
Workpapers - 2022 Financial Year

A & L Messina Superannuation Fund

Preparer: Louise Barlow

Reviewer: Sam Greco

Printed: 07 September 2023

Lead Schedule

2022 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
23800	Distributions Received	(\$35,486.17)	(\$7,368.15)	381.62%	Ready for Review
24700	Changes in Market Values of Investments		(\$22,500.00)	100%	Ready for Review
25000	Interest Received	(\$10.65)	(\$19.00)	(43.95)%	Ready for Review
25100	Interest Received ATO		(\$5.02)	100%	Ready for Review
26600	Other Income Non-Taxable	(\$5.00)	(\$494.00)	(98.99)%	Ready for Review
28000	Property Income	(\$24,977.16)	(\$27,058.58)	(7.69)%	Ready for Review
30100	Accountancy Fees	\$636.00	\$5,190.00	(87.75)%	Ready for Review
30200	Administration Costs	\$536.37	\$512.74	4.61%	Ready for Review
30400	ATO Supervisory Levy	\$259.00	\$518.00	(50)%	Ready for Review
30700	Auditor's Remuneration	\$385.00	\$385.00	0%	Ready for Review
30800	ASIC Fees		\$1.00	100%	N/A - Not Applicable
31500	Bank Charges	\$60.00	\$60.00	0%	Ready for Review
38000	Insurance	\$596.36		100%	Ready for Review
41600	Pensions Paid		\$50,000.00	100%	Ready for Review
41960	Property Expenses - Council Rates & Taxes	\$2,437.40	\$2,329.20	4.65%	Ready for Review
42060	Property Expenses - Repairs Maintenance	\$124.80	\$103.64	20.42%	Ready for Review
42100	Property Expenses - Strata Levy Fees	\$2,542.36	\$2,010.00	26.49%	Ready for Review

Code	Workpaper	CY Balance	LY Balance	Change	Status
42150	Property Expenses - Water Rates	\$1,391.43	\$866.24	60.63%	Ready for Review
49000	Profit/Loss Allocation Account		(\$4,531.07)	100%	Ready for Review
50000	Members	(\$1,171,000.53)	(\$1,171,000.53)	0%	Ready for Review
60400	Bank Accounts	\$65,403.22	\$48,642.44	34.46%	Ready for Review
61800	Distributions Receivable	\$105,278.29	\$69,792.12	50.85%	Ready for Review
77250	Real Estate Properties (Australian - Non Residential)	\$382,500.00	\$382,500.00	0%	Ready for Review
78400	Units in Unlisted Unit Trusts (Australian)	\$671,307.98	\$671,307.98	0%	Ready for Review
83000	Investment Liabilities - Bond	(\$3,391.66)	(\$3,391.66)	0%	Ready for Review
84000	GST Payable/Refundable	(\$524.04)	(\$41.35)	1167.33%	Ready for Review
85000	Income Tax Payable /Refundable	\$0.00	\$3,672.00	100%	Ready for Review
86000	PAYG Instalment Payable	\$0.00	(\$918.00)	100%	Ready for Review
88000	Sundry Creditors	\$0.00	(\$5.00)	100%	N/A - Not Applicable
88010	Creditors - ATO	\$1,937.00	\$0.00	100%	Ready for Review
88102	ATO Integrated Client Account	\$0.00	(\$558.00)	100%	N/A - Not Applicable
A	Financial Statements				Ready for Review
B	Permanent Documents				Not Started
C	Other Documents				Ready for Review

Code	Workpaper	CY Balance	LY Balance	Change	Status
D	Pension Documentation				Not Started
E	Estate Planning				Not Started

23800 - Distributions Received

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0001	A & L Messina Unit Trust	(\$35,486.17)	(\$7,368.15)	381.62%
TOTAL		CY Balance	LY Balance	
		(\$35,486.17)	(\$7,368.15)	

Supporting Documents

- Distribution Reconciliation Report [Report](#)

Standard Checklist

- Attach a copy of all Tax Statements
- Attach a copy of Distribution Reconciliation Report
- Ensure all Distributions have been reviewed on [Distribution Tax Automation](#)

A & L Messina Superannuation Fund

Distribution Reconciliation Report

For The Period 01 July 2021 - 30 June 2022

Date	Payment Received	Non Primary Production Income (A) * ₁		Interest/ Other	Franking Credits	Discounted (After Discount)	Distributed Capital Gains (B) * ₂				Foreign Income * ₃		Non-Assessable			Taxable Income
		Franked	Unfranked				Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
Units in Unlisted Unit Trusts (Australian)																
ALME0001 A & L Messina Unit Trust																
30/06/2022	35,486.17			34,339.00			S								0.00	34,339.00
	35,486.17			34,339.00											0.00	34,339.00
<i>Net Cash Distribution:</i>		34,339.00	<i>Variance^:</i>	<i>1,147.17</i>												
	35,486.17			34,339.00											0.00	34,339.00

A & L Messina Superannuation Fund Distribution Reconciliation Report

For The Period 01 July 2021 - 30 June 2022

Date	Non Primary Production Income (A) * ₁			Distributed Capital Gains (B) * ₂				Foreign Income * ₃		Non-Assessable				Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * ₆
TOTAL	35,486.17			34,339.00											0.00	34,339.00

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
Total	0.00	0.00

*₁ Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * ₇	Franking Credits	Total Including Credits
11M Gross trust distributions			34,339.00		34,339.00		34,339.00

*₂ Forms part of the Net Capital Gains calculation for Tax Label 11A.

*₃ Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

*₄ Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

*₅ This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

*₆ AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

*₇ Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

24700 - Changes in Market Values of Investments

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
24700	Changes in Market Values of Investments		(\$22,500.00)	100%
TOTAL		CY Balance	LY Balance	
			(\$22,500.00)	

Supporting Documents

- Market Movement [Report](#)

Standard Checklist

- Attach copies of Source Documentation (Contract Notes, Broker Statements, Chess Statements, Contracts of Sale, Managed Fund Statements etc)
- Attach copy of Market Movement report
- Attach copy of Net Capital Gains Reconciliation
- Attach copy of Realised Capital Gain Report
- Ensure all Asset Disposals have been entered
- Ensure all Market Values have been entered for June 30
- Ensure all Tax Deferred Distributions have been entered

A & L Messina Superannuation Fund

Market Movement Report

As at 30 June 2022

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ALME0001 - A & L Messina Unit Trust										
	01/07/2021	Opening Balance	707,243.00	0.00	0.00	0.00	671,307.98	0.00	0.00	0.00
	30/06/2022		707,243.00	0.00	0.00	0.00	671,307.98	0.00	0.00	0.00
ALME0002 - 4/2 Moonbi Street, Brendale										
	01/07/2021	Opening Balance	1.00	0.00	0.00	0.00	382,500.00	0.00	0.00	0.00
	30/06/2022		1.00	0.00	0.00	0.00	382,500.00	0.00	0.00	0.00
Total Market Movement					0.00				0.00	0.00

25000 - Interest Received

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
NAB164497244	NAB 16-449-7244	(\$9.49)	(\$17.03)	(44.27)%
NAB869888632	NAB 86-988-8632	(\$1.16)	(\$1.97)	(41.12)%
TOTAL		CY Balance	LY Balance	
		(\$10.65)	(\$19.00)	

Supporting Documents

- Interest Reconciliation Report [Report](#)

Standard Checklist

- Attach Interest Reconciliation Report
- Ensure all interest has been recorded from Bank Statements
- Review Statements to ensure all TFN withheld has been input

A & L Messina Superannuation Fund

Interest Reconciliation Report

For The Period 01 July 2021 - 30 June 2022

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Bank Accounts					
NAB164497244 NAB 16-449-7244					
30/07/2021	0.38	0.38			
31/08/2021	0.41	0.41			
30/09/2021	0.38	0.38			
29/10/2021	0.37	0.37			
30/11/2021	0.41	0.41			
31/12/2021	0.39	0.39			
31/01/2022	0.39	0.39			
28/02/2022	0.35	0.35			
31/03/2022	0.39	0.39			
29/04/2022	0.37	0.37			
31/05/2022	0.52	0.52			
30/06/2022	5.13	5.13			
	9.49	9.49			
NAB869888632 NAB 86-988-8632					
30/09/2021	0.11	0.11			
31/12/2021	0.25	0.25			
31/03/2022	0.35	0.35			
30/06/2022	0.45	0.45			
	1.16	1.16			

A & L Messina Superannuation Fund
Interest Reconciliation Report

For The Period 01 July 2021 - 30 June 2022

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
	10.65	10.65			
TOTAL	10.65	10.65			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	10.65	11C

25100 - Interest Received ATO

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
25100	Interest Received ATO		(\$5.02)	100%
TOTAL		CY Balance	LY Balance	
			(\$5.02)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all supporting Documentation
- Has the Fund received any non-arm's length income? If so, it may be taxed at 47%

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
					0.00 DR

Total Debits: 0.00

Total Credits: 0.00

26600 - Other Income Non-Taxable

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
26600	Other Income Non-Taxable	(\$5.00)	(\$494.00)	(98.99)%
TOTAL		CY Balance	LY Balance	
		(\$5.00)	(\$494.00)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all supporting Documentation
- Has the Fund received any non-arm's length income? If so, it may be taxed at 47%

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Other Income Non-Taxable (26600)					
<u>Other Income Non-Taxable (26600)</u>					
01/07/2021	Creditor written off from 2007			5.00	5.00 CR
				5.00	5.00 CR
Total Debits:	0.00				
Total Credits:	5.00				

28000 - Property Income

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	(\$24,977.16)	(\$27,058.58)	(7.69)%
TOTAL		CY Balance	LY Balance	
		(\$24,977.16)	(\$27,058.58)	

Supporting Documents

- General Ledger [Report](#)
- RP - Real Estate Stmt.pdf

Standard Checklist

- Attach all source documentation e.g. Rental Statements, Lease Statements
- Attach Rental Property Statement Report

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Income (28000)					
<i>4/2 Moonbi Street, Brendale (ALME0002)</i>					
01/07/2021	Moonbi Rent Bespoke Security 106600			2,081.43	2,081.43 CR
02/08/2021	Moonbi Rent Bespoke Security 106600			2,081.43	4,162.86 CR
07/09/2021	Moonbi Rent Bespoke Security 106600			2,081.43	6,244.29 CR
01/10/2021	Moonbi Rent Bespoke Security 106600			2,081.43	8,325.72 CR
01/11/2021	Moonbi Rent Bespoke Security 106600			2,081.43	10,407.15 CR
01/12/2021	Moonbi Rent Bespoke Security 106600			2,081.43	12,488.58 CR
04/01/2022	Moonbi Rent Bespoke Security 106600			2,081.43	14,570.01 CR
01/02/2022	Moonbi Rent Bespoke Security 106600			2,081.43	16,651.44 CR
01/03/2022	Moonbi Rent Bespoke Security 106600			2,081.43	18,732.87 CR
01/04/2022	Moonbi Rent Bespoke Security 106600			2,081.43	20,814.30 CR
02/05/2022	Moonbi Rent Bespoke Security 106600			2,081.43	22,895.73 CR
01/06/2022	Moonbi Rent Bespoke Security 106600			2,081.43	24,977.16 CR
				24,977.16	24,977.16 CR

Total Debits: 0.00

Total Credits: 24,977.16

A & L Messina Superannuation Fund

P.O. Box 231 , Aspley, Queensland, 4035

Phone: 0419 031 741

mel.messina101@outlook.com

ABN: 29377855711

Statement

Issue date	Activity from	Activity to	Balance forward
27/09/2022	01/07/2021	30/06/2022	\$2,289.57

Bill to

Bespoke Security & Screens Pty Ltd
259 Shaw Road
Wavell Heights Qld 4012
Australia

Issue date	Invoice no	Customer PO no	Description	Total amount (\$)	Total paid (\$)	Balance due (\$)
01/07/2021	CP000049				2289.57	0.00
14/07/2021	IV000000000 43			2,289.57		2,289.57
02/08/2021	CP000050				2289.57	0.00
16/08/2021	IV000000000 44			2,289.57		2,289.57
07/09/2021	CP000051				2289.57	0.00
29/09/2021	000000045		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
01/10/2021	CR000001		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00
20/10/2021	00000046		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
01/11/2021	CR000002		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00
17/11/2021	00000047		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
01/12/2021	CR000003		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00
19/12/2021	00000048		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
04/01/2022	CR000004		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00
20/01/2022	00000049		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
01/02/2022	CR000005		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00
16/02/2022	00000050		Sale; Bespoke Security & Screens Pty Ltd	2,289.57		2,289.57
01/03/2022	CR000006		Payment; Moonbi Rent Bespoke Security Messina Superfun		2289.57	0.00

20/03/2022	00000051	Sale; Bespoke Security & Screens Pty Ltd	2,289.57	2,289.57
01/04/2022	CR000007	Payment; Moonbi Rent Bespoke Security Messina Superfun	2289.57	0.00
19/04/2022	00000052	Sale; Bespoke Security & Screens Pty Ltd	2,289.57	2,289.57
02/05/2022	CR000011	Payment; Moonbi Rent Bespoke Security Messina Superfun	2289.57	0.00
18/05/2022	00000053	Sale; Bespoke Security & Screens Pty Ltd	2,289.57	2,289.57
01/06/2022	CR000012	Payment; Moonbi Rent Bespoke Security Messina Superfun	2289.57	0.00
16/06/2022	00000054	Sale; Bespoke Security & Screens Pty Ltd	2,289.57	2,289.57

Current \$2,289.57

30 days \$0.00

60 days \$0.00

90 days \$0.00

Balance due \$2,289.57

How to pay

Bank deposit via EFT

Bank	NAB
Name	A & L Messina Superannuation Fund
BSB	084069
AC#	869888632
Ref#	Use company or name as reference

30100 - Accountancy Fees

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$636.00	\$5,190.00	(87.75)%
TOTAL		CY Balance	LY Balance	
		\$636.00	\$5,190.00	

Supporting Documents

- General Ledger [Report](#)
- Accountant \$396.00.pdf
- Accountant \$240.00.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<i>Accountancy Fees (30100)</i>					
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209712		240.00		240.00 DR
09/05/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 210083		396.00		636.00 DR
			636.00		636.00 DR

Total Debits: 636.00

Total Credits: 0.00

Mitcham Property

Developments Pty Ltd

A.B.N. 30 515 453 617
PO Box 354, ASPLEY QLD 4034
Phone (07) 3263 5200 Fax (07) 3263 4830

Mel Messina
Messina Superannuation Co Pty Ltd
PO Box 231
ASPLEY QLD 4034

Tax Invoice

209712

Ref: MESS0010
17 February, 2022

Description	Amount
<p>TO CORPORATE REGISTRY SERVICES</p> <p>Preparation of the Australian Securities & Investments Commission Company Annual Statement Package for the 2021/22 financial year. General company secretarial services relating to maintaining an up to date company register as required by the Corporations Law, where applicable and adhering to the requirements of the Registered Office (as below).</p> <p>Registered Office - Is the address which is registered with ASIC as the official address of a company, an association or any other legal entity. Generally it will form part of the public record. It does not have to be where the organisation conducts its business. The Registered Office of a Company must be open: ·For such hours (being no fewer that 3) between 9am and 5pm on each business day or ·Each business day from at least 10am to 12noon and from at least 2pm to 4pm; A representative of the company must be present at all times when the office is open. Always be aware of your company review dates and company office holder's duties link to ASIC for more information http://www.asic.gov.au/company-officeholders*</p>	240.00
<p>The Amount Due Includes GST of \$21.82 * Indicates Taxable Supply</p>	Amount Due: \$ 240.00
<p><i>Please Detach The Portion Below And Forward With Your Payment Or If Paying By Direct Deposit Please Fax/post Deposit Confirmation.</i></p>	
Messina Superannuation Co Pty Ltd	Invoice: 209712 Ref: MESS0010 17 February, 2022
<p>Remittance Advice.</p> <p>*Cheque *Cash *M/card & *Direct Deposit VISA Only</p>	
Mitcham Property Developments Pty Ltd BSB 014 209 Acc 4843 14224	Amount Due: \$ 240.00

Mitcham Property

Developments Pty Ltd

A.B.N. 30 515 453 617
PO Box 354, ASPLEY QLD 4034
Phone (07) 3263 5200 Fax (07) 3263 4830

Lyn Messina
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Tax Invoice 210083

Ref: ALME0001
26 April, 2022

Description	Amount
Professional Services Rendered Preparation & Lodgement of the Business Activity Statement for the quarters ending 30 September 2021, 31 December 2021 & March 2022*	396.00

Terms: Strictly Seven Days

AMT Due \$ 396.00

The Amount Due Includes GST of \$36.00

* Indicates Taxable Supply

Refer to our Terms of Trade on our website www.taxonline.com.au

REMINDER - TAX RETURNS AND BAS'S WILL NOT BE LODGED UNTIL PAYMENT OF INVOICE

Remittance Advice.

A & L Messina Superannuation Fund

Invoice: 210083

*Cheque *Cash *M/card & VISA Only

Ref: ALME0001

26 April, 2022

*Direct Deposit - please use Invoice No. as your REFERENCE

Senrico Pty Ltd --- BSB 484 799 Acc 167 066 970

Amt Due: \$ 396.00

Card No.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>
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Validation No.

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Cardholder

Signature

Expiry Date/.....

30200 - Administration Costs

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30200	Administration Costs	\$536.37	\$512.74	4.61%
TOTAL		CY Balance	LY Balance	
		\$536.37	\$512.74	

Supporting Documents

- General Ledger [Report](#)
- Admin Costs \$81.00.pdf
- Admin Costs \$185.00.pdf
- Admin Costs \$324.00.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
14/02/2022	INTERNET TRANSFER INTERNET TRANSFER Statement 01012022		168.18		168.18 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209776		294.55		462.73 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209891		73.64		536.37 DR
			536.37		536.37 DR

Total Debits: 536.37

Total Credits: 0.00

Mitcham Property

Developments Pty Ltd

A.B.N. 30 515 453 617
PO Box 354, ASPLEY QLD 4034
Phone (07) 3263 5200 Fax (07) 3263 4830

Lyn Messina
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Tax Invoice

209891

Ref: ALME0001
17 March, 2022

Description	Amount
Subscription Fee for MYOB Essentials starter Jan ,Feb & March 2022*	81.00
The Amount Due Includes GST of \$7.36 * Indicates Taxable Supply	Amount Due: \$ 81.00
<i>Please Detach The Portion Below And Forward With Your Payment Or If Paying By Direct Deposit Please Fax/post Deposit Confirmation.</i>	
A & L Messina Superannuation Fund	
Remittance Advice.	
*Cheque *Cash *M/card & *Direct Deposit VISA Only	Invoice: 209891 Ref: ALME0001 17 March, 2022
Mitcham Property Developments Pty Ltd BSB 014 209 Acc 4843 14224	
Amount Due: \$ 81.00	

Mitcham Property

Developments Pty Ltd

A.B.N. 30 515 453 617
PO Box 354, ASPLEY QLD 4034
Phone (07) 3263 5200 Fax (07) 3263 4830

Lyn Messina
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Receipt
056140

Ref: ALME0001
14 February, 2022

Invoice	Description	Amount
207085	Paid via direct deposit	5.00
207567	Paid via direct deposit	27.00
208887	Paid via direct deposit	72.00
209399	Paid via direct deposit	81.00
Total Amount of Receipt		185.00

Mitcham Property

Developments Pty Ltd

A.B.N. 30 515 453 617
PO Box 354, ASPLEY QLD 4034
Phone (07) 3263 5200 Fax (07) 3263 4830

Lyn Messina
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Tax Invoice

209776

Ref: ALME0001

1 March, 2022

Description	Amount
Xero Yearly Subscription 1 Jul 21 - 30 June 22*	324.00
The Amount Due Includes GST of \$29.45 * Indicates Taxable Supply	Amount Due: \$ 324.00
<i>Please Detach The Portion Below And Forward With Your Payment Or If Paying By Direct Deposit Please Fax/post Deposit Confirmation.</i>	
A & L Messina Superannuation Fund	
Remittance Advice.	
*Cheque *Cash *M/card & *Direct Deposit VISA Only	Invoice: 209776 Ref: ALME0001 1 March, 2022
Mitcham Property Developments Pty Ltd BSB 014 209 Acc 4843 14224	
Amount Due: \$ 324.00	

30400 - ATO Supervisory Levy

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30400	ATO Supervisory Levy	\$259.00	\$518.00	(50)%
TOTAL		CY Balance	LY Balance	
		\$259.00	\$518.00	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
01/07/2021	2021 Income Tax		259.00		259.00 DR
			259.00		259.00 DR

Total Debits: 259.00

Total Credits: 0.00

30700 - Auditor's Remuneration

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$385.00	\$385.00	0%
TOTAL		CY Balance	LY Balance	
		\$385.00	\$385.00	

Supporting Documents

- General Ledger [Report](#)
- Audit Fee - 1.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
19/07/2021	INTERNET TRANSFER INTERNET TRANSFER 2020 Audit		385.00		385.00 DR
			385.00		385.00 DR

Total Debits: 385.00

Total Credits: 0.00

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: 4 October 2022

Recipient: A & L Messina Super Fund

Address: C/- PO Box 231, ASPLEY QLD 4034

Description of Services

Statutory audit of the A & L Messina Super Fund for the financial year ending 30 June 2021.

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.



30800 - ASIC Fees

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
30800	ASIC Fees		\$1.00	100%
TOTAL		CY Balance	LY Balance	
			\$1.00	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
					0.00 DR

Total Debits: 0.00

Total Credits: 0.00

31500 - Bank Charges

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
31500	Bank Charges	\$60.00	\$60.00	0%
TOTAL		CY Balance	LY Balance	
		\$60.00	\$60.00	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	Account keeping fees		5.00		5.00 DR
02/08/2021	Account keeping fees		5.00		10.00 DR
01/09/2021	Account keeping fees		5.00		15.00 DR
01/10/2021	Account keeping fees		5.00		20.00 DR
01/11/2021	Account keeping fees		5.00		25.00 DR
01/12/2021	Account keeping fees		5.00		30.00 DR
04/01/2022	Account keeping fees		5.00		35.00 DR
01/02/2022	Account keeping fees		5.00		40.00 DR
01/03/2022	Account keeping fees		5.00		45.00 DR
01/04/2022	Account keeping fees		5.00		50.00 DR
02/05/2022	Account keeping fees		5.00		55.00 DR
01/06/2022	Account keeping fees		5.00		60.00 DR
			60.00		60.00 DR

Total Debits: 60.00

Total Credits: 0.00

38000 - Insurance

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
38000	Insurance	\$596.36		100%
TOTAL		CY Balance	LY Balance	
		\$596.36		

Supporting Documents

- General Ledger [Report](#)
- Audit Shield.pdf
- Audit Shield - 1.pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Insurance (38000)					
<i>Insurance (38000)</i>					
06/07/2021	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251219314333		298.18		298.18 DR
09/06/2022	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251233611037		298.18		596.36 DR
			596.36		596.36 DR

Total Debits: 596.36

Total Credits: 0.00

2 June 2023

Mr C Messina
Tunlyn Pty Ltd
PO Box 231
ASPLEY QLD 4034

Audit Shield Service – Your participation expires on 30 June 2023

Dear Mel,

With government revenue authorities increasingly using data matching, artificial intelligence, and even social media, they can compare disclosures made in your lodged tax returns to those of other taxpayers or benchmarks. If a data matching check escalates to an official audit, inquiry, investigation, or review, our costs in defending your position can accumulate quickly, regardless of whether any adjustments are made to your returns. It is for this reason, we offer our Audit Shield service which covers those costs (up to predetermined limits).

Audit Shield is not just for business owners and SMSFs. The ATO has also identified individual taxpayers who have rental properties, cryptocurrency assets, and those with excessive work related deductions for special scrutiny.

Benefits of our Audit Shield service:

- **Comprehensive Cover:** Audits and reviews of Employer Obligations (PAYG/FBT/SG), Income Tax and GST are just some of the areas the ATO are targeting.
- **Retrospective protection:** Previously lodged returns are covered automatically.
- **Specialist fees:** Fees of any other external specialist (e.g. taxation lawyers) or relevant consultant engaged or instructed by us to assist us in a response to audit activity are also covered.
- **You have a choice:** The offering is optional, so there is no compulsion to participate.

Important information about our Audit Shield service:

- We hold a tax audit insurance policy in our business name. By proceeding with our Audit Shield service, we will include you and your entities in our policy.
- The policy we hold is a group policy underwritten by AAI Limited (trading as Vero Insurance), a subsidiary of Suncorp Group Limited.
- Payment is tax deductible. In addition, included in your payment is a fee payable to us. This is simply used as recovery of our administrative costs for managing this service.
- You can benefit from the service on the proviso that we are acting as your registered tax agent.
- Participation in this service is not automatic. Protection will commence on the next business day after we have received your payment, and expires on **30 June 2024**.

In order for your protection to be uninterrupted, simply provide payment as indicated on the "Client Acceptance Form" prior to 30 June 2023. We have worked closely with our service provider and Macquarie Bank to offer you an automated payment portal (DEFT Payment Systems). Please note that this portal is for Audit Shield service payments only. If you do not want to participate, you don't have to do anything but if you wish to formally decline, please follow the instructions on the "Client Decline Form".

If you have any queries with respect to this offer, refer to the enclosed FAQs or contact us.

Yours faithfully,



Sam Greco
Sam Greco & Co.

CLIENT ACCEPTANCE FORM

Tunlyn Pty Ltd
 PO Box 231
 ASPLEY QLD 4034

Tax Invoice
 TAI-26815797

 Ref: POLY0001
 2 June 2023

This *Client Acceptance Form* is your invitation to participate in the Sam Greco & Co Audit Shield service. Participation in the Audit Shield service is active the next business day upon receipt of payment. Liability limited by a scheme approved under Professional Standards Legislation. This document serves as a tax invoice/receipt upon payment.

Details
 Expiry Date: 30 June 2024 at 4p.m.
 Level of Cover: \$ 10,000.00
 Turnover Category: Business Group/Salary & Wage Earner \$500,000.01 - \$1,000,000.00*
 (*Please note that we have estimated your current turnover. If you believe that this is incorrect, please contact us.)
 Name of Entities / Individuals to be covered:
Tunlyn Pty Ltd
 Please refer to the attached pages.

Payment





Fee for Audit Shield service participation:	\$ 407.27
GST Added:	\$ 40.73
<u>Amount Due:</u>	\$ 448.00

Privacy Statement
 By paying this invoice, and in the event of any claims, you authorise us to provide reasonable personal/private information about you and/or any related entity to support the claim.

-----><----- For cheque payments, please detach beneath this line and forward it along with your cheque payment to the address listed below. -----><-----



DEFT Reference Number: 404251268157971

<p>Internet Pay online with a valid credit card at https://pay.auditshield.com.au/samgreco</p>  <p>Credit card transactions will attract a surcharge of up to 1.5%.</p>	<p>Mail Post cheques to: GPO BOX 794, BRISBANE QLD 4001.</p>  <p>We ONLY accept cheques issued by Australian financial institutions. Cheques must accompany this form and are payable to: Audit Shield - Sam Greco & Co Please note this GPO Box is for cheque payments only.</p>	<p style="text-align: right;">Total Due \$448.00</p>
<p>BPAY To pay via BPAY, use the following details: Bill Code: 253575 Bill Reference: 404251268157971 Contact your participating financial institution to make a payment from your cheque or savings account.</p> 	<p>Phone To pay over the phone using a credit card, please call 1300 781 145.</p>  <p>The phone payment line is a 24-hour service. Calls are charged at the cost of a local call (mobiles extra). Credit card transactions will attract a surcharge of up to 1.5%. International card payments may incur an additional surcharge.</p>	

Name of Entities / Individuals to be covered:

Tunlyn Pty Ltd

A & L Messina Unit Trust
Blue Eyes Family Trust
CGC Holdings Pty Ltd
Messina Industries Pty Ltd
Messina Investment Trust
Miss Charlotte L Messina
Mr Carmelo Messina
Mr Chino LA Messina
Mr Concetto Messina
Mrs Lynette M Messina
Ms Renee T Landers
The Estate of Antonio Messina Testamentary Trust

Protect yourself from unexpected tax audit costs



There's nothing more frustrating than being selected for a review or audit of your lodged returns instigated by the Australian Taxation Office (ATO) or other government revenue authorities. The cost of being properly represented can be quite considerable depending on the circumstances. Even a simple inquiry can require hours of work.

Audit activity can affect all taxpayers regardless of whether you are an individual, business or have a Self Managed Superannuation Fund. Below are just a few examples of recent focus areas:



Single Touch Payroll (STP) & Superannuation Guarantee (SG)

The ATO now knows every business that is registered for STP that has not met their PAYG and SG payment requirements. That enables greater compliance cross-checking which leads to more audit activity.



BAS Reviews (Pre & Post Assessment)

BAS Reviews attract a lot of audit attention from the ATO and were noted as one of the most highly reviewed audit focus areas in the last financial year. The ATO are trying to stamp out errors in BAS submissions by introducing the online BAS check tool however this only reinforces that it is a key focus area.



Payroll Tax

Payroll Tax continues to be a major focus area. Data sharing with other government authorities is assisting in raising red flags in this area, as well as in other related tax areas such as Land Tax and Stamp Duty.



Black Economy or Cash Economy

Accepting cash as payment is legitimate however the ATO has benchmarks that it uses to determine if a business is not declaring all of their income. Businesses that do not comply may be audited.



Self Managed Superannuation Funds (SMSF)

A SMSF is an excellent nest egg for the future but there are a lot of compliance issues related to the risk, return, and liquidity of the funds' investments that need to be fully addressed. One minor issue could flag attention from the ATO that will place the SMSF under scrutiny.



Work Related Expenses

Many individuals have fully claimable work related expenses but the ATO has stated recently that individuals have been making excessive claims and this has led to the ATO scrutinising work related expenses much more closely.



Rental Properties

The ATO intends to significantly increase the number of reviews and audits it conducts in relation to rental property claims with respect to capital works, capital assets, or other rental property related expense claims. The ATO also wants all taxpayers to be aware that if you earn income through sharing-economy services like Airbnb that this must be declared in your tax return.



Want to know more?

If you would like to know more about our Audit Shield service, please contact us.

Frequently Asked Questions



What is our Audit Shield service?

Our Audit Shield service provides for the payment of our professional fees otherwise payable by you when incurred as a result of our accounting firm being required to respond, on your behalf, to an audit, inquiry, investigation, review or examination (audit activity) of your lodged returns or your financial compliance obligations instigated by the Australian Taxation Office (ATO) or other government revenue authorities.

What is the benefit of our Audit Shield service?

Data matching becomes more sophisticated each year. This makes it simpler and far more likely for previously untargeted tax payers to encounter audit activity, despite compliancy. With our Audit Shield service, you can rest assured knowing that our professional fees will be covered, and the accounting and taxation work will be undertaken, in relation to the audit activity. Often these fees can be greater than those we may charge you for completing the return(s).

What is included under our Audit Shield service?

Professional fees otherwise payable to us that have been incurred in responding to audit activity until the completion of the matter, or until the level of cover as stated on your Client Acceptance Form is exhausted, will be covered under our Audit Shield service. Fees of any other external specialist (e.g. taxation lawyers) or relevant consultant engaged or instructed by us to assist us in a response to audit activity are also covered. Both during (interim payments) and/or upon conclusion of the audit activity, we will present for payment our fees on your behalf to the insurer for recovery against the policy. Should a difference arise between our fees and the amount available to be covered against the policy, we may need to seek the shortfall payment of our fees from you. Your protection begins from the next business day after our receipt of your participation fee (see the attached Client Acceptance Form for further details).

Will my professional fees be covered?

Yes. Costs (professional fees) which are directly related to the work we are required to undertake as a result of audit activity will ordinarily be covered (up to the prescribed cover limit). The cost of these additional fees can be considerable depending on the amount of time required to attend to the audit activity. Standard fees associated with any typical compliance or other work conducted throughout the year are excluded.

Is the cost tax deductible?

Yes. A tax deduction should ordinarily be claimable for your participation fees.

Important information:

Please note that any ATO or other government revenue authorities official inquiries, investigations, reviews or examinations that subsequently change or increase in scope or continue, progress, expand, escalate or evolve into an official audit are always considered to be the one claim matter under our Audit Shield service that commenced on the date of first contact made by the ATO or other government revenue authorities to either our clients or to us.

Is it possible to arrange a pro rata fee for our Audit Shield service?

Yes, depending on your date of payment a pro rata fee may be available. Please speak with us to discuss the specifics of this option.

What audits, inquiries, investigations, reviews and examinations are covered?

- > Capital Gains Tax
- > Employer Obligations
- > Fringe Benefits Tax
- > GST/BAS
- > Income Tax
- > Land Tax
- > Payroll Tax
- > PAYG
- > R & D Tax Incentive (ATO Only)
- > Record Keeping
- > SMSFs (cover available separately)
- > Stamp Duty
- > Superannuation Guarantee
- > WorkCover/Workers Compensation
- > Plus more

What is not included?

We have carefully selected our Audit Shield policy to provide the widest possible coverage for us and our clients. However, we do remind our clients that such items or circumstances as listed below are not covered:

- > Actions in regard to any notices or communications from the ATO or any other government revenue authorities that are educational or advisory in nature or merely suggest, invite or propose actions to be taken by you; or act as a warning to you that you may be selected for audit activity at a future time; or do not compel you to take any action.
- > Any ATO audit (with the exception of an audit of compliance with the *Superannuation Guarantee (Administration) Act 1992*) where the auditor has imposed a final shortfall or culpability penalty of 75% or more, and any ATO audit of compliance with the *Superannuation Guarantee (Administration) Act 1992* where the auditor has imposed a final shortfall or culpability penalty of more than 100% of the superannuation guarantee charge.
- > Any matter in relation to applications, assessments or reviews of government benefits, entitlements, grants, and/or subsidies and any form of activity involving a review relevant to you maintaining industry status, licence compliance, membership or any form of application, registration or re-registration process.
- > Any fine or penalties imposed or for any amounts payable pursuant to an amended notice of assessment or adjustment including but not limited to any additional tax, duty, government impost or similar payments.
- > Costs for work incurred which should have been undertaken prior to the audit activity (e.g. outstanding lodgements).
- > Audit activity where notification was given prior to the inception of cover (i.e. prior to our receipt of your participation fee).

Who is Vero Insurance and how can they be contacted?

Audit Shield is underwritten by AAI Limited (trading as Vero Insurance), a subsidiary of Suncorp Group Limited.
Postal Address: GPO Box 3999, Sydney NSW 2001
Telephone: 13 18 13
Email: veroinformation@vero.com.au

Dispute Resolution

In the event that you are dissatisfied with this service, please contact Sam Greco on Tel 07 3263 5200 or in writing to Sam Greco & Co, PO Box 354, ASPLEY QLD 4034.

Want to know more?

If you would like to know more about our Audit Shield service, please contact us.

CLIENT DECLINE FORM

Tunlyn Pty Ltd

Client Code: POLY0001

DEFT Reference Number: 404251268157971

If you do not wish to participate in our Audit Shield service, please decline by following the instructions listed below:

Step 1. Visit <https://pay.auditshield.com.au/samgreco/decline>

Step 2. Complete the 'Decline Participation' form and submit.

By following the steps listed above, you confirm that you have been offered participation in Sam Greco & Co Audit Shield service and do not wish to participate. You acknowledge that you will be excluded from the coverage the service provides and will be charged separately for any professional fees and/or costs that may occur in the event of any audit activity by the Australian Taxation Office (ATO) or any other government revenue authorities.

27 May 2021

Ms L Messina
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Audit Shield Service – Your participation expires on 30 June 2021

Dear Lyn,

With government revenue authorities increasingly using data matching, artificial intelligence and even social media, they are able to compare disclosures made in your lodged tax returns to those of other taxpayers or benchmarks. If a data matching check escalates to an official inquiry, investigation, review or audit, our costs in defending your position can accumulate quickly, regardless of whether any adjustments are made to your returns or not. Our Audit Shield service covers those costs (up to predetermined limits).

Audit Shield is not just for business owners and SMSFs. The Australian Taxation Office has also identified individual taxpayers who have rental properties and those with excessive work related deductions for special scrutiny.

Benefits of our Audit Shield service:

- **JobKeeper payment:** Audits and reviews of payments are covered (n.b. post any payments being made by the ATO only).
- **Retrospective protection:** Previously lodged returns are covered automatically.
- **Specialist fees:** Fees of any other external specialist (e.g. taxation lawyers) or relevant consultant engaged or instructed by us to assist us in a response to audit activity are also covered.
- **You have a choice:** The offering is optional, so there is no compulsion to participate.

Important information about our Audit Shield service:

- We hold a tax audit insurance policy in our business name. By proceeding with our Audit Shield service, we will include you and your entities in our policy.
- The policy we hold is a group policy underwritten by AAI Limited (trading as Vero Insurance), a subsidiary of Suncorp Group Limited.
- Payment is tax deductible. In addition, included in your payment is a fee payable to us. This is simply used as recovery of our administrative costs for managing this service.
- You can benefit from the service on the proviso that we are acting as your registered tax agent.
- Participation in this service is not automatic. Protection will commence on the next business day after we have received your payment, and expires on **30 June 2022**.

In order for your protection to be uninterrupted, simply provide payment as indicated on the "Client Acceptance Form" prior to 30 June 2021. We have worked closely with our service provider and Macquarie Bank to offer you an automated payment portal (DEFT Payment Systems). Please note that this portal is for Audit Shield service payments only. If you do not want to participate, you don't have to do anything but if you wish to formally decline, please follow the instructions on the "Client Decline Form".

If you have any queries with respect to this offer, refer to the enclosed FAQs or contact us.

Yours faithfully,



Sam Greco
Sam Greco & Co.

CLIENT ACCEPTANCE FORM

A & L Messina Superannuation Fund
 PO Box 231
 ASPLEY QLD 4034

Tax Invoice
 TAI-21931433

 Ref: ALME0001
 27 May 2021

This *Client Acceptance Form* is your invitation to participate in the Sam Greco & Co Audit Shield service. Participation in the Audit Shield service is active the next business day upon receipt of payment. Liability limited by a scheme approved under Professional Standards Legislation. This document serves as a tax invoice/receipt upon payment.

Details
 Expiry Date: 30 June 2022 at 4p.m.
 Level of Cover: \$ 10,000.00
 Turnover Category: Self-Managed Super Fund

Name of Entities / Individuals to be covered:
A & L Messina Superannuation Fund

Payment



Fee for Audit Shield service participation:	\$ 290.91
GST Added:	\$ 29.09
<u>Amount Due:</u>	\$ 320.00

Privacy Statement
 By paying this invoice, and in the event of any claims, you authorise us to provide reasonable personal/private information about you and/or any related entity to support the claim.

-----><----- For cheque payments, please detach beneath this line and forward it along with your cheque payment to the address listed below. -----><-----



DEFT Reference Number: 404251219314333

<p>BPAY</p> <p>To pay via BPAY, use the following details:</p>  <p>Billers Code: 253575 Billers Reference: 404251219314333</p> <p>Contact your participating financial institution to make a payment from your cheque or savings account.</p>	<p>Mail</p> <p>Post cheques to: GPO BOX 794, BRISBANE QLD 4001.</p>  <p>We ONLY accept cheques issued by Australian financial institutions. Cheques must accompany this form and are payable to: Audit Shield - Sam Greco & Co</p> <p>Please note this GPO Box is for cheque payments only.</p>	<p><u>Total Due</u></p> <p>\$320.00</p>
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Protect yourself from unexpected tax audit costs



There's nothing more frustrating than being selected for a review or audit of your lodged returns instigated by the Australian Taxation Office (ATO) or other government revenue authorities. The cost of being properly represented can be quite considerable depending on the circumstances. Even a simple inquiry can require hours of work.

Audit activity can affect all taxpayers regardless of whether you are an individual, business or have a Self Managed Superannuation Fund. Below are just a few examples of recent focus areas:



Single Touch Payroll (STP) & Superannuation Guarantee (SG)

The ATO now knows every business that is registered for STP that has not met their PAYG and SG payment requirements. That enables greater compliance cross-checking which leads to more audit activity.



BAS Reviews (Pre & Post Assessment)

BAS Reviews attract a lot of audit attention from the ATO and were noted as one of the most highly reviewed audit focus areas in the last financial year. The ATO are trying to stamp out errors in BAS submissions by introducing the online BAS check tool however this only reinforces that it is a key focus area.



Payroll Tax

Payroll Tax continues to be a major focus area. Data sharing with other government authorities is assisting in raising red flags in this area, as well as in other related tax areas such as Land Tax and Stamp Duty.



Black Economy or Cash Economy

Accepting cash as payment is legitimate however the ATO has benchmarks that it uses to determine if a business is not declaring all of their income. Businesses that do not comply may be audited.



Self Managed Superannuation Funds (SMSF)

A SMSF is an excellent nest egg for the future but there are a lot of compliance issues related to the risk, return, and liquidity of the funds' investments that need to be fully addressed. One minor issue could flag attention from the ATO that will place the SMSF under scrutiny.



Work Related Expenses

Many individuals have fully claimable work related expenses but the ATO has stated recently that individuals have been making excessive claims and this has led to the ATO scrutinising work related expenses much more closely.



Rental Properties

The ATO intends to significantly increase the number of reviews and audits it conducts in relation to rental property claims with respect to capital works, capital assets, or other rental property related expense claims. The ATO also wants all taxpayers to be aware that if you earn income through sharing-economy services like Airbnb that this must be declared in your tax return.



Want to know more?

If you would like to know more about our Audit Shield service, please contact us.

Frequently Asked Questions - SMSFs



What is our Audit Shield service?

Our Audit Shield service provides for the payment of our professional fees otherwise payable by you when incurred as a result of our accounting firm being required to respond, on your behalf, to an audit, inquiry, investigation, review or examination (audit activity) of your lodged returns or your financial compliance obligations instigated by the Australian Taxation Office (ATO) or other government revenue authorities.

What is the benefit of our Audit Shield service?

Data matching becomes more sophisticated each year. This makes it simpler and far more likely for previously untargeted tax payers to encounter audit activity, despite compliancy. With our Audit Shield service, you can rest assured knowing that our professional fees will be covered, and the accounting and taxation work will be undertaken, in relation to the audit activity. Often these fees can be greater than those we may charge you for completing the return(s).

What is included under our Audit Shield service?

Professional fees otherwise payable to us that have been incurred in responding to audit activity until the completion of the matter, or until the level of cover as stated on your Client Acceptance Form is exhausted, will be covered under our Audit Shield service. Fees of any other external specialist (e.g. taxation lawyers) or relevant consultant engaged or instructed by us to assist us in a response to audit activity are also covered. Both during (interim payments) and/or upon conclusion of the audit activity, we will present for payment our fees on your behalf to the insurer for recovery against the policy. Should a difference arise between our fees and the amount available to be covered against the policy, we may need to seek the shortfall payment of our fees from you. Your protection begins from the next business day after our receipt of your participation fee (see the attached Client Acceptance Form for further details).

Will my professional fees be covered?

Yes. Costs (professional fees) which are directly related to the work we are required to undertake as a result of audit activity will ordinarily be covered (up to the prescribed cover limit). The cost of these additional fees can be considerable depending on the amount of time required to attend to the audit activity. Standard fees associated with any typical compliance or other work conducted throughout the year are excluded.

Is the cost tax deductible?

Yes. A tax deduction should ordinarily be claimable for your participation fees.

Important information:

Please note that any ATO or other government revenue authorities official inquiries, investigations, reviews or examinations that subsequently change or increase in scope or continue, progress, expand, escalate or evolve into an official audit are always considered to be the one claim matter under our Audit Shield service that commenced on the date of first contact made by the ATO or other government revenue authorities to either our clients or to us.

Is it possible to arrange a pro rata fee for our Audit Shield service?

Yes, depending on your date of payment a pro rata fee may be available. Please speak with us to discuss the specifics of this option.

What could the ATO target via audits, inquiries, investigations, reviews and examinations of lodged SMSF returns?

- > Asset Valuations
- > Capital Gains Tax
- > Contributions Tax
- > GST/BAS (if applicable)
- > In House Asset Rules
- > Overseas Assets
- > Ownership of Assets
- > Preservation Rules
- > Related Party Assets
- > Sole Purpose Test
- > Borrowing Rules (LRBAs)
- > Conditions of Release
- > Disqualified Trustees
- > Income Tax
- > Investments in Non Listed Entities
- > Non Arms-Length Transactions
- > Pension/Benefit Payments
- > Record Keeping
- > SIS Contraventions
- > Plus much more

What is not included?

We have carefully selected our Audit Shield policy to provide the widest possible coverage for us and our clients. However, we do remind our clients that such items or circumstances as listed below are not covered:

- > Actions in regard to any notices or communications from the ATO or any other government revenue authorities that are educational or advisory in nature or merely suggest, invite or propose actions to be taken by you; or act as a warning to you that you may be selected for audit activity at a future time; or do not compel you to take any action.
- > Any ATO audit (with the exception of an audit of compliance with the *Superannuation Guarantee (Administration) Act 1992* where the auditor has imposed a final shortfall or culpability penalty of 75% or more, and any ATO audit of compliance with the *Superannuation Guarantee (Administration) Act 1992* where the auditor has imposed a final shortfall or culpability penalty of more than 100% of the superannuation guarantee charge.
- > Any matter in relation to applications, assessments or reviews of government benefits, entitlements, grants, and/or subsidies and any form of activity involving a review relevant to you maintaining industry status, licence compliance, membership or any form of application, registration or re-registration process.
- > Any fine or penalties imposed or for any amounts payable pursuant to an amended notice of assessment or adjustment including but not limited to any additional tax, duty, government impost or similar payments.
- > Costs for work incurred which should have been undertaken prior to the audit activity (e.g. outstanding lodgements).
- > Audit activity where notification was given prior to the inception of cover (i.e. prior to our receipt of your participation fee).
- > Excess superannuation contribution tax issues are not included in the SMSF specific cover as these issues are directed at the individual member, not the SMSF.

Who is Vero Insurance and how can they be contacted?

Audit Shield is underwritten by AAI Limited (trading as Vero Insurance), a subsidiary of Suncorp Group Limited.
Postal Address: GPO Box 3999, Sydney NSW 2001
Telephone: 13 18 13
Email: veroinformation@vero.com.au

Want to know more?

If you would like to know more about our Audit Shield service, please contact us.

CLIENT DECLINE FORM

A & L Messina Superannuation Fund

Client Code: ALME0001

DEFT Reference Number: 404251219314333

If you do not wish to participate in our Audit Shield service, please decline by following the instructions listed below:

Step 1. Visit <https://pay.auditshield.com.au/samgreco/decline>

Step 2. Complete the 'Decline Participation' form and submit.

By following the steps listed above, you confirm that you have been offered participation in Sam Greco & Co Audit Shield service and do not wish to participate. You acknowledge that you will be excluded from the coverage the service provides and will be charged separately for any professional fees and/or costs that may occur in the event of any audit activity by the Australian Taxation Office (ATO) or any other government revenue authorities.

41600 - Pensions Paid

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
MESLYN00001P	(Pensions Paid) Messina, Lynette - Pension (Pension)		\$16,010.00	100%
MESLYN00003P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 2)		\$750.00	100%
MESLYN00004P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 3)		\$3,290.78	100%
MESLYN00085P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 6)		\$13,677.45	100%
MESLYN00169P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 7)		\$11,280.00	100%
MESLYN00170P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 8)		\$750.00	100%
MESLYN00337P	(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 9)		\$4,241.77	100%
TOTAL		CY Balance	LY Balance	
			\$50,000.00	

Supporting Documents

- Pension Summary Report [Report](#)

Standard Checklist

- Attach copy of Pension Summary Report
- Ensure Member(s) have been advised of pension for coming year
- Ensure Minimum Pension has been paid for each account

A & L Messina Superannuation Fund

Pension Summary

As at 30 June 2022

Member Name : Messina, Lynette

Member Age : 70* (Date of Birth : 07/09/1950)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
MESLYN 00001P	Account Based Pension	01/07/2013 <i>End: 01/07/2021</i>	33.59%	2.50%	\$40.00*	N/A	\$0.00	\$0.00	\$0.00	\$40.00

*COVID-19 50% reduction has been applied to the minimum pension amount.

MESLYN 00003P	Account Based Pension	01/07/2017 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
---------------	-----------------------	--------------------------------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00004P	Account Based Pension	30/05/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
---------------	-----------------------	------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00019P	Account Based Pension	13/07/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
---------------	-----------------------	------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00022P	Account Based Pension	27/06/2019	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
---------------	-----------------------	------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00085P	Account Based Pension	27/06/2019 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
---------------	-----------------------	--------------------------------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00169P**	Account Based	01/07/2013	32.58%	2.50%	\$11,430.00*	N/A	\$0.00	\$0.00	\$0.00	\$11,430.00
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A & L Messina Superannuation Fund

Pension Summary

As at 30 June 2022

	Pension									
--	---------	--	--	--	--	--	--	--	--	--

*COVID-19 50% reduction has been applied to the minimum pension amount.

**Pension was previously reverted from Messina, Antonio(MESANT00001P) on 01/07/2018

MESLYN 00170P**	Account Based Pension	01/07/2017	0.00%	2.50%	\$760.00*	N/A	\$0.00	\$0.00	\$0.00	\$760.00
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*COVID-19 50% reduction has been applied to the minimum pension amount.

**Pension was previously reverted from Messina, Antonio(MESANT00003P) on 01/07/2018

MESLYN 00337P	Account Based Pension	13/07/2018 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
------------------	-----------------------------	--------------------------------------	-------	-------	--------	-----	--------	--------	--------	-----

MESLYN 00792P	Account Based Pension	01/07/2021	29.69%	2.50%	\$17,090.00*	N/A	\$0.00	\$0.00	\$0.00	\$17,090.00
------------------	-----------------------------	------------	--------	-------	--------------	-----	--------	--------	--------	-------------

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$29,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,320.00
--	--	--	--	--	--------------------	---------------	---------------	---------------	---------------	--------------------

Total :

					\$29,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,320.00
--	--	--	--	--	--------------------	---------------	---------------	---------------	---------------	--------------------

*Age as at 01/07/2021 or pension start date for new pensions.

41960 - Property Expenses - Council Rates & Taxes

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	\$2,437.40	\$2,329.20	4.65%
TOTAL		CY Balance	LY Balance	
		\$2,437.40	\$2,329.20	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Expenses - Council Rates & Taxes (41960)					
4/2 Moonbi Street, Brendale (ALME0002)					
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		609.35 DR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		1,218.70 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		1,828.05 DR
19/04/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		2,437.40 DR
			2,437.40		2,437.40 DR

Total Debits: 2,437.40

Total Credits: 0.00

42060 - Property Expenses - Repairs Maintenance

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	\$124.80	\$103.64	20.42%
TOTAL		CY Balance	LY Balance	
		\$124.80	\$103.64	

Supporting Documents

- General Ledger [Report](#)
- Invoice_No_33505.pdf
- Invoice_No_31208.pdf

Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Expenses - Repairs Maintenance (42060)					
4/2 Moonbi Street, Brendale (ALME0002)					
10/08/2021	INTERNET TRANSFER INTERNET TRANSFER Inv 31208		62.40		62.40 DR
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER INV 33505		62.40		124.80 DR
			124.80		124.80 DR

Total Debits: 124.80

Total Credits: 0.00



accounts@northsidefireservice.com.au

Northside Fire Pty Ltd T/A
Northside Fire Service
PO BOX 95,
Albany Creek QLD 4035

Tel. 07 3205 6365
www.northsidefireservice.com.au
ABN 18855650324
Licence # QBCC: 1285988

A & L Messina Superannuation Fund
PO BOX 231
Aspley QLD 4034

PLEASE PAY BY	AMOUNT	INVOICE DATE
17/08/2021	\$68.64	03/08/2021

TAX INVOICE NO. 31208

Order No.:
Site: Site - Unit 4 / 2 Moonbi St
Site Address: Unit 4 / 2 Moonbi Street
 Brendale QLD 4500
Job No.: 13251

Item	Quantity	Unit Price	Total
Level 2 Service - Inspection & Maintenance of Fire Extinguishers	2.00	\$27.50	\$55.00
Service Level - Gold	1.00	\$5.00	\$5.00
Security tie green	2.00	\$1.20	\$2.40
Sub-Total ex GST			\$62.40
GST			\$6.24
Total			\$68.64

Please use your invoice number as a reference and email a remittance to: accounts@northsidefireservice.com.au	Sub-Total ex GST	\$62.40
	GST	\$6.24
	Total inc GST	\$68.64
	Amount Applied	\$0.00
	Balance Due	\$68.64

1.5% surcharge will be added for credit card payments.

How To Pay

INVOICE NO. 31208



Mail

Detach this section and mail cheque to:

Northside Fire Pty Ltd T/A Northside Fire Service
PO BOX 95,
Albany Creek QLD 4035



Direct Deposit

Bank **Bank of Queensland**
Acc. Name **Northside Fire Pty Ltd T/A Northside Fire Service**
BSB **124068**
Acc. No. **22725975**



Credit Card (MasterCard or Visa)

Pay Online northsidefire.simprosuite.com/payment/

Please call 07 3205 6365 to pay over the phone.

DUE DATE: 17/08/2021 **AMOUNT DUE:** \$68.64



accounts@northsidefireservice.com.au

Northside Fire Pty Ltd T/A
Northside Fire Service
PO BOX 95,
Albany Creek QLD 4035

Tel. 07 3205 6365
www.northsidefireservice.com.au
ABN 18855650324
Licence # QBCC: 1285988

A & L Messina Superannuation Fund
PO BOX 231
Aspley QLD 4034

PLEASE PAY BY	AMOUNT	INVOICE DATE
08/03/2022	\$68.64	22/02/2022

TAX INVOICE NO. 33505

Order No.:
Site: Site - Unit 4 / 2 Moonbi St
Site Address: Unit 4 / 2 Moonbi Street
 Brendale QLD 4500
Job No.: 15689

Item	Quantity	Unit Price	Total
Level 1 Service - Inspection & Maintenance of Fire Extinguishers	2.00	\$27.50	\$55.00
Service Level - Gold	1.00	\$5.00	\$5.00
Security tie blue	2.00	\$1.20	\$2.40
Sub-Total ex GST			\$62.40
GST			\$6.24
Total			\$68.64

<p>To ensure that your payment is allocated please use your invoice number only as a reference and email a remittance to: accounts@northsidefireservice.com.au</p> <p>1.5% surcharge will be added for credit card payments.</p>	Sub-Total ex GST	\$62.40
	GST	\$6.24
	Total inc GST	\$68.64
	Amount Applied	\$0.00
	Balance Due	\$68.64

How To Pay

INVOICE NO. 33505



Mail

Detach this section and mail cheque to:

Northside Fire Pty Ltd T/A Northside Fire Service
PO BOX 95,
Albany Creek QLD 4035



Direct Deposit

Bank **Bank of Queensland**
Acc. Name **Northside Fire Pty Ltd T/A Northside Fire Service**
BSB **124068**
Acc. No. **22725975**



Credit Card (MasterCard or Visa)

Pay Online northsidefire.simprosuite.com/payment/

Please call 07 3205 6365 to pay over the phone.

DUE DATE: 08/03/2022 **AMOUNT DUE:** \$68.64

42100 - Property Expenses - Strata Levy Fees

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	\$2,542.36	\$2,010.00	26.49%
TOTAL		CY Balance	LY Balance	
		\$2,542.36	\$2,010.00	

Supporting Documents

- General Ledger [Report](#)
- INDUSTRY PLACE CTS 8371 Levy Notice 29 07 2021.pdf
- INDUSTRY PLACE CTS 8371 Levy Notice 27 04 2022.pdf
- INDUSTRY PLACE CTS 8371 Levy Notice 25 01 2022.pdf
- INDUSTRY PLACE CTS 8371 Levy Notice 26 Oct 2021.pdf

Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Expenses - Strata Levy Fees (42100)					
4/2 Moonbi Street, Brendale (ALME0002)					
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		436.18		436.18 DR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		487.64		923.82 DR
09/12/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000061		541.82		1,465.64 DR
27/01/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		538.36		2,004.00 DR
25/05/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		538.36		2,542.36 DR
			2,542.36		2,542.36 DR

Total Debits: 2,542.36

Total Credits: 0.00

ABN 57 912 290 148

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

Antonio & Lynette M Messina
ATF The A & L Messina
email:
mel.messina101@outlook.com;

Date of Notice	27 April 2022		
A/c No	4		
Lot No	4	Unit Number	4
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for

INDUSTRY PLACE CTS 8371

6 Johnstone Road Brendale QLD 4500

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Admin Fund	01/06/22 to 31/08/22	01/06/22	458.00	45.80	01/06/22	412.20
Sinking Fund	01/06/22 to 31/08/22	01/06/22	200.00	20.00	01/06/22	180.00
Totals			658.00	65.80		\$592.20

Please make your cheque payable to The body corporate for, INDUSTRY PLACE CTS 8371

Teller stamp and initials

All levies are required to be paid by the due date as per the Body Corporate and Community Management Act 1997.
Reminder notice fees may apply to your account if payments are not received on time.
If you have any query, please contact our office on 07 34355300.

Amount Paid
\$
Date Paid
/ /



DEFT
PAYMENT SYSTEMS

STRATA CARE AUSTRALIA PTY LTD

DEFT Reference Number: 266150556 1000 0000 045



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: 266150556 1000 0000 045



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.



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



Pay in-store at Australia Post by cheque
or EFTPOS

Account The Body Corporate for
INDUSTRY PLACE
C.T.S 8371

Lot No. 4
Owner MESSINA A & L

All cheques must be made payable to:
The Body Corporate For Industry Place
C.T.S 8371



*496 266150556 10000000045

NET AMOUNT DUE
DUE DATE 01/06/22

\$592.20

+266150556 10000000045<

000059220<4+

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

Antonio & Lynette M Messina
ATF The A & L Messina
email:
mel.messina101@outlook.com;

Date of Notice	25 January 2022		
A/c No	4		
Lot No	4	Unit Number	4
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for

INDUSTRY PLACE CTS 8371

6 Johnstone Road Brendale QLD 4500

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Admin Fund	01/03/22 to 31/05/22	01/03/22	458.00	45.80	01/03/22	412.20
Sinking Fund	01/03/22 to 31/05/22	01/03/22	200.00	20.00	01/03/22	180.00
Totals			658.00	65.80		\$592.20

Please make your cheque payable to The body corporate for, INDUSTRY PLACE CTS 8371

Teller stamp and initials

Please note that all levies are required to be paid by the due date as per the Body Corporate and Community Management Act 1997. If you have any query, please contact our office on 07 34355300.

Amount Paid
\$
Date Paid
/ /



DEFT
PAYMENT SYSTEMS

STRATA CARE AUSTRALIA PTY LTD

DEFT Reference Number: 266150556 1000 0000 045



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



Biller Code: 96503
Ref: 266150556 1000 0000 045



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.



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

Account The Body Corporate for
INDUSTRY PLACE
C.T.S 8371

Lot No. 4
Owner MESSINA A & L

All cheques must be made payable to:
The Body Corporate For Industry Place
C.T.S 8371

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.



*442 266150556 10000000045

+266150556 10000000045<

NET AMOUNT DUE
DUE DATE 01/03/22

\$592.20

000059220<4+

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

Antonio & Lynette M Messina
ATF The A & L Messina
email:
mel.messina101@outlook.com;

Date of Notice	26 October 2021		
A/c No	4		
Lot No	4	Unit Number	4
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for

INDUSTRY PLACE CTS 8371

6 Johnstone Road Brendale QLD 4500

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Admin Fund	01/12/21 to 28/02/22	01/12/21	458.00	45.80	01/12/21	412.20
Sinking Fund	01/12/21 to 28/02/22	01/12/21	138.00	13.80	01/12/21	124.20
Totals			596.00	59.60		\$536.40

Please make your cheque payable to The body corporate for, INDUSTRY PLACE CTS 8371

Teller stamp and initials

Please note that all levies are required to be paid by the due date as per the Body Corporate and Community Management Act 1997. If you have any query, please contact our office on 07 34355300.

Amount Paid
\$
Date Paid
/ /



DEFT
PAYMENT SYSTEMS

STRATA CARE AUSTRALIA PTY LTD

DEFT Reference Number: 266150556 1000 0000 045



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: 266150556 1000 0000 045



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.



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

Account	The Body Corporate for INDUSTRY PLACE C.T.S 8371
Lot No.	4
Owner	MESSINA A & L

All cheques must be made payable to:
**The Body Corporate For Industry Place
C.T.S 8371**

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.



*442 266150556 10000000045

NET AMOUNT DUE
DUE DATE 01/12/21

\$536.40

+266150556 10000000045<

000053640<4+

Body Corporate and Community Management Act 1997

NOTICE OF CONTRIBUTIONS

Antonio & Lynette M Messina
ATF The A & L Messina
email:
mel.messina101@outlook.com;

Date of Notice	29 July 2021		
A/c No	4		
Lot No	4	Unit Number	4
Contrib Ent.	1		
Interest Ent.	1		

Body Corporate for

INDUSTRY PLACE CTS 8371

6 Johnstone Road Brendale QLD 4500

Account	Period	Due Date	Amount	Discount	If paid by	Net Amount
Admin Fund	01/09/21 to 30/11/21	01/09/21	458.00	45.80	01/09/21	412.20
Sinking Fund	01/09/21 to 30/11/21	01/09/21	138.00	13.80	01/09/21	124.20
Prepayments & Discounts			(56.60)			(56.60)
Totals			539.40	59.60		\$479.80

Please make your cheque payable to The body corporate for, INDUSTRY PLACE CTS 8371

Teller stamp and initials

Please note that all levies are required to be paid by the due date as per the Body Corporate and Community Management Act 1997. If you have any query, please contact our office on 07 34355300.

Amount Paid
\$
Date Paid
/ /



DEFT
PAYMENT SYSTEMS

STRATA CARE AUSTRALIA PTY LTD

DEFT Reference Number: 266150556 1000 0000 045



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



Biller Code: 96503
Ref: 266150556 1000 0000 045



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.



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

Account The Body Corporate for
INDUSTRY PLACE
C.T.S 8371

Lot No. 4
Owner MESSINA A & L

All cheques must be made payable to:
The Body Corporate For Industry Place
C.T.S 8371

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.



*442 266150556 10000000045

+266150556 10000000045<

NET AMOUNT DUE
DUE DATE 01/09/21

\$479.80

000047980<4+

42150 - Property Expenses - Water Rates

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	\$1,391.43	\$866.24	60.63%
TOTAL		CY Balance	LY Balance	
		\$1,391.43	\$866.24	

Supporting Documents

- General Ledger [Report](#)
- UnityWater 09 March to 03 June 2022.pdf
- UnityWater 03 June to 30 Aug 2021.pdf

Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

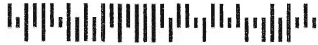
Transaction Date	Description	Units	Debit	Credit	Balance \$
Property Expenses - Water Rates (42150)					
4/2 Moonbi Street, Brendale (ALME0002)					
01/07/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		285.49		285.49 DR
08/10/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		289.40		574.89 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		267.46		842.35 DR
21/06/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		549.08		1,391.43 DR
			1,391.43		1,391.43 DR
Total Debits:			1,391.43		
Total Credits:			0.00		



Unitywater

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investing in tomorrow.

001482 000



Messina Superannuation Co Pty Ltd as TTE
Unit 33/37 Playfield St
CHERMSIDE QLD 4032

(still needs to be changed)

WATER AND SEWERAGE YOUR BILL

1300 086 489
Emergencies and faults 24 Hours, 7 days
Account enquiries 8am-5pm Mon-Fri
unitywater.com
ABN 89 791 717 472

Account number	99962946
Payment reference	0999 6294 62
Property	Industry Place, 6 Johnstone Rd, BRENDALE, QLD

Bill number	7122057004
Billing period	03 Jun 2021 89 days to 30 Aug 2021
Issue date	2 Sep 2021
Approximate date of next meter reading	29 Nov 2021

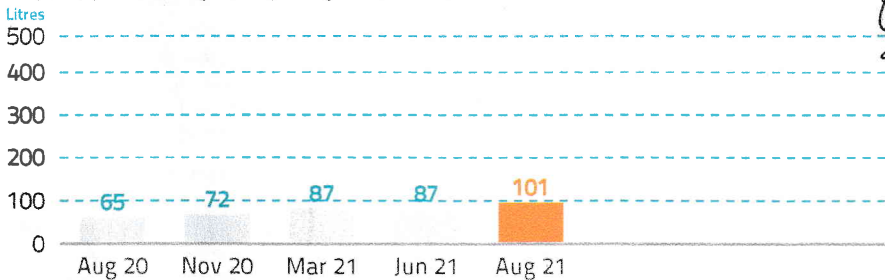
Your account activity

Your last bill \$285.49	-	Payments/adjustments \$285.49	=	Balance \$0.00	+	New charges \$289.40	=	Total due \$289.40
								Due date 5 Oct 2021

8% interest per annum, compounding daily, will apply to any amount not paid by the due date.

OUTGOING PAID 8/10/2021 1845 Rec A 7083513845

Compare your average daily usage over time



Locking in prices to keep bills low

See how far your money goes

Read the information with your bill to find out more about your 2021-22 pricing

Easy ways to pay For other payment options - see over



Biller Code: 130393
Ref: 0999 6294 62
Contact your bank or financial institution to pay from your cheque, savings, debit, credit card or transaction account.
Find out more at bpay.com.au
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SmoothPay

Smooth out your bill payments across the year with regular fortnightly or monthly payments, interest free.
Find out more at unitywater.com/smoothpay

Your account details



1300 086 489

Account enquiries

8am-5pm Mon-Fri

Water meter details 1 kilolitre (kL) = 1000 litres (L)

Meter ID	Previous read date	Previous reading (kL)	Current read date	Current reading (kL)	Usage (kL)	Property share %	Total usage (kL)	No. of days	Average daily usage (L)
UT1905414W	2 Jun 21	300	30 Aug 21	354	54	16.67	9	89	101.1
Total water usage					54		9	89	101.1
Total sewerage usage (waste and greywater) = 90% of water usage							8.1	89	91.0

Activity since last bill

Last bill	\$285.49
Payments / adjustments	
1 Jul 2021 CBA BPAY BPAY 30/06/2021	-\$285.49
Account balance	\$0.00 ①

Water and Sewerage Charges

Lot 4 Plan BUP6862 Installation ID 87794

State Bulk Water Price	Period	kL/day	x Days	x Price/kL	
State Govt Bulk Water	03 Jun 21 to 30 Jun 21	0.1011	28	\$3.122	\$8.84
State Govt Bulk Water	01 Jul 21 to 30 Aug 21	0.1011	61	\$3.231	\$19.93

This is how much Unitywater pays to purchase water from the State Government, and is passed on to customers at cost.

Unitywater (local government distributor-retailer price)

Variable Usage Charges	Period	kL/day	x Days	x Price/kL	
Water Usage	03 Jun 21 to 30 Jun 21	0.1011	28	\$1.333	\$3.77
Water Usage	01 Jul 21 to 30 Aug 21	0.1011	61	\$1.333	\$8.22
Sewerage Usage	03 Jun 21 to 30 Jun 21	0.0910	28	\$1.333	\$3.40
Sewerage Usage	01 Jul 21 to 30 Aug 21	0.0910	61	\$1.333	\$7.40

Fixed Access Charges	Period	SU% x No.	x Days	x Price/day	
Water Access 20mm	03 Jun 21 to 30 Jun 21	1	28	\$0.879	\$24.61
Water Access 20mm	01 Jul 21 to 30 Aug 21	1	61	\$0.891	\$54.35
Sewerage Access - 20mm	03 Jun 21 to 30 Jun 21	0.9	28	\$2.003	\$50.48
Sewerage Access - 20mm	01 Jul 21 to 30 Aug 21	0.9	61	\$1.974	\$108.40

Water subtotal \$119.72
Sewerage subtotal \$169.68

New water and sewerage charges \$289.40 ②

Total Due = ① + ② \$289.40

Important information

Payment assistance

If you are having difficulty paying, please call Unitywater as soon as you receive your bill and before its due date to discuss how we can help.

Changing contact details

Login to My Account at unitywater.com for quick, easy changes online 24/7 or call us during business hours.

Pensioners

If you own and live at your property and have an eligible concession card, you may apply for a pensioner rebate. Please call Unitywater or fill out our easy online form at unitywater.com/pensioner

Credit card payments

Only MasterCard and Visa are accepted. A credit card surcharge may apply to your payment. Learn more at unitywater.com/creditcard

Interest on overdue amounts

Interest of 8% per annum, compounding daily, will apply to any amount not paid by the due date.

Water efficiency

For water efficiency tips, visit unitywater.com/water-tips

Interpreter service 13 14 50

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 통역사가 필요하시면 13 14 50 으로 연락하십시오.
 Cuando necesite un intérprete llame al 13 14 50

Privacy policy

We've updated our privacy policy so that we can deliver improved services with trusted partners. Visit unitywater.com/privacy

International calls

+ 61 7 5431 8333

unitywater.com

PO Box 953

Caboolture QLD 4510

1300 086 489

More payment options



Credit card by phone or online

To make a one-off credit card (Visa or MasterCard only) payment call 1300 047 763 or go to unitywater.com. A credit card surcharge may apply.
Ref: 0999 6294 62



In person, by phone or online

Billpay Code: 4028

Ref: 0999 6294 62

Pay in person at any post office, call 13 18 16, or go to postbillpay.com.au



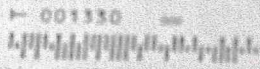
*4028 0999629462 00028940



Cheques by mail

Send this portion with your cheque payable to: Unitywater, Locked Bag 2, Maroochydore BC QLD 4558

Account number	99962946
Payment reference	0999 6294 62
Total due	\$289.40
Due date	5 Oct 2021



001330
Messine Superannuation Co Pty Ltd as TFE
Unit 33/37 Playfield St
CHERMSIDE QLD 4032

WATER AND SEWERAGE YOUR BILL

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Emergencies and faults
Account enquiries Mon-Fri 8am-5pm
unitywater.com
0999 6294 62

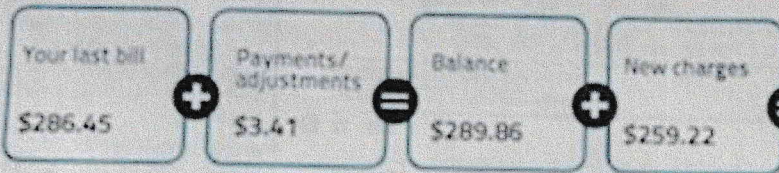
89 751 217 612
Account number 99962949
Payment reference 0999 6294 62
Property Industry Place, 6 Johnstone
St, BAY DALE, QLD

Bill number 7123006633
Billing period 19 Mar 2022
to 3 Jun 2022
Issue date 9 Jun 2022
Approximate date
of next meter reading 26 Aug 2022

OUTGOINGS
PAID 20/06/2022
Acc X5750961156

COMMENCE
2022
TO 3 JUNE
2022

Your account activity

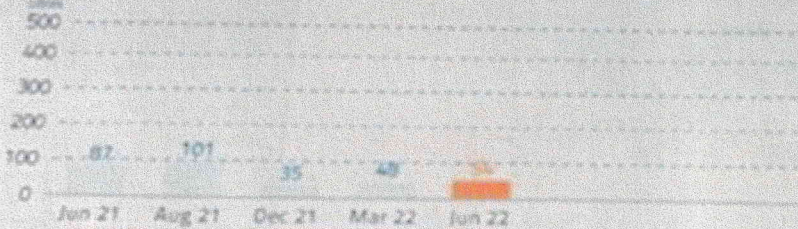


Overdue	\$286.45
Total due*	\$549.08
New charges due	11 Jul 2022

8% interest per annum, compounding daily, will apply to any amount not paid by the due date

* Includes overdue amount

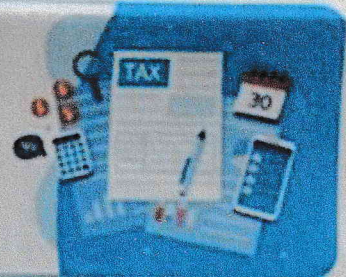
Compare your average daily usage over time



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or investment properties online, 24/7

Log in or register for My Account myaccount.unitywater.com



Easy ways to pay For other payment options - see over



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Login to My Account at
unitywater.com to set up
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bank account or credit card or
call us for assistance.

SmoothPay

Smooth out your bill payments across
the year with regular fortnightly or
monthly payments, interest free.

Find out more at
unitywater.com/smoothpay

Your account details

Water meter details

1 kilolitre (kL) = 1000 litres (L)

Meter ID	Previous read date	Previous reading (kL)	Current read date	Current reading (kL)	Usage (kL)	Property share %	Total usage (kL)	No. of days	Average daily usage (L)
UT1905414W	8 Mar 22	402	3 Jun 22	430	28	16.67	4.7	87	54.0
Total water usage							4.23	87	48.6

Total sewerage usage (waste and greywater) = 90% of water usage

Activity since last bill

Last bill	\$286.45
Payments / adjustments	\$3.41
9 Jun 2022 Interest Charges 8% 54 days	\$289.86 1
Account balance	

Water and Sewerage Charges

Lot 4 Plan BUP6862 Installation ID 87794

State Bulk Water Price	Period	kL/day	x Days	x Price/kL	\$15.19
State Govt Bulk Water	09 Mar 22 to 03 Jun 22	0.0540	87	\$3.231	
This is how much Unitywater pays to purchase water from the State Government, and is passed on to customers at cost.					
Unitywater (local government distributor-retailer price)					
Variable Usage Charges	Period	kL/day	x Days	x Price/kL	\$6.27
Water Usage	09 Mar 22 to 03 Jun 22	0.0485	87	\$1.333	\$5.64
Sewerage Usage					
Fixed Access Charges	Period	SU% x No.	x Days	x Price/day	\$77.52
Water Access 20mm	09 Mar 22 to 03 Jun 22	1	87	\$0.891	\$154.60
Sewerage Access - 20mm	09 Mar 22 to 03 Jun 22	0.9	1	\$1.974	
Water subtotal					\$98.98
Sewerage subtotal					\$160.24
New water and sewerage charges					\$259.22 2

Total Due* = **1** + **2**

*Includes Overdue Amount - please pay immediately (8% interest per annum, compounding daily, is being charged on this amount)

Important information

Payment assistance
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Pensioners

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Interest on overdue amounts

Interest of 8% per annum, compounding daily, will apply to any amount not paid by the due date.

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Quando necessita un interprete chiama al 13 14 50

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Cheques by mail

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In person, by phone or online

Billpay Code: 4028

Ref: 0999 6294 62

Pay in person at any post office, call 13 18 16, or go to postbillpay.com.au



*4028 0999629462 00054908

Account number 99962946

Payment reference 0999 6294 62

Overdue \$286.45

Total due* \$549.08

New charges due 11 Jul 2022

* Includes overdue amount

49000 - Profit/Loss Allocation Account

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account		(\$4,531.07)	100%
TOTAL		CY Balance	LY Balance	
			(\$4,531.07)	

Supporting Documents

No supporting documents

50000 - Members

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
MESLYN00001P	Messina, Lynette - Pension (Pension)	(\$649,132.70)		\$0.00	\$649,132.70		\$0.00	100%
MESLYN00002A	Messina, Lynette - Accumulation (Accumulation)		(\$683,429.94)		\$683,429.94		\$0.00	
MESLYN00003P	Messina, Lynette - Pension (Account Based Pension 2)	(\$30,291.75)		\$0.00	\$30,291.75		\$0.00	100%
MESLYN00004P	Messina, Lynette - Pension (Account Based Pension 3)	(\$90.72)		\$0.00	\$0.00		(\$90.72)	0%
MESLYN00085P	Messina, Lynette - Pension (Account Based Pension 6)	(\$3,883.00)		\$0.00	\$3,883.00		\$0.00	100%
MESLYN00169P	Messina, Lynette - Pension (Account Based Pension 7)	(\$457,188.12)		\$0.00	\$0.00		(\$457,188.12)	0%
MESLYN00170P	Messina, Lynette - Pension (Account Based Pension 8)	(\$30,291.75)		\$0.00	\$0.00		(\$30,291.75)	0%
MESLYN00337P	Messina, Lynette - Pension (Account Based Pension 9)	(\$122.49)		\$0.00	\$122.49		\$0.00	100%
MESLYN00792P	Messina, Lynette - Pension (Account Based Pension 10)		(\$683,429.94)				(\$683,429.94)	

TOTAL	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance
	(\$1,171,000.53)	(\$1,366,859.88)	\$0.00	\$1,366,859.88		(\$1,171,000.53)

Supporting Documents

- Members Statements [Report](#)
- Members Summary [Report](#)

Standard Checklist

- Attach copies of Members Statements

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00001P
 Account Start Date: 01/07/2013
 Account Phase: Retirement Phase
 Account Description: Pension

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

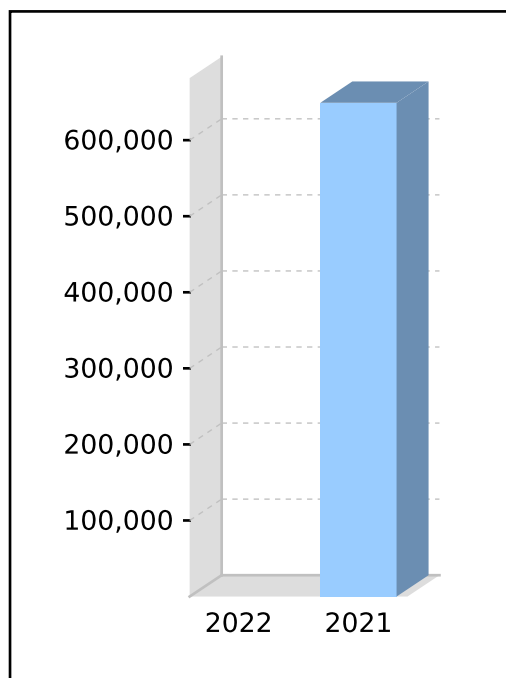
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (33.59%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	649,132.70
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	649,132.70
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	
Date Joined Fund:	26/10/2006	Total Death Benefit:	0.00
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00002A	Disability Benefit:	0.00
Account Start Date:	26/10/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

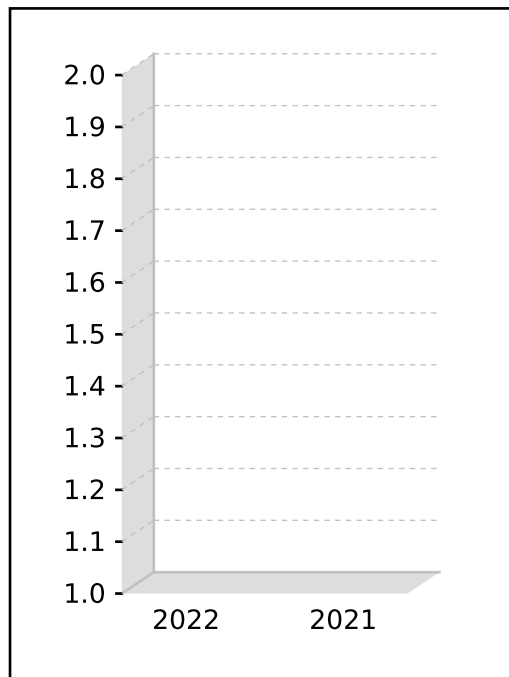
Total Benefits

Preservation Components

Preserved	(4,241.77)
Unrestricted Non Preserved	4,241.77
Restricted Non Preserved	

Tax Components

Tax Free
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	683,429.94
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	683,429.94
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00003P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

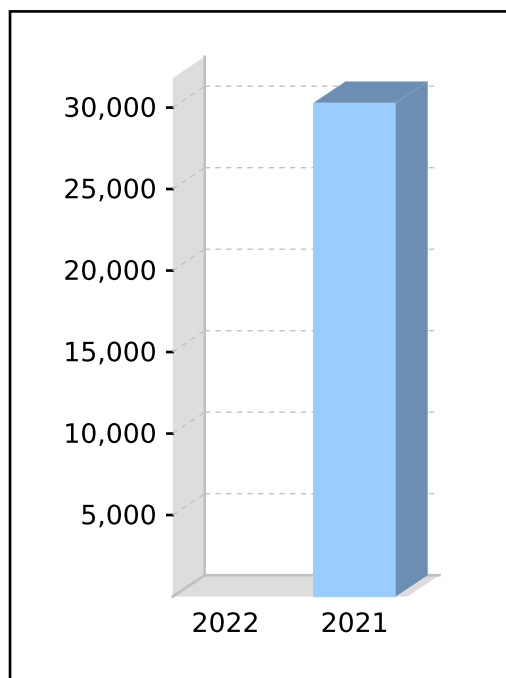
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	30,291.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	30,291.75
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	90.72
Date Joined Fund:	26/10/2006	Total Death Benefit:	90.72
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00004P	Disability Benefit:	0.00
Account Start Date:	30/05/2018		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 3		

Your Balance

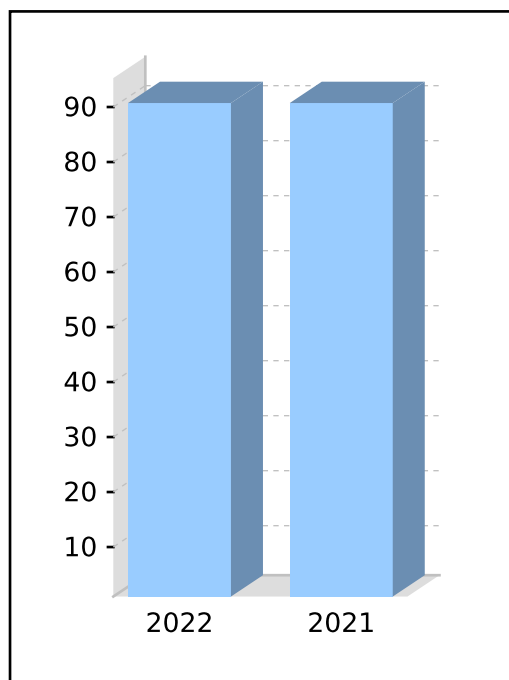
Total Benefits 90.72

Preservation Components

Preserved (16,971.65)
 Unrestricted Non Preserved 17,062.37
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable 90.72



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	90.72
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	90.72

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	
Date Joined Fund:	26/10/2006	Total Death Benefit:	0.00
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00019P	Disability Benefit:	0.00
Account Start Date:	13/07/2018		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

Your Balance

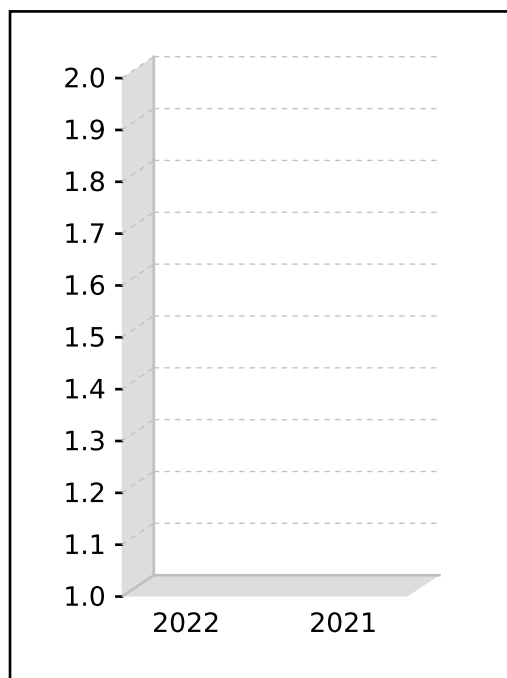
Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free (0.00%)
- Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	
Date Joined Fund:	26/10/2006	Total Death Benefit:	0.00
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00022P	Disability Benefit:	0.00
Account Start Date:	27/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

Your Balance

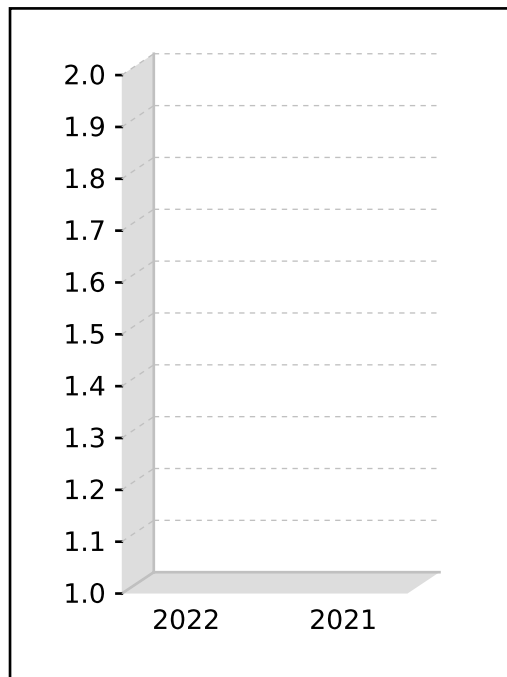
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	
Date Joined Fund:	26/10/2006	Total Death Benefit:	0.00
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:	01/07/2021	Previous Salary:	0.00
Member Code:	MESLYN00085P	Disability Benefit:	0.00
Account Start Date:	27/06/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 6		

Your Balance

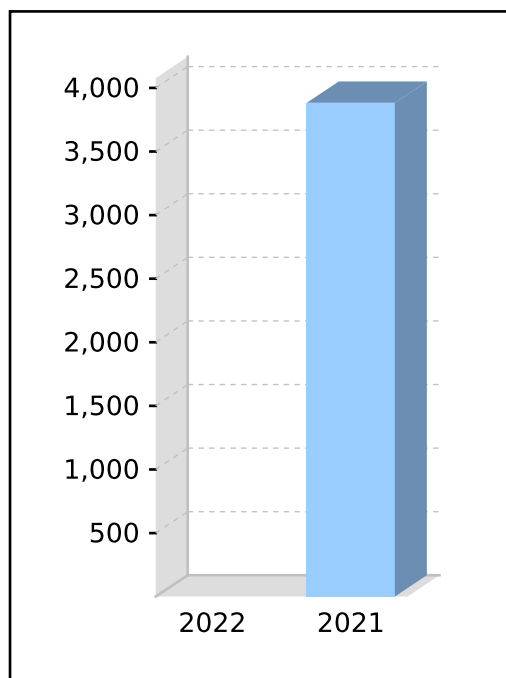
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	3,883.00
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	3,883.00
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	457,188.12
Date Joined Fund:	26/10/2006	Death Benefit Pension:	Yes
Service Period Start Date:	26/10/2006		
Date Left Fund:			
Member Code:	MESLYN00169P		
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 7 (Reversionary Beneficiary)		

Your Balance

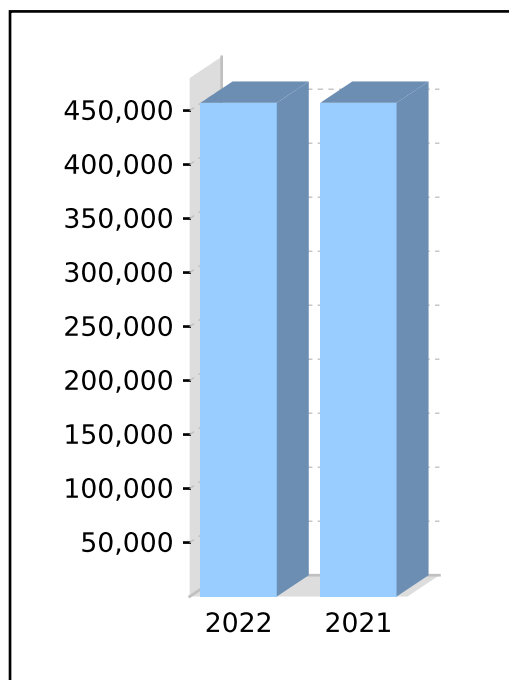
Total Benefits 457,188.12

Preservation Components

Preserved
 Unrestricted Non Preserved 457,188.12
 Restricted Non Preserved

Tax Components

Tax Free (32.58%) 137,683.30
 Taxable 319,504.82



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	457,188.12
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	457,188.12

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund:
 Member Code: MESLYN00170P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 8
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 30,291.75
 Death Benefit Pension: Yes

Your Balance

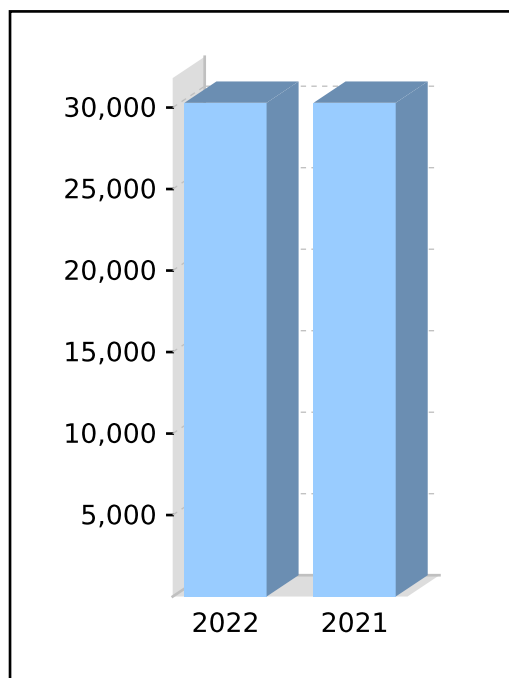
Total Benefits 30,291.75

Preservation Components

Preserved
 Unrestricted Non Preserved 30,291.75
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable 30,291.75



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	30,291.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	30,291.75

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00337P
 Account Start Date: 13/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 9

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

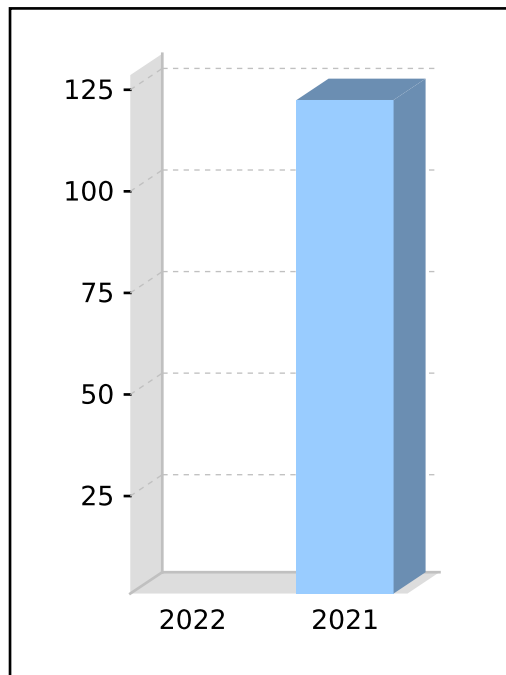
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	122.49
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	122.49
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	683,429.94
Date Joined Fund:	26/10/2006	Total Death Benefit:	683,429.94
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00792P	Disability Benefit:	0.00
Account Start Date:	01/07/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 10		

Your Balance

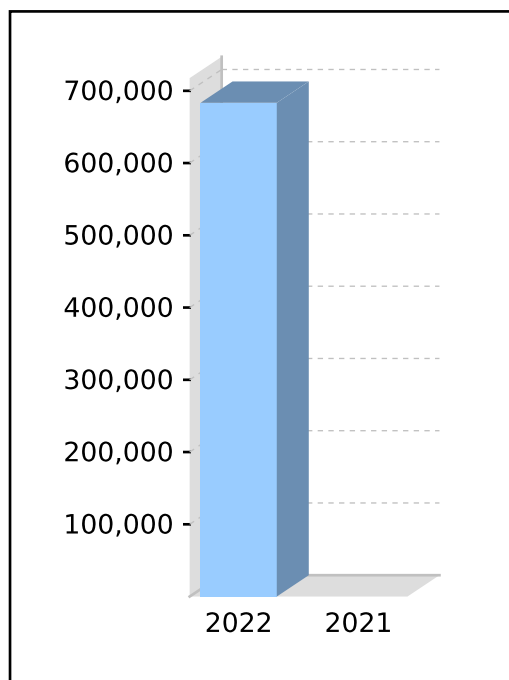
Total Benefits 683,429.94

Preservation Components

Preserved (4,241.77)
 Unrestricted Non Preserved 687,671.71
 Restricted Non Preserved

Tax Components

Tax Free (29.69%) 202,897.59
 Taxable 480,532.35



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	683,429.94
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2022	683,429.94

A & L Messina Superannuation Fund
Members Summary Report

As at 30 June 2022

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
MESLYN00170P - Account Based Pension 8 (Reversionary Beneficiary) - Tax Free: 0.00%											
30,291.75											30,291.75
MESLYN00337P - Account Based Pension 9 - Tax Free: 0.00%											
122.49								122.49			
MESLYN00792P - Account Based Pension 10 - Tax Free: 29.69%											
		683,429.94									683,429.94
1,171,000.53		1,366,859.88						1,366,859.88			1,171,000.53
1,171,000.53		1,366,859.88						1,366,859.88			1,171,000.53

60400 - Bank Accounts

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
NAB164497244	NAB 16-449-7244	\$46,875.05	\$46,865.56	0.02%
NAB869888632	NAB 86-988-8632	\$18,528.17	\$1,776.88	942.74%
TOTAL		CY Balance	LY Balance	
		\$65,403.22	\$48,642.44	

Supporting Documents

- Bank Statement Report [Report](#)
- BS - NAB Business Cash Max - 7244.pdf
- BS - NAB Business Cheque Account - 8632.pdf

Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered

A & L Messina Superannuation Fund

Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Chart Code: 60400 / NAB164497244

Account Name: NAB 16-449-7244

BSB and Account Number: 084004 164497244

Opening Balance - **Total Debits** + **Total Credits** = **Closing Balance**
 \$ 46,865.56 \$ 9.49 \$ 46,875.05

Data Feed Used
 BGL Bank Data Service

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2021	Opening Balance			46,865.56	46,865.56	
30/07/2021	Credit Interest		0.38	46,865.94	46,865.94	
31/08/2021	Credit Interest		0.41	46,866.35	46,866.35	
30/09/2021	Credit Interest		0.38	46,866.73	46,866.73	
29/10/2021	Credit Interest		0.37	46,867.10	46,867.10	
30/11/2021	Credit Interest		0.41	46,867.51	46,867.51	
31/12/2021	Credit Interest		0.39	46,867.90	46,867.90	
31/01/2022	Credit Interest		0.39	46,868.29	46,868.29	
28/02/2022	Credit Interest		0.35	46,868.64	46,868.64	
31/03/2022	Credit Interest		0.39	46,869.03	46,869.03	
29/04/2022	Credit Interest		0.37	46,869.40	46,869.40	
31/05/2022	Credit Interest		0.52	46,869.92	46,869.92	
30/06/2022	Credit Interest		5.13	46,875.05	46,875.05	
30/06/2022	CLOSING BALANCE			46,875.05	46,875.05	
			9.49			

A & L Messina Superannuation Fund

Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Chart Code: 60400 / NAB869888632

Account Name: NAB 86-988-8632

BSB and Account Number: 084069 869888632

Opening Balance - **Total Debits** + **Total Credits** = **Closing Balance**
 \$ 1,776.88 \$ 10,724.71 \$ 27,476.00 \$ 18,528.17

Data Feed Used

BGL Bank Data Service

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2021	Opening Balance			1,776.88		
01/07/2021	Moonbi Rent Bespoke Security 106600		2,289.57	4,066.45		
01/07/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462	285.49		3,780.96		
01/07/2021	Account keeping fees	5.00		3,775.96	3,775.96	
06/07/2021	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251219314333	320.00		3,455.96	3,455.96	
19/07/2021	INTERNET TRANSFER INTERNET TRANSFER 2020 Audit	385.00		3,070.96	3,070.96	
02/08/2021	Moonbi Rent Bespoke Security 106600		2,289.57	5,360.53		
02/08/2021	Account keeping fees	5.00		5,355.53	5,355.53	
10/08/2021	INTERNET TRANSFER INTERNET TRANSFER Inv 31208	68.64		5,286.89	5,286.89	
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283	609.35		4,677.54		
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045	479.80		4,197.74	4,197.74	
01/09/2021	Account keeping fees	5.00		4,192.74	4,192.74	
07/09/2021	Moonbi Rent Bespoke Security 106600		2,289.57	6,482.31	6,482.31	
30/09/2021	Credit Interest		0.11	6,482.42	6,482.42	
01/10/2021	Moonbi Rent Bespoke Security 106600		2,289.57	8,771.99		
01/10/2021	Account keeping fees	5.00		8,766.99	8,766.99	
08/10/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462	289.40		8,477.59	8,477.59	

A & L Messina Superannuation Fund
Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/11/2021	Moonbi Rent Bespoke Security 106600		2,289.57	10,767.16		
01/11/2021	Account keeping fees	5.00		10,762.16	10,762.16	
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283	609.35		10,152.81		
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045	536.40		9,616.41	9,616.41	
01/12/2021	Moonbi Rent Bespoke Security 106600		2,289.57	11,905.98		
01/12/2021	Account keeping fees	5.00		11,900.98	11,900.98	
09/12/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000061	596.00		11,304.98	11,304.98	
31/12/2021	Credit Interest		0.25	11,305.23	11,305.23	
04/01/2022	Moonbi Rent Bespoke Security 106600		2,289.57	13,594.80		
04/01/2022	Account keeping fees	5.00		13,589.80	13,589.80	
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283	609.35		12,980.45		
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462	267.46		12,712.99	12,712.99	
27/01/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045	592.20		12,120.79	12,120.79	
01/02/2022	Moonbi Rent Bespoke Security 106600		2,289.57	14,410.36		
01/02/2022	Account keeping fees	5.00		14,405.36	14,405.36	
14/02/2022	INTERNET TRANSFER INTERNET TRANSFER Statement 01012022	185.00		14,220.36	14,220.36	
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209712	240.00		13,980.36		
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER INV 33505	68.64		13,911.72	13,911.72	
01/03/2022	Moonbi Rent Bespoke Security 106600		2,289.57	16,201.29		
01/03/2022	Account keeping fees	5.00		16,196.29	16,196.29	
31/03/2022	Credit Interest		0.35	16,196.64	16,196.64	

A & L Messina Superannuation Fund
Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/04/2022	Moonbi Rent Bespoke Security 106600		2,289.57	18,486.21		
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209776	324.00		18,162.21		
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209891	81.00		18,081.21		
01/04/2022	Account keeping fees	5.00		18,076.21	18,076.21	
19/04/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283	609.35		17,466.86	17,466.86	
02/05/2022	Moonbi Rent Bespoke Security 106600		2,289.57	19,756.43		
02/05/2022	Account keeping fees	5.00		19,751.43	19,751.43	
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560	571.00		19,180.43		
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560	559.00		18,621.43		
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560	521.00		18,100.43		
09/05/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 210083	396.00		17,704.43	17,704.43	
25/05/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045	592.20		17,112.23	17,112.23	
01/06/2022	Moonbi Rent Bespoke Security 106600		2,289.57	19,401.80		
01/06/2022	Account keeping fees	5.00		19,396.80	19,396.80	
09/06/2022	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251233611037	320.00		19,076.80	19,076.80	
21/06/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462	549.08		18,527.72	18,527.72	
30/06/2022	Credit Interest		0.45	18,528.17	18,528.17	
30/06/2022	CLOSING BALANCE			18,528.17	18,528.17	
		<u>10,724.71</u>	<u>27,476.00</u>			



**NAB Business
Cash Maximiser**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$46,865.56	Cr
Total credits	\$2.34	
Total debits	\$0.00	
Closing balance	\$46,867.90	Cr

**Statement starts 1 July 2021
Statement ends 31 December 2021**

036/004169



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Capital Office
Shop G1, Queen Adelaide Building
90-112 Queen Street, Brisbane Qld 4001

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUA
BUS CASH MAXIMISER

BSB number 084-004
Account number 16-449-7244

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2021	Brought forward			46,865.56 Cr
1 Jul 2021	As At 01/07/2021 Your Variable Cr Interest Rate Is 0.010% When Your Balance Is \$10,000 or More ***** The Following Information Concerning This Account Is Provided To Assist In Preparing Your 2020/21 Tax Return Credit Interest Paid - 2020/21 Financial Year 17.03 Resident Withholding Tax - 2020/21 Financial Year 0.00 If You Have Any Queries, Please Call The Account Enquiries Number On The Top Of This Statement. *****			46,865.56 Cr
30 Jul 2021	Interest.....		0.38	46,865.94 Cr
31 Aug 2021	Interest.....		0.41	46,866.35 Cr
30 Sep 2021	Interest.....		0.38	46,866.73 Cr
29 Oct 2021	Interest.....		0.37	46,867.10 Cr
30 Nov 2021	Interest.....		0.41	46,867.51 Cr
31 Dec 2021	Interest.....		0.39	46,867.90 Cr

Summary of Government Charges

Government	From 1 July to date	Last year to 30 June
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

365772/02/M004169/5006861/1013721



**NAB Business
Cash Maximiser**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$46,867.90	Cr
Total credits	\$7.15	
Total debits	\$0.00	
Closing balance	\$46,875.05	Cr

**Statement starts 1 January 2022
Statement ends 30 June 2022**

036/004774



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Capital Office
Shop G1, Queen Adelaide Building
90-112 Queen Street, Brisbane Qld 4001

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUA
BUS CASH MAXIMISER

BSB number 084-004
Account number 16-449-7244

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jan 2022	Brought forward			46,867.90 Cr
4 Jan 2022	As At 04/01/2022 Your Variable Cr Interest Rate Is 0.010% When Your Balance Is \$10,000 or More			46,867.90 Cr
31 Jan 2022	Interest.....		0.39	46,868.29 Cr
28 Feb 2022	Interest.....		0.35	46,868.64 Cr
31 Mar 2022	Interest.....		0.39	46,869.03 Cr
29 Apr 2022	Interest.....		0.37	46,869.40 Cr
13 May 2022	Please Note From Today Your Dr Interest Rate Is 6.720%			46,869.40 Cr
30 May 2022	As At 30/05/2022 Your Variable Cr Interest Rate Is 0.100% When Your Balance Is \$10,000 or More			46,869.40 Cr
31 May 2022	Interest.....		0.52	46,869.92 Cr
17 Jun 2022	Please Note From Today Your Dr Interest Rate Is 7.220%			46,869.92 Cr
20 Jun 2022	As At 20/06/2022 Your Variable Cr Interest Rate Is 0.200% When Your Balance Is \$10,000 or More			46,869.92 Cr
30 Jun 2022	Interest.....		5.13	46,875.05 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes

Explanatory Notes

Please check all entries and report any apparent error or possible unauthorised transaction immediately.

We may subsequently adjust debits and credits, which may result in a change to your account balance to accurately reflect the obligations between us.

For information on resolving problems or disputes, contact us on 1800 152 015, or ask at any NAB branch.

181172/02/M004774/S007799/0015597



NAB Business

Cheque Account

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$1,776.88	Cr
Total credits	\$2,289.57	
Total debits	\$995.49	
Closing balance	\$3,070.96	Cr

Statement starts 1 July 2021
Statement ends 30 July 2021

036/012572

A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Broker-Assets Brisbane Qld
Level 19, 259 Queen St
Brisbane City Qld 4000

Lending Investment & Insurance Enquiries

Banker Erin O'Brien
Telephone number (07) 3234 5261

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUATION FUND
BSB number 084-069
Account number 86-988-8632

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jul 2021	Brought forward			1,776.88 Cr
1 Jul 2021	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free	Charged
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

The Following Information Concerning This Account Is				
Provided To Assist In Preparing Your 2020/21 Tax Return				
	Credit Interest Paid - 2020/21 Financial Year	1.97		
	Resident Withholding Tax - 2020/21 Financial Year	0.00		
If You Have Any Queries, Please Call The Account Enquiries				
Number On The Top Of This Statement.				

	Moonbi Rent	Bespoke Security		
	106600		2,289.57	
	Internet Bpay	Unitywater		
	0999629462.....	285.49		
	Account Fees	5.00		3,775.96 Cr
6 Jul 2021	Internet Bpay	Audit Shield		
	404251219314333.....	320.00		3,455.96 Cr
19 Jul 2021	Internet Transfer	2020 Audit.....	385.00	3,070.96 Cr

211172/01/01/012572/50301.62/10-108323



NAB Business
Cheque Account

For further information call 13 22 65 for Personal
Accounts or 13 10 12 for Business Accounts.



036/004504



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Account Balance Summary

Opening balance	\$3,070.96	Cr
Total credits	\$4,579.25	
Total debits	\$1,167.79	
Closing balance	\$6,482.42	Cr

Statement starts 31 July 2021
Statement ends 30 September 2021

Outlet Details

Broker-Assets Brisbane Qld
Level 19, 259 Queen St
Brisbane City Qld 4000

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUATION FUND
BSB number 084-069
Account number 86-988-8632

Transaction Details

Date	Particulars	Debits	Credits	Balance
31 Jul 2021	Brought forward			3,070.96 Cr
2 Aug 2021	-----Transactions----- Amount-----			
	Monthly Transaction Summary	Total	Free	Charged
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		
	-----Transactions----- Amount-----			
	Moonbi Rent	Bespoke Security		
	106600		2,289.57	
	Account Fees		5.00	5,355.53 Cr
10 Aug 2021	Internet Transfer	Inv 31208	68.64	5,286.89 Cr
18 Aug 2021	Internet Bpay	Deft Payments		
	26615055610000000045		479.80	
	Internet Bpay	Mbrc Rates		
	500537328005373283		609.35	4,197.74 Cr
1 Sep 2021	-----Transactions----- Amount-----			
	Monthly Transaction Summary	Total	Free	Charged
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		
	-----Transactions----- Amount-----			
	Account Fees		5.00	4,192.74 Cr
7 Sep 2021	Moonbi Rent	Bespoke Security		
	106600		2,289.57	6,482.31 Cr
30 Sep 2021	Interest		0.11	6,482.42 Cr

27372021000450450068631013725



**NAB Business
Cheque Account**

For further information call 13 22 65 for Personal
Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$6,482.42	Cr
Total credits	\$6,868.96	
Total debits	\$2,046.15	
Closing balance	\$11,305.23	Cr

**Statement starts 1 October 2021
Statement ends 31 December 2021**

036/004169



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Broker-Assets Brisbane Qld
Level 19, 259 Queen St
Brisbane City Qld 4000

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUATION FUND
BSB number 084-069
Account number 86-988-8632

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Oct 2021	Brought forward			6,482.42 Cr
1 Oct 2021	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Account Fees	5.00		8,766.99 Cr
8 Oct 2021	Internet Bpay Unitywater			
	0999629462	289.40		8,477.59 Cr
1 Nov 2021	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Account Fees	5.00		10,762.16 Cr
19 Nov 2021	Internet Bpay Deft Payments			
	26615055610000000045	536.40		
	Internet Bpay Mbrc Rates			
	500537328005373283	609.35		9,616.41 Cr
1 Dec 2021	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Account Fees	5.00		11,900.98 Cr
9 Dec 2021	Internet Bpay Deft Payments			
	Carried forward			11,900.98 Cr

36572.02/0004169/5006862/0013725

Transaction Details (continued)

Date	Particulars	Debits	Credits	Balance
	Brought forward			11,900.98 Cr
	26615055610000000061	596.00		11,304.98 Cr
31 Dec 2021	Interest.....		0.25	11,305.23 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.		
For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes		

Explanatory Notes

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3657202/0004169/5006862/0013724



**NAB Business
Cheque Account**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$11,305.23	Cr
Total credits	\$6,869.06	
Total debits	\$1,977.65	
Closing balance	\$16,196.64	Cr

**Statement starts 1 January 2022
Statement ends 31 March 2022**

036/002357



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Broker-Assets Brisbane Qld
Level 19, 259 Queen St
Brisbane City Qld 4000

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUATION FUND
BSB number 084-069
Account number 86-988-8632

For Your Information

NAB is aware that Australians are being targeted with investment scams promising lucrative returns. Some investment scams may impersonate NAB. Be wary of any opportunity promoting significant returns in short time frames. Before transferring any money to an investment company, check the Australian Securities and Investments Commission's (ASIC) list of companies that you shouldn't deal with at moneysmart.gov.au/companies-you-should-not-deal-with. If you believe that you've paid money to an investment scam, please contact NAB on 13 22 65 and say, "Fraud Assist". Learn how to protect yourself at nab.com.au/security.

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Jan 2022	Brought forward			11,305.23 Cr
4 Jan 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Account Fees	5.00		13,589.80 Cr
21 Jan 2022	Internet Bpay Unitywater			
	0999629462	267.46		
	Internet Bpay Mbrc Rates			
	500537328005373283	609.35		12,712.99 Cr
27 Jan 2022	Internet Bpay Deft Payments			
	26615055610000000045	592.20		12,120.79 Cr
1 Feb 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Carried forward			14,410.36 Cr

09072102/0002357/5003668/0007215

Transaction Details (continued)

Date	Particulars	Debits	Credits	Balance
	Brought forward			14,410.36 Cr
	Account Fees	5.00		14,405.36 Cr
14 Feb 2022	Internet Transfer Statement 01012022.....	185.00		14,220.36 Cr
25 Feb 2022	Internet Transfer Inv 33505.....	68.64		
	Internet Transfer Inv 209712.....	240.00		13,911.72 Cr
1 Mar 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary Total Free Charged			
	>\$35,000 Total Bal. N			
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent Bespoke Security			
	106600		2,289.57	
	Account Fees	5.00		16,196.29 Cr
31 Mar 2022	Interest.....		0.35	16,196.64 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00

Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.

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Explanatory Notes

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090772/02/M002357/S003608/P007216



**NAB Business
Cheque Account**

For further information call 13 22 65 for Personal Accounts or 13 10 12 for Business Accounts.

Account Balance Summary

Opening balance	\$16,196.64	Cr
Total credits	\$6,869.16	
Total debits	\$4,537.63	
Closing balance	\$18,528.17	Cr

**Statement starts 1 April 2022
Statement ends 30 June 2022**

036/004774



A & L MESSINA SUPERANNUATION FUND
PO BOX 231
ASPLEY QLD 4034

Outlet Details

Broker-Assets Brisbane Qld
Level 19, 259 Queen St
Brisbane City Qld 4000

Account Details

ANTONIO MESSINA AND LYNETTE MARY MESSINA AS
TRUSTEE FOR A & L MESSINA SUPERANNUATION FUND
BSB number 084-069
Account number 86-988-8632

Transaction Details

Date	Particulars	Debits	Credits	Balance
1 Apr 2022	Brought forward			16,196.64 Cr
1 Apr 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal.	N		
	Account Service Fee		\$5.00	
	Total Account Fees		\$5.00	

	Moonbi Rent	Bespoke Security		
	106600		2,289.57	
	Account Fees		5.00	
	Internet Transfer	Inv 209891	81.00	
	Internet Transfer	Inv 209776	324.00	18,076.21 Cr
19 Apr 2022	Internet Bpay	Mbrc Rates		
	500537328005373283		609.35	17,466.86 Cr
2 May 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal.	N		
	Account Service Fee		\$5.00	
	Total Account Fees		\$5.00	

	Moonbi Rent	Bespoke Security		
	106600		2,289.57	
	Account Fees		5.00	19,751.43 Cr
9 May 2022	Internet Bpay	Tax Office Payments		
	001293778557118560		521.00	
	Internet Bpay	Tax Office Payments		
	001293778557118560		559.00	
	Internet Bpay	Tax Office Payments		
	001293778557118560		571.00	
	Internet Transfer	Inv 210083	396.00	17,704.43 Cr
25 May 2022	Internet Bpay	Deft Payments		
	26615055610000000045		592.20	17,112.23 Cr
1 Jun 2022	-----Transactions-----	-----Amount-----		
	Monthly Transaction Summary	Total	Free Charged	
	>\$35,000 Total Bal.	N		
	Carried forward			17,112.23 Cr

18172/02/M004774/S007800/0015599

Transaction Details (continued)

Date	Particulars	Debits	Credits	Balance
	Brought forward			17,112.23 Cr
	Account Service Fee	\$5.00		
	Total Account Fees	\$5.00		

	Moonbi Rent			
	106600		2,289.57	
	Account Fees	5.00		19,396.80 Cr
9 Jun 2022	Internet Bpay			
	404251233611037	320.00		19,076.80 Cr
21 Jun 2022	Internet Bpay			
	0999629462	549.08		18,527.72 Cr
30 Jun 2022	Interest		0.45	18,528.17 Cr

Summary of Government Charges

	From 1 July to date	Last year to 30 June
Government		
Withholding tax	\$0.00	\$0.00
Bank Account Debit (BAD) tax	\$0.00	\$0.00
<p>Bank Accounts Debits (BAD) Tax or State Debits Duty has been abolished for all states & territories effective 1/7/2005. Any amount shown on this statement applies to debits processed on or before 30/06/2005.</p> <p>For further information on any applicable rebates, fees or government charges, please refer to the NAB's "A Guide to Fees & Charges" booklet. Please retain this statement for taxation purposes</p>		

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61800 - Distributions Receivable

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0001	A & L Messina Unit Trust	\$105,278.29	\$69,792.12	50.85%
TOTAL		CY Balance	LY Balance	
		\$105,278.29	\$69,792.12	

Supporting Documents

◦ General Ledger [Report](#)

Standard Checklist

Review aging of amounts receivable and comment on any delay in payment

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Receivable (61800)					
A & L Messina Unit Trust (ALME0001)					
01/07/2021	Opening Balance				69,792.12 DR
30/06/2022	Accounting Distribution from Messina A & L Unit Trust		35,486.17		105,278.29 DR
			35,486.17		105,278.29 DR

Total Debits: 35,486.17

Total Credits: 0.00

77250 - Real Estate Properties (Australian - Non Residential)

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale	1.000000	\$382,500.00	1.000000	\$382,500.00	0%
TOTAL		CY Units	CY Balance	LY Units	LY Balance	
		1.000000	\$382,500.00	1.000000	\$382,500.00	

Supporting Documents

- Investment Movement Report [Report](#)
- RP - Market Valuation.pdf

Standard Checklist

- Attach copies of Purchase or Sale contracts if property was purchased or disposed of during the year
- Attach copy of current certificate of title
- Attach current building insurance policy
- Attach Declaration of Trust
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

A & L Messina Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
NAB 16-449-7244		46,865.56		9.49					46,875.05	46,875.05
NAB 86-988-8632		1,776.88		27,476.00		(10,724.71)			18,528.17	18,528.17
		48,642.44		27,485.49		(10,724.71)			65,403.22	65,403.22
Real Estate Properties (Australian - Non Residential)										
ALME0002 - 4/2 Moonbi Street, Brendale	1.00	199,286.77						1.00	199,286.77	382,500.00
		199,286.77							199,286.77	382,500.00
Units in Unlisted Unit Trusts (Australian)										
ALME0001 - A & L Messina Unit Trust	707,243.00	690,001.00						707,243.00	690,001.00	671,307.98
		690,001.00							690,001.00	671,307.98
		937,930.21		27,485.49		(10,724.71)			954,690.99	1,119,211.20

26/05/2022

Messina Superannuation Co Pty Ltd
Unit 33, 37 Playfield Street
CHERMSIDE QLD 4032

To Whom it May Concern,

4/2 Moonbi Street, Brendale – Lot 4 on BUP6862

As requested please find the following opinion of market worth in relation to the above property.

Following our preliminary research on the property, we have made our assumptions and recommendations based on the property having the following characteristics:

4, 2 Moonbi Street, Brendale

Building Area: 188m2 *

Zoning: General Industry

Description: Situated on the corner of Moonbi St and Johnstone Road is this end Industrial office warehouse unit of approximately 188m2. It offers excellent truck access into the property and has a small air-conditioned office and functional warehouse space. There is a male/female toilet, kitchenette and three phase power.

Market Overview

The last twelve months within the commercial property market has seen a dynamic change in property values with supply and demand issues driving what would be an unforeseen level of demand for Industrial and commercial property throughout Queensland. Both owner occupiers and Tenants have continued to secure properties for long term leases and long term growth and ownership. This demand currently appears it will remain for the short term given the supply and availability of stock we are facing.

Given the issues around availability we are seeing time on market reduce to in some cases less than 2 months across the industrial sector and sales stock less then 4 weeks. Commercial and retail is still seeing strong interest with time on market in most cases within 3 months which is well short of previous timeframes in some cases up to 9 months.

The largest portion of enquiry received has been from investors followed closely by owner occupiers seeking freestanding properties, typically with low site coverage. Consequently, the north side of Brisbane is currently experiencing a sharp take up of existing land sites suitable for redevelopment or design and contract opportunities for owner occupiers.

Estimated Sale Realisation

Listed below are the details of a number of recent Sale transactions for properties considered to have some similarity to your property.

For Sale – On Market and Completed Sales

Property Address	Building Area	Sale Price	\$/m ²	Comment
13, 4 Pinnacle Street, Brendale	156m ²	\$300,000	\$1,923/m ²	Concrete tilt panel office warehouse in the same complex.
11, 4 Pinnacle Street, Brendale	156m ²	\$290,000	\$1859/m ²	Concrete tilt panel, in the same complex.
12, 193 South Pine Road, Brendale	195m ²	\$375,000 + GST	\$1,923/m ²	Concrete tilt panel office warehouse, on busy street.
14, 193 South Pine Road, Brendale	171m ²	\$315,000 + GST	\$1,842/m ²	Concrete tilt panel office warehouse, on busy street.
2, 10 Combarton Street, Brendale	172m ²	\$365,000	\$2,122/m ²	Concrete tilt panel office warehouse, with additional mezzanine.
32, 193 South Pine Road, Brendale	165m ²	\$315,000	\$1,909/m ²	Concrete tilt panel office warehouse, on busy street.
3, 17 Pinnacle Street, Brendale	155m ²	\$305,000	\$1967/m ²	Concrete tilt panel office warehouse, on same street.
5, 11 Strathwyn Street, Brendale	158m ²	\$300,000	\$1,898/m ²	Concrete tilt panel. Clear span warehouse.

After considering the above information, it is our opinion that the property would realise a sale rate in the range of the following:

Sales Range

\$370,000 to \$395,000 (+ GST if applicable)

This is not a valuation nor is it to be construed as such.



tel 07 3862 8666
fax 07 3862 8822
1331 Gympie Rd
Aspley QLD 4034

We welcome your feedback and discussion on this proposal and our team look forward with much enthusiasm to assisting you in the near future.

For further assistance, please don't hesitate to contact.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P Grant', written over a light blue horizontal line.

PHILLIP GRANT
DIRECTOR INDUSTRIAL SALES AND LEASING
M 0414 806 186

78400 - Units in Unlisted Unit Trusts (Australian)

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
ALME0001	A & L Messina Unit Trust	707243.000000	\$671,307.98	707243.000000	\$671,307.98	0%
TOTAL		CY Units	CY Balance	LY Units	LY Balance	
		707243.000000	\$671,307.98	707243.000000	\$671,307.98	

Supporting Documents

◦ Investment Movement Report [Report](#)

Standard Checklist

- Attach copies of Statements and Source Documentation
- Attach Investment Movement Report
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

A & L Messina Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
NAB 16-449-7244		46,865.56		9.49					46,875.05	46,875.05
NAB 86-988-8632		1,776.88		27,476.00		(10,724.71)			18,528.17	18,528.17
		48,642.44		27,485.49		(10,724.71)			65,403.22	65,403.22
Real Estate Properties (Australian - Non Residential)										
ALME0002 - 4/2 Moonbi Street, Brendale	1.00	199,286.77						1.00	199,286.77	382,500.00
		199,286.77							199,286.77	382,500.00
Units in Unlisted Unit Trusts (Australian)										
ALME0001 - A & L Messina Unit Trust	707,243.00	690,001.00						707,243.00	690,001.00	671,307.98
		690,001.00							690,001.00	671,307.98
		937,930.21		27,485.49		(10,724.71)			954,690.99	1,119,211.20

83000 - Investment Liabilities - Bond

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
ALME0002	4/2 Moonbi Street, Brendale Bond	(\$3,391.66)	(\$3,391.66)	0%
TOTAL		CY Balance	LY Balance	
		(\$3,391.66)	(\$3,391.66)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation and confirmations of Liability

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Investment Liabilities - Bond (83000)					
4/2 Moonbi Street, Brendale Bond (ALME0002)					
01/07/2021	Opening Balance				3,391.66 CR
					3,391.66 CR
Total Debits:	0.00				
Total Credits:	0.00				

84000 - GST Payable/Refundable

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
84000	GST Payable/Refundable	(\$524.04)	(\$41.35)	1167.33%
TOTAL		CY Balance	LY Balance	
		(\$524.04)	(\$41.35)	

Supporting Documents

- Activity Preparation Report - Detailed [Report](#)
- Activity Preparation Report [Report](#)

Standard Checklist

- Attach copy of Activity Preparation Report
- Attach copy of Activity Preparation Report - Detailed
- Confirm Transactions in ATO Portal

A & L Messina Superannuation Fund

Activity Statement Preparation Report

For The Period 01 July 2021 - 30 June 2022

Description	Reference	Gross(Incl GST)	GST
Income			
Sales			
4/2 Moonbi Street, Brendale		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
		2,289.57	208.14
Total Sales	G1	<u>27,474.84</u>	
Total GST collected on Sales	1A		<u>2,497.68</u>
Expenses			
Capital Purchases			
Total Capital Purchases	G10	<u>0.00</u>	
Non Capital Purchases			
Administration Costs		185.00	16.82
		324.00	29.45
		81.00	7.36
Insurance		320.00	21.82
		320.00	21.82
4/2 Moonbi Street, Brendale		609.35	0.00
		609.35	0.00
		609.35	0.00
		609.35	0.00
4/2 Moonbi Street, Brendale		68.64	6.24
		68.64	6.24

Description	Reference	Gross(Inc GST)	GST
4/2 Moonbi Street, Brendale		479.80	43.62
		536.40	48.76
		596.00	54.18
		592.20	53.84
		592.20	53.84
4/2 Moonbi Street, Brendale		285.49	0.00
		289.40	0.00
		267.46	0.00
		549.08	0.00
Total Non Capital Purchases	G11	<u>7,992.71</u>	
Total GST Paid on Purchases	1B		<u>363.99</u>

A & L Messina Superannuation Fund

Detailed Activity Statement Preparation

For The Period 01 July 2021 - 30 June 2022

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Property Income				
4/2 Moonbi Street, Brendale				
01/07/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
02/08/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
07/09/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/10/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/11/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/12/2021	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
04/01/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/02/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/03/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/04/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
02/05/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
01/06/2022	Moonbi Rent Bespoke Security 106600	2,289.57	100%	208.14
		27,474.84		2,497.68
		27,474.84		2,497.68
Total Sales	G1	27,474.84		
Total GST collected on Sales	1A			2,497.68
Expenses				
Capital Purchases				
Total Capital Purchases	G10	0.00		
Non Capital Purchases				
Administration Costs				
Administration Costs				
14/02/2022 Statement 0101	INTERNET TRANSFER INTERNET TRANSFER	185.00	100%	16.82
01/04/2022 Inv 209776	INTERNET TRANSFER INTERNET TRANSFER	324.00	100%	29.45
01/04/2022 Inv 209891	INTERNET TRANSFER INTERNET TRANSFER	81.00	100%	7.36
		590.00		53.63
		590.00		53.63
Insurance				

A & L Messina Superannuation Fund

Detailed Activity Statement Preparation

For The Period 01 July 2021 - 30 June 2022

Description	Reference	Gross(Inc GST)	GST Rate	GST
Insurance				
06/07/2021 Audit Shield 40	INTERNET BILL PAYMNT INTERNET BPAY	320.00	75%	21.82
09/06/2022 Audit Shield 40	INTERNET BILL PAYMNT INTERNET BPAY	320.00	75%	21.82
		<hr/>		<hr/>
		640.00		43.64
		<hr/>		<hr/>
		640.00		43.64
Property Expenses - Council Rates & Taxes				
4/2 Moonbi Street, Brendale				
18/08/2021 MBRC RATES 5005	INTERNET BILL PAYMNT INTERNET BPAY	609.35	GST Free	0.00
19/11/2021 MBRC RATES 5005	INTERNET BILL PAYMNT INTERNET BPAY	609.35	GST Free	0.00
21/01/2022 MBRC RATES 5005	INTERNET BILL PAYMNT INTERNET BPAY	609.35	GST Free	0.00
19/04/2022 MBRC RATES 5005	INTERNET BILL PAYMNT INTERNET BPAY	609.35	GST Free	0.00
		<hr/>		<hr/>
		2,437.40		0.00
		<hr/>		<hr/>
		2,437.40		0.00
Property Expenses - Repairs Maintenance				
4/2 Moonbi Street, Brendale				
10/08/2021 Inv 31208	INTERNET TRANSFER INTERNET TRANSFER	68.64	100%	6.24
25/02/2022 INV 33505	INTERNET TRANSFER INTERNET TRANSFER	68.64	100%	6.24
		<hr/>		<hr/>
		137.28		12.48
		<hr/>		<hr/>
		137.28		12.48
Property Expenses - Strata Levy Fees				
4/2 Moonbi Street, Brendale				
18/08/2021 DEFT PAYMENTS 2	INTERNET BILL PAYMNT INTERNET BPAY	479.80	100%	43.62
19/11/2021 DEFT PAYMENTS 2	INTERNET BILL PAYMNT INTERNET BPAY	536.40	100%	48.76
09/12/2021 DEFT PAYMENTS 2	INTERNET BILL PAYMNT INTERNET BPAY	596.00	100%	54.18
27/01/2022 DEFT PAYMENTS 2	INTERNET BILL PAYMNT INTERNET BPAY	592.20	100%	53.84
25/05/2022 DEFT PAYMENTS 2	INTERNET BILL PAYMNT INTERNET BPAY	592.20	100%	53.84
		<hr/>		<hr/>
		2,796.60		254.24
		<hr/>		<hr/>
		2,796.60		254.24
Property Expenses - Water Rates				
4/2 Moonbi Street, Brendale				
01/07/2021 UNITYWATER 0999	INTERNET BILL PAYMNT INTERNET BPAY	285.49	GST Free	0.00
08/10/2021 UNITYWATER 0999	INTERNET BILL PAYMNT INTERNET BPAY	289.40	GST Free	0.00

A & L Messina Superannuation Fund

Detailed Activity Statement Preparation

For The Period 01 July 2021 - 30 June 2022

Description	Reference	Gross(Inc GST)	GST Rate	GST
21/01/2022 INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999		267.46	GST Free	0.00
21/06/2022 INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999		549.08	GST Free	0.00
		<u>1,391.43</u>		<u>0.00</u>
		1,391.43		0.00
Total Non Capital Purchases	G11	<u>7,992.71</u>		
Total GST Paid on Purchases	1B			<u>363.99</u>

BAS Summary

Total Sales	G1	27,474.84	Total GST Collected on Sales	1A	2,497.68
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	363.99
Total Non Capital Purchases	G11	7,992.71	GST Payable / (Refundable)		2,133.69

85000 - Income Tax Payable/Refundable

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
85000	Income Tax Payable/Refundable	\$0.00	\$3,672.00	100%
TOTAL		CY Balance	LY Balance	
		\$0.00	\$3,672.00	

Supporting Documents

- Statement of Taxable Income [Report](#)

Standard Checklist

- Attach Actuarial Certificate (if applicable)
- Attach any other Tax reconciliations
- Attach copy of Exempt Pension Reconciliation (if applicable)
- Attach copy of Non Deductible Expense Reconciliation (if applicable)
- Attach copy of Statement of Taxable Income
- Attach copy of Tax Reconciliation Report
- Confirm Transactions in ATO Portal

A & L Messina Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	0.00
Add	
Pension Payments	1,141,219.08
	<hr/> 1,141,219.08
Taxable Income or Loss	<hr/>
Income Tax on Taxable Income or Loss	0.00
	<hr/>
CURRENT TAX OR REFUND	0.00
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<hr/> 259.00 <hr/>

** Distribution tax components review process has not been completed for the financial year.*

86000 - PAYG Instalment Payable

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
86000	PAYG Instalment Payable	\$0.00	(\$918.00)	100%
TOTAL		CY Balance	LY Balance	
		\$0.00	(\$918.00)	

Supporting Documents

No supporting documents

Standard Checklist

- Attach copy of PAYG Payment Summary
- Confirm Transactions in ATO Portal

88000 - Sundry Creditors

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
88000	Sundry Creditors	\$0.00	(\$5.00)	100%
TOTAL		CY Balance	LY Balance	
		\$0.00	(\$5.00)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation and confirmations of Liability

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Creditors (88000)					
Sundry Creditors (88000)					
01/07/2021	Opening Balance				5.00 CR
01/07/2021	Creditor written off from 2007		5.00		0.00 DR
			5.00		0.00 DR

Total Debits: 5.00

Total Credits: 0.00

88010 - Creditors - ATO

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Account Code	Description	CY Balance	LY Balance	Change
88010	Creditors - ATO	\$1,937.00	\$0.00	100%
TOTAL		CY Balance	LY Balance	
		\$1,937.00	\$0.00	

Supporting Documents

- General Ledger [Report](#)
- ATO - Income Tax Account.pdf
- ATO - Integrated Client Account.pdf

Standard Checklist

- Attach all source documentation and confirmations of Liability

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Creditors - ATO (88010)					
<u>Creditors - ATO (88010)</u>					
01/07/2021	2021 Income Tax		3,413.00		3,413.00 DR
01/07/2021	June 2021 PAYG Instalment			918.00	2,495.00 DR
01/07/2021	Transfer June 21 BAS			558.00	1,937.00 DR
			3,413.00	1,476.00	1,937.00 DR

Total Debits: 3,413.00

Total Credits: 1,476.00



Income tax 551

Date generated	19 May 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

0 results found - from 01 July 2021 to 30 June 2022 sorted by processed date ordered oldest to newest



Activity statement 001

Date generated	19 May 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

8 results found - from **01 July 2021** to **30 June 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
19 Jul 2021	25 Aug 2021	Original Activity Statement for the period ending 30 Jun 21	\$1,476.00		\$1,476.00 DR
19 Jul 2021	25 Aug 2021	- GST	\$558.00		
19 Jul 2021	25 Aug 2021	- PAYG Instalments	\$918.00		
3 Aug 2021	2 Aug 2021	Payment received		\$1,476.00	\$0.00
27 Apr 2022	25 Nov 2021	Original Activity Statement for the period ending 30 Sep 21 - GST	\$559.00		\$559.00 DR
27 Apr 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - GST	\$521.00		\$1,080.00 DR
27 Apr 2022	26 May 2022	Original Activity Statement for the period ending 31 Mar 22 - GST	\$571.00		\$1,651.00 DR
2 May 2022	2 May 2022	General interest charge			\$1,651.00 DR
10 May 2022	9 May 2022	Payment received		\$1,651.00	\$0.00
10 May 2022	10 May 2022	General interest charge			\$0.00

88102 - ATO Integrated Client Account

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
88102	ATO Integrated Client Account	\$0.00	(\$558.00)	100%
TOTAL		CY Balance	LY Balance	
		\$0.00	(\$558.00)	

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation and confirmations of Liability

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
ATO Integrated Client Account (88102)					
<i>ATO Integrated Client Account (88102)</i>					
01/07/2021	Opening Balance				558.00 CR
01/07/2021	Transfer June 21 BAS		558.00		0.00 DR
			558.00		0.00 DR

Total Debits: 558.00

Total Credits: 0.00

A - Financial Statements

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Supporting Documents

- Messina A & L Unit Trust 2022 Financial Statements.pdf
- ITR & FINS 22 - A & L Messina Superannuation Fund.pdf
- Messina A & L Unit Trust 2022 ITR.pdf

Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd

ABN 65 961 364 542

Financial Statements
For the year ended 30 June 2022



Sam Greco & Co - Chartered Accountant

1355 Gympie Road, ASPLEY 4034

Phone: 07 32635200

Email: info@taxonline.com.au

Website: www.taxonline.com.au

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542

Contents

Compilation Report

Trustee's Declaration

Detailed Profit and Loss Statement

Beneficiaries Profit Distribution Summary

Detailed Balance Sheet

Notes to the Financial Statements

Depreciation Schedule

Pool Depreciation Report

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542

Compilation Report to Messina A & L Unit Trust

We have compiled the accompanying special purpose financial statements of Messina A & L Unit Trust, which comprise the balance sheet as at 30 June 2022, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of the trust that satisfies the information needs of the director of the trustee company and of the beneficiaries.

The Responsibility of the Director of the Trustee Company

The director of the trustee company is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the significant accounting policies used are appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the director of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the significant accounting policies described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the director of the trustee company who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

Sam Greco & Co - Chartered Accountant
1355 Gympie Road, ASPLEY 4034

3 August, 2023

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Trustee's Declaration

The director of CGC Holdings Pty Ltd declares that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The director of the trustee company declares that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and**
- (ii) in the director's opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.**

The declaration is made in accordance with a resolution of the director of the trustee company.

Lynette Messina , (Director)

Date

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Detailed Profit and Loss Statement
For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Insurance recoveries		13,570.00
Interest Received	15.25	33.68
Outgoings Received	52,184.37	44,379.48
Rents Received	176,629.85	154,713.00
Jobkeeper Payments		13,500.00
Total income	228,829.47	226,196.16
Expenses		
Accountancy	4,818.18	5,466.36
Bad Debts		69,551.88
Bank Fees And Charges	54.43	60.00
Cleaning/rubbish removal		42.00
Commissions		3,737.50
Depreciation - plant		2,425.79
Depreciation - Buildings	6,832.00	16,519.00
Discounts Allowed	7,773.86	8,210.64
Fines	222.00	
Gardening	410.00	440.00
Insurance	31,567.00	16,590.37
Light & Power		(228.74)
Rates	12,536.75	22,825.15
Repair & Maintenance	27,337.46	14,915.52
Salaries - Associated persons		13,500.00
Subscriptions	1,770.18	917.57
Land Tax	13,350.00	12,360.00
Water Charges	8,017.48	15,163.70
Total expenses	114,689.34	202,496.74
Net Profit from Ordinary Activities before income tax	114,140.13	23,699.42

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2022

	2022	2021
	\$	\$
Beneficiaries Share of Profit		
- Tunlyn Pty Ltd	78,653.96	16,331.27
- A & L Messina Superannuation Fund	35,486.17	7,368.15
Total Profit	<u>114,140.13</u>	<u>23,699.42</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2022

	2022	2021
	\$	\$
<hr/>		
Tunlyn Pty Ltd		
Opening Balance - Benef'y	89,692.04	73,360.77
Profit distribution for year	78,653.96	16,331.27
	168,346.00	89,692.04
	168,346.00	89,692.04
 A & L Messina Superannuation Fund		
Opening Balance - Benef'y	69,792.12	62,423.97
Profit distribution for year	35,486.17	7,368.15
	105,278.29	69,792.12
	105,278.29	69,792.12
 Total of beneficiary loans	273,624.29	159,484.16
 Total Beneficiary Funds	273,624.29	159,484.16

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Detailed Balance Sheet as at 30 June 2022

	Note	2022	2021
		\$	\$
Current Assets			
Cash Assets			
Bank - NAB A/c 5997		203,767.38	143,595.14
Bank - NAB A/c 4711		1,069.04	1,069.04
Cash on Hand		2.00	2.00
		204,838.42	144,666.18
Receivables			
Trade Debtors		13,097.15	9,036.90
		13,097.15	9,036.90
Current Tax Assets			
GST payable control account		(1,190.65)	(821.54)
Integrated Client Account		(222.00)	3,219.97
GST on Accruals		460.00	
June BAS		1,772.00	
		819.35	2,398.43
Total Current Assets		218,754.92	156,101.51
Non-Current Assets			
Property, Plant and Equipment			
Buildings - At Cost - Banyo		2,339,519.69	2,339,519.69
Directors Revaluation		(115,593.69)	(115,593.69)
Less: Accumulated Depreciation		(26,775.00)	(26,184.00)
Fixtures & Fittings		121,976.46	72,679.16
Less: Accumulated Depreciation		(24,760.00)	(18,519.00)
Plant Rental		2,425.79	2,425.79
Less: Accumulated depreciation		(2,425.79)	(2,425.79)
		2,294,367.46	2,251,902.16
Total Non-Current Assets		2,294,367.46	2,251,902.16

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Detailed Balance Sheet as at 30 June 2022

	Note	2022	2021
		\$	\$
Total Assets		2,513,122.38	2,408,003.67
Current Liabilities			
Payables			
Unsecured:			
Rental Bond - Selwyn Barr			9,996.43
Rental Bond - Other		29,348.01	
Other creditors		36,627.00	
		65,975.01	9,996.43
Financial Liabilities			
Unsecured:			
Beneficiary loan: Tunlyn Pty Ltd		168,346.00	89,692.04
Beneficiary loan: A & L Messina Superannuation Fund		105,278.29	69,792.12
Loans - A & L Messina		13,679.77	78,679.77
Loan - C Messina		435.00	435.00
		287,739.06	238,598.93
Total Current Liabilities		353,714.07	248,595.36
Total Liabilities		353,714.07	248,595.36
Net Assets		2,159,408.31	2,159,408.31
Equity			
Subscribed Units- Tunlyn Pty Ltd		1,567,759.00	1,567,759.00
Subscribed Units- Messina Super Fund		707,243.00	707,243.00
Asset Revaluation Reserve		(115,593.69)	(115,593.69)
Total Equity		2,159,408.31	2,159,408.31

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Notes to the Financial Statements
For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

The director of the trustee company has prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of the beneficiaries and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the director of the trustee company has determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Property, Plant and Equipment (PPE)

Property, plant and equipment are carried at cost or at independent of director's valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by the director to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

(b) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are recognised at the nominal transaction value without taking into account the time value of money.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542
Notes to the Financial Statements
For the year ended 30 June 2022

(d) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

(f) Trade and Other Payables

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

(g) Leases

The trust as lessee

Leases are classified as right of use assets whenever the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Where the lease term is 12 months or less or the lease value is less than \$5000 it will be classified as operating leases.

At inception the rights to use assets held are recognised as such as part of property, plant and equipment in the same way as owned assets. The corresponding liability to the lessor is included in the balance sheet as a lease liability. Lease payments are apportioned between the interest component and the reduction of the lease liability. The interest component is recognised in profit or loss in the period in which it arises.

Rentals payable under operating leases are recognised in profit or loss.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542

Depreciation Schedule for the year ended 30 June, 2022

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT			LOSS			
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+	Above	Total	-
Buildings																		
Plant And Equipment	25,000.00	01/07/08	25,000	0.00	1,374		0	0	1,374	D	20.00	275	0	1,099	0	0	0	0
Building Costs	12,645.09	27/05/13	12,645	0.00	10,087		0	0	10,087	P	2.50	316	0	9,771	0	0	0	0
	<u>37,645</u>		<u>11,461</u>		<u>0</u>		<u>0</u>	<u>11,461</u>				<u>591</u>	<u>0</u>	<u>10,870</u>				
									Deduct Private Portion			<u>0</u>						
									Net Depreciation			<u>591</u>						

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542

Depreciation Schedule for the year ended 30 June, 2022

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT			LOSS		
				Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total	-
Furniture & Fittings																		
Kitchen Sets	5,240.00	03/04/19	5,240	0.00	2,380		0	0	2,380	D	30.00	714	0	1,666	0	0	0	0
Mitsubishi Air Conditioner	2,736.36	03/02/20	2,736	0.00	2,010		0	0	2,010	D	20.00	402	0	1,608	0	0	0	0
Mitsubishi Air Conditioner	8,209.09	19/02/20	8,209	0.00	6,090		0	0	6,090	D	20.00	1,218	0	4,872	0	0	0	0
Rubber ramps	757.27	11/08/20	757	0.00	690		0	0	690	D	10.00	69	0	621	0	0	0	0
Roller Doors	21,098.18	05/10/20	21,098	0.00	19,543		0	0	19,543	D	10.00	1,954	0	17,589	0	0	0	0
Production room floor	23,691.01	31/01/21	23,691	0.00	23,446		0	0	23,446	P	2.50	592	0	22,854	0	0	0	0
Lighting	10,947.25	31/01/21	10,947	0.00	0		0	0	0	P	100.00	0	0	0	0	0	0	0
Fire Warning System	38,776.93	28/05/22	38,777	0.00	0		0 28/05/22	38,777	38,777	D	20.00	722	0	38,055	0	0	0	0
Air Conditioner	3,500.00	24/02/22	3,500	0.00	0		0 24/02/22	3,500	3,500	D	20.00	244	0	3,256	0	0	0	0
Security Camera	5,838.55	06/05/22	5,839	0.00	0		0 06/05/22	5,839	5,839	D	33.33	299	0	5,540	0	0	0	0
Security Monitoring Hardware	1,181.82	06/06/22	1,182	0.00	0		0 06/06/22	1,182	1,182	D	33.33	27	0	1,155	0	0	0	0
	<u>121,976</u>		<u>54,159</u>		<u>0</u>		<u>49,298</u>	<u>103,457</u>				<u>6,241</u>	<u>0</u>	<u>97,216</u>				
									Deduct Private Portion			<u>0</u>						
									Net Depreciation			<u>6,241</u>						

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Messina A & L Unit Trust
Trustee: CGC Holdings Pty Ltd
ABN 65 961 364 542

Depreciation Pools for the year ended 30 June, 2022

Pool : General Pool

Opening Value of the Pool:	0
Plus the taxable use percentage of assets allocated to the pool for the income year	0
Less deduction for the decline in value of depreciating assets of the pool for the income year	0
Less deduction for the decline in value of depreciating assets allocated to the pool for the income year	0
Less the taxable use percentage of the termination value of pooled assets disposed of during the income year	0
Closing Value of the Pool	0

			DISPOSAL			ADDITION		DEPRECIATION					Priv	CWDV	
			Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate			Deprec
Plant - Rental															
Air Con	8,790.00	16/01/12	8,790	0.00	0		0	0	0	W	30.00	0	0	0	w/o
Dehumidifier	300.00	27/01/21	300	0.00	0		0	0	0	W	30.00	0	0	0	w/o
Airconditioner	2,125.79	15/10/20	2,126	0.00	0		0	0	0	W	30.00	0	0	0	w/o

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Trust tax return

2022

Day Month Year to Day Month Year

			to			
--	--	--	----	--	--	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2022 (the instructions), available from the website www.ato.gov.au

Return year

2022

Tax file number (TFN)

--

Have you attached any 'other attachments'?

No

See the Privacy note in the Taxpayer's declaration.

Name of trust

Messina A & L Unit Trust

Australian business number (ABN)

65 961 364 542

Current postal address

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

PO Box 354		
ASPLEY	QLD	4034

Postal address on previous tax return

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.

Full name of the trustee to whom notices should be sent

If the trustee is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

If the trustee is a company, print details here including ABN.

Name

ABN

Daytime contact phone number

Area code Telephone number

Family trust election status

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021-22 income year write 2022).

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 2022.

Interposed entity election status

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2022 for each election.

If revoking an interposed entity election, print **R** and complete and attach the Interposed entity election or revocation 2022.

Type of trust

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Managed Investment trusts

Is the trust a managed investment trust (MIT)? Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

MIT type

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? Print Y for yes or N for no.

Is any tax payable by the trustee?

Print Y for yes or N for no.

Final tax return

Electronic funds transfer (EFT)

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number (must be six digits)

Account number

Account name

1 Description of main business activity

Non-Residential Property Operators

Industry code **A** 67120

Income excluding foreign income

5 Business income and expenses

Income

	Primary production	Non-primary production	Totals
Gross payments where ABN not quoted C	<input type="text"/>	D <input type="text"/>	<input type="text"/>
Gross payments subject to foreign resident withholding (excluding capital gains) B		<input type="text"/>	<input type="text" value="0"/>
Assessable government industry payments E	<input type="text"/> / <input type="text" value="CODE"/>	F <input type="text"/> / <input type="text" value="CODE"/>	<input type="text"/>
Other business income G	<input type="text"/> / <input type="text"/>	H 228,814 / <input type="text"/>	228,814 / <input type="text"/>
Total business income	<input type="text" value="0"/> / <input type="text"/>	228,814 / <input type="text"/>	228,814 / <input type="text"/>

Expenses

Foreign resident withholding expenses (excluding capital gains) P	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
Contractor, sub-contractor and commission expenses C	<input type="text"/>	<input type="text"/>	<input type="text"/>
Superannuation expenses D	<input type="text"/>	<input type="text"/>	<input type="text"/>
Cost of sales E	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Bad debts F	<input type="text"/>	<input type="text"/>	<input type="text"/>
Lease expenses G	<input type="text"/>	<input type="text"/>	<input type="text"/>
Rent expenses H	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total interest expenses I	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total royalty expenses J	<input type="text"/>	<input type="text"/>	<input type="text"/>
Depreciation expenses K	<input type="text"/>	6,832	6,832
Motor vehicle expenses L	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repairs and maintenance M	<input type="text"/>	27,337	27,337
All other expenses N	<input type="text"/>	80,520	80,520
Total expenses - labels P to N	<input type="text"/> / <input type="text"/>	114,689 / <input type="text"/>	O 114,689 / <input type="text"/>

Reconciliation items

Add: Income reconciliation adjustments A	<input type="text"/> / <input type="text"/>	3,691 / <input type="text" value="L"/>	<input type="text" value="3,691"/> / <input type="text" value="L"/>
Add: Expense reconciliation adjustments B	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/>
Net income or loss from business Q	<input type="text"/> / <input type="text"/>	R 110,434 / <input type="text"/>	S 110,434 / <input type="text"/>

6 Tax withheld

Tax withheld where ABN not quoted **T**

Credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

8 Partnerships and trusts

Primary production

Distribution from partnerships **A** /

Share of net income from trusts **Z** /

Deductions relating to amounts shown **A** and **Z** **S**

Net primary production amount /

Non-primary production

Distribution from partnerships, less foreign income **B** /

Share of net income from trusts, less capital gains, foreign income and franked distributions **R** /

Deductions relating to amounts shown at **B** and **R** **T**

Franked distributions from trusts **F**

Deductions relating to franked distributions from trusts in label **F** **G**

Net non-primary production amount /

Capital gains from another trust and net foreign capital gains need to be included at item 21. Amounts of foreign income must be included at item 22 or 23.

Share of credits from income Share of credit for tax withheld where ABN not quoted **C**

Share of franking credit from franked distributions **D**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E**

Credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

11 Gross interest - including Australian Government loan interest **J** 15

TFN amounts withheld from gross interest **I** 0.00

Bank	TFN amt	Gross amt
From Ledger		15
NAB		

15 Total of items 5 to 14 Add the boxes 110,449 /

Deductions relating to franked distributions should not include deductions included at G item 8 Franked distributions **R**

19 Total of items 16 to 18

20 Net Australian income or loss - other than capital gains Subtract item 19 from item 15 **\$** 110,449 /

21 Capital gains

Do you need to complete a Capital gains tax (CGT) Schedule 2022?

Did you have a CGT event during the year? G N Answer yes at G if the trust had an amount of capital gains from another trust.

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

Net capital gain A

Credit for foreign resident capital gains withholding amounts B

Net capital losses brought forward from prior years Net capital losses carried forward to later income years

Non-Collectables Collectables

24 Total of items 20 to 23

Add the boxes 110,449

26 Total net income or loss

Subtract item 25 from item 24. 110,449

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

W N Print Y for yes or N for no.

Did the thin capitalisation provisions affect you? O N Print Y for yes or N for no.

Interest expenses overseas D

Royalty expenses overseas E

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2022

Was any beneficiary who was not a resident of Australia at any time during the income year, 'presently entitled' to a share of the income of the trust?

A N Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

C N Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income (PSI)? N N Print Y for yes or N for no.

Total amount of PSI included at item 5 income labels A

Total amount of deductions against PSI included at item 5 expense labels B

Did you satisfy the results test in respect of any individual? C Print Y for yes or N for no.

Do you hold a personal services business (PSB) determination in respect of any individual? D Print Y for yes or N for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print X in the appropriate box(es).

Unrelated clients test E1 Employment test E2 Business premises test E3

32 Non-Concessional MIT Income (NCMI)**Business income****Primary production**Non-concessional MIT Income (NCMI) **A** Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary productionNon-concessional MIT Income (NCMI) **C** Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts**Primary production**Non-concessional MIT Income (NCMI) **E** Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-concessional MIT Income (NCMI) **G** Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary productionNon-concessional MIT Income (NCMI) **I** Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-concessional MIT Income (NCMI) **K** Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gainsNCMI **X** Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

Key financial information33 All current assets **F** 34 Total assets **G** 35 All current liabilities **I** 36 Total liabilities **J** **Business and professional items****37 Business name of main business****38 Business address of main business**

Sensitive (when completed)

39	Opening stock	C	<input type="text"/>	45	Payments to associated persons	M	<input type="text"/>
40	Purchases and other costs	B	<input type="text"/>	46	Fringe benefit employee contributions	T	<input type="text"/>
41	Closing stock	D	<input type="text"/> <small>CODE</small>	47	Unpaid present entitlement to a private company	Y	<input type="text"/> <small>CODE</small>
42	Trade debtors	E	<input type="text" value="13,097"/>	48	Trading stock election	<input type="checkbox"/>	Print Y for yes or leave blank.
43	Trade creditors	H	<input type="text" value="29,348"/>	49	Aggregated turnover	P	<input type="checkbox"/> (select range A to P)
44	Total salary and wage expenses	L	<input type="text"/> <small>CODE</small>		Aggregated turnover	Q	<input type="text"/>

54	Non-refundable carry forward tax offsets					H	<input type="text"/>
			Early stage venture capital limited partnership tax offset				
						I	<input type="text"/>
			Early stage investor tax offset				

56 Income of the trust estate **A**

57 Statement of distribution

Distribution details

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction 68.91 %

Tax file number Entity code **U** C Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** C Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction 1 %

Tax file number

[] []

Entity code

U T

Date of birth

20/10/2006

See the Privacy note in the Taxpayer's declaration.

Name A & L Messina Superannuation Fund

Address 33/37 Playfield Street

Chermside

QLD

4032

Assessment calculation code V 35

Entity code U T

Share of credit for TFN amounts withheld from payments from closely held trusts

O []

Share of income of the trust estate

W 35,486

Capital gains

F []

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)

L []

NCMI capital gains

F1 []

Australian franking credits from a New Zealand franking company

N []

Excluded from NCMI capital gains

F2 []

Primary production

A [] / []

Share of credit for foreign resident capital gains withholding amounts

Z []

PP-NCMI

A1 []

Attributed foreign income

G []

PP-Excluded from NCMI

A2 []

Other assessable foreign source income

H [] / []

Share of income

Non-primary production

B 34,339 / []

Foreign income tax offsets

I []

Invest

[] / []

Share of National rental affordability scheme tax offset

R []

Other

[] 34,339 / []

Exploration credits distributed

M []

Non-PP-NCMI

B1 []

Early stage venture capital limited partnership tax offset

T []

Non-PP-Excluded from NCMI

B2 []

Early stage investor tax offset

J []

Credit for tax withheld where ABN not quoted

C []

Div 6AA Eligible income

C1 []

Franked distributions

U []

Invest

[]

Other

[]

Franking credit

D []

TFN amounts withheld

E []

Small business income tax offset information

Share of net small business income

Y []

Non-resident beneficiary additional information

s98(3) assessable amount

J []

s98(4) assessable amount

K []

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?

Print Y for yes or N for no. []

Tax preferred amounts

P []

Untaxed part of share of net income

Q []

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year

S []

Total TFN amounts withheld from payments

T []

57 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code	V <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	O <input type="text"/>
Share of income of the trust estate	W <input type="text"/>	Capital gains	F <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	L <input type="text"/>	NCMI capital gains	F1 <input type="text"/>
Australian franking credits from a New Zealand franking company	N <input type="text"/>	Excluded from NCMI capital gains	F2 <input type="text"/>
Share of income	Primary production	A <input type="text"/> / <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts
	PP–NCMI	A1 <input type="text"/>	Attributed foreign income
	PP–Excluded from NCMI	A2 <input type="text"/>	Other assessable foreign source income
	Non-primary production	B <input type="text"/> / <input type="text"/>	Foreign income tax offset
	Non-PP–NCMI	B1 <input type="text"/>	Share of National rental affordability scheme tax offset
	Non-PP–Excluded from NCMI	B2 <input type="text"/>	Share of other refundable tax offsets
	Credit for tax withheld where ABN not quoted	C <input type="text"/>	Early stage venture capital limited partnership tax offset
Franked distributions	U <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year	
Franking credit	D <input type="text"/>	Early stage investor tax offset	J <input type="text"/>
TFN amounts withheld	E <input type="text"/>	Early stage investor tax offset carried forward from previous year	M <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

59 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2022, also presently entitled to a share of the income of another trust?

N Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

60 Non-resident trust

Is the trust a non-resident trust? N Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.

Reconcile Accounting to Tax

Add

	Amount
Description Accounting profit	114,140.00
Description Prior year debtors less GST	8,215.00
TOTAL	122,355.00

Less

	Amount
Description Current year Debtors less GST	11,906.00
TOTAL	11,906.00

Proportion	100.00%
Add	122,355.00
Less	11,906.00
Total	110,449.00 / <input type="text"/>

SG/LB/AS

28 August 2023

The Trustees
A & L Messina Superannuation Fund
PO Box 231
ASPLEY QLD 4034

Dear Lyn and Family

Re: A & L Messina Superannuation Fund

Enclosed please find the 2022 Superannuation Forms listed below:

- 1) Financial Statements...inc.
 - a) Trustee Declaration.
 - b) Minutes of Meetings.
 - c) Members Statements.
 - d) Audit Representation Letter.
 - e) Audit Engagement Letter
- 2) Income Tax Return.
- 3) Investment Strategy
- 4) Trustee Declaration (s)

Income Tax Returns

Please peruse the financial statements and income tax return and if the details are correct, sign where indicated and return to us for lodgement. A bound copy of the Financial Statements and Income Tax Return for the Super Fund will be available once the audit has been completed.

Superannuation funds are required to self-assess their liability to taxation. A notice of assessment will **NOT** issue from the Taxation Office and it is the responsibility of the fund to ensure lodgement and any payment is made by the due date, which in your case is **10 July 2023**. However, for the 2022 year, we have calculated that the Super Fund has an amount Payable of **\$7,812.85** after deducting the ATO supervisory levy.

Self-Managed Superannuation Fund Audit

Anyone who runs a Self-Managed Superannuation Fund (SMSF) must ensure that a registered SMSF auditor audits the fund annually. An SMSF auditor examines the validity and accuracy of an SMSF's financial records and makes sure the fund is compliant with superannuation rules. Upon receipt of your signed Financial Statements and Income Tax Return, we will forward your Self-Managed Superfund to a registered independent auditor. You will then be provided with a copy of the auditor's management letter, audit report and auditors invoice approximately 2 weeks after submission.

Minutes

The Minutes of Meetings are contained within the Financial Statements. These minutes are prepared as standard drafts; however you should peruse them to ensure they correctly state the position in relation to the matters raised. They may be amended or added to if your circumstances require. If no alterations are required and you wish to accept the drafts as actual records, please sign the minutes where indicated and return them to our office.

Audit Engagement Letter and Trustee Representation Letter

We also enclose the Audit Engagement Letter and Trustee Representation Letter. The auditors contact details and registrations numbers are contained in these documents. Please peruse these documents and if satisfactory, sign where indicated and return to our office.

Investment Strategy

We have included a copy of your fund's investment strategy in the financial statements.

You should review your strategy regularly (at least annually) to ensure it continues to meet the current and future needs of your members depending on their personal circumstances. It needs to be tailored to your Fund's circumstances and set out why and how you have chosen to invest the Fund's assets to meet these goals.

Certain significant events should also prompt you to review your strategy, such as:

- a market correction (e.g., resulting from Covid-19)
- when a member joins the fund or departs a fund
- when a member commences receiving a pension. This is to ensure the fund has sufficient liquid assets and cash flow to meet minimum pension payments prior to 30 June each year.

You should also document that you have undertaken this review and any decisions made arising from the review. For example, you could do this as part of the annual trustee meeting minutes. You should then provide these minutes or other evidence of a review to the super fund auditor. This will show that you've met the requirement to review regularly and, where necessary, revised your investment strategy.

Other Matters

We wish to advise that the **minimum pension** amount for 2022/2023. for you will be as listed below with the required frequency of at least one annual payment.

Lynette Messina	\$30,370.00
-----------------	-------------

2023 Concessional Contributions Cap - from 1 July 2021, the general concessional contribution cap is \$27,500.00 for all individuals, regardless of age.

Disclaimer

Taxation is only one of the matters that must be considered when making a decision on a financial product and you should consider taking advice from the holder of an Australian Financial Services licence before making a decision on a financial product.

Please do not hesitate to contact us if you have any queries or if we can be of further assistance in other matters and thank you for continuing to choose this firm to be of service to you.

Regards

Sam Greco & Co

Caruelo Messina Cou Messina

SAM GRECO

.....

Encls



A.B.N. 16 230 504 491
 PO Box 354, ASPLEY QLD 4034
 Phone (07) 3263 5200

Business Focused Solutions

Lyn Messina
 A & L Messina Superannuation Fund
 PO Box 231
 ASPLEY QLD 4034

Tax Invoice
213784
 Ref: ALME0001
 28 August, 2023

Description	Amount
PROFESSIONAL SERVICES RENDERED in regard to: Preparation of Financial Statements for the period ended 30 June 2022 which included: Dissection and coding of Bank Statements in preparation of Journals for preparation of Trial Balance for the year ended 30 June 2022 Calculate members benefits and allocate income to each member Preparation of Member Statements for the period ended 30 June 2022 Preparation and Lodgement of Superannuation Fund Tax Return and associated schedules for the year ended 30 June 2022 Preparation of Resolution of Minutes for the period ended 30 June 2022 Sundry advice and Other Matters (This invoice does not include Auditor Fees. These will be invoiced separately by the Auditor.)*	2,255.00

Terms: Strictly Seven Days *C.M.* *C.M.* **AMT Due \$ 2,255.00**
 The Amount Due Includes GST of \$205.00
 * Indicates Taxable Supply
Refer to our Terms of Trade on our website www.taxonline.com.au
REMINDER - TAX RETURNS AND BAS'S WILL NOT BE LODGED UNTIL PAYMENT OF INVOICE

Remittance Advice.			Invoice: 213784
A & L Messina Superannuation Fund			Ref: ALME0001
*Cheque	*Cash	*M/card & VISA Only	28 August, 2023
*Direct Deposit - please use Invoice No. as your REFERENCE			Amt Due: \$ 2,255.00
Senrico Pty Ltd --- BSB 484 799 Acc 167 066 970			
Card No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Validation No.	<input type="text"/> <input type="text"/> <input type="text"/>
Cardholder	Signature	Expiry Date	

A & L Messina Superannuation Fund

Financial Statements & Reports for the year ended 30 June 2022



Sam Greco & Co

Level 1, 1355 Gympie Road, ASPLEY QLD 4032
PO Box 354, ASPLEY QLD 4034
ABN: 16230504491
Phone 07 3263 5200 Fax 07 3263 4830
Email: info@taxonline.com.au

A & L Messina Superannuation Fund**Operating Statement**

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
Income			
Investment Income			
Trust Distributions	8	35,486.17	7,368.15
Interest Received		10.65	19.00
Property Income	9	24,977.16	27,058.58
Other Income			
Interest Received ATO		0.00	5.02
Other Income Non-Taxable		5.00	494.00
Total Income		<u>60,478.98</u>	<u>34,944.75</u>
Expenses			
Accountancy Fees		636.00	5,190.00
Administration Costs		536.37	512.74
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		385.00	385.00
ASIC Fees		0.00	1.00
Bank Charges		60.00	60.00
Insurance		596.36	0.00
Property Expenses - Council Rates & Taxes		2,437.40	2,329.20
Property Expenses - Repairs Maintenance		124.80	103.64
Property Expenses - Strata Levy Fees		2,542.36	2,010.00
Property Expenses - Water Rates		1,391.43	866.24
		<u>8,968.72</u>	<u>11,975.82</u>
Member Payments			
Pensions Paid		0.00	50,000.00
Investment Losses			
Changes in Market Values	10	0.00	(22,500.00)
Total Expenses		<u>8,968.72</u>	<u>39,475.82</u>
Benefits accrued as a result of operations before income tax			
		<u>51,510.26</u>	<u>(4,531.07)</u>
Income Tax Expense	11	7,553.85	0.00
Benefits accrued as a result of operations		<u>43,956.41</u>	<u>(4,531.07)</u>

*The accompanying notes form part of these financial statements.**Refer to compilation report*

A & L Messina Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	382,500.00	382,500.00
Units in Unlisted Unit Trusts (Australian)	3	671,307.98	671,307.98
Total Investments		<u>1,053,807.98</u>	<u>1,053,807.98</u>
Other Assets			
NAB 86-988-8632		18,528.17	1,776.88
Distributions Receivable		105,278.29	69,792.12
NAB 16-449-7244		46,875.05	46,865.56
Income Tax Refundable		0.00	3,672.00
Total Other Assets		<u>170,681.51</u>	<u>122,106.56</u>
Total Assets		<u>1,224,489.49</u>	<u>1,175,914.54</u>
Less:			
Liabilities			
GST Payable		524.04	41.35
Income Tax Payable		7,553.85	0.00
PAYG Instalment Payable		0.00	918.00
Sundry Creditors		0.00	5.00
ATO Integrated Client Account		0.00	558.00
Creditors - ATO		(1,937.00)	0.00
Investment Liabilities - Bond		3,391.66	3,391.66
Total Liabilities		<u>9,532.55</u>	<u>4,914.01</u>
Net assets available to pay benefits		<u>1,214,956.94</u>	<u>1,171,000.53</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Messina, Lynette - Pension (Pension)		0.00	649,132.70
Messina, Lynette - Accumulation		1,214,956.94	0.00
Messina, Lynette - Pension (Account Based Pension 2)		0.00	30,291.75
Messina, Lynette - Pension (Account Based Pension 3)		0.00	90.72
Messina, Lynette - Pension (Account Based Pension 6)		0.00	3,883.00
Messina, Lynette - Pension (Account Based Pension 7 (Reversionary Beneficiary))		0.00	457,188.12
Messina, Lynette - Pension (Account Based Pension 8 (Reversionary Beneficiary))		0.00	30,291.75

The accompanying notes form part of these financial statements.

Refer to compilation report

A & L Messina Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022	2021
		\$	\$
Messina, Lynette - Pension (Account Based Pension 9)		0.00	122.49
Total Liability for accrued benefits allocated to members' accounts		<u>1,214,956.94</u>	<u>1,171,000.53</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered 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 their market values, 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 values have been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at 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 are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and 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.

A & L Messina Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

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

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

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Real Estate Properties (Australian - Non Residential)

	2022 \$	2021 \$
4/2 Moonbi Street, Brendale	382,500.00	382,500.00
	382,500.00	382,500.00

Note 3: Units in Unlisted Unit Trusts (Australian)

	2022 \$	2021 \$
A & L Messina Unit Trust	671,307.98	671,307.98

A & L Messina Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

671,307.98

671,307.98

Note 5: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,171,000.53	1,175,531.60
Benefits accrued as a result of operations	43,956.41	(4,531.07)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>1,214,956.94</u>	<u>1,171,000.53</u>

Note 6: Vested Benefits

Vested benefits are benefits which 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.

	2022 \$	2021 \$
Vested Benefits	<u>1,214,956.94</u>	<u>1,171,000.53</u>

Note 7: Guaranteed Benefits

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

Note 8: Trust Distributions

	2022 \$	2021 \$
A & L Messina Unit Trust	35,486.17	7,368.15
	<u>35,486.17</u>	<u>7,368.15</u>

A & L Messina Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Note 9: Rental Income

	2022	2021
	\$	\$
4/2 Moonbi Street, Brendale	24,977.16	27,058.58
	<u>24,977.16</u>	<u>27,058.58</u>

Note 10: Changes in Market ValuesUnrealised Movements in Market Value

	2022	2021
	\$	\$
Real Estate Properties (Australian - Non Residential)		
4/2 Moonbi Street, Brendale	0.00	22,500.00
	<u>0.00</u>	<u>22,500.00</u>
Total Unrealised Movement	<u>0.00</u>	<u>22,500.00</u>

Realised Movements in Market Value

	2022	2021
	\$	\$
Total Realised Movement	<u>0.00</u>	<u>0.00</u>
Total Market Movement	<u>0.00</u>	<u>22,500.00</u>

Note 11: Income Tax Expense

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	7,553.85	0.00
	<u>7,553.85</u>	<u>0.00</u>
Income Tax Expense	<u>7,553.85</u>	<u>0.00</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%	7,726.54	(679.66)
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	3,375.00
Exempt Pension Income	0.00	5,167.50
Accounting Trust Distributions	5,322.93	1,105.22
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non Taxable Income	0.75	74.10

A & L Messina Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Add:

Tax effect of:

Pension non deductible expenses	0.00	1,796.25
Pension Payments	0.00	7,500.00
Taxable Trust Distributions	5,150.85	1,105.22
Rounding	0.14	0.01
	<hr/>	<hr/>
Income Tax on Taxable Income or Loss	7,553.85	0.00
Less credits:		
	<hr/>	<hr/>
Current Tax or Refund	7,553.85	0.00
	<hr/>	<hr/>

A & L Messina Superannuation Fund

Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
NAB 16-449-7244	46,865.56	0.00	0.00	46,875.05	0.00	0.00	9.49	9.49	0.02 %
NAB 86-988-8632	1,776.88	0.00	0.00	18,528.17	0.00	0.00	1.16	1.16	0.07 %
	48,642.44	0.00	0.00	65,403.22	0.00	0.00	10.65	10.65	0.02 %
Real Estate Properties (Australian - Non Residential)									
ALME0002 4/2 Moonbi Street, Brendale	382,500.00	0.00	0.00	382,500.00	0.00	0.00	18,481.17	18,481.17	4.83 %
	382,500.00	0.00	0.00	382,500.00	0.00	0.00	18,481.17	18,481.17	4.83 %
Units in Unlisted Unit Trusts (Australian)									
ALME0001 A & L Messina Unit Trust	671,307.98	0.00	0.00	671,307.98	0.00	0.00	35,486.17	35,486.17	5.29 %
	671,307.98	0.00	0.00	671,307.98	0.00	0.00	35,486.17	35,486.17	5.29 %
	1,102,450.42	0.00	0.00	1,119,211.20	0.00	0.00	53,977.99	53,977.99	4.90 %

A & L Messina Superannuation Fund Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
NAB 16-449-7244		46,875.050000	46,875.05	46,875.05	46,875.05			4.19 %
NAB 86-988-8632		18,528.170000	18,528.17	18,528.17	18,528.17			1.66 %
			65,403.22		65,403.22			5.84 %
Real Estate Properties (Australian - Non Residential)								
ALME002 4/2 Moonbi Street, Brendale	1.00	382,500.000000*	382,500.00	199,286.77	199,286.77	183,213.23	91.93 %	34.18 %
			382,500.00		199,286.77	183,213.23	91.93 %	34.18 %
Units in Unlisted Unit Trusts (Australian)								
ALME001 A & L Messina Unit Trust	707,243.00	0.949190*	671,307.98	0.98	690,001.00	(18,693.02)	(2.71) %	59.98 %
			671,307.98		690,001.00	(18,693.02)	(2.71) %	59.98 %
			1,119,211.20		954,690.99	164,520.21	17.23 %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

Investment	Market Price	Market Price Date
4/2 Moonbi Street, Brendale	382500.000000	30/06/2021
A & L Messina Unit Trust	0.949190	30/06/2020

A & L Messina Superannuation Fund Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
NAB 16-449-7244	9.49			9.49	0.00	0.00	0.00	9.49			0.00	0.00
NAB 86-988-8632	1.16			1.16	0.00	0.00	0.00	1.16			0.00	0.00
	10.65			10.65	0.00	0.00	0.00	10.65			0.00	0.00
Real Estate Properties (Australian - Non Residential)												
ALME0002 4/2 Moombi Street, Brendale	24,977.16							24,977.16				
	24,977.16							24,977.16				
Units in Unlisted Unit Trusts (Australian)												
ALME0001 A & L Messina Unit Trust	35,486.17			34,339.00	0.00	0.00	0.00	34,339.00		0.00	0.00	0.00
	35,486.17			34,339.00	0.00	0.00	0.00	34,339.00		0.00	0.00	0.00
	60,473.98			34,349.65	0.00	0.00	0.00	59,326.81		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **59,326.81**

Net Capital Gain **0.00**

Total Assessable Income 59,326.81

* 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.

A & L Messina Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the A & L Messina Superannuation Fund which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of A & L Messina Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Sam Greco & Co Chartered Accountants

of

Level 1 Mitcham House 1355 Gympie Road, Aspley, Queensland 4034

Signed: *Sam Greco & Co*

Dated: 28-08-2023

A & L Messina Superannuation Fund
Messina Superannuation Co Pty Ltd ACN: 631659357
Trustees Declaration

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

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

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

Concetto Messina

.....
Concetto Messina
Messina Superannuation Co Pty Ltd
Director

Carmelo Messina

.....
Carmelo Messina
Messina Superannuation Co Pty Ltd
Director

29-08-2023

Dated this day of

Minutes of a meeting of the Director(s)

held on _____ at 1/37 Playfield Street, Chermside, Queensland 4032

PRESENT:	Concetto Messina and Carmelo Messina
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 2022 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 2022, 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.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
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 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	It was resolved that Anthony Boys of 5A Broadway, Glenelg South, South Australia 5045 act as auditors of the Fund for the next financial year.
TAX AGENTS:	It was resolved that Sam Greco & Co Chartered Accountants act as tax agents of the Fund for the next financial year.
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

Minutes of a meeting of the Director(s)

held on _____ at 1/37 Playfield Street, Chermside, Queensland 4032

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.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

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 –

Carmelo Messina

.....

Carmelo Messina

Chairperson

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	
Date Joined Fund:	26/10/2006	Total Death Benefit:	0.00
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:	01/07/2021	Previous Salary:	0.00
Member Code:	MESLYN00001P	Disability Benefit:	0.00
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

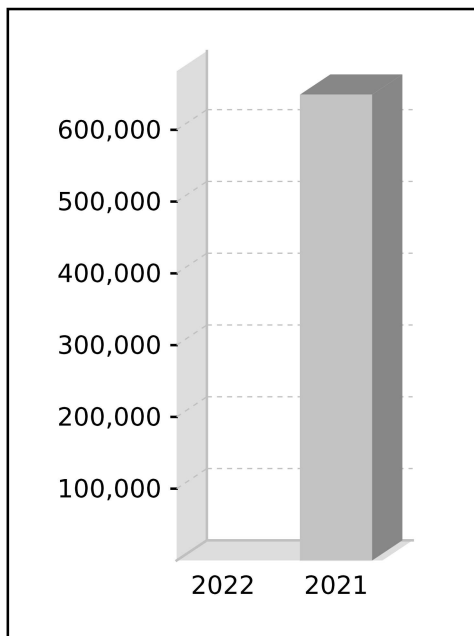
Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free (33.59%)
- Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	649,132.70
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	649,132.70
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth :	07/09/1950	Nominated Beneficiaries:	N/A
Age:	71	Nomination Type:	N/A
Tax File Number:	481329401	Vested Benefits:	1,214,956.94
Date Joined Fund:	26/10/2006	Total Death Benefit:	1,214,956.94
Service Period Start Date:	26/10/2006	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	MESLYN00002A	Disability Benefit:	0.00
Account Start Date:	26/10/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

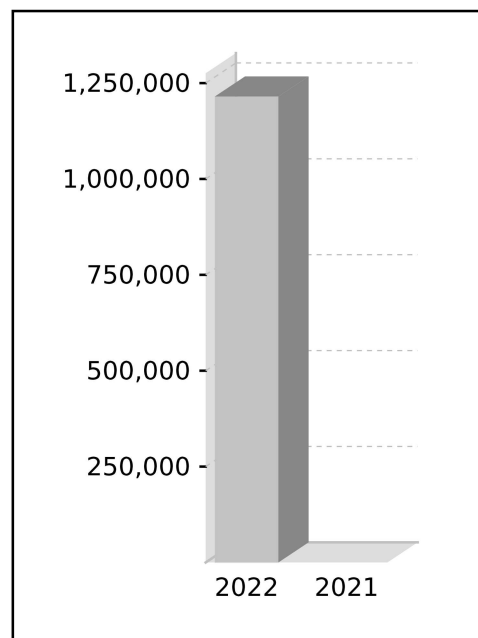
Total Benefits 1,214,956.94

Preservation Components

Preserved
 Unrestricted Non Preserved 1,214,956.94
 Restricted Non Preserved

Tax Components

Tax Free 340,580.89
 Taxable 874,376.05



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	51,510.26
Internal Transfer In	1,854,430.47
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	7,553.85
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	683,429.94
Closing balance at 30/06/2022	1,214,956.94

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00003P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

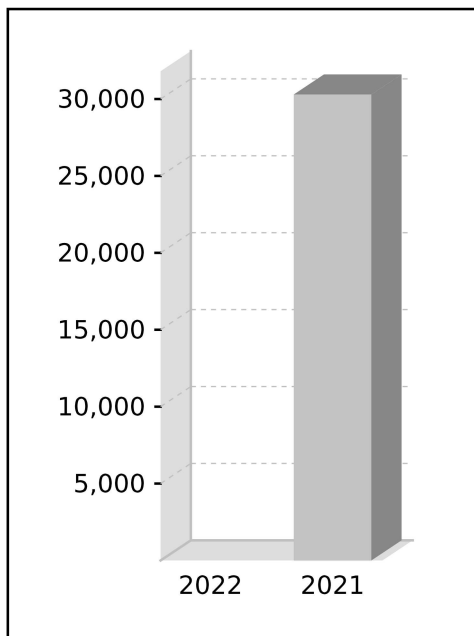
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	30,291.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	30,291.75
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00004P
 Account Start Date: 30/05/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

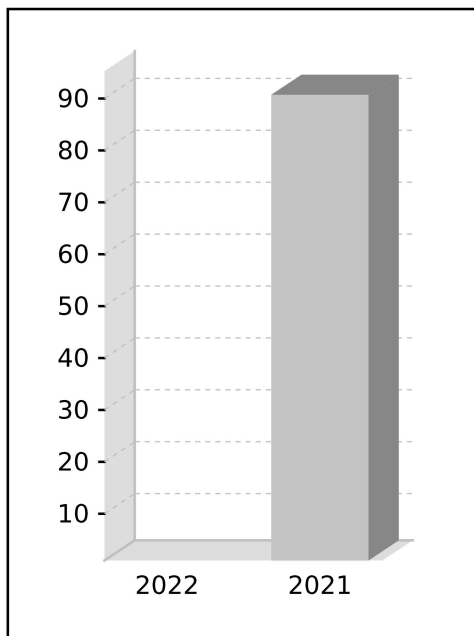
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	90.72
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	90.72
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund:
 Member Code: MESLYN00019P
 Account Start Date: 13/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 4

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

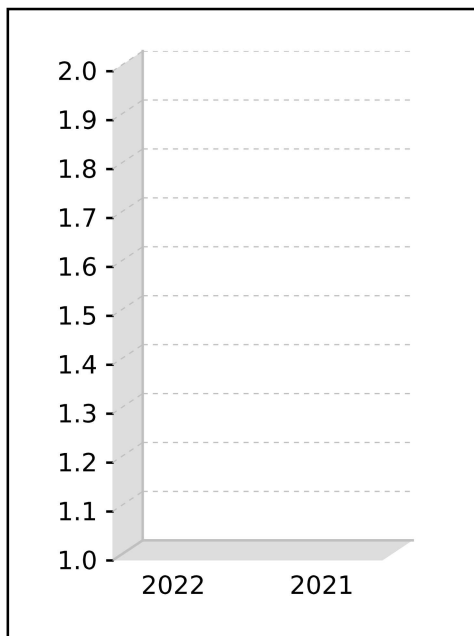
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2022

0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund:
 Member Code: MESLYN00022P
 Account Start Date: 27/06/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 5

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

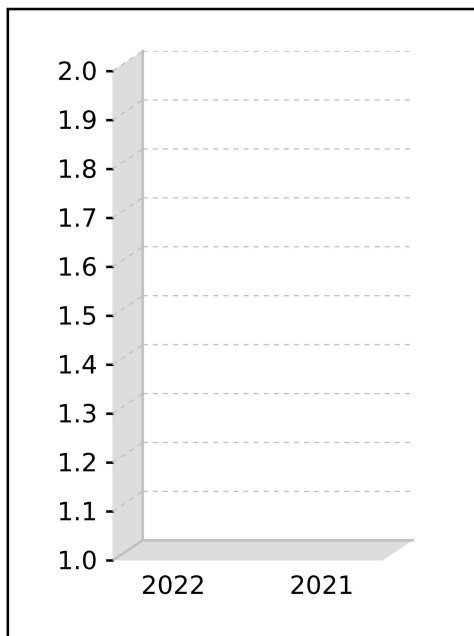
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2022

0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00085P
 Account Start Date: 27/06/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 6

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

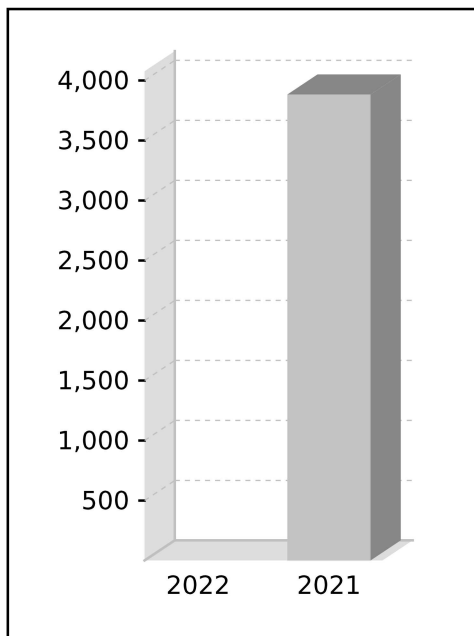
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	3,883.00
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	3,883.00
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00169P
 Account Start Date: 01/07/2013
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 7
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Death Benefit Pension: Yes

Your Balance

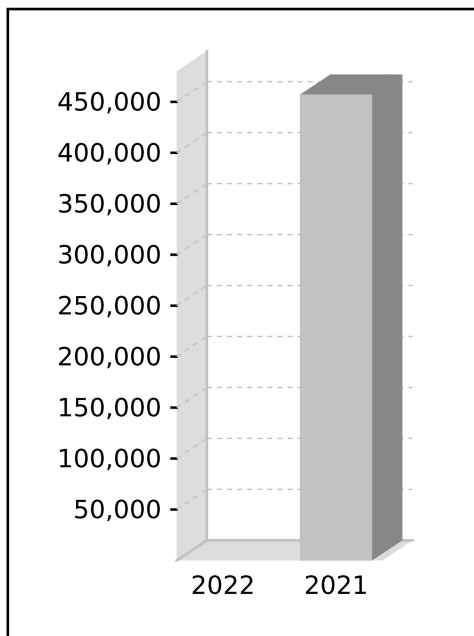
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (32.58%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	457,188.12
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	457,188.12
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00170P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 8
 (Reversionary Beneficiary)

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Death Benefit Pension: Yes

Your Balance

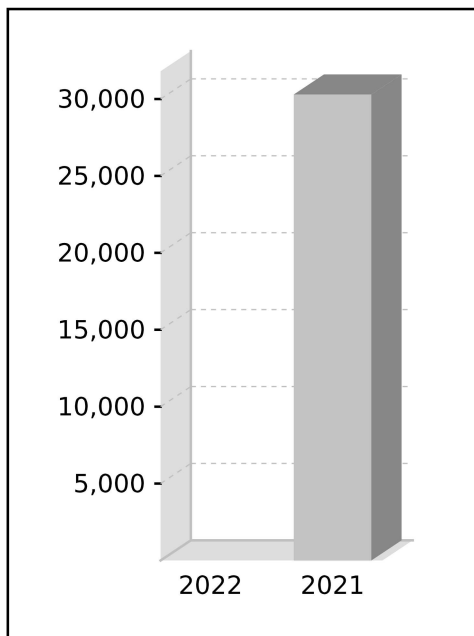
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	30,291.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	30,291.75
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00337P
 Account Start Date: 13/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 9

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

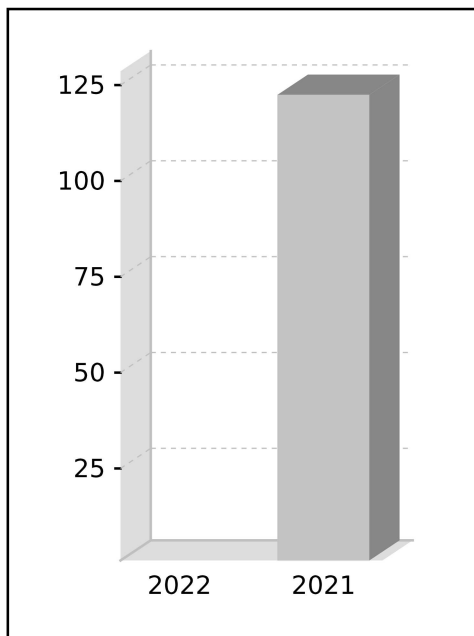
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	122.49
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	122.49
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund

Members Statement

Lynette Messina
 1/37 Playfield Street
 Chermside, Queensland, 4032, Australia

Your Details

Date of Birth : 07/09/1950
 Age: 71
 Tax File Number: 481329401
 Date Joined Fund: 26/10/2006
 Service Period Start Date: 26/10/2006
 Date Left Fund: 01/07/2021
 Member Code: MESLYN00792P
 Account Start Date: 01/07/2021
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 10

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit: 0.00
 Current Salary: 0.00
 Previous Salary: 0.00
 Disability Benefit: 0.00

Your Balance

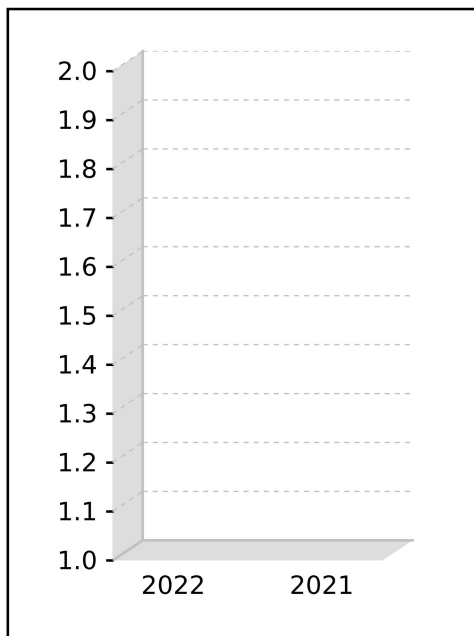
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (29.69%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2021	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	683,429.94
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	683,429.94
Closing balance at 30/06/2022	0.00

A & L Messina Superannuation Fund
Lynette Messina
1/37 Playfield Street, Chermside, Queensland 4032

Dear Sir/Madam

**A & L Messina Superannuation Fund
Continuation of Account Based Pension**

We have recently completed a review of the assets of **A & L Messina Superannuation Fund** and your Account Based Pension account in the Fund as at 01 July 2021. The pension does not have a reversionary beneficiary.

Based on the account balance and the legislative requirements for Account Based Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2022.

Your balance contains:

- a Taxable Balance of: \$0.00; and
- a Tax Free Balance of: \$0.00

Tax Free proportion: 0.00%.

Your Minimum income stream applicable is \$0.00.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Lynette Messina

.....
Lynette Messina
1/37 Playfield Street, Chermside, Queensland 4032

A & L Messina Superannuation Fund
Lynette Messina
1/37 Playfield Street, Chermside, Queensland 4032

Dear Sir/Madam

**A & L Messina Superannuation Fund
Continuation of Account Based Pension**

We have recently completed a review of the assets of **A & L Messina Superannuation Fund** and your Account Based Pension account in the Fund as at 01 July 2021. The pension does not have a reversionary beneficiary.

Based on the account balance and the legislative requirements for Account Based Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2022.

Your balance contains:

- a Taxable Balance of: \$0.00; and
- a Tax Free Balance of: \$0.00

Tax Free proportion: 0.00%.

Your Minimum income stream applicable is \$0.00.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Lynette Messina

.....
Lynette Messina
1/37 Playfield Street, Chermside, Queensland 4032

Minutes of a Meeting of the Director(s)

held on _____ at 1/37 Playfield Street, Chermside, Queensland 4032

PRESENT: Concetto Messina and Carmelo Messina

PENSION CONTINUATION: Lynette Messina wishes to continue existing Account Based Pension with a commencement date of 13/07/2018. The pension does not have a reversionary beneficiary.

The Pension Account Balance as at 01/07/2021 \$0.00, consisting of:

- Taxable amount of \$0.00; and
 - Tax Free amount of \$0.00
- Tax Free proportion: 0.00%.

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate.
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member.
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year.

PAYMENT: It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$0.00 in the frequency of at least an annual payment.

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.

Concetto Messina

.....
Concetto Messina
Chairperson

A & L Messina Superannuation Fund

Minutes of a Meeting of the Director(s)

held on _____ at 1/37 Playfield Street, Chermside, Queensland 4032

PRESENT: Concetto Messina and Carmelo Messina

PENSION CONTINUATION: Lynette Messina wishes to continue existing Account Based Pension with a commencement date of 27/06/2019. The pension does not have a reversionary beneficiary.

The Pension Account Balance as at 01/07/2021 \$0.00, consisting of:

- Taxable amount of \$0.00; and
 - Tax Free amount of \$0.00
- Tax Free proportion: 0.00%.

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate.
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member.
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year.

PAYMENT: It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$0.00 in the frequency of at least an annual payment.

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.

Concetto Messina

.....
Concetto Messina
Chairperson

/ /

Mr Carmelo Messina
207 Hoopers Road
Curra, Queensland 4570

Dear Sir/Madam

**A & L Messina Superannuation Fund
Commutation of Account Based Pension**

I hereby request the trustee(s) to commute the account(s) listed below into an existing accumulation account on 01/07/2021

Account Code: MESLYN00001P
Account Description: Pension
Balance to Commute: \$649,132.70

Account Code: MESLYN00003P
Account Description: Account Based Pension 2
Balance to Commute: \$30,291.75

Account Code: MESLYN00085P
Account Description: Account Based Pension 6
Balance to Commute: \$3,883.00

Account Code: MESLYN00337P
Account Description: Account Based Pension 9
Balance to Commute: \$122.49

Account Code: MESLYN00004P
Account Description: Account Based Pension 3
Balance to Commute: \$90.72

Account Code: MESLYN00169P
Account Description: Account Based Pension 7 (Reversionary Beneficiary)
Balance to Commute: \$457,188.12

Account Code: MESLYN00170P
Account Description: Account Based Pension 8 (Reversionary Beneficiary)
Balance to Commute: \$30,291.75

Account Code: MESLYN00792P
Account Description: Account Based Pension 10
Balance to Commute: \$683,429.94

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Lynette Messina

.....

Mrs Lynette Messina
1/37 Playfield Street
Chermside, Queensland 4032

Minutes of a Meeting of the Director(s)

held on / / at 1/37 Playfield Street, Chermside, Queensland 4032

PRESENT: Concetto Messina and Carmelo Messina

PENSION COMMUTATION: Lynette Messina has requested to commute the following account(s) to an existing accumulation account on 01/07/2021.

Account Code: MESLYN00001P
Account Description: Pension
Balance to Commute: \$649,132.70

Account Code: MESLYN00003P
Account Description: Account Based Pension 2
Balance to Commute: \$30,291.75

Account Code: MESLYN00085P
Account Description: Account Based Pension 6
Balance to Commute: \$3,883.00

Account Code: MESLYN00337P
Account Description: Account Based Pension 9
Balance to Commute: \$122.49

Account Code: MESLYN00004P
Account Description: Account Based Pension 3
Balance to Commute: \$90.72

Account Code: MESLYN00169P
Account Description: Account Based Pension 7 (Reversionary Beneficiary)
Balance to Commute: \$457,188.12

Account Code: MESLYN00170P
Account Description: Account Based Pension 8 (Reversionary Beneficiary)
Balance to Commute: \$30,291.75

Account Code: MESLYN00792P
Account Description: Account Based Pension 10
Balance to Commute: \$683,429.94

**TRUSTEE
ACKNOWLEDGEMENT:**

It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The Member's balance(s) has been updated for any contributions, withdrawals and earnings
- The fund's trust deed provides for the transfer to take place
- Any existing pensions for the above mentioned accounts have been ceased and that the pro-rated minimum amount has been met where necessary

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.

A & L Messina Superannuation Fund

Minutes of a Meeting of the Director(s)

held on / / at 1/37 Playfield Street, Chermside, Queensland 4032

.....
Carmelo Messina
Chairperson

Carmelo Messina

/ /

Mrs Lynette Messina
1/37 Playfield Street
Chermside, Queensland 4032

Dear Lynette Messina

**A & L Messina Superannuation Fund
Commutation of Account Based Pension**

We confirm that the full commutation of your Account Based Pension (MESLYN00001P), Account Based Pension (MESLYN00003P), Account Based Pension (MESLYN00085P), Account Based Pension (MESLYN00337P), Account Based Pension (MESLYN00004P), Account Based Pension (MESLYN00169P), Account Based Pension (MESLYN00170P) and Account Based Pension (MESLYN00792P) has been completed.

An amount of \$1,854,430.47 has been transferred to your accumulation account.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

Carmelo Messina

.....

Mr Carmelo Messina
Trustee
207 Hoopers Road
Curra, Queensland 4570

A & L Messina Superannuation Fund
Pension Summary

As at 30 June 2022

Member Name : Messina, Lynette

Member Age : 70* (Date of Birth : 07/09/1950)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
MESLYN 00001P	Account Based Pension	01/07/2013 <i>End: 01/07/2021</i>	33.59%	2.50%	\$40.00*	N/A	\$0.00	\$0.00	\$0.00	\$40.00

*COVID-19 50% reduction has been applied to the minimum pension amount.

MESLYN 00003P	Account Based Pension	01/07/2017 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00004P	Account Based Pension	30/05/2018 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00019P	Account Based Pension	13/07/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00022P	Account Based Pension	27/06/2019	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00085P	Account Based Pension	27/06/2019 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00169P**	Account Based	01/07/2013	32.58%	2.50%	\$30.00*	N/A	\$0.00	\$0.00	\$0.00	\$30.00
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A & L Messina Superannuation Fund
Pension Summary

As at 30 June 2022

	Pension	End: 01/07/2021								
*COVID-19 50% reduction has been applied to the minimum pension amount.										
**Pension was previously reverted from Messina, Antonio(MESANT00001P) on 01/07/2018										
MESLYN 00170P**	Account Based Pension	01/07/2017	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
**Pension was previously reverted from Messina, Antonio(MESANT00003P) on 01/07/2018										
MESLYN 00337P	Account Based Pension	13/07/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
MESLYN 00792P	Account Based Pension	01/07/2021	29.69%	2.50%	\$50.00*	N/A	\$0.00	\$0.00	\$0.00	\$50.00
*COVID-19 50% reduction has been applied to the minimum pension amount.										
Total :										
					\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00
*Age as at 01/07/2021 or pension start date for new pensions.										

A & L Messina Superannuation Fund
Yearly Projected Pension Calculation Report
 As at 01 July 2022

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2022)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Messina, Lynette	MESLYN00019P	Account Based Pension	13/07/2018	71	0.00	0.00	N/A	0.00	0.00	0.00
Messina, Lynette	MESLYN00022P	Account Based Pension	27/06/2019	71	0.00	0.00	N/A	0.00	0.00	0.00
					0.00	0.00			0.00	0.00
					0.00	0.00			0.00	0.00

* COVID-19 50% reduction has been applied to the minimum pension amount

A & L Messina Superannuation Fund

33/37 Playfield Street, Chermside, Queensland, 4032

Mr Anthony Boys
Super Audits Pty Ltd
PO Box 3376
Rundle Mall SA 5000

Dear Sir,

A & L Messina Superannuation Fund

Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of A & L Messina Superannuation Fund for the year ended 30 June 2022, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2022 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (a) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (b) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (c) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (d) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

Ownership and Pledging of Assets

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Investments

- (a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (d) All investments are acquired, maintained and disposed of on an arm's length basis.

Trust Deed

The superannuation fund is being conducted in accordance with its Trust Deed.

Superannuation Industry (Supervision) Act and Regulations

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.

- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.
- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.
- (d) All related party transactions have been conducted on commercial terms as if the transaction was undertaken on an arms length basis in accordance with section 109 of the SIS Act.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been

performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

Fair Value Measurements and Disclosures

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

Going Concern

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after Balance Sheet Date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Comparative Information

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

Fraud and Error

- (a) There has been no:
 - (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
 - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
 - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (d) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

Legal Matters

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

General

- (a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Additional Matters

There are no additional matters.

Signed by the Directors of Messina Superannuation Co Pty Ltd as Trustee for the A & L Messina Superannuation Fund

Carmelo Messina *Concetto Messina*

Director / Trustee

Concetto and Carmelo Messina and Messina

Director / Trustee

A & L Messina Superannuation Fund

Dear Antonio and Lynette Messina

A & L Messina Superannuation Fund

Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2022. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

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 as to 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 implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

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 will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
 - To provide us with: Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

- Additional information that we may request from the trustees for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

Audit of SIS Compliance

For the year ended 30 June 2022, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

Report on Significant Matters

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

Quality Control

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm’s liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

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.

If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Messina Superannuation Co Pty Ltd as trustee for the A & L Messina Superannuation Fund

**Signed &
Dated**

Con Messina

Caruelo Messina

Yours sincerely
ANTHONY BOYS – REGISTERED COMPANY AUDITOR

DATED:

Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

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

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number

Year

Name of partnership,
trust, fund or entity

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

Important

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

Declaration: I declare that:

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

Signature of partner,
trustee or director

Date

PART B Electronic funds transfer consent

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

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

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

Agent's reference
number

Account Name

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

Signature

Date

Self-managed superannuation fund annual return

2022

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 2022 (NAT 71287).

Return year

The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT3036).

Section A: Fund information

1 Tax file number (TFN)

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

 A N

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

 B N

6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent
address details?

Postal address

Date audit was completed

 A

Was Part A of the audit report qualified?

 B N

Was Part B of the audit report qualified?

 C N

If Part B of the audit report was qualified, have the reported issues been rectified?

 D

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

084069

Fund account number

869888632

Fund account name

A&L Messina Superannuation Fund

I would like my tax refunds made to this account.

Print Y for yes
or N for no.

If Yes, Go to C.

B Financial institution account details for tax refundsUse Agent Trust Account?

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias(ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

8 Status of SMSF

Australian superannuation fund

A

Fund benefit structure

B

Code

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

C**9 Was the fund wound up during the income year?**Print Y for yes
or N for no.If yes, provide the date on
which the fund was wound up

Day Month Year

Have all tax lodgment
and payment
obligations been met?**10 Exempt current pension income**

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

Print Y for yes
or N for no.

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

If No, Go to Section B: Income

Exempt current pension income amount

A

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

Segregated assets method

B

Unsegregated assets method

C

Was an actuarial certificate obtained?

D

Print Y for yes

Did the fund have any other income that was assessable?

EPrint Y for yes
or N for no.

If Yes, go to Section B: Income

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

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

Section B: Income

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

11 Income

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

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2022.

Net capital gain A

Gross rent and other leasing and hiring income B 24,977

Gross interest C 10

Forestry managed investment scheme income X

Gross foreign income D1 Net foreign income D Loss

Australian franking credits from a New Zealand company E

Transfers from foreign funds F Number

Gross payments where ABN not quoted H

Gross distribution from partnerships I Loss

* Unfranked dividend amount J

* Franked dividend amount K

* Dividend franking credit L

* Gross trust distributions M 34,339 P Code

Calculation of assessable contributions
Assessable employer contributions R1 0
plus Assessable personal contributions R2 0
plus #*No-TFN-quoted contributions R3 0
(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST R6 0

Assessable contributions (R1 plus R2 plus R3 less R6) R 0

Calculation of non-arm's length income
* Net non-arm's length private company dividends U1
plus * Net non-arm's length trust distributions U2
plus * Net other non-arm's length income U3

* Other income S Code

*Assessable income due to changed tax status of fund T

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

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

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

Exempt current pension income Y

TOTAL ASSESSABLE INCOME (W less Y) V 59,326 Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 <input style="width: 100%;" type="text"/>	A2 <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 <input style="width: 100%;" type="text"/>	B2 <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 <input style="width: 100%;" type="text"/>	D2 <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 <input style="width: 100%;" type="text"/>	E2 <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 <input style="width: 100%;" type="text"/>	F2 <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 <input style="width: 100%; text-align: right; value: 385;" type="text"/>	H2 <input style="width: 100%;" type="text"/>
Investment expenses	I1 <input style="width: 100%; text-align: right; value: 6,495;" type="text"/>	I2 <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 <input style="width: 100%; text-align: right; value: 2,087;" type="text"/>	J2 <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	U1 <input style="width: 100%;" type="text"/>	U2 <input style="width: 100%;" type="text"/>
Other amounts	L1 <input style="width: 100%;" type="text"/> <small>Code</small> <input style="width: 30px;" type="text"/>	L2 <input style="width: 100%;" type="text"/> <small>Code</small> <input style="width: 30px;" type="text"/>
Tax losses deducted	M1 <input style="width: 100%;" type="text"/>	
TOTAL DEDUCTIONS N <input style="width: 100%; text-align: right; value: 8,967;" type="text"/> (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y <input style="width: 100%; text-align: right; value: 0;" type="text"/> (Total A2 to L2)
#TAXABLE INCOME OR LOSS <small>Loss</small> O <input style="width: 100%; text-align: right; value: 50,359;" type="text"/> <input style="width: 30px;" type="text"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z <input style="width: 100%; text-align: right; value: 8,967;" type="text"/> (N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

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

13 Calculation statement

Please refer to the Self-managed superannuation fund annual return instructions 2022 on how to complete the calculation statement.

#Taxable income **A**
 (an amount must be included even if it is zero)

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

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

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

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

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

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

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

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

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

Section 102AAM interest charge
G

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest
H1

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3

Credit for TFN amounts withheld from payments from closely held trusts
H5

Credit for interest on no-TFN tax offset
H6

Credit for foreign resident capital gains withholding amounts
H8

Eligible credits
H
 (H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds **I**
 (Remainder of refundable tax offsets)
 (unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised

K

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

Total amount of tax payable **S**
 (T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000, complete and attach a Losses schedule 2022.

Tax losses carried forward to later income years **U**

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

	Net capital losses brought forward from prior years
Non-Collectables	<input type="text"/>
Collectables	<input type="text"/>

	Net capital losses carried forward to later income years
	<input type="text"/>
	<input type="text"/>

Section F / Section G: Member Information

		See the Privacy note in the Declaration.	Member
Title	Mrs	Member'sTFN	<input type="text" value="1"/>
Family name	Messina		Account status
First given name	Lynette		<input type="text" value="0"/> Code
Other given names	<input type="text"/>		
Date of birth	<input type="text" value="07/09/1950"/>	If deceased, date of death	<input type="text"/>

Contributions

OPENING ACCOUNT BALANCE

Refer to instructions for completing these labels.

Employer contributions
A

ABN of principal employer
A1

Personal contributions
B

CGT small business retirement exemption
C

CGT small business 15-year exemption amount
D

Personal injury election
E

Spouse and child contributions
F

Other third party contributions
G

TOTAL CONTRIBUTIONS **N**
(Sum of labels A to M)

Proceeds from primary residence disposal
H

Receipt date
H1

Assessable foreign superannuation fund amount
I

Non-assessable foreign superannuation fund amount
J

Transfer from reserve: assessable amount
K

Transfer from reserve: non-assessable amount
L

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

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

Other transactions

Accumulation phase account balance S1 <input type="text" value="1,214,956.94"/>	Allocated earnings or losses O <input type="text" value="43,956.41"/> <input type="text" value=""/>
Retirement phase account balance - Non CDBIS S2 <input type="text" value="0.00"/>	Inward rollovers and transfers P <input type="text"/>
Retirement phase account balance - CDBIS S3 <input type="text" value="0.00"/>	Outward rollovers and transfers Q <input type="text"/>
<input type="text" value="0"/> TRIS Count	Lump Sum payments R1 <input type="text"/> <input type="text" value=""/>
	Income stream payments R2 <input type="text"/> <input type="text" value=""/>
	CLOSING ACCOUNT BALANCE S <input type="text" value="1,214,956.94"/> (S1 plus S2 plus S3)

Accumulation phase value **X1**

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts	A	<input type="text"/>
Unlisted trusts	B	<input type="text" value="671,307"/>
Insurance policy	C	<input type="text"/>
Other managed investments	D	<input type="text"/>

15b Australian direct investments

Cash and term deposits	E	<input type="text" value="65,403"/>
Debt securities	F	<input type="text"/>
Loans	G	<input type="text"/>
Listed shares	H	<input type="text"/>
Unlisted shares	I	<input type="text"/>

Limited recourse borrowing arrangements	
Australian residential real property	J1 <input type="text"/>
Australian non-residential real property	J2 <input type="text"/>
Overseas real property	J3 <input type="text"/>
Australian shares	J4 <input type="text"/>
Overseas shares	J5 <input type="text"/>
Other	J6 <input type="text"/>
Property count	J7 <input type="text"/>

Limited recourse borrowing arrangements **J**

Non-residential real property	K	<input type="text" value="382,500"/>
Residential real property	L	<input type="text"/>
Collectables and personal use assets	M	<input type="text"/>
Other assets	O	<input type="text" value="105,278"/>

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares	P	<input type="text"/>
Overseas non-residential real property	Q	<input type="text"/>
Overseas residential real property	R	<input type="text"/>
Overseas managed investments	S	<input type="text"/>
Other overseas assets	T	<input type="text"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U**
(Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** Print **Y** for yes or **N** for no.

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	
Permissible temporary borrowings	V2 <input type="text"/>	
Other borrowings	V3 <input type="text"/>	
		Borrowings V <input type="text" value="0"/>

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

Reserve accounts **X**

Other liabilities **Y**

TOTAL LIABILITIES **Z**

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2021–22 income year, write 2022). **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 2022. **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 2022 for each election. **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022. **D**

Section K:Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date

Day	Month	Year
22	08	2023

Preferred trustee or director contact details:

Title	Mrs	
Family name	Messina	
First given name	Lynette	
Other given names		
Phone number	Area code	Number
	07	32635200
Email address		
Non-individual trustee name (if applicable)	Messina Superannuation Co 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, **SAM GRECO & CO**

declare that the Self-managed superannuation fund annual return 2022 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature Date

Day	Month	Year
22	08	2023

Tax agent's contact details

Title	Mr	
Family name	Greco	
First given name	Sam	
Other given names		
Tax agent's practice	SAM GRECO & CO	
Tax agent's phone number	Area code	Number
	07	32635200
Tax agent number	74856004	Reference number ALME0001

Sensitive (when completed)

A & L Messina Superannuation Fund

2022 Investment Strategy

INVESTMENT OBJECTIVES:

To maximise returns and minimise the risks of investment of the fund's assets in managing and providing superannuation benefits to members and their dependants in meeting their retirement needs. To ensure all investments are consistent with the appropriate Superannuation Legislations and the fund's investment strategy.

RISK, RETURN AND DIVERSIFICATION

Each investment decision will be made with due regard to the associated, risk and expected return. The trustees(s) will seek financial advice where necessary. To maximise overall returns of the fund's investments and minimise the exposure of risk from any particular investment, the fund will maintain a diversified portfolio. The fund's investment will include but not limited to Cash and cash equivalents, Equities (both Australian and International), Debt securities, direct and indirect property, trusts and managed funds, Indicative asset classes are as set out below:

<u>ASSET CLASS</u>	<u>INDICATIVE RANGES</u>
Cash & Money Market Securities	1% to 100%
Australian Fixed Interest	0% to 90%
Australian Managed Funds	0% to 80%
Direct and Indirect Property	0% to 95%
Australian Shares	0% to 95%
International Shares	0% to 50%
Other Assets	0% to 50%

Additionally, the trustees may use derivatives where appropriate as a means of hedging investment risks and maximising investment return. The trustees reserve the right to make any investment that is permitted under the superannuation rules, the fund's trust deed and may amend this investment strategy to ensure such an investment is consistent with the investment strategy of the fund.

LIQUIDITY

Each investment decision will be made with due regard to the cash flow requirements of the fund. The trustees will consider the liabilities (current and prospective) of the fund and ensure adequate cash is maintained by the fund to meet its liabilities as they fall due. The fund's liquidity needs will be considered at the time of each investment and also during the regular review of the fund's portfolio and investment strategy. The trustees may borrow money to finance the acquisition of investments as appropriate in accordance with the superannuation laws.

**INSURANCE
COVER:**

The trustees will assess the need of insurance for all members and will seek insurance advice where necessary to ensure all members are adequately insured. Insurance policies may be held by the fund or by members personally.

REVIEW:

The investment strategy will be reviewed regularly and at least once a year at the end of financial year. The investment strategy may be revised as appropriate where the trustees' investment objectives change or to include a particular class or type of investment. The fund's investment portfolio will be reviewed at least quarterly.

Lynette Messina

_____ Date: 1 July 2022

Lynette Messina

TRUSTEE(S) DECLARATION
BUSINESS REAL PROPERTY

I/We Messina Superannuation Co Pty Ltd as trustee for the A & L Messina Superannuation Fund ABN: 29377855711 hereby **Declare**, that the business real property held by the Fund situated at 4/2 Moonbi Street Brendale Qld 4500 is not leased to a related party, as defined by the SIS Act 1993 of the trustee(s) / member(s) and the leasing arrangements were conducted on commercial terms on an arm's length basis pursuant to section 109 of the SIS Act 1993 during the financial year ending 30 June 2022.

In support of this declaration, the trustee(s) obtained an independent market appraisal of the rent to be charged and market value of the property, both of which are attached, as well as the, collection periods of the rent from the tenant to satisfy section 109 of the SIS Act which also included the Outgoings to be paid by the tenant as required with Commercial Leasing Agreements to address any potential breaches of Non Arms Length Income and or Non Arms Length Expenditure

Dated:

Concetto Messina

Concetto Messina

Carmelo Messina

Carmelo Messina

TRUSTEE(S) DECLARATION

UNLISTED UNITS IN A UNIT TRUST

We Messina Superannuation Co Pty Ltd as trustee for the A & L Messina Superannuation Fund, ABN: 29377855711 hereby **Declare**, that the unlisted units in A & L Messina Unit Trust are owned by the A & L Messina Superannuation Fund and have not been pledged nor is there any charge over those units held by the Fund. In addition, no trustee, member or related party of the trustee, member has gained a personal benefit from holding the units in the unit trust as all gains associated with the units are for the long-term retirement benefit of the members. If any related party transaction occurred, then the transaction is conducted on commercial terms on an arm's length basis pursuant to section 109.

The SMSF holds 707,243 number of units which represents 100% of the total units on issue.

The unit trust has no borrowings and is not a geared unit trust.

The investment in the unlisted unit trust is / is not an in – house asset (if the asset constitutes and in – house asset state the percentage of the in – house asset)

The unlisted assets (list those assets such as residential property and the address, business real property, and the address, situated at (state the address(es) which is managed by (state the name of the property manager(s) and the name of the real estate company where applicable) is or is not leased to a related party, as defined by the SIS Act 1993 of the trustee(s) / member(s) and the leasing arrangements were conducted on commercial terms on an arm's length basis pursuant to section 109 of the SIS Act 1993 during the financial year ending 30 June 2022.

In addition, the attached independent market value of the property(ies) is attached to support the value(s) being stated in the financial statements of the SMSF pursuant to Regulation 8.02B as well as a Certificate of Title for the property held during the year as required by Regulation 13.14.

Further, the Unit Registrar has advised in writing that there were / were not any independent purchases / sales and or transfers of unit during the financial year OR: the Unit Registrar has advised in writing that there were independent purchases / sales and or transfers of units with a price range of \$0.94 to \$0.95 per unit.

Dated:

Concetto Messina

Concetto Messina

Carmelo Messina

Carmelo Messina

B - Permanent Documents

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Not Started

Supporting Documents

- Fund Summary Report Report
- A & L Messina SF - Deed of Appointment.pdf
- Death Certificate.pdf

Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Australian Business Register](#) to ensure details are correct
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions

A & L Messina Superannuation Fund

Fund Summary Report

As at 30/06/2022

«item_RelationShips.RelationShipType» - Variable does not exist	not exist
Error - «item_RelationShips.RelationShipType» - Variable does not exist	Error - «item_RelationShips.RelationShipTypeContact» - Variable does not exist

**DEED OF APPOINTMENT
OF TRUSTEE
FOR THE
A & L MESSINA
SUPERANNUATION FUND**



1/322 Old Cleveland Road
Coorparoo Qld 4151

P. (07) 3236 3999
F. (07) 3236 4506
E. email@gsrlawyers.com.au
W. www.gsrlawyers.com.au

THIS DEED is made this 15th day of February 2019.

BETWEEN: **LYNETTA MARY MESSINA AND LYNETTE MESSINA AS PERSONAL REPRESENTATIVE OF THE ESTATE OF ANTONIO MESSINA** of 33/37 Playfield Street, Chermside in the State of Queensland (hereinafter with his successors and assigns called "the Members") of the First Part

"the Members"

AND: **MESSINA SUPERANNUATION CO PTY LTD ACN 631 659 357** of 33/37 Playfield Street, Chermside in the State of Queensland (hereinafter with his successors and assigns called "the New Trustee") of the Second Part

"the New Trustee"

WHEREAS:

- A. The Members were the Trustees and Members of the Fund named in the Schedule ("the Fund") under the Trust Deed for the Fund ("the Trust Deed");
- B. The late Antonio Messina died on 7 January 2018 and the Lynette Mary Messina is the Personal Representative appointed by his last Will dated 24 June 2009.
- C. Pursuant to the provision of Clause 8 of the Trust Deed power to appoint a new Trustee is conferred on the Members, and Lynette Mary Messina as Personal Representative is to exercise the decision making on behalf of the estate of a deceased Member of the Fund.
- D. The New Trustee is prepared to act as Trustee of and for the Fund.

NOW THIS DEED WITNESSES AS FOLLOWS:-

Appointment

- 1) The Members hereby appoints the New Trustee as Trustee of the Fund to take effect from the date of this Deed.
- 2) The New Trustee agrees to act as Trustee for the Fund.

Covenant by New Trustee

- 3) Subject to the Trust Deed, the New Trustee agrees to discharge any liability incurred by the original Trustees in their capacity as trustee from the assets of the Fund.

Client No:	1051331	Duties Act 2001
Transaction No:	517-431-508	
Duty Paid \$	NIL	<input checked="" type="checkbox"/> Exempt
UTI \$		817.
Date:	17/4/19	Signed: [Signature]

Transfer

- 4) The parties agree to do anything necessary to transfer legal title to the Fund assets to the New Trustee to enable the New Trustee to carry out its duties as Trustee.

SCHEDULE

NAME OF FUND: The A & L Messina Superannuation Fund

TRUST DEED PARTICULARS:


Deed made the 20th day of January 2006 by Antonio Messina and Lynette Mary Messina as Trustees, as varied by Deed of Variation dated 22nd March 2011.

EXECUTED AS A DEED

IN WITNESS WHEREOF the parties hereto have hereunto set their hands and seals on the day and date hereinbefore mentioned.


SIGNED SEALED AND DELIVERED by)
the said **LYNETTE MARY MESSINA**)
as Member in the presence of:)

L.M. Messina
.....


.....
Signature of Witness


SIGNED SEALED AND DELIVERED by)
the said **LYNETTE MARY MESSINA AS**)
PERSONAL REPRESENTATIVE OF THE)
ESTATE OF ANTONIO MESSINA)
as the New Trustee or in the presence of:)

L.M. Messina
.....


.....
Signature of Witness

EXECUTED by **MESSINA SUPERANNUATION)**
CO PTY LTD ACN 631 659 357)
By being signed by the person or persons)
Authorised under its Constitution to sign for)
The Company:)

L.M. Messina
.....


.....
Signature of Witness

Queensland DEATH CERTIFICATE

REGISTRATION NUMBER 2018/ 1962

CAUTION: Whosoever shall unlawfully alter any Certified Copy of an entry in any Register of Births, Marriages, or Deaths, whether by erasure, obliteration, removal, addition or otherwise is guilty of a CRIME, and liable to the punishment by law provided in that behalf. (See Sections 486 and 488 of the "Criminal Code".)

DECEASED Name and surname Occupation Sex, Age and Marital/Civil Partnership Status at time of death Date of Death Place of Death Where born and, if not born in Australia, period of residence in Australia	Antonio Messina Business Owner Male 70 years Married 7 January 2018 Holy Spirit Northside, Chermside Giarre, Sicily, Italy 56 years
PARENTS Name and surname of father Occupation Name and maiden surname of mother Occupation	Carmelo Messina Farmer Giuseppina Catanzaro Farmer
MARRIAGE(S) Where, at what age and to whom deceased was married.	Kedron, Queensland, 21 years, Lynette Mary Edwards
CHILDREN Names and ages	Carmelo 49 years Giuseppina 44 years Concetto 43 years
MEDICAL Cause of death Duration of last illness Medical attendant by whom certified	1. Squamous cell carcinoma of the lung 2. Idiopathic pulmonary fibrosis, emphysema, ischaemic heart disease, type II diabetes 1. months M. Trotter <div style="text-align: right; margin-top: 20px;"> This is to certify that this is a true copy of the original, which I have sighted. Alfio Michele Romano Lawyer </div>
BURIAL or CREMATION When and where buried or cremated By whom certified Name and religion of minister	12 January 2018 Nudgee Cemetery and Crematorium D. Oostenbroek Joe McGeehan, Catholic
INFORMANT Name, description or relationship, and residence	Lynette Messina, Wife, Unit 33/37 Playfield Street, Chermside
REGISTRAR Name, date and place of registration	D. John, 18 January 2018, Brisbane
NOTES (if any)	

I, David John, Registrar-General, certify that the above is a true copy of particulars recorded in a Register kept in the General Registry at Brisbane



Dated: 19 January 2018

Registrar-General

N.B. Not Valid Unless Bearing the Authorised Seal and Signature of the Registrar-General

C - Other Documents

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Ready for Review

Supporting Documents

- RP - Market Valuation.pdf
- 2022 BGL General Ledger.pdf

Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

26/05/2022

Messina Superannuation Co Pty Ltd
Unit 33, 37 Playfield Street
CHERMSIDE QLD 4032

To Whom it May Concern,

4/2 Moonbi Street, Brendale – Lot 4 on BUP6862

As requested please find the following opinion of market worth in relation to the above property.

Following our preliminary research on the property, we have made our assumptions and recommendations based on the property having the following characteristics:

4, 2 Moonbi Street, Brendale

Building Area: 188m² *

Zoning: General Industry

Description: Situated on the corner of Moonbi St and Johnstone Road is this end Industrial office warehouse unit of approximately 188m². It offers excellent truck access into the property and has a small air-conditioned office and functional warehouse space. There is a male/female toilet, kitchenette and three phase power.

Market Overview

The last twelve months within the commercial property market has seen a dynamic change in property values with supply and demand issues driving what would be an unforeseen level of demand for Industrial and commercial property throughout Queensland. Both owner occupiers and Tenants have continued to secure properties for long term leases and long term growth and ownership. This demand currently appears it will remain for the short term given the supply and availability of stock we are facing.

Given the issues around availability we are seeing time on market reduce to in some cases less than 2 months across the industrial sector and sales stock less then 4 weeks. Commercial and retail is still seeing strong interest with time on market in most cases within 3 months which is well short of previous timeframes in some cases up to 9 months.

The largest portion of enquiry received has been from investors followed closely by owner occupiers seeking freestanding properties, typically with low site coverage. Consequently, the north side of Brisbane is currently experiencing a sharp take up of existing land sites suitable for redevelopment or design and contract opportunities for owner occupiers.

Estimated Sale Realisation

Listed below are the details of a number of recent Sale transactions for properties considered to have some similarity to your property.

For Sale – On Market and Completed Sales

Property Address	Building Area	Sale Price	\$/m2	Comment
13, 4 Pinnacle Street, Brendale	156m ²	\$300,000	\$1,923/m ²	Concrete tilt panel office warehouse in the same complex.
11, 4 Pinnacle Street, Brendale	156m ²	\$290,000	\$1859/m ²	Concrete tilt panel, in the same complex.
12, 193 South Pine Road, Brendale	195m ²	\$375,000 + GST	\$1,923/m ²	Concrete tilt panel office warehouse, on busy street.
14, 193 South Pine Road, Brendale	171m ²	\$315,000 + GST	\$1,842/m ²	Concrete tilt panel office warehouse, on busy street.
2, 10 Combarton Street, Brendale	172m ²	\$365,000	\$2,122/m ²	Concrete tilt panel office warehouse, with additional mezzanine.
32, 193 South Pine Road, Brendale	165m ²	\$315,000	\$1,909/m ²	Concrete tilt panel office warehouse, on busy street.
3, 17 Pinnacle Street, Brendale	155m ²	\$305,000	\$1967/m ²	Concrete tilt panel office warehouse, on same street.
5, 11 Strathwyn Street, Brendale	158m ²	\$300,000	\$1,898/m ²	Concrete tilt panel. Clear span warehouse.

After considering the above information, it is our opinion that the property would realise a sale rate in the range of the following:

Sales Range

\$370,000 to \$395,000 (+ GST if applicable)

This is not a valuation nor is it to be construed as such.



tel 07 3862 8666
fax 07 3862 8822
1331 Gympie Rd
Aspley QLD 4034

We welcome your feedback and discussion on this proposal and our team look forward with much enthusiasm to assisting you in the near future.

For further assistance, please don't hesitate to contact.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Phillip Grant'.

PHILLIP GRANT
DIRECTOR INDUSTRIAL SALES AND LEASING
M 0414 806 186

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>A & L Messina Unit Trust (ALME0001)</u>					
30/06/2022	Accounting Distribution from Messina A & L Unit Trust			35,486.17	35,486.17 CR
				35,486.17	35,486.17 CR
Interest Received (25000)					
<u>NAB 16-449-7244 (NAB164497244)</u>					
30/07/2021	Credit Interest			0.38	0.38 CR
31/08/2021	Credit Interest			0.41	0.79 CR
30/09/2021	Credit Interest			0.38	1.17 CR
29/10/2021	Credit Interest			0.37	1.54 CR
30/11/2021	Credit Interest			0.41	1.95 CR
31/12/2021	Credit Interest			0.39	2.34 CR
31/01/2022	Credit Interest			0.39	2.73 CR
28/02/2022	Credit Interest			0.35	3.08 CR
31/03/2022	Credit Interest			0.39	3.47 CR
29/04/2022	Credit Interest			0.37	3.84 CR
31/05/2022	Credit Interest			0.52	4.36 CR
30/06/2022	Credit Interest			5.13	9.49 CR
				9.49	9.49 CR
<u>NAB 86-988-8632 (NAB869888632)</u>					
30/09/2021	Credit Interest			0.11	0.11 CR
31/12/2021	Credit Interest			0.25	0.36 CR
31/03/2022	Credit Interest			0.35	0.71 CR
30/06/2022	Credit Interest			0.45	1.16 CR
				1.16	1.16 CR
Other Income Non-Taxable (26600)					
<u>Other Income Non-Taxable (26600)</u>					
01/07/2021	Creditor written off from 2007			5.00	5.00 CR
				5.00	5.00 CR
Property Income (28000)					
<u>4/2 Moonbi Street, Brendale (ALME0002)</u>					
01/07/2021	Moonbi Rent Bespoke Security 106600			2,081.43	2,081.43 CR
02/08/2021	Moonbi Rent Bespoke Security 106600			2,081.43	4,162.86 CR
07/09/2021	Moonbi Rent Bespoke Security 106600			2,081.43	6,244.29 CR
01/10/2021	Moonbi Rent Bespoke Security 106600			2,081.43	8,325.72 CR
01/11/2021	Moonbi Rent Bespoke Security 106600			2,081.43	10,407.15 CR
01/12/2021	Moonbi Rent Bespoke Security 106600			2,081.43	12,488.58 CR
04/01/2022	Moonbi Rent Bespoke Security 106600			2,081.43	14,570.01 CR
01/02/2022	Moonbi Rent Bespoke Security 106600			2,081.43	16,651.44 CR
01/03/2022	Moonbi Rent Bespoke Security 106600			2,081.43	18,732.87 CR
01/04/2022	Moonbi Rent Bespoke Security 106600			2,081.43	20,814.30 CR
02/05/2022	Moonbi Rent Bespoke Security 106600			2,081.43	22,895.73 CR
01/06/2022	Moonbi Rent Bespoke Security 106600			2,081.43	24,977.16 CR
				24,977.16	24,977.16 CR
Accountancy Fees (30100)					

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209712		240.00		240.00 DR
09/05/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 210083		396.00		636.00 DR
			636.00		636.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
14/02/2022	INTERNET TRANSFER INTERNET TRANSFER Statement 01012022		168.18		168.18 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209776		294.55		462.73 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209891		73.64		536.37 DR
			536.37		536.37 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
01/07/2021	2021 Income Tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
19/07/2021	INTERNET TRANSFER INTERNET TRANSFER 2020 Audit		385.00		385.00 DR
			385.00		385.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	Account keeping fees		5.00		5.00 DR
02/08/2021	Account keeping fees		5.00		10.00 DR
01/09/2021	Account keeping fees		5.00		15.00 DR
01/10/2021	Account keeping fees		5.00		20.00 DR
01/11/2021	Account keeping fees		5.00		25.00 DR
01/12/2021	Account keeping fees		5.00		30.00 DR
04/01/2022	Account keeping fees		5.00		35.00 DR
01/02/2022	Account keeping fees		5.00		40.00 DR
01/03/2022	Account keeping fees		5.00		45.00 DR
01/04/2022	Account keeping fees		5.00		50.00 DR
02/05/2022	Account keeping fees		5.00		55.00 DR
01/06/2022	Account keeping fees		5.00		60.00 DR
			60.00		60.00 DR
Insurance (38000)					
<u>Insurance (38000)</u>					
06/07/2021	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251219314333		298.18		298.18 DR
09/06/2022	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251233611037		298.18		596.36 DR
			596.36		596.36 DR
Property Expenses - Council Rates & Taxes (41960)					
<u>4/2 Moonbi Street, Brendale (ALME0002)</u>					
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		609.35 DR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		1,218.70 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		1,828.05 DR
19/04/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283		609.35		2,437.40 DR
			2,437.40		2,437.40 DR
Property Expenses - Repairs Maintenance (42060)					
<u>4/2 Moonbi Street, Brendale (ALME0002)</u>					
10/08/2021	INTERNET TRANSFER INTERNET TRANSFER Inv 31208		62.40		62.40 DR
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER INV 33505		62.40		124.80 DR
			124.80		124.80 DR
Property Expenses - Strata Levy Fees (42100)					
<u>4/2 Moonbi Street, Brendale (ALME0002)</u>					
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		436.18		436.18 DR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		487.64		923.82 DR
09/12/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000061		541.82		1,465.64 DR
27/01/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		538.36		2,004.00 DR
25/05/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		538.36		2,542.36 DR
			2,542.36		2,542.36 DR
Property Expenses - Water Rates (42150)					
<u>4/2 Moonbi Street, Brendale (ALME0002)</u>					
01/07/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		285.49		285.49 DR
08/10/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		289.40		574.89 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		267.46		842.35 DR
21/06/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462		549.08		1,391.43 DR
			1,391.43		1,391.43 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
01/07/2021	Create Entries - Income Tax Expense - 01/07/2021		229.79		229.79 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		7,324.06		7,553.85 DR
			7,553.85		7,553.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2021	Create Entries - Profit/Loss Allocation - 01/07/2021		1,536.94		1,536.94 DR
01/07/2021	Create Entries - Income Tax Expense Allocation - 01/07/2021			229.79	1,307.15 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		49,973.32		51,280.47 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			7,324.06	43,956.41 DR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			51,510.26	7,553.85	43,956.41 DR
Opening Balance (50010)					
<u>(Opening Balance) Messina, Lynette - Pension (Pension) (MESLYN00001P)</u>					
01/07/2021	Opening Balance				640,371.23 CR
01/07/2021	Close Period Journal			8,761.47	649,132.70 CR
				8,761.47	649,132.70 CR
<u>(Opening Balance) Messina, Lynette - Accumulation (MESLYN00002A)</u>					
30/06/2022	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 2) (MESLYN00003P)</u>					
01/07/2021	Opening Balance				29,886.84 CR
01/07/2021	Close Period Journal			404.91	30,291.75 CR
				404.91	30,291.75 CR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 3) (MESLYN00004P)</u>					
01/07/2021	Opening Balance				3,258.73 CR
01/07/2021	Close Period Journal		3,168.01		90.72 CR
			3,168.01		90.72 CR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 6) (MESLYN00085P)</u>					
01/07/2021	Opening Balance				16,914.79 CR
01/07/2021	Close Period Journal		13,031.79		3,883.00 CR
			13,031.79		3,883.00 CR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 7) (MESLYN00169P)</u>					
01/07/2021	Opening Balance				451,012.60 CR
01/07/2021	Close Period Journal			6,175.52	457,188.12 CR
				6,175.52	457,188.12 CR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 8) (MESLYN00170P)</u>					
01/07/2021	Opening Balance				29,886.84 CR
01/07/2021	Close Period Journal			404.91	30,291.75 CR
				404.91	30,291.75 CR
<u>(Opening Balance) Messina, Lynette - Pension (Account Based Pension 9) (MESLYN00337P)</u>					
01/07/2021	Opening Balance				4,200.57 CR
01/07/2021	Close Period Journal		4,078.08		122.49 CR
			4,078.08		122.49 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Pension) (MESLYN00001P)</u>					
01/07/2021	Opening Balance				24,771.47 CR
01/07/2021	Close Period Journal		24,771.47		0.00 DR
			24,771.47		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Accumulation (MESLYN00002A)</u>					
01/07/2021	Create Entries - Profit/Loss Allocation - 01/07/2021			1,536.94	1,536.94 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			49,973.32	51,510.26 CR
				51,510.26	51,510.26 CR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 2) (MESLYN00003P)</u>					

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				1,154.91 CR
01/07/2021	Close Period Journal		1,154.91		0.00 DR
			1,154.91		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 3) (MESLYN00004P)</u>					
01/07/2021	Opening Balance				122.77 CR
01/07/2021	Close Period Journal		122.77		0.00 DR
			122.77		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 6) (MESLYN00085P)</u>					
01/07/2021	Opening Balance				645.66 CR
01/07/2021	Close Period Journal		645.66		0.00 DR
			645.66		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 7) (MESLYN00169P)</u>					
01/07/2021	Opening Balance				17,455.52 CR
01/07/2021	Close Period Journal		17,455.52		0.00 DR
			17,455.52		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 8) (MESLYN00170P)</u>					
01/07/2021	Opening Balance				1,154.91 CR
01/07/2021	Close Period Journal		1,154.91		0.00 DR
			1,154.91		0.00 DR
<u>(Share of Profit/(Loss)) Messina, Lynette - Pension (Account Based Pension 9) (MESLYN00337P)</u>					
01/07/2021	Opening Balance				163.69 CR
01/07/2021	Close Period Journal		163.69		0.00 DR
			163.69		0.00 DR
Income Tax (53330)					
<u>(Income Tax) Messina, Lynette - Accumulation (MESLYN00002A)</u>					
01/07/2021	Create Entries - Income Tax Expense Allocation - 01/07/2021		229.79		229.79 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		7,324.06		7,553.85 DR
			7,553.85		7,553.85 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Messina, Lynette - Pension (Pension) (MESLYN00001P)</u>					
01/07/2021	Opening Balance				16,010.00 DR
01/07/2021	Close Period Journal			16,010.00	0.00 DR
				16,010.00	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 2) (MESLYN00003P)</u>					
01/07/2021	Opening Balance				750.00 DR
01/07/2021	Close Period Journal			750.00	0.00 DR
				750.00	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 3) (MESLYN00004P)</u>					
01/07/2021	Opening Balance				3,290.78 DR
01/07/2021	Close Period Journal			3,290.78	0.00 DR
				3,290.78	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 6) (MESLYN00085P)</u>					
01/07/2021	Opening Balance				13,677.45 DR
01/07/2021	Close Period Journal			13,677.45	0.00 DR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
				13,677.45	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 7) (MESLYN00169P)</u>					
01/07/2021	Opening Balance				11,280.00 DR
01/07/2021	Close Period Journal			11,280.00	0.00 DR
				11,280.00	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 8) (MESLYN00170P)</u>					
01/07/2021	Opening Balance				750.00 DR
01/07/2021	Close Period Journal			750.00	0.00 DR
				750.00	0.00 DR
<u>(Pensions Paid) Messina, Lynette - Pension (Account Based Pension 9) (MESLYN00337P)</u>					
01/07/2021	Opening Balance				4,241.77 DR
01/07/2021	Close Period Journal			4,241.77	0.00 DR
				4,241.77	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Messina, Lynette - Accumulation (MESLYN00002A)</u>					
01/07/2021	Commutation			649,132.70	649,132.70 CR
01/07/2021	Commutation			30,291.75	679,424.45 CR
01/07/2021	Commutation			3,883.00	683,307.45 CR
01/07/2021	Commutation			122.49	683,429.94 CR
01/07/2021	Commutation			90.72	683,520.66 CR
01/07/2021	Commutation			457,188.12	1,140,708.78 CR
01/07/2021	Commutation			30,291.75	1,171,000.53 CR
01/07/2021	Commutation			683,429.94	1,854,430.47 CR
				1,854,430.47	1,854,430.47 CR
<u>(Internal Transfers In) Messina, Lynette - Pension (Account Based Pension 10) (MESLYN00792P)</u>					
01/07/2021	New Pension Member			683,429.94	683,429.94 CR
				683,429.94	683,429.94 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Messina, Lynette - Pension (Pension) (MESLYN00001P)</u>					
01/07/2021	Commutation		649,132.70		649,132.70 DR
			649,132.70		649,132.70 DR
<u>(Internal Transfers Out) Messina, Lynette - Accumulation (MESLYN00002A)</u>					
01/07/2021	New Pension Member		683,429.94		683,429.94 DR
			683,429.94		683,429.94 DR
<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 2) (MESLYN00003P)</u>					
01/07/2021	Commutation		30,291.75		30,291.75 DR
			30,291.75		30,291.75 DR
<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 3) (MESLYN00004P)</u>					
01/07/2021	Commutation		90.72		90.72 DR
			90.72		90.72 DR
<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 6) (MESLYN00085P)</u>					
01/07/2021	Commutation		3,883.00		3,883.00 DR
			3,883.00		3,883.00 DR
<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 7) (MESLYN00169P)</u>					

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Commutation		457,188.12		457,188.12 DR
			457,188.12		457,188.12 DR
	<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 8) (MESLYN00170P)</u>				
01/07/2021	Commutation		30,291.75		30,291.75 DR
			30,291.75		30,291.75 DR
	<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 9) (MESLYN00337P)</u>				
01/07/2021	Commutation		122.49		122.49 DR
			122.49		122.49 DR
	<u>(Internal Transfers Out) Messina, Lynette - Pension (Account Based Pension 10) (MESLYN00792P)</u>				
01/07/2021	Commutation		683,429.94		683,429.94 DR
			683,429.94		683,429.94 DR
Bank Accounts (60400)					
<u>NAB 16-449-7244 (NAB164497244)</u>					
01/07/2021	Opening Balance				46,865.56 DR
30/07/2021	Credit Interest		0.38		46,865.94 DR
31/08/2021	Credit Interest		0.41		46,866.35 DR
30/09/2021	Credit Interest		0.38		46,866.73 DR
29/10/2021	Credit Interest		0.37		46,867.10 DR
30/11/2021	Credit Interest		0.41		46,867.51 DR
31/12/2021	Credit Interest		0.39		46,867.90 DR
31/01/2022	Credit Interest		0.39		46,868.29 DR
28/02/2022	Credit Interest		0.35		46,868.64 DR
31/03/2022	Credit Interest		0.39		46,869.03 DR
29/04/2022	Credit Interest		0.37		46,869.40 DR
31/05/2022	Credit Interest		0.52		46,869.92 DR
30/06/2022	Credit Interest		5.13		46,875.05 DR
			9.49		46,875.05 DR
<u>NAB 86-988-8632 (NAB869888632)</u>					
01/07/2021	Opening Balance				1,776.88 DR
01/07/2021	Moonbi Rent Bespoke Security 106600		2,289.57		4,066.45 DR
01/07/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462			285.49	3,780.96 DR
01/07/2021	Account keeping fees			5.00	3,775.96 DR
06/07/2021	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251219314333			320.00	3,455.96 DR
19/07/2021	INTERNET TRANSFER INTERNET TRANSFER 2020 Audit			385.00	3,070.96 DR
02/08/2021	Moonbi Rent Bespoke Security 106600		2,289.57		5,360.53 DR
02/08/2021	Account keeping fees			5.00	5,355.53 DR
10/08/2021	INTERNET TRANSFER INTERNET TRANSFER Inv 31208			68.64	5,286.89 DR
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283			609.35	4,677.54 DR
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045			479.80	4,197.74 DR
01/09/2021	Account keeping fees			5.00	4,192.74 DR
07/09/2021	Moonbi Rent Bespoke Security 106600		2,289.57		6,482.31 DR
30/09/2021	Credit Interest		0.11		6,482.42 DR
01/10/2021	Moonbi Rent Bespoke Security 106600		2,289.57		8,771.99 DR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/10/2021	Account keeping fees			5.00	8,766.99 DR
08/10/2021	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462			289.40	8,477.59 DR
01/11/2021	Moonbi Rent Bespoke Security 106600		2,289.57		10,767.16 DR
01/11/2021	Account keeping fees			5.00	10,762.16 DR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283			609.35	10,152.81 DR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045			536.40	9,616.41 DR
01/12/2021	Moonbi Rent Bespoke Security 106600		2,289.57		11,905.98 DR
01/12/2021	Account keeping fees			5.00	11,900.98 DR
09/12/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000061			596.00	11,304.98 DR
31/12/2021	Credit Interest		0.25		11,305.23 DR
04/01/2022	Moonbi Rent Bespoke Security 106600		2,289.57		13,594.80 DR
04/01/2022	Account keeping fees			5.00	13,589.80 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283			609.35	12,980.45 DR
21/01/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462			267.46	12,712.99 DR
27/01/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045			592.20	12,120.79 DR
01/02/2022	Moonbi Rent Bespoke Security 106600		2,289.57		14,410.36 DR
01/02/2022	Account keeping fees			5.00	14,405.36 DR
14/02/2022	INTERNET TRANSFER INTERNET TRANSFER Statement 01012022			185.00	14,220.36 DR
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209712			240.00	13,980.36 DR
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER INV 33505			68.64	13,911.72 DR
01/03/2022	Moonbi Rent Bespoke Security 106600		2,289.57		16,201.29 DR
01/03/2022	Account keeping fees			5.00	16,196.29 DR
31/03/2022	Credit Interest		0.35		16,196.64 DR
01/04/2022	Moonbi Rent Bespoke Security 106600		2,289.57		18,486.21 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209776			324.00	18,162.21 DR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209891			81.00	18,081.21 DR
01/04/2022	Account keeping fees			5.00	18,076.21 DR
19/04/2022	INTERNET BILL PAYMNT INTERNET BPAY MBRC RATES 500537328005373283			609.35	17,466.86 DR
02/05/2022	Moonbi Rent Bespoke Security 106600		2,289.57		19,756.43 DR
02/05/2022	Account keeping fees			5.00	19,751.43 DR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560			571.00	19,180.43 DR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560			559.00	18,621.43 DR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560			521.00	18,100.43 DR
09/05/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 210083			396.00	17,704.43 DR
25/05/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045			592.20	17,112.23 DR
01/06/2022	Moonbi Rent Bespoke Security 106600		2,289.57		19,401.80 DR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/06/2022	Account keeping fees			5.00	19,396.80 DR
09/06/2022	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251233611037			320.00	19,076.80 DR
21/06/2022	INTERNET BILL PAYMNT INTERNET BPAY UNITYWATER 0999629462			549.08	18,527.72 DR
30/06/2022	Credit Interest		0.45		18,528.17 DR
			27,476.00	10,724.71	18,528.17 DR
Distributions Receivable (61800)					
A & L Messina Unit Trust (ALME0001)					
01/07/2021	Opening Balance				69,792.12 DR
30/06/2022	Accounting Distribution from Messina A & L Unit Trust		35,486.17		105,278.29 DR
			35,486.17		105,278.29 DR
Real Estate Properties (Australian - Non Residential) (77250)					
4/2 Moonbi Street, Brendale (ALME0002)					
01/07/2021	Opening Balance	1.00			382,500.00 DR
		1.00			382,500.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
A & L Messina Unit Trust (ALME0001)					
01/07/2021	Opening Balance	707,243.00			671,307.98 DR
		707,243.00			671,307.98 DR
Investment Liabilities - Bond (83000)					
4/2 Moonbi Street, Brendale Bond (ALME0002)					
01/07/2021	Opening Balance				3,391.66 CR
					3,391.66 CR
GST Payable/Refundable (84000)					
GST Payable/Refundable (84000)					
01/07/2021	Opening Balance				41.35 CR
01/07/2021	Moonbi Rent Bespoke Security 106600			208.14	249.49 CR
06/07/2021	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251219314333		21.82		227.67 CR
02/08/2021	Moonbi Rent Bespoke Security 106600			208.14	435.81 CR
10/08/2021	INTERNET TRANSFER INTERNET TRANSFER Inv 31208		6.24		429.57 CR
18/08/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		43.62		385.95 CR
07/09/2021	Moonbi Rent Bespoke Security 106600			208.14	594.09 CR
01/10/2021	Moonbi Rent Bespoke Security 106600			208.14	802.23 CR
01/11/2021	Moonbi Rent Bespoke Security 106600			208.14	1,010.37 CR
19/11/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		48.76		961.61 CR
01/12/2021	Moonbi Rent Bespoke Security 106600			208.14	1,169.75 CR
09/12/2021	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000061		54.18		1,115.57 CR
04/01/2022	Moonbi Rent Bespoke Security 106600			208.14	1,323.71 CR
27/01/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		53.84		1,269.87 CR
01/02/2022	Moonbi Rent Bespoke Security 106600			208.14	1,478.01 CR

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/02/2022	INTERNET TRANSFER INTERNET TRANSFER Statement 01012022		16.82		1,461.19 CR
25/02/2022	INTERNET TRANSFER INTERNET TRANSFER INV 33505		6.24		1,454.95 CR
01/03/2022	Moonbi Rent Bespoke Security 106600			208.14	1,663.09 CR
01/04/2022	Moonbi Rent Bespoke Security 106600			208.14	1,871.23 CR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209776		29.45		1,841.78 CR
01/04/2022	INTERNET TRANSFER INTERNET TRANSFER Inv 209891		7.36		1,834.42 CR
02/05/2022	Moonbi Rent Bespoke Security 106600			208.14	2,042.56 CR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560		571.00		1,471.56 CR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560		559.00		912.56 CR
09/05/2022	INTERNET BILL PAYMNT INTERNET BPAY TAX OFFICE PAYMENTS 001293778557118560		521.00		391.56 CR
25/05/2022	INTERNET BILL PAYMNT INTERNET BPAY DEFT PAYMENTS 26615055610000000045		53.84		337.72 CR
01/06/2022	Moonbi Rent Bespoke Security 106600			208.14	545.86 CR
09/06/2022	INTERNET BILL PAYMNT INTERNET BPAY Audit Shield 404251233611037		21.82		524.04 CR
			2,014.99	2,497.68	524.04 CR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				3,672.00 DR
01/07/2021	2021 Income Tax			3,672.00	0.00 DR
01/07/2021	Create Entries - Income Tax Expense - 01/07/2021			229.79	229.79 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			7,324.06	7,553.85 CR
				11,225.85	7,553.85 CR
PAYG Instalment Payable (86000)					
<u>PAYG Instalment Payable (86000)</u>					
01/07/2021	Opening Balance				918.00 CR
01/07/2021	June 2021 PAYG Instalment		918.00		0.00 DR
			918.00		0.00 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				5.00 CR
01/07/2021	Creditor written off from 2007		5.00		0.00 DR
			5.00		0.00 DR
Creditors - ATO (88010)					
<u>Creditors - ATO (88010)</u>					
01/07/2021	2021 Income Tax		3,413.00		3,413.00 DR
01/07/2021	June 2021 PAYG Instalment			918.00	2,495.00 DR
01/07/2021	Transfer June 21 BAS			558.00	1,937.00 DR
			3,413.00	1,476.00	1,937.00 DR
ATO Integrated Client Account (88102)					
<u>ATO Integrated Client Account (88102)</u>					

A & L Messina Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				558.00 CR
01/07/2021	Transfer June 21 BAS		558.00		0.00 DR
			558.00		0.00 DR
Member Data Clearing Account (94920)					
<u>Member Data Clearing Account (94920)</u>					
30/06/2022	Create Entries - Member preservation component transfer at age 65				0.00 DR
			0.00		0.00 DR

Total Debits: 2,749,074.55

Total Credits: 2,749,074.55

D - Pension Documentation

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Not Started

Supporting Documents

- Pension Summary Report Report
- Transfer Balance Account Summary Report

Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

A & L Messina Superannuation Fund

Pension Summary

As at 30 June 2022

Member Name : Messina, Lynette

Member Age : 70* (Date of Birth : 07/09/1950)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
MESLYN 00001P	Account Based Pension	01/07/2013 <i>End: 01/07/2021</i>	33.59%	2.50%	\$40.00*	N/A	\$0.00	\$0.00	\$0.00	\$40.00

*COVID-19 50% reduction has been applied to the minimum pension amount.

MESLYN 00003P	Account Based Pension	01/07/2017 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00004P	Account Based Pension	30/05/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00019P	Account Based Pension	13/07/2018	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00022P	Account Based Pension	27/06/2019	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00085P	Account Based Pension	27/06/2019 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00169P**	Account Based	01/07/2013	32.58%	2.50%	\$11,430.00*	N/A	\$0.00	\$0.00	\$0.00	\$11,430.00
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A & L Messina Superannuation Fund

Pension Summary

As at 30 June 2022

	Pension									
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*COVID-19 50% reduction has been applied to the minimum pension amount.

**Pension was previously reverted from Messina, Antonio(MESANT00001P) on 01/07/2018

MESLYN 00170P**	Account Based Pension	01/07/2017	0.00%	2.50%	\$760.00*	N/A	\$0.00	\$0.00	\$0.00	\$760.00
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*COVID-19 50% reduction has been applied to the minimum pension amount.

**Pension was previously reverted from Messina, Antonio(MESANT00003P) on 01/07/2018

MESLYN 00337P	Account Based Pension	13/07/2018 <i>End: 01/07/2021</i>	0.00%	2.50%	\$0.00	N/A	\$0.00	\$0.00	\$0.00	NIL
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MESLYN 00792P	Account Based Pension	01/07/2021	29.69%	2.50%	\$17,090.00*	N/A	\$0.00	\$0.00	\$0.00	\$17,090.00
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*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$29,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,320.00
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Total :

					\$29,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,320.00
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*Age as at 01/07/2021 or pension start date for new pensions.

A & L Messina Superannuation Fund
Transfer Balance Account Summary

For The Period 01 July 2021 - 30 June 2022

Member	Pension Type	Date	Lodgment Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
Lynette Messina	Below Cap									
		01/07/2021		Cap Indexation (25.00%) - Highest TBA (1208101.08/ 1600000.00)	N/A				1,625,000.00	416,898.92
		01/07/2021		Opening Balance				1,208,101.08	1,625,000.00	416,898.92
MESLYN00001P	Account Based	01/07/2021	09/03/2023	Full Commutation	STO	649,132.70		558,968.38	1,625,000.00	1,066,031.62
MESLYN00003P	Account Based	01/07/2021	09/03/2023	Full Commutation	STO	30,291.75		528,676.63	1,625,000.00	1,096,323.37
MESLYN00085P	Account Based	01/07/2021	09/03/2023	Full Commutation	STO	3,883.00		524,793.63	1,625,000.00	1,100,206.37
MESLYN00337P	Account Based	01/07/2021	09/03/2023	Full Commutation	STO	122.49		524,671.14	1,625,000.00	1,100,328.86
MESLYN00792P	Account Based	01/07/2021	09/03/2023	Pension Commencement	SIS		683,429.94	1,208,101.08	1,625,000.00	416,898.92

E - Estate Planning

2022 Financial Year

Preparer Louise Barlow

Reviewer Sam Greco

Status Not Started

Supporting Documents

- Death Certificate.pdf

Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members

Queensland DEATH CERTIFICATE

REGISTRATION NUMBER 2018/ 1962

CAUTION: Whosoever shall unlawfully alter any Certified Copy of an entry in any Register of Births, Marriages, or Deaths, whether by erasure, obliteration, removal, addition or otherwise is guilty of a CRIME, and liable to the punishment by law provided in that behalf. (See Sections 486 and 488 of the "Criminal Code".)

DECEASED Name and surname Occupation Sex, Age and Marital/Civil Partnership Status at time of death Date of Death Place of Death Where born and, if not born in Australia, period of residence in Australia	<i>Antonio Messina</i> <i>Business Owner</i> <i>Male 70 years Married</i> <i>7 January 2018</i> <i>Holy Spirit Northside, Chermside</i> <i>Giarre, Sicily, Italy 56 years</i>
PARENTS Name and surname of father Occupation Name and maiden surname of mother Occupation	<i>Carmelo Messina</i> <i>Farmer</i> <i>Giuseppina Catanzaro</i> <i>Farmer</i>
MARRIAGE(S) Where, at what age and to whom deceased was married.	<i>Kedron, Queensland, 21 years, Lynette Mary Edwards</i>
CHILDREN Names and ages	<i>Carmelo 49 years</i> <i>Giuseppina 44 years</i> <i>Concetto 43 years</i>
MEDICAL Cause of death Duration of last illness Medical attendant by whom certified	<i>1. Squamous cell carcinoma of the lung 2. Idiopathic pulmonary fibrosis, emphysema, ischaemic heart disease, type II diabetes</i> <i>1. months</i> <i>M. Trotter</i> This is to certify that this is a true copy of the original, which I have sighted. <p style="text-align: right;">Alfio Michele Romano Lawyer</p>
BURIAL or CREMATION When and where buried or cremated By whom certified Name and religion of minister	<i>12 January 2018 Nudgee Cemetery and Crematorium</i> <i>D. Oostenbroek</i> <i>Joe McGeehan, Catholic</i>
INFORMANT Name, description or relationship, and residence	<i>Lynette Messina, Wife, Unit 33/37 Playfield Street, Chermside</i>
REGISTRAR Name, date and place of registration	<i>D. John, 18 January 2018, Brisbane</i>
NOTES (if any)	



I, David John, Registrar-General, certify that the above is a true copy of particulars recorded in a Register kept in the General Registry at Brisbane

Dated: 19 January 2018

Registrar-General

N.B. Not Valid Unless Bearing the Authorised Seal and Signature of the Registrar-General