

25000

# Hood Superannuation Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>NAB Business Cash Maximiser ***8039 (NAB160818039)</u>					
31/07/2018	Credit Interest			50.74	50.74 CR
31/08/2018	Credit Interest			37.83	88.57 CR
28/09/2018	Credit Interest			28.86	117.43 CR
31/10/2018	Credit Interest			31.40	148.83 CR
30/11/2018	Credit Interest			26.20	175.03 CR
31/12/2018	Credit Interest			24.73	199.76 CR
31/01/2019	Credit Interest			24.15	223.91 CR
28/02/2019	Credit Interest			20.86	244.77 CR
29/03/2019	Credit Interest			21.72	266.49 CR
30/04/2019	Credit Interest			23.35	289.84 CR
31/05/2019	Credit Interest			23.57	313.41 CR
28/06/2019	Credit Interest			21.06	334.47 CR
				<b>334.47</b>	<b>334.47 CR</b>
<b>Total Debits:</b>		<b>0.00</b>			
<b>Total Credits:</b>				<b>334.47</b>	

28000

# Hood Superannuation Fund General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Property Income (28000)</b>					
<u>26 George Street, Greenfields SA, 5107 (HOOD1)</u>					
01/07/2018	move 2018 rent in advance to P&L 6 mth rent SA DRUM			31,935.82	31,935.82 CR
01/07/2018	move 2018 rent in advance to P&L SA Oil rent			32,473.86	64,409.68 CR
02/07/2018	shed rent july HARRIS KAPPELLOS 068523			1,916.65 1	66,326.33 CR
02/08/2018	Shed rent aug HARRIS KAPPELLOS 068523			1,916.65 2	68,242.98 CR
03/09/2018	shed rent sep HARRIS KAPPELLOS 068523			1,916.65 3	70,159.63 CR
02/10/2018	Shed rent oct HARRIS KAPPELLOS 068523			1,916.65 4	72,076.28 CR
31/10/2018	shed rent nov HARRIS KAPPELLOS 068523			1,916.65 5	73,992.93 CR
03/12/2018	Shed rent dec HARRIS KAPPELLOS 068523			1,916.65 6	75,909.58 CR
02/01/2019	Shed rent jan HARRIS KAPPELLOS 068523			1,916.65 7	77,826.23 CR
02/01/2019	INTERNET TRANSFER INTERNET TRANSFER Rent SA DRUM R PL			1 5,322.64	83,148.87 CR
04/02/2019	Shed rent feb, HARRIS KAPPELLOS 068523			1,916.65 8	85,065.52 CR
11/02/2019	INTERNET TRANSFER INTERNET TRANSFER February Rent SA DRUM R PL			2 5,322.64	90,388.16 CR
18/02/2019	INTERNET TRANSFER INTERNET TRANSFER Front shed elec HOOD SUPER (INTERNET TRANSFER INTERNET TRANSFER front shed elec HOOD SUPER]		264.32 repaid last yr 3/5/18		90,123.84 CR
01/03/2019	Shed rent march HARRIS KAPPELLOS 068523			1,916.65 9	92,040.49 CR
04/03/2019	INTERNET TRANSFER INTERNET TRANSFER Rent SA DRUM R PL			3 5,322.64	97,363.13 CR
02/04/2019	Shed april HARRIS KAPPELLOS 068523			1,916.65 10	99,279.78 CR
05/04/2019	INTERNET TRANSFER INTERNET TRANSFER Rent			4 5,322.64	104,602.42 CR
30/04/2019	INTERNET TRANSFER INTERNET TRANSFER RENT SA DRUM RENT SA DRUM			5 5,322.64	109,925.06 CR
01/05/2019	Shed rent may HARRIS KAPPELLOS 068523			1,916.65 11	111,841.71 CR
01/05/2019	INTERNET TRANSFER INTERNET TRANSFER RENT SA DRUM RENT SA DRUM			6 5,322.64	117,164.35 CR
03/06/2019	Shed rent june HARRIS KAPPELLOS 068523			1,916.65 12	119,081.00 CR
				<b>264.32</b>	<b>119,345.32</b>
					<b>119,081.00 CR</b>

Total Debits: 264.32

Total Credits: 119,345.32

SA Oil

SA Dram

Shed

Lease

\$30909 (2014)

\$58000 (2015)

\$23000 (2017)

Money Rec'd

\$32474 (increased)

\$63871 (increased)

\$23000

\$119345

(264.-) dei reimbursd

\$119081.-

## Commercial Lease Agreement

This Commercial Lease Agreement ("Lease") is made and effective 1st July 2014, by and between SA Oil Recovery Trust ("Tenant") and Hood Superannuation Fund ("Landlord").

This lease replaces all previous leases with tenant, SA Oil Recovery Trust.

Landlord is the owner of land and improvements commonly known and numbered as Lot 26, George Street, Greenfields SA 5107 and legally described as follows (the "Building"):

Landlord desires to lease the Leased Premises to Tenant, and Tenant desires to lease the Leased Premises from Landlord for the term, at the rental and upon the covenants, conditions and provisions herein set forth.

THEREFORE, in consideration of the mutual promises herein, contained and other good and valuable consideration, it is agreed:

### 1. Term.

A. Landlord hereby leases the Leased Premises to Tenant, and Tenant hereby leases the same from Landlord, for an "Initial Term" beginning 01/07/2014 and ending 30/06/2019. Landlord shall use its best efforts to give Tenant possession as nearly as possible at the beginning of the Lease term. If Landlord is unable to timely provide the Leased Premises, rent shall abate for the period of delay. Tenant shall make no other claim against Landlord for any such delay.

B. Tenant may renew the Lease for five extended terms of 1 year. Tenant shall exercise such renewal option, if at all, by giving written notice to Landlord not less than ninety (90) days prior to the expiration of the Initial Term. The renewal term shall be at the rental set forth below and otherwise upon the same covenants, conditions and provisions as provided in this Lease.

### 2. Rental.

A. Tenant shall pay to Landlord during the Initial Term rental of \$30,909.09 (excluding GST) per year, payable on or before the 30<sup>th</sup> June of each year. Each instalment payment shall be payable during the lease term to Landlord at 209 Panguna Street Trinity Beach QLD or at such other place designated by written notice from Landlord or Tenant. The rental payment amount for any partial calendar months included in the lease term shall be prorated on a daily basis.

B. The rental for any renewal lease term, if created as permitted under this Lease, shall be reviewed annually. The amount of the rental will be no less than \$30,909.09 per annum (excluding GST)

### 3. Use

Notwithstanding the forgoing, Tenant shall use the Leased Premises for the purposes of storing, and selling used or new oil, diesel and other petroleum based products or similar products that are permitted under the properties licenses.

### 4. Sublease and Assignment.

Tenant shall have the right without Landlord's consent, to assign this Lease to a corporation with which Tenant may merge or consolidate, to any subsidiary of Tenant, to any corporation under common control with Tenant, or to a purchaser of substantially all of Tenant's assets. Except as set forth above, Tenant shall not sublease all or any part of the Leased Premises,

## Commercial Lease Agreement

This Commercial Lease Agreement ("Lease") is made and effective 1st July 2015, by and between Plasclean Recyclers Pty Ltd T/A SA Drum Recyclers ("Tenant") and Hood Superannuation Fund ("Landlord").

Landlord is the owner of land and improvements commonly known and numbered as Lot 26, George Street, Greenfield SA 5107 and legally described as follows (the "Building"):

Landlord desires to lease the Leased Premises to Tenant, and Tenant desires to lease the Leased Premises from Landlord for the term, at the rental and upon the covenants, conditions and provisions herein set forth.

THEREFORE, in consideration of the mutual promises herein, contained and other good and valuable consideration, it is agreed:

### 1. Term.

A. Landlord hereby leases the Leased Premises to Tenant, and Tenant hereby leases the same from Landlord, for an "Initial Term" beginning 1/7/2015 and ending 30/6/2020. Landlord shall use its best efforts to give Tenant possession as nearly as possible at the beginning of the Lease term. If Landlord is unable to timely provide the Leased Premises, rent shall abate for the period of delay. Tenant shall make no other claim against Landlord for any such delay.

B. Tenant may renew the Lease for five extended terms of 1 year. Tenant shall exercise such renewal option, if at all, by giving written notice to Landlord not less than ninety (90) days prior to the expiration of the Initial Term. The renewal term shall be at the rental set forth below and otherwise upon the same covenants, conditions and provisions as provided in this Lease.

### 2. Rental.

- A. Tenant shall pay to Landlord during the Initial Term rental of \$58,000 (excluding GST) per year, payable on or before the 30th June of each year. Each instalment payment shall be payable during the lease term to Landlord at 209 Panguna Street, Trinity Beach, Qld 4879 or at such other place designated by written notice from Landlord or Tenant. The rental payment amount for any partial calendar months included in the lease term shall be prorated on a daily basis.
- B. The rental for any renewal lease term, if created as permitted under this Lease, shall be reviewed annually. The amount of the rental will be no less than \$58,000 per annum (excluding GST).

### 3. Use

Notwithstanding the forgoing, Tenant shall use the Leased Premises for the purposes of storing, repairing, refurbishing and selling used or new oil and plastic drums and associated items and other petroleum based products or similar products that are permitted under the properties licenses.

### 4. Sublease and Assignment.

Tenant shall have the right without Landlord's consent, to assign this Lease to a corporation with which Tenant may merge or consolidate, to any subsidiary of Tenant, to any corporation under common control with Tenant, or to a purchaser of substantially all of Tenant's assets. Except as set forth above, Tenant shall not sublease all or any part of the Leased Premises, or assign this Lease in whole or in part without Landlord's consent, such consent not to be unreasonably withheld or delayed.

# MEMORANDUM OF LEASE

**CERTIFICATES OF TITLE BEING LEASED**

Portion of the land comprised in Certificate of Title  
VOLUME 5240 FOLIO 821  
and known as 45A George Street Green Fields S.A. 5107

**ESTATE AND INTEREST**

Estate in fee simple

**ENCUMBRANCES**

Nil

**LESSOR (Full Name and Address)**

GREGORY KEVIN HOOD and HELEN ANNE HOOD  
of 209-211 Pangunda Street Trinity Beach QLD 4879

**LESSEE (Full Name, Address and Mode of Holding)**

HARRY THEO KAPPELLOS  
of 19 Streeters Road North Plympton S.A. 5037

**TERM OF LEASE**

COMMENCING ON THE 1st of August 2016

EXPIRING ON THE 31st of July 2017 with a Rights of Renewal  
in Clause 1.5 herein

**RENT AND MANNER OF PAYMENT (OR OTHER CONSIDERATION)**

THE COMMENCING ANNUAL RENT SHALL BE TWENTY THREE THOUSAND DOLLARS (\$23,000.00) PER ANNUM PLUS GST REPAYABLE IN ADVANCE BY CONSECUTIVE EQUAL CALENDAR MONTHLY INSTALMENTS EACH EQUIVALENT TO ONE TWELFTH (1/12TH) OF THE ANNUAL RENT PLUS GST

RENT REVIEWS THEREAFTER AS CONTAINED IN CLAUSE 4.2 HEREIN

**OPERATIVE CLAUSE**

The Lessor LEASES TO THE LESSEE the land \*ABOVE / ~~HEREINAFTER~~ described and the LESSEE ACCEPTS THIS LEASE of the land for the term and at the rent stipulated, subject to the covenants and conditions expressed \*herein / ~~in Memorandum No. \_\_\_\_\_~~ and to the powers and covenants implied by the Real Property Act 1886 (except to the extent that the same are modified or negatived below).

\*Delete the inapplicable

**DEFINE THE LAND BEING LEASED INCORPORATING THE REQUIRED EASEMENT(S) ETC.**

IT IS COVENANTED BY AND BETWEEN THE LESSOR AND THE LESSEE as follows:  
(Covenants, where not deposited, to be set forth on insert sheet(s) and securely attached)

30/00

# TAX INVOICE

Invoice Date 08 August 2018

Invoice No. 40884

Client Code HOODSF

Hood Superannuation Fund  
209 Panguna Street  
Trinity Beach QLD 4879

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

Preparation of Financial Statements and Statutory Minutes for the Hood Superannuation Fund for the year ended 30 June 2018.

Preparation and lodgement of Fund Income Tax Return for the Hood Superannuation Fund for the year ended 30 June 2018 including schedules as required.

Preparation and lodgement of Business Activity Statements.

Preparation of breakdown of rental income from three sources.

Preparation and lodgement of Super transfer account balance report (TBAR) as of 1 July 2017 per new reporting obligations.

Our Fee Total  
Plus: GST  
**TOTAL FEE**

1,900.00  
190.00

**\$2,090.00**

**Remittance Advice - Please return with your payment**

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

**Invoice Due Date - 22 August 2018**

**Please forward cheques to:**  
PDK Financial Synergy P/L  
PO Box 3685  
ADELAIDE SA 5000

**Credit Card: Mastercard/Visa (Please circle)**

Card No:

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

**For Direct Deposit:**  
BSB: 035-000  
Account No: 683075

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

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

Client Code: HOODSF

Invoice No: 40884

Amount Due: \$2,090.00

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

Liability limited by a scheme approved under Professional Standards Legislation

30700

# TAX INVOICE

Invoice Date 08 August 2018

Invoice No. 40883

Client Code HOODSF

Hood Superannuation Fund  
209 Panguna Street  
Trinity Beach QLD 4879

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

Annual audit of the records, financial statements and tax return of the Hood Superannuation Fund for the year ended 30 June 2018 as required under SIS Regulations.

Preparation of Audit Report.

Review of statutory minute book documentation for history of fund per requirements under SIS Legislation.

Resolve audit queries per request.

Our Fee Total  
Plus: GST  
**TOTAL FEE**

900.00
90.00
<b>\$ 990.00</b>

**Remittance Advice - Please return with your payment**

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

**Invoice Due Date - 22 August 2018**

**Please forward cheques to:**  
PDK Financial Synergy P/L  
PO Box 3685  
ADELAIDE SA 5000

**Credit Card: Mastercard/Visa (Please circle)**

Card No:           Expires: \_\_\_ / \_\_\_

**For Direct Deposit:**  
BSB: 035-000  
Account No: 683075

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

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

Client Code: HOODSF

Invoice No: 40883      Amount Due: \$ 990.00      Amount Paid: \$ \_\_\_\_\_

Liability limited by a scheme approved under Professional Standards Legislation



41600

Hood Superannuation Fund

**Pension Summary Report**

As at 30/06/2019

**Member Name :** Hood, Helen

**Member Age :** 68 (Date of Birth : 14/12/1949)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
HOOHEL 00001P	Account Based Pension	01/07/2011	77.67%	5.00%	\$46,510.00	N/A	\$109,000.00	\$0.00	\$109,000.00	NIL
					<b>\$46,510.00</b>	<b>\$0.00</b>	<b>\$109,000.00</b>	<b>\$0.00</b>	<b>\$109,000.00</b>	<b>\$0.00</b>

**Total :**

					<b>\$46,510.00</b>	<b>\$0.00</b>	<b>\$109,000.00</b>	<b>\$0.00</b>	<b>\$109,000.00</b>	<b>\$0.00</b>
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