

Item 2 **TENANT** Oz Electrical & Air Pty Ltd

Address: Lot 2, 38 Lysaght Street, Coolum Qld 4573

Phone: **Fax:**

ABN No: 75 112 504 140

Email Address:

Item 3 **Premises** Lot 2, 38 Lysaght Street, Coolum Qld 4573

(Annex a plan if available)

Item 4 **Term** (1) periodic monthly tenancy; or
(2) 36 Months commencing on 1 June 2016
and ending on 1 June 2019

Item 5 **Option for Further term** 3 years + 3 years

Item 6 **Rent** \$10,400 Per Annum Plus Outgoings (inclusive of GST) for the first term and then in accordance with special conditions.

Item 7 **Annual Rent Review Dates** 1 July each year

Item 8 **Permitted Use** Office and Warehouse

Item 9 **Percentage of Outgoings** NIL

Item 10 **Deposit** \$NIL

Item 11 **Landlords Agent Address** N/A

Phone: **Fax:**
ABN No:
Email Address:

Rent reviewed and increased to \$275 pw incl GST from 18/04/17 (\$14,300 pa + outgoings inclusive of GST)

SPECIAL CONDITIONS

Rent will be reviewed annually on the 1st July.

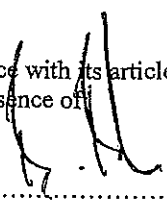
If options are exercised the rent will continue to be reviewed annually on the 1st July.

EXECUTED as an agreement.
EXECUTION BY LANDLORD

Bowden Superannuation Pty Ltd ATF Bowden Superannuation Fund

THE COMMON SEAL of
AS LANDLORD

Was affixed in accordance with its articles
Of association in the presence of



×
.....
Director/Secretary

.....
Director

Bradley Bowden

.....
Name of Director/Secretary (BLOCK LETTERS)

OR Name of Director (BLOCK LETTERS)

Bradley Bowden

SIGNED by
AS LANDLORD
In the presence of:

×
.....
Signature of Witness

×
.....
Address of Witness

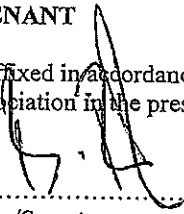
×
.....
Name of Witness (BLOCK LETTERS)

EXECUTION BY TENANT

Oz Electrical & Air Pty Ltd

THE COMMON SEAL of
AS TENANT

Was affixed in accordance with its articles
Of association in the presence of:



×
.....
Director/Secretary

.....
Director

Bradley Bowden

.....
Name of Director/Secretary (BLOCK LETTERS)

OR Name of Director (BLOCK LETTERS)

Bradley Bowden

SIGNED by
AS LANDLORD
In the presence of:

×
.....
Signature of Witness

×
.....
Address of Witness

×
.....
Name of Witness (BLOCK LETTERS)

The Bowden Superannuation Fund

Capital Gains Reconciliation Report

For the period: 01 July 2017 to 30 June 2018

	Total	Discounted	Indexed	Other	Notional
Losses available to offset					
Carried forward from prior losses	113,701.27				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
Total Losses Available	113,701.27				
Total Losses Available - Collectables	0.00				
Capital Gains					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
Capital Gains Before Losses applied	0.00	0.00	0.00	0.00	0.00
Losses and discount applied					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				

The Bowden Superannuation Fund
Capital Gains Reconciliation Report

For the period: 01 July 2017 to 30 June 2018

	Total	Discounted	Indexed	Other	Notional
Net Capital Gain					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
Total Net Capital Gain (11A)	0.00				
Net Capital Losses Carried Forward to later income					
Net Capital Losses Carried Forward to later income years	113,701.27				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
Total Net Capital Losses Carried Forward to later income years (14V)	113,701.27				

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

2018 Workpapers

Section N Expenses

MCA Superannuation Services Pty Ltd
By: TANEILE.WHITE
3 December, 2018

Report: Debtors Ledger Entries By Client
Client Range: BOWD0005
Debtors Ledger Range: 01/07/2017 to 30/06/2018

Debtors Ledger Entries By Client

Reference	Debtor Type	Invoice	Receipt	Debit (Ex Tax)	Tax	Credit (Ex Tax)	Tax	Balance
BOWD0005 -- The Bowden Superannuation Fund								0.00
01/07/2017	Invoice	007288		2,690.00	269.00			2,959.00
06/07/2017	Receipt Item	007288	006914			2,690.00	269.00	0.00
28/07/2017	Invoice	007415		200.00	20.00			220.00
01/08/2017	Receipt Item	007415	006980			200.00	20.00	0.00
18/08/2017	Invoice	007490		250.00	25.00			275.00
06/09/2017	Receipt Item	007490	007101			250.00	25.00	0.00
03/11/2017	Invoice	007666		220.00	22.00			242.00
12/12/2017	Receipt Item	007666	007343			220.00	22.00	0.00
02/02/2018	Invoice	007947		220.00	22.00			242.00
19/02/2018	Receipt Item	007947	007562			220.00	22.00	0.00
16/03/2018	Invoice	008104		2,390.00	239.00			2,629.00
11/05/2018	Receipt Item	008104	007921			2,390.00	239.00	0.00
*Recorded through NCC								
				5,970.00	597.00	5,970.00	597.00	
Totals				5,970.00	597.00	5,970.00	+ 597.00	= \$6,567
Total (Inc Tax)								\$ 440 N1-7
Total (Ex Tax)								= Net Accountancy fee \$6,127

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
PO Box 163 Hamilton Central Qld 4007
Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
007288
 Ref: BOWD0005
 1 July, 2017

Description	Amount
Attending to the preparation of the Financial Statements and Income Tax Return for the fund for the year ended 30 June 2016 including attending to the audit of the fund.	2,200.00
<i>GST</i>	220.00
Attending to the preparation of the Company Annual Review Statement, including preparation of solvency statement and minute for the year ended 30 June 2017.	190.00
<i>GST</i>	19.00
Attending to the preparation of the entity's Business Activity Statement for the period ended 31 March 2017.	300.00
<i>GST</i>	30.00
Terms: Seven Days	Amount Due: \$ 2,959.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice				Invoice: 007288 Ref: BOWD0005 1 July, 2017	
	The Bowden Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>				Amount Due: \$ 2,959.00		
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Cardholder		Signature		Expiry Date	

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
007415
 Ref: BOWD0005
 28 July, 2017

Description	Amount
Attending to the preparation of the entity's Business Activity Statement for the period ended 30 June 2017.	200.00
GST	20.00
Terms: Seven Days	Amount Due: \$ 220.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice Invoice: 007415 Ref: BOWD0005 28 July, 2017 Amount Due: \$ 220.00
	The Bowden Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Cardholder	Signature	Expiry Date

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
007666
 Ref: BOWD0005
 3 November, 2017

Description	Amount
Attending to the preparation of the entity's Business Activity Statement for the period ended 30 September 2017.	220.00
GST	22.00
Terms: Seven Days	Amount Due: \$ 242.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice		Invoice: 007666 Ref: BOWD0005 3 November, 2017
	The Bowden Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>		Amount Due: \$ 242.00	
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Cardholder Signature Expiry Date		

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
007490
 Ref: BOWD0005
 18 August, 2017

Description	Amount
Attending to the preparation of the Trust Deed upgrade and relevant documentation for your superannuation fund dated 7 August 2017	250.00
GST	25.00
Terms: Seven Days	Amount Due: \$ 275.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice Invoice: 007490 Ref: BOWD0005 18 August, 2017 Amount Due: \$ 275.00
	The Bowden Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Cardholder Signature Expiry Date		

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
 PO Box 163 Hamilton Central Qld 4007
 Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
007947
 Ref: BOWD0005
 2 February, 2018

Description	Amount
Attending to the preparation of the entity's Business Activity Statement for the period ended 31 December 2017.	220.00
<i>GST</i>	22.00
Terms: Seven Days	Amount Due: \$ 242.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice Invoice: 007947 Ref: BOWD0005 2 February, 2018 Amount Due: \$ 242.00
	The Bowden Superannuation Fund Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Bankcard <input type="checkbox"/> Visa <input type="checkbox"/>	
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Cardholder Signature Expiry Date		

MCA (Qld) Accountants Pty Ltd trading as
MCA Chartered Accountants
A.B.N. 38 142 374 883
PO Box 163 Hamilton Central Qld 4007
Phone (07) 3252 9477 Fax (07) 3252 9677

Bradley
 The Bowden Superannuation Fund
 PO Box 720
 NEW FARM QLD 4005

Tax Invoice
008104
 Ref: BOWD0005
 16 March, 2018

Description	Amount
Attending to the preparation of the Financial Statements and Income Tax Return for the fund for the year ended 30 June 2017 including attending to the audit of the fund.	2,200.00
<i>GST</i>	220.00
Attending to the preparation of the Company Annual Review Statement, including preparation of solvency statement and minute for the year ended 30 June 2018.	190.00
<i>GST</i>	19.00
Terms: Seven Days	Amount Due: \$ 2,629.00

Please detach the portion below and forward with your payment

Direct Debit Details Westpac Bank Call your bank, credit union or building society to make this payment from cheque, savings or credit card account.	BSB: 034 111 Account No: 391 206	Remittance Advice				Invoice: 008104 Ref: BOWD0005 16 March, 2018
	The Bowden Superannuation Fund Cheque Mastercard Bankcard Visa <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				Amount Due: \$ 2,629.00	
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Cardholder		Signature		Expiry Date

**SUPER AUDITS**

PAID
01/06/18 TN

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 21 May 2018

Recipient: Bowden Super Fund

Address: C/- PO Box 163, HAMILTON Qld. 4007

Description of Services

Statutory audit of the Bowden Super Fund for the financial year ending 30 June 2017.

Fee: \$400.00

GST: \$40.00

Total: \$440.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

The Bowden Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
ASIC Fees (30800)					
ASIC Fees (30800)					
01/08/2017	ASIC NetBank BPAY 17301 2296120027125 ASIC Fees		325.00		325.00 DR
30/08/2017	Transfer to CBA A-c NetBank ASIC bowden super		245.00		570.00 DR
21/09/2017	ASIC CB TabletApp BPAY 17301 2296120027125		245.00		815.00 DR
05/10/2017	ASIC CB TabletApp BPAY 17301 2296120027125 Bowden Super Prope		570.00		1,385.00 DR
			1,385.00		1,385.00 DR

Total Debits: 1,385.00

Total Credits: 0.00

The Bowden Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Body Corporate Fees (32902)					
Body Corporate Fees (32902)					
01/08/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 Lysaght Body Corp		321.33		321.33 DR
02/11/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 Body Corp Maunder		2,155.68		2,477.01 DR
15/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 BCorp Lysaght		321.33		2,798.34 DR
22/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BCorp Maunder		2,155.71		4,954.05 DR
25/05/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BC Fees Maunder		497.37		5,451.42 DR
			5,451.42		5,451.42 DR

Total Debits: 5,451.42

Total Credits: 0.00

Management Services Community Title Consultants

ABN 19 565 263 206

Body Corporate and Community Management Act 1997

NOTICE OF MAINTENANCE CONTRIBUTIONS

Bowden Superannuation P/L Atf
P O Box 720
NEW FARM QLD 4005

Date of Notice	19 July 2017		
A/c No	2		
Lot No	2	Unit No	2
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for
LYSAGHT CENTRAL CTS 48636

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Administrative Fund	01/09/17 to 28/02/18	01/09/17	370.40	74.08	01/09/17	296.32
Sinking Fund	01/09/17 to 28/02/18	01/09/17	71.43	14.29	01/09/17	57.14
<i>paid 01-08-17</i>						NET 321.33
Totals			441.83	88.37		\$353.46

Interest at the rate of 30.00% per annum (2.50% per month) is payable on overdue Levies.

AMOUNT PAYABLE: \$441.83 (less \$88.37 if paid by discount date = \$353.46)

Please deposit your payment directly into the body corporate bank account using the detachable deposit slip below
Please make your cheque payable to Body Corporate for LYSAGHT CENTRAL CTS 48636

Teller stamp and initials	***** IMPORTANT MESSAGE *****	Amount Paid
	If you choose to pay via DEFT at Australia Post, you will be charged \$2.75 processing fee at the time of payment. Please ensure that you add \$2.75 to the payment. For DEFT Support Line call 1800 67 21 62	\$
		Date Paid
		/ /



KBW Community Mgmt Pty Ltd

DEFT Reference Number: 236814695 1000 0000 029

Pay over the internet from your **Credit Card or *pre-registered bank a/c at www.deft.com.au.
** A surcharge may apply to credit card transactions

By phone from your **Credit Card or *pre-registered bank account.
Call 1300 301 090 Int +612 8232 7395

iBPAY Biller Code: 96503
Ref: 236814695 1000 0000 029

Contact your participating financial institution to make this payment from your cheque or savings account.

Account	Body Corporate for Lysaght Central CTS 48636
Lot No.	2
Owner	BOWDEN SUPERANNUATION P/L ATF

*Payments by phone or internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1800 672 162

DPost billpay in person, pay by cash, cheque or EFTPOS at any Post Office in Australia.
Payments made at Australia Post will incur a \$2.75 DEFT processing fee.

Pay by mailing this payment slip with your cheque to:
DEFT Payment Systems
GPO Box 141
Brisbane Qld 4001

All cheques must be made payable to:
Body Corporate For Lysaght Central CTS 48636



*442 236814695 10000000029

**NET AMOUNT DUE
DUE DATE 01/09/17**

\$353.46

+236814695 10000000029<

000035346<4+



BARARD
MANAGEMENT
PTY. LTD. ABN 26 010 622 125

Body Corporate Management • Searches • Establishment • Consultancy

Level 1
113 Wickham Terrace
Spring Hill QLD 4000
Telephone: (07) 3839 8800
Facsimile: (07) 3839 8300
www.barard.com.au
PO Box 10326, Brisbane Adelaide St Q 4000

N2-2/2

CHOWTIE

C. THOMAS

C. Barard

TAX INVOICE
ABN 91 060 775 219

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

BOWDEN SUPER PROPERTY PTY LTD
P O BOX 720
NEW FARM QLD 4005

Date of Notice	26 September 2017		
A/c No	11		
Lot No	21	Unit Number	21
Contrib Ent.	1		
Interest Ent.	3		

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Administrative Fund	10/11/17 to 09/03/18	10/11/17	1,445.00	289.00	10/11/17	1,156.00
Building Insurance	10/11/17 to 09/03/18	10/11/17	287.07	0.00		287.07
Sinking Fund	10/11/17 to 09/03/18	10/11/17	1,160.23	232.05	10/11/17	928.18
						NET 2,155.68
Totals (Levies include GST)			2,892.30	521.05		\$2,371.25
GST component on gross of \$2,629.36 is \$262.94 or on net of \$2,155.68 is \$215.57						
Interest at the rate of 30.00% per annum (2.50% per month) is payable on overdue Levies.						
Please make your cheque payable to The body corporate for, PLATINUM BUSINESS PARK CTS 36621						

Teller stamp and initials	<p>NOTE:- INTEREST WILL BE CHARGED AT THE RATE OF 30% PER ANNUM (2.5% PER MONTH) FOR EACH CALENDAR MONTH THE CONTRIBUTION OR INSTALMENT IS IN ARREARS</p>	<p>Amount Paid \$ Date Paid / /</p>
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DEFT
PAYMENT SYSTEMS

Barard Management Pty Ltd

DEFT Reference Number: 254612856 1000 0000 118



Pay over the Internet from your **Credit Card or *pre-registered bank a/c at www.deft.com.au.
** A surcharge may apply to credit card transactions



Billor Code: 96503
Ref: 254612856 1000 0000 118



By phone from your **Credit Card or *pre-registered bank account.
Call 1300 301 090 Int +612 8232 7395

Contact your participating financial institution to make this payment from your cheque or savings account.

Account	BODY CORPORATE FOR PLATINUM BUSINESS PARK C.T.S. 36621
Lot No.	21
Owner	BOWDEN SUPER PROPERTY PTY LTD

*Payments by phone or internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1800 672 162



Pay by mailing this payment slip with your cheque to:
DEFT Payment Systems
GPO Box 141
Brisbane Qld 4001

All cheques must be made payable to:
**Body Corporate For Platinum Business Park
C.T.S. 36621**

POST billpay In person, pay by cash, cheque or EFTPOS at any Post Office in Australia.
Payments made at Australia Post will incur a \$2.75 DEFT processing fee.

NET AMOUNT DUE
DUE DATE 10/11/17

\$2,371.25



*442 254612856 10000000118

+254612856 10000000118<

000237125<4+



Sunshine Coast Office:
 PO Box 287, Mooloolaba QLD 4557 (120 Brisbane Rd)
 P 07 5458 5458 F 07 5478 0088
 Email admin@kbw.com.au ABN: 28 112 050 334

Management Services Community Title Consultants

ABN 19 565 263 206

Body Corporate and Community Management Act 1997

NOTICE OF MAINTENANCE CONTRIBUTIONS

Bowden Superannuation P/L Atf
 P O Box 720
 NEW FARM QLD 4005

Date of Notice	17 January 2018		
A/c No	2		
Lot No	2	Unit No	2
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for

LYSAGHT CENTRAL CTS 48636

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Administrative Fund	01/03/18 to 31/08/18	01/03/18	370.40	74.08	01/03/18	296.32
Sinking Fund	01/03/18 to 31/08/18	01/03/18	71.43	14.29	01/03/18	57.14
NET 321.33						
Totals			441.83	88.37		\$353.46

Interest at the rate of 30.00% per annum (2.50% per month) is payable on overdue Levies.

AMOUNT PAYABLE: \$441.83 (less \$88.37 if paid by discount date = \$353.46)

Please deposit your payment directly into the body corporate bank account using the detachable deposit slip below
 Please make your cheque payable to Body Corporate for LYSAGHT CENTRAL CTS 48636

Teller stamp and initials

******* IMPORTANT MESSAGE *******

If you choose to pay at Australia Post, you will be charged a \$2.75 processing fee per transaction.

It is not a Fee from your bank or your Body Corporate.

Please ensure that you add \$2.75 to the payment. For DEFT Support Line call 1800 67 21 62

Amount Paid	\$
Date Paid	/ /



KBW Community Mgmt Pty Ltd

DEFT Reference Number: 236814695 1000 0000 029



Pay over the internet from your **Credit Card or
 *pre-registered bank a/c at www.deft.com.au.
 ** A surcharge may apply to credit card transactions



Billier Code: 96503
 Ref: 236814695 1000 0000 029



By phone from your **Credit Card or *pre-
 registered bank account.
 Call 1300 301 090 Int +612 8232 7395

Contact your participating financial institution to make this payment
 from your cheque or savings account.

Account	Body Corporate for Lysaght Central CTS 48636
Lot No.	2
Owner	BOWDEN SUPERANNUATION P/L ATF

*Payments by phone or internet from your cheque or savings account require
 registration. Please complete a Customer Initiated Direct Debit registration
 form available at www.deft.com.au or call 1800 672 162



Pay by mailing this payment slip with your cheque to:
 DEFT Payment Systems
 GPO Box 141
 Brisbane Qld 4001

*All cheques must be made payable to:
 Body Corporate For Lysaght Central
 CTS 48636

POST billpay In person, pay by cash, cheque or EFTPOS at
 any Post Office in Australia.
 Payments made at Australia Post will incur a \$2.75 DEFT processing fee.



*442 236814695 10000000029

NET AMOUNT DUE
 DUE DATE 01/03/18

\$353.46

+236814695 10000000029<

000035346<4+



BARARD

MANAGEMENT

PTY. LTD. ABN 26 010 622 125

Body Corporate Management • Searches • Establishment • Consultancy

Level 1
113 Wickham Terrace
Spring Hill QLD 4000
Telephone: (07) 3839 8800
Facsimile: (07) 3839 8300
www.barard.com.au
PO Box 10326, Brisbane Adelaide St Q 4000

N2-2/4

TAX INVOICE
ABN 91 060 775 219

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

BOWDEN SUPER PROPERTY PTY LTD
P O BOX 720
NEW FARM QLD 4005

Date of Notice	25 January 2018		
A/c No	11		
Lot No	21	Unit Number	21
Contrib Ent.	1		
Interest Ent.	3		

Body Corporate for
PLATINUM BUSINESS PARK CTS 36621
6 Maunder Street Slacks Creek QLD 4127

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Administrative Fund	10/03/18 to 09/07/18	10/03/18	1,445.00	289.00	10/03/18	1,156.00
Building Insurance	10/03/18 to 09/07/18	10/03/18	287.10	0.00		287.10
Sinking Fund	10/03/18 to 09/07/18	10/03/18	1,160.23	232.05	10/03/18	928.18
						NET 2,155.71

Totals (Levies include GST) 2,892.33 521.05 **\$2,371.28**

GST component on gross of \$2,629.39 is \$262.94 or on net of \$2,155.71 is \$215.57

Interest at the rate of 30.00% per annum (2.50% per month) is payable on overdue Levies.

Please make your cheque payable to The body corporate for, PLATINUM BUSINESS PARK CTS 36621

Toller stamp and initials

NOTE:- INTEREST WILL BE CHARGED AT THE RATE OF 30% PER ANNUM (2.5% PER MONTH) FOR EACH CALENDAR MONTH THE CONTRIBUTION OR INSTALMENT IS IN ARREARS

Amount Paid \$
Date Paid / /



DEFT
PAYMENT SYSTEMS

Barard Management Pty Ltd

DEFT Reference Number: 254612856 1000 0000 118



Pay over the Internet from your **Credit Card or *pre-registered bank a/c at www.deft.com.au. ** A surcharge may apply to credit card transactions



Billier Code: 96503
Ref: 254612856 1000 0000 118



By phone from your **Credit Card or *pre-registered bank account. Call 1300 301 090 Int +612 8232 7395

Contact your participating financial institution to make this payment from your cheque or savings account.

Account	BODY CORPORATE FOR PLATINUM BUSINESS PARK C.T.S. 36621
Lot No.	21
Owner	BOWDEN SUPER PROPERTY PTY LTD

*Payments by phone or internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1800 672 162



Pay by mailing this payment slip with your cheque to: DEFT Payment Systems GPO Box 141 Brisbane Qld 4001

All cheques must be made payable to: Body Corporate For Platinum Business Park C.T.S. 36621

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

Payments made at Australia Post will incur a \$2.75 DEFT processing fee.

NET AMOUNT DUE
DUE DATE 10/03/18

\$2,371.28



*442 254612856 10000000118

+254612856 10000000118<

000237128<4+



BARARD
MANAGEMENT
PTY. LTD. ABN 26 010 622 125

Body Corporate Management? Searches? Establishment? Consultancy

Level 1
113 Wickham Terrace
Spring Hill QLD 4000
Telephone: (07) 3839 8800
Facsimile: (07) 3839 8300
www.barard.com.au
PO Box 10326, Brisbane Adelaide St Q 4000

Body Corporate and Community Management Act 1997
NOTICE OF OVERDUE LEVIES

BOWDEN SUPER PROPERTY PTY LTD
P O BOX 720
NEW FARM QLD 4005

Date			
18 May 2018			
A/c No	11	Lot No	21
Unit	21	Page	1

Body Corporate For
PLATINUM BUSINESS PARK CTS 36621

Unpaid Levies							Account Balances	
Account	Period	Due Date	Amount	Discount	If paid by	Net Amount		
Administrative Fund	10/03/18 to 09/07/18	10/03/18	1,445.00	0.00		289.00	Administrative Fund	289.00
Sinking Fund	10/03/18 to 09/07/18	10/03/18	1,160.23	0.00		232.05	Sinking Fund	232.05
Interest			26.06	0.00		26.06	Overdue Interest	26.06
								NET 497.37

Gross Amount Due: \$547.11 Discount: Nil Net Amount Due: \$547.11

Interest at the rate of 30.00% per annum (2.50% per month) is payable on overdue Levies.

Please make your cheque payable to The Body Corporate for, PLATINUM BUSINESS PARK CTS 36621

Teller stamp and initials		Amount Paid
		\$
		Date Paid
		/ /



DEFT
PAYMENT SYSTEMS

Barard Management Pty Ltd

DEFT Reference Number: 254612856 1000 0000 118



Pay over the Internet from your **Credit Card or *pre-registered bank a/c at www.deft.com.au.
** A surcharge may apply to credit card transactions



Billers Code: 96503
Ref: 254612856 1000 0000 118



By phone from your **Credit Card or *pre-registered bank account.
Call 1300 301 090 Int +612 8232 7395

Contact your participating financial institution to make this payment from your cheque or savings account.

Account	BODY CORPORATE FOR PLATINUM BUSINESS PARK C.T.S. 36621
Lot No.	21
Owner	BOWDEN SUPER PROPERTY PTY LTD

*Payments by phone or internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1800 672 162

POST In person, pay by cash, cheque or EFTPOS at **billpay** any Post Office in Australia.

Payments made at Australia Post will incur a \$2.75 DEFT processing fee.



Pay by mailing this payment slip with your cheque to:
DEFT Payment Systems
GPO Box 141
Brisbane Qld 4001

All cheques must be made payable to:
Body Corporate For Platinum Business Park
C.T.S. 36621



*442 254612856 10000000118

TOTAL AMOUNT DUE
DUE DATE 18/05/18

\$547.11

+254612856 10000000118<

000054711<4+

The Bowden Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Investment Expenses (37500)					
Investment Expenses (00006)					
04/07/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water Bill Coolum		832.26		832.26 DR
06/09/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water		247.68		1,079.94 DR
28/03/2018	Transfer to other Bank CB TabletApp Repairs and client		1,736.36	N2-3/1	2,816.30 DR
11/05/2018	Transfer to xx5191 CB TabletApp brad repay p1		657.25		3,473.55 DR
25/05/2018	UNITYWATER NetBank BPAY 130393 0998184220 Water Coolum		568.34		4,041.89 DR
			4,041.89		4,041.89 DR

Total Debits: 4,041.89

Total Credits: 0.00



N2-3/1

Unit 3, 100 Link Crescent
Coolum Industrial Estate
Coolum Beach Qld 4573

Phone **0409 133 455**
Fax 07 5406 0960
Email chris@hardarc.com.au
ABN 32 107 041 387
QBCC# 1044687 Foundations
& Structural Metal Fabrications

TAX INVOICE

H 2562

To Bowden Super

Date 27 mar 2012

Address _____

Phone _____

Fax _____

Email _____

REPAIRS AND REPLACEMENTS

PROCESSED
PROCESSED

Paid 28th

Direct Deposit Details
Account Name: Cantor Contracting
BSB: 083-330
Account: 561 995 072
National Australia Bank
EFTPOS Available

849.50

Total of Services \$ 1736.36

GST Amount \$ 173.64

TOTAL PAYABLE \$ 1910.00

The above work has been satisfactorily completed.

Chris Cantor

Signed _____
Halter

Client _____

For and on behalf of _____

The Bowden Superannuation Fund General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Paid - ATO General Interest (37700)					
Interest Paid - ATO General Interest (37700)					
19/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		96.50		96.50 DR
05/06/2018	To record refund of 2016-17 Income Tax		899.50		996.00 DR
30/06/2018	Reconcile interest expense		835.15		1,831.15 DR
			1,831.15	A6-1/1	1,831.15 DR

Total Debits: 1,831.15

Total Credits: 0.00

The Bowden Superannuation Fund
General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Paid (37900)					
Interest Paid (37900)					
30/06/2018	To record interest on LRBA		2,403.43	G1-1 & G1-2	2,403.43 DR
			2,403.43		2,403.43 DR
Total Debits:	2,403.43	(1,197.08 + 1,206.35)			
Total Credits:	0.00				

The Bowden Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Rates (42001)					
Rates (42001)					
01/08/2017	Logan City Rates NetBank BPAY 17392 598818896 MaunderSt RatesFee		1,019.09		1,019.09 DR
01/08/2017	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 Lysaght Rate Notic		2,609.15	N2-6/1 TO	3,628.24 DR
02/11/2017	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder		1,001.74	N2-6/5	4,629.98 DR
31/01/2018	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder		1,011.09		5,641.07 DR
19/02/2018	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 RATES LYSAGHT		930.05		6,571.12 DR
			6,571.12		6,571.12 DR

Total Debits: 6,571.12

Total Credits: 0.00

Logan City Council Rate Notice

ABN: 21 627 796 435

N2-6/1



INNOVATIVE, DYNAMIC, CITY OF THE FUTURE

JULY-SEPTEMBER 2017 QUARTER

ASSESSMENT NO.



98818896

137766/P/000492

D-037

BOWDEN SUPER PROPERTY PTY LTD (TRUSTEE)

ISSUE DATE

PO Box 720

12-Jul-2017

NEW FARM QLD 4005

DUE DATE

11-Aug-2017

Rates and Charges levied by the issue of this notice are due and payable by the Due Date. Interest of 11% pa compounding daily is charged on all rates and charges which remain unpaid seven (7) days after the rate notice Due Date.

Property Location: 21/6 Maunder Street, SLACKS CREEK QLD 4127

RPD: Lot 21 SP 198440

COUNCIL

General Rate - Industrial (Rateable Value 97,119)

441.25

Garbage Charge - Comm 240W

60.25

Environmental Charge

18.85

Community Services Charge

91.50

STATE GOVERNMENT

State Emergency Levy Group 3 (No Discount applies)

127.50

WATER AND WASTEWATER (Sewerage) CHARGES

310.36

(see information attached)

Total Amount

1,049.71

Less Discount for prompt payment

30.62 CR

Receive your rates notice via email.
Visit: logan.formsport.com.au to register.



paid 01-08-17

Rate Notice data is processed as at 01/07/2017.

IF PAID BY 11-Aug-2017

\$1,019.09

Total 1,049.71
Discount 30.62 CR
Net 1,019.09

IF PAID BY 11-Aug-2017

on the internet

Go to www.logan.qld.gov.au

*Merchant service fee applies (see reverse)

Bill Code : 17392
Ref : 5 9881 8896

BPAYVIEW

BPAY View sends your rate notice straight to your online banking. See back of notice on how to register. Once registered, you will no longer receive a paper notice.



paying by phone

Bill Payment by telephone using VISA and Mastercard only, phone 1300 730 528 or from overseas +61 3 8648 7177

*Merchant service fee applies (see reverse)

REFERENCE NUMBER
5 9881 8896



in person

Present your Rate Notice (intact) at any Post Office throughout Australia.
*Transaction and merchant service fees apply (see reverse)



Pay via AusPost app
*Merchant service fee applies (see reverse)

POST billpay™



*459 98818896


PAYMENT OPTIONS - SEE REVERSE FOR PAYMENT OPTIONS

HALF YEARLY RATE NOTICE FOR PERIOD

1 July 2017 to 31 December 2017

ISSUE DATE 18 July 2017
 PROPERTY NO. **250945**
 VALUATION \$38,571
 PAYMENT REFERENCE NO. 101465101
 DUE DATE FOR PAYMENT **18 August 2017**

NET AMOUNT PAYABLE \$2,609.15

000582 000

 BOWDEN SUPERANNUATION PTY LTD TTE
 PO BOX 720
 NEW FARM QLD 4005

PROPERTY LOCATION: Lysaght Central, 2/38 Lysaght St COOLUM BEACH QLD 4573

PROPERTY DESCRIPTION: Lot 2 SP 282225 - Lysaght Central - Contribution Entitlement = 1/7 - Interest Entitlement = 1/7


RATES AND CHARGES	UNITS	RATE CHARGED	AMOUNT
Opening Balance			1,679.10
General Rate - Category 2		Minimum Rate =	583.00
Waste Bin - 240 Litre - Commercial	1 x	\$280.00 x .5 =	140.00
Tourism & Major Events Levy Cat C Urban Comm/Ind		Minimum Rate =	47.50
Heritage Levy	1 x	\$11.00 x .5 =	5.50
Environment Levy	1 x	\$72.00 x .5 =	36.00
Transport Levy	1 x	\$42.00 x .5 =	21.00
State Emergency Management Levy: Class D Group 3	1 x	\$252.40 x .5 =	126.20
TOTAL:			\$2,638.30
Discount - (only if paid by 18 August 2017):			\$29.15-
Net amount Payable:			\$2,609.15


*paid
01-08-2017*

PAYMENT OPTIONS

PROPERTY NO. 250945	GROSS 2,638.30	DISCOUNT 29.15-	NET AMOUNT PAYABLE 2,609.15	DUE DATE 18 August 2017
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BOWDEN SUPERANNUATION PTY LTD TTE

 Credit Card by Phone
 Phone 131 816 and follow the prompts
 Billpay Code: 0214
 Ref: 1 0146 5101
 MasterCard & Visa accepted


 **Bill Code: 18259**
Ref: 101465101




 *214 101465101

 Internet
 Go to www.sunshinecoast.qld.gov.au, click on
 'Make an online payment' and follow the prompts
 Ref: 1 0146 5101
 MasterCard & Visa accepted

Telephone & Internet Banking - BPAY®
 Contact your bank or financial institution to make
 this payment. Please note: to receive the discount,
 payment must be made by the due date and
 prior to your financial institution's cut off time.
 More info: www.bpay.com.au


 By Mail
 Post your cheque with this remittance advice to
 Sunshine Coast Regional Council
 Locked Bag 72
 Sunshine Coast Mail Centre, Q 4560

 Pay in Person
 at any Council Office -
 8.30am to 4.30pm weekdays

Caloundra
 1 Omrah Avenue

Maroochydore
 10 First Avenue

Nambour
 Cnr Currie and Bury Street

 If you wish to pay your rates
 by direct debit please contact
 Council for further information.

Logan City Council Rate Notice

ABN: 21 627 796 435

N2-6/3



INNOVATIVE, DYNAMIC, CITY OF THE FUTURE

OCTOBER-DECEMBER 2017 QUARTER

ASSESSMENT NO.



98818896

138756/A/007137

D-037

BOWDEN SUPER PROPERTY PTY LTD (TRUSTEE)

PO Box 720

NEW FARM QLD 4005

ISSUE DATE

11-Oct-2017

DUE DATE

10-Nov-2017

Rates and Charges levied by the issue of this notice are due and payable by the Due Date. Interest of 11% pa compounding daily is charged on all rates and charges which remain unpaid seven (7) days after the rate notice Due Date.

Property Location: 21/6 Maunder Street, SLACKS CREEK QLD 4127

RPD: Lot 21 SP 198440

COUNCIL

General Rate - Industrial (Rateable Value 97,119)

441.25

Garbage Charge - Comm 240W

60.25

Environmental Charge

18.85

Community Services Charge

91.50

STATE GOVERNMENT

State Emergency Levy Group 3 (No Discount applies)

127.50

WATER AND WASTEWATER (Sewerage) CHARGES

293.01

(see information attached)

Total Amount

1,032.36

Less Discount for prompt payment

30.62 CR

Receive your rates notice via email.
Visit: logan.formsport.com.au to register.



Rate Notice data is processed as at 01/10/2017.

IF PAID BY 10-Nov-2017

\$1,001.74

Total	1,032.36
Discount	30.62 CR
Net	1,001.74

IF PAID BY 10-Nov-2017

on the internet

Go to www.logan.qld.gov.au

*Merchant service fee applies (see reverse)



Biller Code : 17392
Ref : 5 9881 8896



BPAY View sends your rate notice straight to your online banking. See back of notice on how to register. Once registered, you will no longer receive a paper notice.



paying by phone

Bill Payment by telephone using VISA and Mastercard only, phone 1300 730 528 or from overseas +61 3 8648 7177

*Merchant service fee applies (see reverse)

REFERENCE NUMBER
5 9881 8896



in person

Present your Rate Notice (intact) at any Post Office throughout Australia.

*Transaction and merchant service fees apply (see reverse)



Pay via AusPost app
*Merchant service fee applies (see reverse)



*459 98818896

PAYMENT OPTIONS - SEE REVERSE FOR PAYMENT OPTIONS

Logan City Council Rate Notice

N2-6/4



INNOVATIVE, DYNAMIC, CITY OF THE FUTURE

ABN: 21 627 796 435

JANUARY - MARCH 2018 QUARTER

ASSESSMENT NO.



98818896

139422/A/007014

D-037

BOWDEN SUPER PROPERTY PTY LTD (TRUSTEE)

ISSUE DATE

PO Box 720

17-Jan-2018

NEW FARM QLD 4005

DUE DATE

16-Feb-2018

Rates and Charges levied by the issue of this notice are due and payable by the Due Date. Interest of 11% pa compounding daily is charged on all rates and charges which remain unpaid seven (7) days after the rate notice Due Date.

Property Location: 21/6 Maunder Street, SLACKS CREEK QLD 4127

RPD: Lot 21 SP 198440

COUNCIL

General Rate - Industrial (Rateable Value 97,119)

441.25

Garbage Charge - Comm 240W

60.25

Environmental Charge

18.85

Community Services Charge

91.50

STATE GOVERNMENT

State Emergency Levy Group 3 (No Discount applies)

127.50

WATER AND WASTEWATER (Sewerage) CHARGES

302.36

(see information attached)

Total Amount

1,041.71

Less Discount for prompt payment

30.62 CR

Receive your rates notice via email.
Visit: logan.formsport.com.au to register.



Rate Notice data is processed as at 06/01/2018.

IF PAID BY 16-Feb-2018

\$1,011.09

Total 1,041.71
Discount 30.62 CR
Net 1,011.09

IF PAID BY 16-Feb-2018

on the internet

Go to www.logan.qld.gov.au

*Merchant service fee applies (see reverse)



Biller Code : 17392
Ref : 5 9881 8896

iBPAYVIEW

BPAY View sends your rate notice straight to your online banking. See back of notice on how to register. Once registered, you will no longer receive a paper notice.



paying by phone

Bill Payment by telephone using VISA and Mastercard only, phone 1300 730 528 or from overseas +61 3 8648 7177

*Merchant service fee applies (see reverse)

REFERENCE NUMBER

5 9881 8896



in person

Present your Rate Notice (intact) at any Post Office throughout Australia.

*Transaction and merchant service fees apply (see reverse)



Pay via AusPost app

*Merchant service fee applies (see reverse)

POST billpay™



*459 98818896

PAYMENT OPTIONS - SEE REVERSE FOR PAYMENT OPTIONS

HALF YEARLY RATE NOTICE FOR PERIOD

1 January 2018 to 30 June 2018

ISSUE DATE 23 January 2018

PROPERTY NO. **250945**

VALUATION \$38,571

PAYMENT REFERENCE NO. 101465101

DUE DATE FOR PAYMENT **23 February 2018**

NET AMOUNT PAYABLE \$930.05

040321 037
BOWDEN SUPERANNUATION PTY LTD TTE
PO BOX 720
NEW FARM QLD 4005

PROPERTY LOCATION: Lysaght Central, 2/38 Lysaght St COOLUM BEACH QLD 4573

PROPERTY DESCRIPTION: Lot 2 SP 282225 - Lysaght Central - Contribution Entitlement = 1/7 - Interest Entitlement = 1/7

RATES AND CHARGES	UNITS	RATE CHARGED	AMOUNT
General Rate - Category 2		Minimum Rate =	583.00
Waste Bin - 240 Litre - Commercial	1 x	\$280.00 x .5 =	140.00
Tourism & Major Events Levy Cat C Urban Comm/Ind		Minimum Rate =	47.50
Heritage Levy	1 x	\$11.00 x .5 =	5.50
Environment Levy	1 x	\$72.00 x .5 =	36.00
Transport Levy	1 x	\$42.00 x .5 =	21.00
State Emergency Management Levy: Class D Group 3	1 x	\$252.40 x .5 =	126.20
TOTAL:			\$959.20
Discount - (only if paid by 23 February 2018):			\$29.15-
Net amount Payable:			\$930.05

PAYMENT OPTIONS

PROPERTY NO.	GROSS	DISCOUNT	NET AMOUNT PAYABLE	DUE DATE
250945	959.20	29.15-	930.05	23 February 2018

BOWDEN SUPERANNUATION PTY LTD TTE



Credit Card by Phone
Phone 131 816 and follow the prompts
Billpay Code: 0214
Ref: 1 0146 5101
MasterCard & Visa accepted



Billers Code: 18259
Ref: 101465101

Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment. Please note: to receive the discount, payment must be made by the due date and prior to your financial institution's cut off time.
More info: www.bpay.com.au



*214 101465101

Pay In Person at any Post Office, Credit Card not accepted.



By Mail
Post your cheque with this remittance advice to
Sunshine Coast Regional Council
Locked Bag 72
Sunshine Coast Mall Centre, Q 4560



Pay in Person
at any Council Office -
8.30am to 4.30pm weekdays

Caloundra
1 Omrah Avenue

Maroochydore
10 First Avenue

Nambour
Cnr Gurle and Bury Street



If you wish to pay your rates
by direct debit please contact
Council for further information.

2018 Workpapers

Section O

Other Matters

The Bowden Superannuation Fund

Transaction Listing Report

For the Period 01/07/2017 to 30/06/2018

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018		Create Entries -	Income / 48500	0.00	7,683.75	0.00
			Income / 85000	0.00	0.00	7,683.75
30/06/2018	105	Reconcile GST	GST / 84000	0.00	0.00	3,758.63
			ATO / 80501	0.00	3,758.63	0.00
30/06/2018		Create Entries -	Profit/Loss / 49000	0.00	26,792.25	0.00
		(Share of	/ 53100/BO	0.00	0.00	26,792.25
30/06/2018	112	Reconcile	Interest / 37700	0.00	835.15	0.00
			ATO / 80501	0.00	0.00	835.15
30/06/2018		Create Entries -	(Income / 53330/BO	0.00	0.00	1,389.85
			Profit/Loss / 49000	0.00	1,389.85	0.00
30/06/2018		To record Rent	21/16 / 28000/\$-	0.00	0.00	438.30
			Lot 2, 38 / 28000/\$-	0.00	8,981.82	0.00
			Rent / 88100	0.00	0.00	8,981.82
			Rent / 68100	0.00	438.30	0.00
30/06/2018		To record MCA	(Contributi / 24200/BO	0.00	0.00	2,629.00
			Accountan / 30100	0.00	2,629.00	0.00
30/06/2018		System	Profit/Loss / 49000	0.00	2,629.00	0.00
			(Contributi / 52420/BO	0.00	0.00	2,629.00
30/06/2018	101	To reverse last	Rent / 88100	0.00	41,879.89	0.00
			21/16 / 28000/\$-	0.00	0.00	41,698.07
			Lot 2, 38 / 28000/\$-	0.00	0.00	181.82
30/06/2018	113	2018	Income / 85000	0.00	0.00	6,675.00
			Prior Years / 48600	0.00	6,675.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
30/06/2018	102	To record	Interest / 37900	0.00	2,403.43	0.00
			2016 LRBA / 85500/00	0.00	0.00	1,206.35
			2017 LRBA / 85500/00	0.00	0.00	1,197.08
29/06/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
27/06/2018		Direct Debit	CBA / 60400/CB	0.00	0.00	400.00
			GST / 84000	0.00	179.56	0.00
			ATO / 80501	0.00	220.44	0.00
22/06/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
21/06/2018		Direct Credit	CBA / 60400/CB	0.00	500.00	0.00
			(Contributi / 24200/BO	0.00	0.00	500.00
21/06/2018		System	Profit/Loss / 49000	0.00	500.00	0.00
			(Contributi / 52420/BO	0.00	0.00	500.00
15/06/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
15/06/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
08/06/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
08/06/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00

Date	Reference	Description	Account	Unit	Debit	Credit
			GST / 84000		0.00	10.00
05/06/2018	103	To record	ATO / 80501		0.00	4,374.50
			ATO / 80501		2,221.32	0.00
			GST / 84000		1,253.68	0.00
			Interest / 37700		899.50	0.00
01/06/2018	null	Account Fee	CBA / 60400/CB		0.00	10.00
			Bank / 31500		10.00	0.00
01/06/2018	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00
			GST / 84000		0.00	25.00
01/06/2018	null	Transfer from	CBA / 60400/CB		110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	100.00
			GST / 84000		0.00	10.00
01/06/2018	null	Debit Excess	CBA / 60400/CB		0.00	0.20
			Bank / 31500		0.00	0.20
31/05/2018	107	Income tax	Income / 85000		0.00	4,633.50
			ATO / 80501		4,374.50	0.00
			ATO / 30400		259.00	0.00
30/05/2018		Transfer from	CBA / 60400/CB		500.00	0.00
			(Contributi / 24200/BO		0.00	500.00
30/05/2018		System	Profit/Loss / 49000		500.00	0.00
			(Contributi / 52420/BO		0.00	500.00
29/05/2018	null	Overdrawing	CBA / 60400/CB		0.00	15.00
			Bank / 31500		15.00	0.00
28/05/2018		Direct Debit	CBA / 60400/CB		0.00	400.00
			GST / 84000		5.16	0.00
			ATO / 80501		394.84	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
25/05/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
25/05/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
25/05/2018		DEFT	CBA / 60400/CB	0.00	0.00	547.11
			Body / 32902	0.00	497.37	0.00
			GST / 84000	0.00	49.74	0.00
25/05/2018	null	UNITYWATER	CBA / 60400/CB	0.00	0.00	568.34
			Investment / 37500/00	0.00	568.34	0.00
22/05/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
18/05/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
11/05/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
11/05/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
11/05/2018		Transfer to	CBA / 60400/CB	0.00	0.00	657.25
			Investment / 37500/00	0.00	657.25	0.00
04/05/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00

Date	Reference	Description	Account	Unit	Debit	Credit
			GST / 84000		0.00	25.00
04/05/2018	null	Transfer from	CBA / 60400/CB		110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	100.00
			GST / 84000		0.00	10.00
01/05/2018	null	Account Fee	CBA / 60400/CB		0.00	10.00
			Bank / 31500		10.00	0.00
01/05/2018	111	March 2018	Income / 85000		685.00	0.00
			ATO / 80501		0.00	685.00
27/04/2018	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00
			GST / 84000		0.00	25.00
27/04/2018	null	Transfer from	CBA / 60400/CB		110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	100.00
			GST / 84000		0.00	10.00
27/04/2018		Direct Debit	CBA / 60400/CB		0.00	400.00
			GST / 84000		5.16	0.00
			ATO / 80501		394.84	0.00
27/04/2018		TAX OFFICE	CBA / 60400/CB		0.00	1,079.00
			ATO / 80501		685.00	0.00
			GST / 84000		394.00	0.00
20/04/2018	null	Transfer from	CBA / 60400/CB		110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	100.00
			GST / 84000		0.00	10.00
20/04/2018	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00
			GST / 84000		0.00	25.00
16/04/2018		Audit	CBA / 60400/CB		0.00	60.00

Date	Reference	Description	Account	Unit	Debit	Credit	
			Bank / 31500		0.00	60.00	0.00
13/04/2018	null	Transfer In Rent	CBA / 60400/CB		0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	250.00
			GST / 84000		0.00	0.00	25.00
13/04/2018	null	Transfer from	CBA / 60400/CB		0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	100.00
			GST / 84000		0.00	0.00	10.00
06/04/2018	null	Transfer In Rent	CBA / 60400/CB		0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	250.00
			GST / 84000		0.00	0.00	25.00
06/04/2018	null	Transfer from	CBA / 60400/CB		0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	100.00
			GST / 84000		0.00	0.00	10.00
03/04/2018	null	Transfer In Rent	CBA / 60400/CB		0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	250.00
			GST / 84000		0.00	0.00	25.00
01/04/2018	null	Account Fee	CBA / 60400/CB		0.00	0.00	10.00
			Bank / 31500		0.00	10.00	0.00
30/03/2018	null	Transfer from	CBA / 60400/CB		0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	100.00
			GST / 84000		0.00	0.00	10.00
28/03/2018		Transfer to	CBA / 60400/CB		0.00	0.00	1,910.00
			Investment / 37500/00		0.00	1,736.36	0.00
			GST / 84000		0.00	173.64	0.00
23/03/2018	null	Transfer In Rent	CBA / 60400/CB		0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	0.00	250.00
			GST / 84000		0.00	0.00	25.00

Date	Reference	Description	Account	Unit	Debit	Credit
23/03/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
22/03/2018	null	DEFT	CBA / 60400/CB	0.00	0.00	2,371.28
			Body / 32902	0.00	2,155.71	0.00
			GST / 84000	0.00	215.57	0.00
16/03/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
16/03/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
15/03/2018	null	DEFT	CBA / 60400/CB	0.00	0.00	353.46
			Body / 32902	0.00	321.33	0.00
			GST / 84000	0.00	32.13	0.00
09/03/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
09/03/2018	null	Transfer from	CBA / 60400/CB	0.00	110.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	100.00
			GST / 84000	0.00	0.00	10.00
05/03/2018	null	System	(Life / 53920/BO	0.00	52.43	0.00
			(Income / 53330/BO	0.00	0.00	7.86
			Profit/Loss / 49000	0.00	0.00	44.57
05/03/2018	null	Direct Debit	CBA / 60400/CB	0.00	0.00	52.43
			(Life / 39000/BO	0.00	52.43	0.00
02/03/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Lot 2, 38	/ 28000/\$-	0.00	250.00
			GST	/ 84000	0.00	25.00
02/03/2018	null	Transfer from	CBA	/ 60400/CB	0.00	110.00
			Lot 2, 38	/ 28000/\$-	0.00	100.00
			GST	/ 84000	0.00	10.00
01/03/2018	null	Account Fee	CBA	/ 60400/CB	0.00	10.00
			Bank	/ 31500	0.00	10.00
23/02/2018	null	Transfer from	CBA	/ 60400/CB	0.00	330.00
			Lot 2, 38	/ 28000/\$-	0.00	300.00
			GST	/ 84000	0.00	30.00
23/02/2018	null	Transfer In Rent	CBA	/ 60400/CB	0.00	275.00
			Lot 2, 38	/ 28000/\$-	0.00	250.00
			GST	/ 84000	0.00	25.00
19/02/2018		Transfer to	CBA	/ 60400/CB	0.00	242.00
			Accountan	/ 30100	0.00	242.00
19/02/2018	null	SUNSHINE	CBA	/ 60400/CB	0.00	930.05
			Rates	/ 42001	0.00	930.05
19/02/2018		TAX OFFICE	CBA	/ 60400/CB	0.00	2,000.00
			GST	/ 84000	0.00	1,565.39
			ATO	/ 80501	0.00	338.11
			Interest	/ 37700	0.00	96.50
16/02/2018	null	Transfer from	CBA	/ 60400/CB	0.00	330.00
			Lot 2, 38	/ 28000/\$-	0.00	300.00
			GST	/ 84000	0.00	30.00
16/02/2018	null	Transfer In Rent	CBA	/ 60400/CB	0.00	275.00
			Lot 2, 38	/ 28000/\$-	0.00	250.00
			GST	/ 84000	0.00	25.00

Date	Reference	Description	Account	Unit	Debit	Credit
09/02/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
09/02/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
05/02/2018	null	Direct Debit	CBA / 60400/CB	0.00	0.00	52.43
			(Life / 39000/BO	0.00	52.43	0.00
05/02/2018	null	System	(Life / 53920/BO	0.00	52.43	0.00
			(Income / 53330/BO	0.00	0.00	7.86
			Profit/Loss / 49000	0.00	0.00	44.57
02/02/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
02/02/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
01/02/2018	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
01/02/2018	110	December	Income / 85000	0.00	830.00	0.00
			ATO / 80501	0.00	0.00	830.00
31/01/2018	null	Logan City	CBA / 60400/CB	0.00	0.00	1,011.09
			Rates / 42001	0.00	1,011.09	0.00
31/01/2018		TAX OFFICE	CBA / 60400/CB	0.00	0.00	1,307.00
			GST / 84000	0.00	1,074.85	0.00
			ATO / 80501	0.00	232.15	0.00
29/01/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
26/01/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
19/01/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
19/01/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
12/01/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
12/01/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
05/01/2018	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
05/01/2018	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
04/01/2018	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
04/01/2018	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94

Date	Reference	Description	Account	Unit	Debit	Credit
			Profit/Loss / 49000	0.00	0.00	56.31
01/01/2018	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
29/12/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
29/12/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
22/12/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
22/12/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
15/12/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
15/12/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
14/12/2017		TAX OFFICE	CBA / 60400/CB	0.00	0.00	4,464.30
			GST / 84000	0.00	3,671.33	0.00
			ATO / 80501	0.00	792.97	0.00
12/12/2017	null	ASIC NetBank	CBA / 60400/CB	0.00	0.00	48.00
			Administra / 30200	0.00	48.00	0.00
12/12/2017		Transfer to	CBA / 60400/CB	0.00	0.00	242.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Accountan / 30100	0.00	242.00	0.00
08/12/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
08/12/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
04/12/2017	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
04/12/2017	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94
			Profit/Loss / 49000	0.00	0.00	56.31
01/12/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
01/12/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
01/12/2017	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
24/11/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
24/11/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
17/11/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
17/11/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
10/11/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
10/11/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
06/11/2017	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
06/11/2017	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94
			Profit/Loss / 49000	0.00	0.00	56.31
03/11/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
03/11/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
02/11/2017	null	Logan City	CBA / 60400/CB	0.00	0.00	1,001.74
			Rates / 42001	0.00	1,001.74	0.00
02/11/2017	null	DEFT	CBA / 60400/CB	0.00	0.00	2,371.25
			Body / 32902	0.00	2,155.68	0.00
			GST / 84000	0.00	215.57	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
01/11/2017	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
27/10/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
27/10/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
20/10/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
20/10/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
13/10/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
13/10/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
06/10/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
06/10/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
05/10/2017		ASIC CB	CBA / 60400/CB	0.00	0.00	570.00

Date	Reference	Description	Account	Unit	Debit	Credit
			ASIC Fees / 30800		570.00	0.00
04/10/2017	null	Direct Debit	CBA / 60400/CB		0.00	66.25
			(Life / 39000/BO		66.25	0.00
04/10/2017	null	System	(Life / 53920/BO		66.25	0.00
			(Income / 53330/BO		0.00	9.94
			Profit/Loss / 49000		0.00	56.31
01/10/2017	null	Account Fee	CBA / 60400/CB		0.00	10.00
			Bank / 31500		10.00	0.00
29/09/2017	null	Transfer from	CBA / 60400/CB		330.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	300.00
			GST / 84000		0.00	30.00
29/09/2017	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00
			GST / 84000		0.00	25.00
22/09/2017	null	Transfer from	CBA / 60400/CB		330.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	300.00
			GST / 84000		0.00	30.00
22/09/2017	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00
			GST / 84000		0.00	25.00
21/09/2017		ASIC CB	CBA / 60400/CB		0.00	245.00
			ASIC Fees / 30800		245.00	0.00
15/09/2017	null	Transfer from	CBA / 60400/CB		330.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	300.00
			GST / 84000		0.00	30.00
15/09/2017	null	Transfer In Rent	CBA / 60400/CB		275.00	0.00
			Lot 2, 38 / 28000/\$-		0.00	250.00

Date	Reference	Description	Account	Unit	Debit	Credit
			GST / 84000	0.00	0.00	25.00
08/09/2017	null	Transfer from	CBA / 60400/CB	0.00	330.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	300.00
			GST / 84000	0.00	0.00	30.00
08/09/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
06/09/2017		TAX OFFICE	CBA / 60400/CB	0.00	0.00	4,000.00
			ATO / 80501	0.00	710.50	0.00
			GST / 84000	0.00	3,289.50	0.00
06/09/2017	null	UNITYWATER	CBA / 60400/CB	0.00	0.00	247.68
			Investment / 37500/00	0.00	247.68	0.00
06/09/2017		Transfer to	CBA / 60400/CB	0.00	0.00	275.00
			Accountan / 30100	0.00	275.00	0.00
04/09/2017	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
04/09/2017	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94
			Profit/Loss / 49000	0.00	0.00	56.31
01/09/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
01/09/2017	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
30/08/2017		Transfer to CBA	CBA / 60400/CB	0.00	0.00	245.00
			ASIC Fees / 30800	0.00	245.00	0.00
25/08/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
18/08/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
11/08/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
04/08/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
04/08/2017	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
04/08/2017	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94
			Profit/Loss / 49000	0.00	0.00	56.31
01/08/2017	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
01/08/2017		Transfer to	CBA / 60400/CB	0.00	0.00	220.00
			Accountan / 30100	0.00	220.00	0.00
01/08/2017		ASIC NetBank	CBA / 60400/CB	0.00	0.00	325.00
			ASIC Fees / 30800	0.00	325.00	0.00
01/08/2017	null	DEFT	CBA / 60400/CB	0.00	0.00	353.46
			Body / 32902	0.00	321.33	0.00
			GST / 84000	0.00	32.13	0.00
01/08/2017	null	Logan City	CBA / 60400/CB	0.00	0.00	1,019.09
			Rates / 42001	0.00	1,019.09	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
01/08/2017	null	SUNSHINE	CBA / 60400/CB	0.00	0.00	2,609.15
		Rates	/ 42001	0.00	2,609.15	0.00
28/07/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
		Lot 2, 38	/ 28000/\$-	0.00	0.00	250.00
		GST	/ 84000	0.00	0.00	25.00
28/07/2017	108	Jun 17 PAYGI	Income / 85000	0.00	6,675.00	0.00
		ATO	/ 80501	0.00	0.00	6,675.00
28/07/2017	109	September	Income / 85000	0.00	3,140.00	0.00
		ATO	/ 80501	0.00	0.00	3,140.00
27/07/2017		Direct Credit	CBA / 60400/CB	0.00	500.00	0.00
		(Contributi	/ 24200/BO	0.00	0.00	500.00
27/07/2017		System	Profit/Loss / 49000	0.00	500.00	0.00
		(Contributi	/ 52420/BO	0.00	0.00	500.00
21/07/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
		Lot 2, 38	/ 28000/\$-	0.00	0.00	250.00
		GST	/ 84000	0.00	0.00	25.00
14/07/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
		Lot 2, 38	/ 28000/\$-	0.00	0.00	250.00
		GST	/ 84000	0.00	0.00	25.00
11/07/2017	null	Transfer from	CBA / 60400/CB	0.00	25,000.00	0.00
		(Contributi	/ 24200/BO	0.00	0.00	25,000.00
11/07/2017		Transfer to CBA	CBA / 60400/CB	0.00	0.00	19,000.00
		2017 LRBA	/ 85500/00	0.00	9,500.00	0.00
		2016 LRBA	/ 85500/00	0.00	9,500.00	0.00
11/07/2017	null	System	Profit/Loss / 49000	0.00	21,250.00	0.00
		(Contributi	/ 53800/BO	0.00	3,750.00	0.00
		(Contributi	/ 52420/BO	0.00	0.00	25,000.00

Date	Reference	Description	Account	Unit	Debit	Credit
07/07/2017	null	Transfer from	CBA / 60400/CB	0.00	450.00	0.00
			21/16 / 28000/\$-	0.00	0.00	409.09
			GST / 84000	0.00	0.00	40.91
07/07/2017	null	Transfer In Rent	CBA / 60400/CB	0.00	275.00	0.00
			Lot 2, 38 / 28000/\$-	0.00	0.00	250.00
			GST / 84000	0.00	0.00	25.00
06/07/2017		Transfer to	CBA / 60400/CB	0.00	0.00	2,959.00
			Accountan / 30100	0.00	2,519.00	0.00
			Auditor's / 30700	0.00	440.00	0.00
04/07/2017	null	Direct Debit	CBA / 60400/CB	0.00	0.00	66.25
			(Life / 39000/BO	0.00	66.25	0.00
04/07/2017	null	UNITYWATER	CBA / 60400/CB	0.00	0.00	832.26
			Investment / 37500/00	0.00	832.26	0.00
04/07/2017	null	System	(Life / 53920/BO	0.00	66.25	0.00
			(Income / 53330/BO	0.00	0.00	9.94
			Profit/Loss / 49000	0.00	0.00	56.31
01/07/2017		Close Period	(Contributi / 52420/BO	0.00	35,000.00	0.00
			(Opening / 50010/BO	0.00	18,428.44	0.00
			(Share of / 53100/BO	0.00	0.00	46,289.45
			(Income / 53330/BO	0.00	0.00	1,194.75
			(Contributi / 53800/BO	0.00	0.00	5,250.00
			(Life / 53920/BO	0.00	0.00	694.24
01/07/2017	null	Account Fee	CBA / 60400/CB	0.00	0.00	10.00
			Bank / 31500	0.00	10.00	0.00
01/07/2017	104	Reconcile	GST / 84000	0.00	16,399.04	0.00
			Income / 85000	0.00	7,126.23	0.00
			ATO / 80501	0.00	0.00	16,074.87

Date	Reference	Description	Account	Unit	Debit	Credit
			Prior Years / 48600	0.00	0.00	7,450.40
01/07/2017	106	Record correct	Income / 85000	0.00	4,633.50	0.00
			Prior Years / 48600	0.00	0.00	4,633.50

Create Entries Report

For the period 01 July 2017 to 30 June 2018

Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

Total Profit	Amount
Income	84,674.46
Less Expense	29,321.82
Total Profit	55,352.64
Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	55,352.64
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	4,129.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	1.36
Taxable Income	51,225.00
Income Tax on Taxable Income or Loss	7,683.75
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	26,792.25
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	26,792.25
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	7,683.75
Tax Adjustments	(5,408.90)
Member Specific Income Tax	(3,664.70)
Total Income Tax Expense Allocation	(1,389.85)

Final Segment 1 from 01 July 2017 to 30 June 2018

Pool Name Unsegregated Pool

Total Profit	Amount
Income	84,674.46
Less Expense	29,321.82
Total Profit	55,352.64

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	55,352.64
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	4,129.00
Add SMSF Non Deductible Expenses	(7,126.23)
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	7,127.59
Taxable Income	51,225.00
Income Tax on Taxable Income or Loss	7,683.75

Member Weighted Balance Summary	Weighting%	Amount
Bradley Bowden(BOWBRA00001A)	100.00	720,499.29

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	26,792.25
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	26,792.25

Allocation to Members	Weighting%	Amount
Bradley Bowden(BOWBRA00001A)	100.00	26,792.25

Accumulation Weighted Balance Summary	Weighting%	Amount
Bradley Bowden(BOWBRA00001A)	100.00	720,499.29

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	7,683.75
Tax Adjustments	(5,408.90)
Member Specific Income Tax	(3,664.70)
Total Income Tax Expense Allocation	(1,389.85)

Allocation to Members	Weighting%	Amount
Bradley Bowden(BOWBRA00001A)	100.00	(1,389.85)

Calculation of daily member weighted balances

Calculation of daily member weighted balances

Bradley Bowden (BOWBRA00001A)

Member Balance

01/07/2017	50010	Opening Balance	699,682.79	699,682.79
04/07/2017	53920	Life Insurance Premiums	(66.25)	(65.71)
11/07/2017	52420	Contributions	25,000.00	24,315.07
11/07/2017	53800	Contributions Tax	(3,750.00)	(3,647.26)
27/07/2017	52420	Contributions	500.00	464.38
04/08/2017	53920	Life Insurance Premiums	(66.25)	(60.08)
04/09/2017	53920	Life Insurance Premiums	(66.25)	(54.45)
04/10/2017	53920	Life Insurance Premiums	(66.25)	(49.01)
06/11/2017	53920	Life Insurance Premiums	(66.25)	(43.02)
04/12/2017	53920	Life Insurance Premiums	(66.25)	(37.93)
04/01/2018	53920	Life Insurance Premiums	(66.25)	(32.31)
05/02/2018	53920	Life Insurance Premiums	(52.43)	(20.97)
05/03/2018	53920	Life Insurance Premiums	(52.43)	(16.95)
30/05/2018	52420	Contributions	500.00	43.84
21/06/2018	52420	Contributions	500.00	13.70
30/06/2018	52420	Contributions	2,629.00	7.20
Total Amount (Weighted)				720,499.29

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	113,701.27
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2017 to 30 June 2018

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00
Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00

Allocations of Foreign Tax Offset to Members

Bradley Bowden(BOWBRA00001A) - 100.00 % 0.00

Total Foreign Tax Offset Allocated to Members 0.00

The Bowden Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
11/07/2017	Transfer from NetBank AnnualContribution			25,000.00	25,000.00 CR
27/07/2017	Direct Credit 012721 ATO ATO001100008150739			500.00	25,500.00 CR
30/05/2018	Transfer from NetBank Loan Oz Eco			500.00	26,000.00 CR
21/06/2018	Direct Credit 012721 ATO ATO007000009242783			500.00	26,500.00 CR
30/06/2018	To record MCA Fees per replies			2,629.00	29,129.00 CR
				29,129.00	29,129.00 CR
Property Income (28000)					
<u>Lot 2, 38 Lysaght Street, Coolum (\$-P0040)</u>					
07/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	250.00 CR
14/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	500.00 CR
21/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	750.00 CR
28/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	1,000.00 CR
04/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	1,250.00 CR
11/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	1,500.00 CR
18/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	1,750.00 CR
25/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	2,000.00 CR
01/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	2,250.00 CR
08/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	2,500.00 CR
08/09/2017	Transfer from NetBank Rent Coolum			300.00	2,800.00 CR
15/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	3,050.00 CR
15/09/2017	Transfer from NetBank Rent Coolum			300.00	3,350.00 CR
22/09/2017	Transfer from NetBank Rent Coolum			300.00	3,650.00 CR
22/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	3,900.00 CR
29/09/2017	Transfer from NetBank Rent Coolum			300.00	4,200.00 CR
29/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	4,450.00 CR
06/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	4,700.00 CR
06/10/2017	Transfer from NetBank Rent Coolum			300.00	5,000.00 CR
13/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	5,250.00 CR
13/10/2017	Transfer from NetBank Rent Coolum			300.00	5,550.00 CR
20/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	5,800.00 CR
20/10/2017	Transfer from NetBank Rent Coolum			300.00	6,100.00 CR
27/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	6,350.00 CR
27/10/2017	Transfer from NetBank Rent Coolum			300.00	6,650.00 CR
03/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	6,900.00 CR
03/11/2017	Transfer from NetBank Rent Coolum			300.00	7,200.00 CR

The Bowden Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	7,450.00 CR
10/11/2017	Transfer from NetBank Rent Coolum			300.00	7,750.00 CR
17/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	8,000.00 CR
17/11/2017	Transfer from NetBank Rent Coolum			300.00	8,300.00 CR
24/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	8,550.00 CR
24/11/2017	Transfer from NetBank Rent Coolum			300.00	8,850.00 CR
01/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	9,100.00 CR
01/12/2017	Transfer from NetBank Rent Coolum			300.00	9,400.00 CR
08/12/2017	Transfer from NetBank Rent Coolum			300.00	9,700.00 CR
08/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	9,950.00 CR
15/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	10,200.00 CR
15/12/2017	Transfer from NetBank Rent Coolum			300.00	10,500.00 CR
22/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	10,750.00 CR
22/12/2017	Transfer from NetBank Rent Coolum			300.00	11,050.00 CR
29/12/2017	Transfer from NetBank Rent Coolum			300.00	11,350.00 CR
29/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			250.00	11,600.00 CR
05/01/2018	Transfer from NetBank Rent Coolum			300.00	11,900.00 CR
05/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	12,150.00 CR
12/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	12,400.00 CR
12/01/2018	Transfer from NetBank Rent Coolum			300.00	12,700.00 CR
19/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	12,950.00 CR
19/01/2018	Transfer from NetBank Rent Coolum			300.00	13,250.00 CR
26/01/2018	Transfer from NetBank Rent Coolum			300.00	13,550.00 CR
29/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	13,800.00 CR
02/02/2018	Transfer from NetBank Rent Coolum			300.00	14,100.00 CR
02/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	14,350.00 CR
09/02/2018	Transfer from NetBank Rent Coolum			300.00	14,650.00 CR
09/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	14,900.00 CR
16/02/2018	Transfer from NetBank Rent Coolum			300.00	15,200.00 CR
16/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	15,450.00 CR
23/02/2018	Transfer from NetBank Rent Coolum			300.00	15,750.00 CR
23/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	16,000.00 CR
02/03/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	16,100.00 CR
02/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	16,350.00 CR
09/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	16,600.00 CR
09/03/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	16,700.00 CR
16/03/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	16,800.00 CR
16/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	17,050.00 CR

The Bowden Superannuation Fund

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
23/03/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	17,150.00 CR
23/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	17,400.00 CR
30/03/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	17,500.00 CR
03/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	17,750.00 CR
06/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	18,000.00 CR
06/04/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	18,100.00 CR
13/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	18,350.00 CR
13/04/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	18,450.00 CR
20/04/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	18,550.00 CR
20/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	18,800.00 CR
27/04/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	18,900.00 CR
27/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	19,150.00 CR
04/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	19,400.00 CR
04/05/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	19,500.00 CR
11/05/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	19,600.00 CR
11/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	19,850.00 CR
18/05/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	19,950.00 CR
22/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	20,200.00 CR
25/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	20,450.00 CR
25/05/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	20,550.00 CR
01/06/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	20,650.00 CR
01/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	20,900.00 CR
08/06/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	21,000.00 CR
08/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	21,250.00 CR
15/06/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	21,350.00 CR
15/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			250.00	21,600.00 CR
22/06/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	21,700.00 CR
29/06/2018	Transfer from NetBank Rent Coolum QLD Eq			100.00	21,800.00 CR
30/06/2018	To reverse last year's rent received in advance			181.82	21,981.82 CR
30/06/2018	To record Rent Receivable & Received in advanced for 2018		8,981.82		13,000.00 CR
			8,981.82	21,981.82	13,000.00 CR
21/16 Maunder St, Slacks Creek (\$-P0041)					
07/07/2017	Transfer from NetBank Rent Maunder St QE			409.09	409.09 CR
30/06/2018	To reverse last year's rent received			41,698.07	42,107.16 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	in advance				
30/06/2018	To record Rent Receivable & Received in advanced for 2018			438.30	42,545.46 CR
				42,545.46	42,545.46 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
06/07/2017	Transfer to other Bank NetBank MCA Chartered Acc		2,519.00		2,519.00 DR
01/08/2017	Transfer to other Bank NetBank MCA INV 007415		220.00		2,739.00 DR
06/09/2017	Transfer to other Bank NetBank INV 007490		275.00		3,014.00 DR
12/12/2017	Transfer to other Bank NetBank MCA Accountants		242.00		3,256.00 DR
19/02/2018	Transfer to other Bank NetBank MCA Accountant		242.00		3,498.00 DR
30/06/2018	To record MCA Fees per replies		2,629.00		6,127.00 DR
			6,127.00		6,127.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
12/12/2017	ASIC NetBank BPAY 17301 2290986274392 ASIC		48.00		48.00 DR
			48.00		48.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
31/05/2018	Income tax refund 2017		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
06/07/2017	Transfer to other Bank NetBank MCA Chartered Acc		440.00		440.00 DR
			440.00		440.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
01/08/2017	ASIC NetBank BPAY 17301 2296120027125 ASIC Fees		325.00		325.00 DR
30/08/2017	Transfer to CBA A-c NetBank ASIC bowden super		245.00		570.00 DR
21/09/2017	ASIC CB TabletApp BPAY 17301 2296120027125		245.00		815.00 DR
05/10/2017	ASIC CB TabletApp BPAY 17301 2296120027125 Bowden Super Prope		570.00		1,385.00 DR
			1,385.00		1,385.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2017	Account Fee		10.00		10.00 DR
01/08/2017	Account Fee		10.00		20.00 DR
01/09/2017	Account Fee		10.00		30.00 DR
01/10/2017	Account Fee		10.00		40.00 DR
01/11/2017	Account Fee		10.00		50.00 DR
01/12/2017	Account Fee		10.00		60.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/01/2018	Account Fee		10.00		70.00 DR
01/02/2018	Account Fee		10.00		80.00 DR
01/03/2018	Account Fee		10.00		90.00 DR
01/04/2018	Account Fee		10.00		100.00 DR
16/04/2018	Audit Certificate Fee		60.00		160.00 DR
01/05/2018	Account Fee		10.00		170.00 DR
29/05/2018	Overdrawing Approval Fee For overdrawing that occurred 28-05-18		15.00		185.00 DR
01/06/2018	Account Fee		10.00		195.00 DR
01/06/2018	Debit Excess Interest		0.20		195.20 DR
			195.20		195.20 DR

Body Corporate Fees (32902)

Body Corporate Fees (32902)

01/08/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 Lysaght Body Corp		321.33		321.33 DR
02/11/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 Body Corp Maunder		2,155.68		2,477.01 DR
15/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 BCorp Lysaght		321.33		2,798.34 DR
22/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BCorp Maunder		2,155.71		4,954.05 DR
25/05/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BC Fees Maunder		497.37		5,451.42 DR
			5,451.42		5,451.42 DR

Investment Expenses (37500)

Investment Expenses (00006)

04/07/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water Bill Coolum		832.26		832.26 DR
06/09/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water		247.68		1,079.94 DR
28/03/2018	Transfer to other Bank CB TabletApp Repairs and client		1,736.36		2,816.30 DR
11/05/2018	Transfer to xx5191 CB TabletApp brad repay p1		657.25		3,473.55 DR
25/05/2018	UNITYWATER NetBank BPAY 130393 0998184220 Water Coolum		568.34		4,041.89 DR
			4,041.89		4,041.89 DR

Interest Paid - ATO General Interest (37700)

Interest Paid - ATO General Interest (37700)

19/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		96.50		96.50 DR
05/06/2018	To record refund of 2016-17 Income Tax		899.50		996.00 DR
30/06/2018	Reconcile interest expense		835.15		1,831.15 DR
			1,831.15		1,831.15 DR

Interest Paid (37900)

Interest Paid (37900)

30/06/2018	To record interest on LRBA		2,403.43		2,403.43 DR
			2,403.43		2,403.43 DR

Life Insurance Premiums (39000)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Life Insurance Premiums) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
04/07/2017	Direct Debit 000110 MLC Limited 8704189		66.25		66.25 DR
04/08/2017	Direct Debit 000110 MLC Limited 8704189		66.25		132.50 DR
04/09/2017	Direct Debit 000110 MLC Limited 8704189		66.25		198.75 DR
04/10/2017	Direct Debit 000110 MLC Limited 8704189		66.25		265.00 DR
06/11/2017	Direct Debit 000110 MLC Limited 8704189		66.25		331.25 DR
04/12/2017	Direct Debit 000110 MLC Limited 8704189		66.25		397.50 DR
04/01/2018	Direct Debit 000110 MLC Limited 8704189		66.25		463.75 DR
05/02/2018	Direct Debit 000110 MLC Limited 8704189		52.43		516.18 DR
05/03/2018	Direct Debit 000110 MLC Limited 8704189		52.43		568.61 DR
			568.61		568.61 DR
Rates (42001)					
<u>Rates (42001)</u>					
01/08/2017	Logan City Rates NetBank BPAY 17392 598818896 MaunderSt RatesFee		1,019.09		1,019.09 DR
01/08/2017	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 Lysaght Rate Notic		2,609.15		3,628.24 DR
02/11/2017	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder		1,001.74		4,629.98 DR
31/01/2018	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder		1,011.09		5,641.07 DR
19/02/2018	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 RATES LYSAGHT		930.05		6,571.12 DR
			6,571.12		6,571.12 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		7,683.75		7,683.75 DR
			7,683.75		7,683.75 DR
Prior Years Under/Over Provision for Income Tax (48600)					
<u>Prior Years Under/Over Provision for Income Tax (48600)</u>					
01/07/2017	Reconcile opening balances of tax accounts			7,450.40	7,450.40 CR
01/07/2017	Record correct provision for tax			4,633.50	12,083.90 CR
30/06/2018	2018 Reconciliation of income tax		6,675.00		5,408.90 CR
			6,675.00	12,083.90	5,408.90 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
04/07/2017	System Member Journals			56.31	56.31 CR
11/07/2017	System Member Journals		21,250.00		21,193.69 DR
27/07/2017	System Member Journals		500.00		21,693.69 DR
04/08/2017	System Member Journals			56.31	21,637.38 DR
04/09/2017	System Member Journals			56.31	21,581.07 DR
04/10/2017	System Member Journals			56.31	21,524.76 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
06/11/2017	System Member Journals			56.31	21,468.45 DR
04/12/2017	System Member Journals			56.31	21,412.14 DR
04/01/2018	System Member Journals			56.31	21,355.83 DR
05/02/2018	System Member Journals			44.57	21,311.26 DR
05/03/2018	System Member Journals			44.57	21,266.69 DR
30/05/2018	System Member Journals		500.00		21,766.69 DR
21/06/2018	System Member Journals		500.00		22,266.69 DR
30/06/2018	System Member Journals		2,629.00		24,895.69 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		26,792.25		51,687.94 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		1,389.85		53,077.79 DR
			53,561.10	483.31	53,077.79 DR
Opening Balance (50010)					
<u>(Opening Balance) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
01/07/2017	Opening Balance				718,111.23 CR
01/07/2017	Close Period Journal		18,428.44		699,682.79 CR
			18,428.44		699,682.79 CR
<u>(Opening Balance) Bowden, Susan - Accumulation (BOWSUS00001A)</u>					
01/07/2017	Opening Balance				0.02 DR
					0.02 DR
Contributions (52420)					
<u>(Contributions) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
01/07/2017	Opening Balance				35,000.00 CR
01/07/2017	Close Period Journal		35,000.00		0.00 DR
11/07/2017	System Member Journals			25,000.00	25,000.00 CR
27/07/2017	System Member Journals			500.00	25,500.00 CR
30/05/2018	System Member Journals			500.00	26,000.00 CR
21/06/2018	System Member Journals			500.00	26,500.00 CR
30/06/2018	System Member Journals			2,629.00	29,129.00 CR
			35,000.00	29,129.00	29,129.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
01/07/2017	Opening Balance				46,289.45 DR
01/07/2017	Close Period Journal			46,289.45	0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			26,792.25	26,792.25 CR
				73,081.70	26,792.25 CR
Income Tax (53330)					
<u>(Income Tax) Bowden, Bradley - Accumulation (BOWBRA00001A)</u>					
01/07/2017	Opening Balance				1,194.75 DR
01/07/2017	Close Period Journal			1,194.75	0.00 DR
04/07/2017	System Member Journals			9.94	9.94 CR
04/08/2017	System Member Journals			9.94	19.88 CR
04/09/2017	System Member Journals			9.94	29.82 CR
04/10/2017	System Member Journals			9.94	39.76 CR
06/11/2017	System Member Journals			9.94	49.70 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
04/12/2017	System Member Journals			9.94	59.64 CR
04/01/2018	System Member Journals			9.94	69.58 CR
05/02/2018	System Member Journals			7.86	77.44 CR
05/03/2018	System Member Journals			7.86	85.30 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			1,389.85	1,475.15 CR
				2,669.90	1,475.15 CR

Contributions Tax (53800)

(Contributions Tax) Bowden, Bradley - Accumulation (BOWBRA00001A)

01/07/2017	Opening Balance				5,250.00 DR
01/07/2017	Close Period Journal			5,250.00	0.00 DR
11/07/2017	System Member Journals		3,750.00		3,750.00 DR
			3,750.00	5,250.00	3,750.00 DR

Life Insurance Premiums (53920)

(Life Insurance Premiums) Bowden, Bradley - Accumulation (BOWBRA00001A)

01/07/2017	Opening Balance				694.24 DR
01/07/2017	Close Period Journal			694.24	0.00 DR
04/07/2017	System Member Journals		66.25		66.25 DR
04/08/2017	System Member Journals		66.25		132.50 DR
04/09/2017	System Member Journals		66.25		198.75 DR
04/10/2017	System Member Journals		66.25		265.00 DR
06/11/2017	System Member Journals		66.25		331.25 DR
04/12/2017	System Member Journals		66.25		397.50 DR
04/01/2018	System Member Journals		66.25		463.75 DR
05/02/2018	System Member Journals		52.43		516.18 DR
05/03/2018	System Member Journals		52.43		568.61 DR
			568.61	694.24	568.61 DR

Bank Accounts (60400)

CBA Business Transaction Account 10116404 (CBA10116404)

01/07/2017	Opening Balance				6,797.08 DR
01/07/2017	Account Fee			10.00	6,787.08 DR
04/07/2017	Direct Debit 000110 MLC Limited 8704189			66.25	6,720.83 DR
04/07/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water Bill Cooloom			832.26	5,888.57 DR
06/07/2017	Transfer to other Bank NetBank MCA Chartered Acc			2,959.00	2,929.57 DR
07/07/2017	Transfer from NetBank Rent Maunder St QE		450.00		3,379.57 DR
07/07/2017	Transfer In Rent Cooloom OZ ELECTRICAL		275.00		3,654.57 DR
11/07/2017	Transfer from NetBank AnnualContribution		25,000.00		28,654.57 DR
11/07/2017	Transfer to CBA A-c NetBank final loan payment			19,000.00	9,654.57 DR
14/07/2017	Transfer In Rent Cooloom OZ ELECTRICAL		275.00		9,929.57 DR
21/07/2017	Transfer In Rent Cooloom OZ ELECTRICAL		275.00		10,204.57 DR
27/07/2017	Direct Credit 012721 ATO ATO001100008150739		500.00		10,704.57 DR
28/07/2017	Transfer In Rent Cooloom OZ ELECTRICAL		275.00		10,979.57 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/08/2017	Account Fee			10.00	10,969.57 DR
01/08/2017	Transfer to other Bank NetBank MCA INV 007415			220.00	10,749.57 DR
01/08/2017	ASIC NetBank BPAY 17301 2296120027125 ASIC Fees			325.00	10,424.57 DR
01/08/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 Lysaght Body Corp			353.46	10,071.11 DR
01/08/2017	Logan City Rates NetBank BPAY 17392 598818896 MaunderSt RatesFee			1,019.09	9,052.02 DR
01/08/2017	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 Lysaght Rate Notic			2,609.15	6,442.87 DR
04/08/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,717.87 DR
04/08/2017	Direct Debit 000110 MLC Limited 8704189			66.25	6,651.62 DR
11/08/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,926.62 DR
18/08/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		7,201.62 DR
25/08/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		7,476.62 DR
30/08/2017	Transfer to CBA A-c NetBank ASIC bowden super			245.00	7,231.62 DR
01/09/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		7,506.62 DR
01/09/2017	Account Fee			10.00	7,496.62 DR
04/09/2017	Direct Debit 000110 MLC Limited 8704189			66.25	7,430.37 DR
06/09/2017	UNITYWATER NetBank BPAY 130393 0998184220 Water			247.68	7,182.69 DR
06/09/2017	Transfer to other Bank NetBank INV 007490			275.00	6,907.69 DR
06/09/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO			4,000.00	2,907.69 DR
08/09/2017	Transfer from NetBank Rent Coolum		330.00		3,237.69 DR
08/09/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,512.69 DR
15/09/2017	Transfer from NetBank Rent Coolum		330.00		3,842.69 DR
15/09/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,117.69 DR
21/09/2017	ASIC CB TabletApp BPAY 17301 2296120027125			245.00	3,872.69 DR
22/09/2017	Transfer from NetBank Rent Coolum		330.00		4,202.69 DR
22/09/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,477.69 DR
29/09/2017	Transfer from NetBank Rent Coolum		330.00		4,807.69 DR
29/09/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,082.69 DR
01/10/2017	Account Fee			10.00	5,072.69 DR
04/10/2017	Direct Debit 000110 MLC Limited 8704189			66.25	5,006.44 DR
05/10/2017	ASIC CB TabletApp BPAY 17301 2296120027125 Bowden Super Prope			570.00	4,436.44 DR
06/10/2017	Transfer from NetBank Rent Coolum		330.00		4,766.44 DR
06/10/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,041.44 DR
13/10/2017	Transfer from NetBank Rent Coolum		330.00		5,371.44 DR
13/10/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,646.44 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/10/2017	Transfer from NetBank Rent Coolum		330.00		5,976.44 DR
20/10/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,251.44 DR
27/10/2017	Transfer from NetBank Rent Coolum		330.00		6,581.44 DR
27/10/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,856.44 DR
01/11/2017	Account Fee			10.00	6,846.44 DR
02/11/2017	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder			1,001.74	5,844.70 DR
02/11/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 Body Corp Maunder			2,371.25	3,473.45 DR
03/11/2017	Transfer from NetBank Rent Coolum		330.00		3,803.45 DR
03/11/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,078.45 DR
06/11/2017	Direct Debit 000110 MLC Limited 8704189			66.25	4,012.20 DR
10/11/2017	Transfer from NetBank Rent Coolum		330.00		4,342.20 DR
10/11/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,617.20 DR
17/11/2017	Transfer from NetBank Rent Coolum		330.00		4,947.20 DR
17/11/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,222.20 DR
24/11/2017	Transfer from NetBank Rent Coolum		330.00		5,552.20 DR
24/11/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,827.20 DR
01/12/2017	Transfer from NetBank Rent Coolum		330.00		6,157.20 DR
01/12/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,432.20 DR
01/12/2017	Account Fee			10.00	6,422.20 DR
04/12/2017	Direct Debit 000110 MLC Limited 8704189			66.25	6,355.95 DR
08/12/2017	Transfer from NetBank Rent Coolum		330.00		6,685.95 DR
08/12/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,960.95 DR
12/12/2017	ASIC NetBank BPAY 17301 2290986274392 ASIC			48.00	6,912.95 DR
12/12/2017	Transfer to other Bank NetBank MCA Accountants			242.00	6,670.95 DR
14/12/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO Integrated Tax			4,464.30	2,206.65 DR
15/12/2017	Transfer from NetBank Rent Coolum		330.00		2,536.65 DR
15/12/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		2,811.65 DR
22/12/2017	Transfer from NetBank Rent Coolum		330.00		3,141.65 DR
22/12/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,416.65 DR
29/12/2017	Transfer from NetBank Rent Coolum		330.00		3,746.65 DR
29/12/2017	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,021.65 DR
01/01/2018	Account Fee			10.00	4,011.65 DR
04/01/2018	Direct Debit 000110 MLC Limited 8704189			66.25	3,945.40 DR
05/01/2018	Transfer from NetBank Rent Coolum		330.00		4,275.40 DR
05/01/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,550.40 DR
12/01/2018	Transfer from NetBank Rent Coolum		330.00		4,880.40 DR
12/01/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,155.40 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
19/01/2018	Transfer from NetBank Rent Coolum		330.00		5,485.40 DR
19/01/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,760.40 DR
26/01/2018	Transfer from NetBank Rent Coolum		330.00		6,090.40 DR
29/01/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		6,365.40 DR
31/01/2018	Logan City Rates NetBank BPAY 17392 598818896 Rates Maunder			1,011.09	5,354.31 DR
31/01/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 BAS			1,307.00	4,047.31 DR
01/02/2018	Account Fee			10.00	4,037.31 DR
02/02/2018	Transfer from NetBank Rent Coolum		330.00		4,367.31 DR
02/02/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		4,642.31 DR
05/02/2018	Direct Debit 000110 MLC Limited 8704189			52.43	4,589.88 DR
09/02/2018	Transfer from NetBank Rent Coolum		330.00		4,919.88 DR
09/02/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,194.88 DR
16/02/2018	Transfer from NetBank Rent Coolum		330.00		5,524.88 DR
16/02/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		5,799.88 DR
19/02/2018	Transfer to other Bank NetBank MCA Accountant			242.00	5,557.88 DR
19/02/2018	SUNSHINE COAST CNCL NetBank BPAY 18259 101465101 RATES LYSAGHT			930.05	4,627.83 DR
19/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO			2,000.00	2,627.83 DR
23/02/2018	Transfer from NetBank Rent Coolum		330.00		2,957.83 DR
23/02/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,232.83 DR
01/03/2018	Account Fee			10.00	3,222.83 DR
02/03/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,497.83 DR
02/03/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		3,607.83 DR
05/03/2018	Direct Debit 000110 MLC Limited 8704189			52.43	3,555.40 DR
09/03/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,830.40 DR
09/03/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		3,940.40 DR
15/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 BCorp Lysaght			353.46	3,586.94 DR
16/03/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		3,861.94 DR
16/03/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		3,971.94 DR
22/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BCorp Maunder			2,371.28	1,600.66 DR
23/03/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,875.66 DR
23/03/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,985.66 DR
28/03/2018	Transfer to other Bank CB TabletApp Repairs and client			1,910.00	75.66 DR
30/03/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		185.66 DR
01/04/2018	Account Fee			10.00	175.66 DR
03/04/2018	Transfer In Rent Coolum OZ		275.00		450.66 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	ELECTRICAL				
06/04/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		725.66 DR
06/04/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		835.66 DR
13/04/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,110.66 DR
13/04/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,220.66 DR
16/04/2018	Audit Certificate Fee			60.00	1,160.66 DR
20/04/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,435.66 DR
20/04/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,545.66 DR
27/04/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,820.66 DR
27/04/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,930.66 DR
27/04/2018	Direct Debit 012721 ATO ATOD07998736270418			400.00	1,530.66 DR
27/04/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO March BAS			1,079.00	451.66 DR
01/05/2018	Account Fee			10.00	441.66 DR
04/05/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		716.66 DR
04/05/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		826.66 DR
11/05/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,101.66 DR
11/05/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,211.66 DR
11/05/2018	Transfer to xx5191 CB TabletApp brad repay p1			657.25	554.41 DR
18/05/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		664.41 DR
22/05/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		939.41 DR
25/05/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,214.41 DR
25/05/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,324.41 DR
25/05/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BC Fees Maunder			547.11	777.30 DR
25/05/2018	UNITYWATER NetBank BPAY 130393 0998184220 Water Coolum			568.34	208.96 DR
28/05/2018	Direct Debit 012721 ATO ATOD08086881280518			400.00	191.04 CR
29/05/2018	Overdrawing Approval Fee For overdrawing that occurred 28-05-18			15.00	206.04 CR
30/05/2018	Transfer from NetBank Loan Oz Eco		500.00		293.96 DR
01/06/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		568.96 DR
01/06/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		678.96 DR
01/06/2018	Debit Excess Interest			0.20	678.76 DR
01/06/2018	Account Fee			10.00	668.76 DR
08/06/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		943.76 DR
08/06/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,053.76 DR
15/06/2018	Transfer In Rent Coolum OZ ELECTRICAL		275.00		1,328.76 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
15/06/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,438.76 DR
21/06/2018	Direct Credit 012721 ATO ATO007000009242783		500.00		1,938.76 DR
22/06/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		2,048.76 DR
27/06/2018	Direct Debit 012721 ATO ATOD08172313270618			400.00	1,648.76 DR
29/06/2018	Transfer from NetBank Rent Coolum QLD Eq		110.00		1,758.76 DR
			50,930.00	55,968.32	1,758.76 DR
Dividends Receivable (62000)					
<u>Div Rec'ble EHL (00008)</u>					
01/07/2017	Opening Balance				92.09 DR
					92.09 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2017	Opening Balance				2,090.00 DR
					2,090.00 DR
Rent Receivable (68100)					
<u>Rent Receivable (68100)</u>					
30/06/2018	To record Rent Receivable & Received in advanced for 2018		438.30		438.30 DR
			438.30		438.30 DR
Real Estate Properties (Australian - Commercial) (77250)					
<u>Lot 2, 38 Lysaght Street, Coolum (\$-P0040)</u>					
01/07/2017	Opening Balance	1.00			196,817.50 DR
		1.00			196,817.50 DR
<u>21/16 Maunder St, Slacks Creek (\$-P0041)</u>					
01/07/2017	Opening Balance	1.00			611,130.96 DR
		1.00			611,130.96 DR
ATO Integrated Client Account (80501)					
<u>ATO Integrated Client Account (80501)</u>					
01/07/2017	Reconcile opening balances of tax accounts			16,074.87	16,074.87 CR
28/07/2017	Jun 17 PAYGI			6,675.00	22,749.87 CR
28/07/2017	September 2017 PAYGI			3,140.00	25,889.87 CR
06/09/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		710.50		25,179.37 CR
14/12/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO Integrated Tax		792.97		24,386.40 CR
31/01/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 BAS		232.15		24,154.25 CR
01/02/2018	December PAYGI 2017			830.00	24,984.25 CR
19/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		338.11		24,646.14 CR
27/04/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO March BAS		685.00		23,961.14 CR
27/04/2018	Direct Debit 012721 ATO ATOD07998736270418		394.84		23,566.30 CR
01/05/2018	March 2018 PAYGI			685.00	24,251.30 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/05/2018	Direct Debit 012721 ATO ATOD08086881280518		394.84		23,856.46 CR
31/05/2018	Income tax refund 2017		4,374.50		19,481.96 CR
05/06/2018	To record refund of 2016-17 Income Tax			4,374.50	23,856.46 CR
05/06/2018	To record refund of 2016-17 Income Tax		2,221.32		21,635.14 CR
27/06/2018	Direct Debit 012721 ATO ATOD08172313270618		220.44		21,414.70 CR
30/06/2018	Reconcile GST pad FY18		3,758.63		17,656.07 CR
30/06/2018	Reconcile interest expense			835.15	18,491.22 CR
			14,123.30	32,614.52	18,491.22 CR

GST Payable/Refundable (84000)

GST Payable/Refundable (84000)

01/07/2017	Opening Balance				16,399.04 CR
01/07/2017	Reconcile opening balances of tax accounts		16,399.04		0.00 DR
07/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	25.00 CR
07/07/2017	Transfer from NetBank Rent Maunder St QE			40.91	65.91 CR
14/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	90.91 CR
21/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	115.91 CR
28/07/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	140.91 CR
01/08/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....000000029 Lysaght Body Corp		32.13		108.78 CR
04/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	133.78 CR
11/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	158.78 CR
18/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	183.78 CR
25/08/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	208.78 CR
01/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	233.78 CR
06/09/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		3,289.50		3,055.72 DR
08/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	3,030.72 DR
08/09/2017	Transfer from NetBank Rent Coolum			30.00	3,000.72 DR
15/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,975.72 DR
15/09/2017	Transfer from NetBank Rent Coolum			30.00	2,945.72 DR
22/09/2017	Transfer from NetBank Rent Coolum			30.00	2,915.72 DR
22/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,890.72 DR
29/09/2017	Transfer from NetBank Rent Coolum			30.00	2,860.72 DR
29/09/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,835.72 DR
06/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,810.72 DR
06/10/2017	Transfer from NetBank Rent Coolum			30.00	2,780.72 DR
13/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,755.72 DR
13/10/2017	Transfer from NetBank Rent Coolum			30.00	2,725.72 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
20/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,700.72 DR
20/10/2017	Transfer from NetBank Rent Coolum			30.00	2,670.72 DR
27/10/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,645.72 DR
27/10/2017	Transfer from NetBank Rent Coolum			30.00	2,615.72 DR
02/11/2017	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 Body Corp Maunder		215.57		2,831.29 DR
03/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,806.29 DR
03/11/2017	Transfer from NetBank Rent Coolum			30.00	2,776.29 DR
10/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,751.29 DR
10/11/2017	Transfer from NetBank Rent Coolum			30.00	2,721.29 DR
17/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,696.29 DR
17/11/2017	Transfer from NetBank Rent Coolum			30.00	2,666.29 DR
24/11/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,641.29 DR
24/11/2017	Transfer from NetBank Rent Coolum			30.00	2,611.29 DR
01/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,586.29 DR
01/12/2017	Transfer from NetBank Rent Coolum			30.00	2,556.29 DR
08/12/2017	Transfer from NetBank Rent Coolum			30.00	2,526.29 DR
08/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	2,501.29 DR
14/12/2017	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO Integrated Tax		3,671.33		6,172.62 DR
15/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,147.62 DR
15/12/2017	Transfer from NetBank Rent Coolum			30.00	6,117.62 DR
22/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,092.62 DR
22/12/2017	Transfer from NetBank Rent Coolum			30.00	6,062.62 DR
29/12/2017	Transfer from NetBank Rent Coolum			30.00	6,032.62 DR
29/12/2017	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,007.62 DR
05/01/2018	Transfer from NetBank Rent Coolum			30.00	5,977.62 DR
05/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	5,952.62 DR
12/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	5,927.62 DR
12/01/2018	Transfer from NetBank Rent Coolum			30.00	5,897.62 DR
19/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	5,872.62 DR
19/01/2018	Transfer from NetBank Rent Coolum			30.00	5,842.62 DR
26/01/2018	Transfer from NetBank Rent Coolum			30.00	5,812.62 DR
29/01/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	5,787.62 DR
31/01/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 BAS		1,074.85		6,862.47 DR
02/02/2018	Transfer from NetBank Rent Coolum			30.00	6,832.47 DR
02/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,807.47 DR
09/02/2018	Transfer from NetBank Rent Coolum			30.00	6,777.47 DR
09/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,752.47 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/02/2018	Transfer from NetBank Rent Coolum			30.00	6,722.47 DR
16/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	6,697.47 DR
19/02/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO		1,565.39		8,262.86 DR
23/02/2018	Transfer from NetBank Rent Coolum			30.00	8,232.86 DR
23/02/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,207.86 DR
02/03/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,197.86 DR
02/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,172.86 DR
09/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,147.86 DR
09/03/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,137.86 DR
15/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....00000029 BCorp Lysaght		32.13		8,169.99 DR
16/03/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,159.99 DR
16/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,134.99 DR
22/03/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BCorp Maunder		215.57		8,350.56 DR
23/03/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,340.56 DR
23/03/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,315.56 DR
28/03/2018	Transfer to other Bank CB TabletApp Repairs and client		173.64		8,489.20 DR
30/03/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,479.20 DR
03/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,454.20 DR
06/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,429.20 DR
06/04/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,419.20 DR
13/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,394.20 DR
13/04/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,384.20 DR
20/04/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,374.20 DR
20/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,349.20 DR
27/04/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,339.20 DR
27/04/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,314.20 DR
27/04/2018	TAX OFFICE PAYMENTS NetBank BPAY 75556 773195080086260 ATO March BAS		394.00		8,708.20 DR
27/04/2018	Direct Debit 012721 ATO ATOD07998736270418		5.16		8,713.36 DR
04/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,688.36 DR
04/05/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,678.36 DR
11/05/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,668.36 DR
11/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,643.36 DR

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For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
18/05/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,633.36 DR
22/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,608.36 DR
25/05/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,583.36 DR
25/05/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,573.36 DR
25/05/2018	DEFT PAYMENTS NetBank BPAY 96503 2.....0000118 BC Fees Mauder		49.74		8,623.10 DR
28/05/2018	Direct Debit 012721 ATO ATOD08086881280518		5.16		8,628.26 DR
01/06/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	8,618.26 DR
01/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	8,593.26 DR
05/06/2018	To record refund of 2016-17 Income Tax		1,253.68		9,846.94 DR
08/06/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	9,836.94 DR
08/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	9,811.94 DR
15/06/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	9,801.94 DR
15/06/2018	Transfer In Rent Coolum OZ ELECTRICAL			25.00	9,776.94 DR
22/06/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	9,766.94 DR
27/06/2018	Direct Debit 012721 ATO ATOD08172313270618		179.56		9,946.50 DR
29/06/2018	Transfer from NetBank Rent Coolum QLD Eq			10.00	9,936.50 DR
30/06/2018	Reconcile GST pad FY18			3,758.63	6,177.87 DR
			28,556.45	5,979.54	6,177.87 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2017	Opening Balance				7,126.23 CR
01/07/2017	Reconcile opening balances of tax accounts		7,126.23		0.00 DR
01/07/2017	Record correct provision for tax		4,633.50		4,633.50 DR
28/07/2017	Jun 17 PAYGI		6,675.00		11,308.50 DR
28/07/2017	September 2017 PAYGI		3,140.00		14,448.50 DR
01/02/2018	December PAYGI 2017		830.00		15,278.50 DR
01/05/2018	March 2018 PAYGI		685.00		15,963.50 DR
31/05/2018	Income tax refund 2017			4,633.50	11,330.00 DR
30/06/2018	2018 Reconciliation of income tax			6,675.00	4,655.00 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			7,683.75	3,028.75 CR
			23,089.73	18,992.25	3,028.75 CR

Limited Recourse Borrowing Arrangements (85500)

2017 LRBA - Sue Bowden (Maunder St) (000011)

01/07/2017	Opening Balance				25,948.47 CR
11/07/2017	Transfer to CBA A-c NetBank final loan payment		9,500.00		16,448.47 CR
30/06/2018	To record interest on LRBA			1,197.08	17,645.55 CR
			9,500.00	1,197.08	17,645.55 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>2016 LRBA - Sue Bowden (Maunder St) (000012)</u>					
01/07/2017	Opening Balance				25,891.23 CR
11/07/2017	Transfer to CBA A-c NetBank final loan payment		9,500.00		16,391.23 CR
30/06/2018	To record interest on LRBA			1,206.35	17,597.58 CR
			9,500.00	1,206.35	17,597.58 CR
<u>Rent Received in Advance (88100)</u>					
<u>Rent Received in Advance (88100)</u>					
01/07/2017	Opening Balance				41,879.89 CR
30/06/2018	To reverse last year's rent received in advance		41,879.89		0.00 DR
30/06/2018	To record Rent Receivable & Received in advanced for 2018			8,981.82	8,981.82 CR
			41,879.89	8,981.82	8,981.82 CR
Total Debits:	341,988.21				
Total Credits:	341,988.21				