



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	<u>Fivewise Superannuation Fund</u>	Period Ended:	<u>30 June 2021</u>
Client Code:	<u>ANDE16</u>	Accountant:	<u>Jay Rajapakse</u>
Partner/Manager:	<u>Mark Herron / Stuart Arthur</u>	<b>DUE DATE:</b>	<b><u>16/05/2022</u></b>

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3		✓	JF
Depreciation Schedule	4		✓	JF
Income Tax Return	5		✓	JF
Members Annual Statements	6		✓	JF
Client Management Letter	7		✓	JF
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	JF
Trial Balance	11		✓	JF
Review Notes	12	✓		
Query Sheet	13		✓	JF
Bank Reconciliations	14		✓	JF
Loan - Fixed Constructions Pty Ltd	15		✓	
Dividend Statements	16	✓		JF
Capital Gains Tax Reports - BGL	17	✓		
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18		✓	JF
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20		✓	JF
Tax Reconciliation	21		✓	JF
General Ledger	22		✓	
Create Entries Report	23		✓	JF
Tax Agent Portal Reports	24		✓	JF
Market Value of Investments	25		✓	JF
Actuarial Certificate	26	✓		
Pension Documents	27		✓	JF
ETP Roll-In Documents	28	✓		
Rental Property Summary	29		✓	JF
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31		✓	JF

### ADMIN - To Do:

Scan workpapers	✓	Print letter	✓
PDF copy to file	✓	Client Records?	N
Payment Slip?	✓	Email / Post	E

Completed By:	Jay	Date:	16/08/2021
Reviewed By:		Date:	

**REVIEWED**

*By Julie at 8:26 am, Sep 02, 2021*

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Financial statements and reports for the year ended  
30 June 2021

The Fivewise Superannuation Fund

# The Fivewise Superannuation Fund

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Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

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Trustees Declaration

Investment Summary with Market Movement

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# The Fivewise Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Loans to Associated Entities (In house loans)	2	0.00	14,307.39
Real Estate Properties (Australian - Non Residential)	3	275,000.00	275,000.00
<b>Total Investments</b>		<u>275,000.00</u>	<u>289,307.39</u>
<b>Other Assets</b>			
BOQ Superannuation Savings Account		146,025.00	150,849.81
BOQ Everyday Business Account		5,028.83	5,128.67
Income Tax Refundable		0.00	3,607.60
Deferred Tax Asset		453.15	0.00
<b>Total Other Assets</b>		<u>151,506.98</u>	<u>159,586.08</u>
<b>Total Assets</b>		<u>426,506.98</u>	<u>448,893.47</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		42.03	0.00
PAYG Payable		728.00	934.00
Sundry Creditors		137.94	0.00
<b>Total Liabilities</b>		<u>907.97</u>	<u>934.00</u>
<b>Net assets available to pay benefits</b>		<u>425,599.01</u>	<u>447,959.47</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Anderson, Perry - Accumulation		2,120.98	2,077.02
Anderson, Perry - Pension (Transition to Retirement Pension)		396,989.19	428,356.19
Anderson, Hayley - Accumulation		26,488.84	17,526.26
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>425,599.01</u>	<u>447,959.47</u>



# The Fivewise Superannuation Fund

## Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Loans to Associated Entities (In house loans)	2		
Loan to Fixed Constructions Pty Ltd		0.00 ✓	14,307.39
Real Estate Properties (Australian - Non Residential)	3		
Unit 17, 254 South Pine Road, Enoggera		275,000.00 ✓	275,000.00
<b>Total Investments</b>		<u>275,000.00</u>	<u>289,307.39</u>
<b>Other Assets</b>			
Bank Accounts			
BOQ Everyday Business Account		5,028.83 ✓	5,128.67
BOQ Superannuation Savings Account		146,025.00 ✓	150,849.81
Deferred Tax Asset		453.15 ✓	0.00
Income Tax Refundable		0.00	3,607.60
<b>Total Other Assets</b>		<u>151,506.98</u>	<u>159,586.08</u>
<b>Total Assets</b>		<u>426,506.98</u>	<u>448,893.47</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		42.03 ✓	0.00
PAYG Payable		728.00 ✓	934.00
Sundry Creditors		137.94 ✓	0.00
<b>Total Liabilities</b>		<u>907.97</u>	<u>934.00</u>
<b>Net assets available to pay benefits</b>		<u>425,599.01</u>	<u>447,959.47</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Anderson, Perry - Accumulation		2,120.98 ✓	2,077.02
Anderson, Perry - Pension (Transition to Retirement Pension)		396,989.19 ✓	428,356.19
Anderson, Hayley - Accumulation		26,488.84 ✓	17,526.26
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>425,599.01</u>	<u>447,959.47</u>

# The Fivewise Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		776.53	1,379.15
Property Income		21,950.52	23,237.85
<b>Investment Gains</b>			
Changes in Market Values	7	240.54	(2,703.18)
<b>Contribution Income</b>			
Employer Contributions		9,977.46	0.00
Transfers In		0.00	3,209.34
<b>Total Income</b>		<u>32,945.05</u>	<u>25,123.16</u>
<b>Expenses</b>			
Accountancy Fees		5,588.00	198.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		880.00	0.00
ASIC Fees		55.00	54.00
Bank Charges		100.00	0.00
Depreciation		240.54	197.30
Interest Paid		1.30	0.00
Property Expenses - Council Rates		2,613.30	2,607.68
Property Expenses - Body Corporate Fees		2,000.00	1,992.00
Property Expenses - Water Rates		808.49	662.56
		<u>12,804.63</u>	<u>5,711.54</u>
<b>Member Payments</b>			
Pensions Paid		40,000.00	18,500.00
<b>Total Expenses</b>		<u>52,804.63</u>	<u>24,211.54</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(19,859.58)</u>	<u>911.62</u>
Income Tax Expense	8	2,500.88	2,382.76
<b>Benefits accrued as a result of operations</b>		<u>(22,360.46)</u>	<u>(1,471.14)</u>

# The Fivewise Superannuation Fund





## Detailed Operating Statement

For the year ended 30 June 2021

	2021		2020
	\$		\$
<b>Income</b>			
Interest Received			
BOQ Superannuation Savings Account	506.19		600.77
Loan to Fixed Constructions Pty Ltd	270.34	✓	778.38
	<u>776.53</u>		<u>1,379.15</u>
Property Income			
Unit 17, 254 South Pine Road, Enoggera	21,950.52		23,237.85
	<u>21,950.52</u>		<u>23,237.85</u>
<b>Contribution Income</b>			
Employer Contributions - Concessional			
Hayley Anderson	9,977.46	✓	0.00
	<u>9,977.46</u>		<u>0.00</u>
Transfers In			
Anderson, Hayley - Accumulation (Accumulation)	0.00		1,188.98
Anderson, Perry - Accumulation (Accumulation)	0.00		2,020.36
	<u>0.00</u>		<u>3,209.34</u>
<b>Investment Gains</b>			
Unrealised Movements in Market Value			
Real Estate Properties (Australian - Non Residential)			
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	168.03		(6,721.15)
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	72.51		(2,875.52)
Unit 17, 254 South Pine Road, Enoggera	0.00		6,893.49
	<u>240.54</u>		<u>(2,703.18)</u>
	<u>240.54</u>		<u>(2,703.18)</u>
<b>Changes in Market Values</b>			
	<u>240.54</u>		<u>(2,703.18)</u>
<b>Total Income</b>	<u>32,945.05</u>		<u>25,123.16</u>
<b>Expenses</b>			
Accountancy Fees	5,588.00	✓	198.00
ASIC Fees	55.00	✓	54.00
ATO Supervisory Levy	518.00	✓	0.00
Auditor's Remuneration	880.00	✓	0.00
Bank Charges	100.00		0.00
Interest Paid	1.30		0.00
	<u>7,142.30</u>		<u>252.00</u>
Depreciation			
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	168.03	✓	172.34
Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	72.51	✓	24.96
	<u>240.54</u>		<u>197.30</u>
Property Expenses - Body Corporate Fees			
Unit 17, 254 South Pine Road, Enoggera	2,000.00	✓	1,992.00
	<u>2,000.00</u>		<u>1,992.00</u>
Property Expenses - Council Rates			
Unit 17, 254 South Pine Road, Enoggera	2,613.30	✓	2,607.68
	<u>2,613.30</u>		<u>2,607.68</u>
Property Expenses - Water Rates			

The Fivewise Superannuation Fund  
**Detailed Operating Statement**

For the year ended 30 June 2021

	2021		2020
	\$		\$
Unit 17, 254 South Pine Road, Enoggera	808.49		662.56
	<u>808.49</u>		<u>662.56</u>
<b>Member Payments</b>			
Pensions Paid			
Anderson, Perry - Pension (Transition to Retirement Pension)	40,000.00		18,500.00
	<u>40,000.00</u>		<u>18,500.00</u>
<b>Total Expenses</b>	<u>52,804.63</u>		<u>24,211.54</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(19,859.58)</u>		<u>911.62</u>
<b>Income Tax Expense</b>			
Income Tax Expense	2,500.88		2,382.76
<b>Total Income Tax</b>	<u>2,500.88</u>		<u>2,382.76</u>
<b>Benefits accrued as a result of operations</b>	<u>(22,360.46)</u>		<u>(1,471.14)</u>

# The Fivewise Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

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

## e. Income Tax

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

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

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

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

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

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

## f. Critical Accounting Estimates and Judgements

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

## The Fivewise Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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: Loans to Associated Entities (In house loans)

	2021 \$	2020 \$
Loan to Fixed Constructions Pty Ltd	0.00	14,307.39
	<hr/> 0.00	<hr/> 14,307.39

### Note 3: Real Estate Properties (Australian - Non Residential)

	2021 \$	2020 \$
Unit 17, 254 South Pine Road, Enoggera	275,000.00	275,000.00
	<hr/> 275,000.00	<hr/> 275,000.00

### Note 4: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	447,959.47	449,430.61
Benefits accrued as a result of operations	(22,360.46)	(1,471.14)
Current year member movements	0.00	0.00
	<hr/> 425,599.01	<hr/> 447,959.47

### Note 5: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	<hr/> 425,599.01	<hr/> 447,959.47

### Note 6: Guaranteed Benefits

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

### Note 7: Changes in Market Values

#### Unrealised Movements in Market Value

	2021 \$	2020 \$
Real Estate Properties (Australian - Non Residential)		

The Fivewise Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	168.03	(6,721.15)
Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	72.51	(2,875.52)
Unit 17, 254 South Pine Road, Enogerra	0.00	6,893.49
	<u>240.54</u>	<u>(2,703.18)</u>
<b>Total Unrealised Movement</b>	240.54	(2,703.18)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<b>Changes in Market Values</b>	240.54	(2,703.18)
	<u>240.54</u>	<u>(2,703.18)</u>
<b>Note 8: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	2,954.03	2,382.76
Deferred Tax Liability/Asset	(453.15)	0.00
	<u>2,500.88</u>	<u>2,382.76</u>
Income Tax Expense	2,500.88	2,382.76
	<u>2,500.88</u>	<u>2,382.76</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%	(2,978.94)	136.74
Less:		
Tax effect of:		
Non Taxable Transfer In	0.00	481.40
Increase in MV of Investments	36.08	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	405.48
Pension Payments	6,000.00	2,775.00
TFN Credits	5.46	79.92
Rounding	(0.04)	(0.19)



The Fivewise Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

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Income Tax on Taxable Income or Loss	2,990.40	2,915.55
Less credits:		
TFN Credits	36.37	532.79
Current Tax or Refund	<u>2,954.03</u>	<u>2,382.76</u>

The Fivewise Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021

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	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	(19,859.58)
<b>Less</b>	
Increase in MV of investments	240.54
	<u>240.54</u>
<b>Add</b>	
Pension Payments	40,000.00
TFN Credits - Interest	36.37
	<u>40,036.37</u>
SMSF Annual Return Rounding	(0.25)
	<u>19,936.00</u>
<b>Taxable Income or Loss</b>	<u>19,936.00</u>
Income Tax on Taxable Income or Loss	2,990.40
	<u>2,990.40</u>
<b>TAX PAYABLE</b>	<u>2,990.40</u>
<b>Less</b>	
TFN Credits	36.37
	<u>2,954.03</u>
<b>CURRENT TAX OR REFUND</b>	<u>2,954.03</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,912.00)
	<u>301.03</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>301.03</u>

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# The Fivewise Superannuation Fund Trustees Declaration

Fivewise Superannuation Pty Ltd ACN: 607449436

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

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

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

.....  
Perry Anderson  
Fivewise Superannuation Pty Ltd  
Director

.....  
Hayley Anderson  
Fivewise Superannuation Pty Ltd  
Director

Dated this ..... day of .....

**The Fivewise Superannuation Fund**  
**Investment Summary with Market Movement**

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
<b>Cash/Bank Accounts</b>									
BOQ Everyday Business Account		5,028.830000	5,028.83	5,028.83	5,028.83				
BOQ Superannuation Savings Account		146,025.000000	146,025.00	146,025.00	146,025.00				
			<b>151,053.83</b>		<b>151,053.83</b>				
<b>Real Estate Properties (Australian - Non Residential)</b>									
254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	1.00	0.000000	0.00	7,070.25	7,070.25	(7,070.25)	168.03	0.00
254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	1.00	0.000000	0.00	2,900.48	2,900.48	(2,900.48)	72.51	0.00
17254SOUTH	Unit 17, 254 South Pine Road, Enogerra	1.00	275,000.000000	275,000.00	279,531.54	279,531.54	(4,531.54)	0.00	0.00
			<b>275,000.00</b>		<b>289,502.27</b>	<b>(14,502.27)</b>	<b>240.54</b>	<b>0.00</b>	
			<b>426,053.83</b>		<b>440,556.10</b>	<b>(14,502.27)</b>	<b>240.54</b>	<b>0.00</b>	

## The Fivewise Superannuation Fund

# Depreciation Schedule

For The Period 01 July 2020 - 30 June 2021

Investment	Purchase Date	Cost	Opening Written Down Value	Adjustments			Depreciation			Closing Written Down Value	
				Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation <sup>1</sup>	Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
<b>Real Estate Properties (Australian - Non Residential)</b>											
Unit 17, 254 South Pine Road, Enogerra - Capital Improvements											
	26/02/2020	2,900.48	2,875.52			2,900.48	Prime Cost	2.50 %	72.51	72.51	2,803.01
Unit 17, 254 South Pine Road, Enogerra - Capital Improvements											
	22/12/2015	7,070.25	6,721.15			6,721.15	Diminishing Value	2.50 %	168.03	168.03	6,553.12
		<b>9,970.73</b>	<b>9,596.67</b>			<b>9,621.63</b>				<b>240.54</b>	<b>9,356.13</b>
		<b>9,970.73</b>	<b>9,596.67</b>			<b>9,621.63</b>				<b>240.54</b>	<b>9,356.13</b>

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger

# Self-managed superannuation fund annual return **2021**

## 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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
  - Use BLOCK LETTERS and print one character per box.
- 
- Place  in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## 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.

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

### 2 Name of self-managed superannuation fund (SMSF)

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2021 return?

**A** No Yes

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

**B** No Yes



**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**  /  /   
Day / Month / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes**7 Electronic funds transfer (EFT)**

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

**A 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

Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.**B Financial institution account details for tax refunds**

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** No Yes Fund benefit structure **B** Code 

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**

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

**10 Exempt current pension income**

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

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

No  Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

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

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



## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

<b>D1</b> \$	Gross foreign income	Net foreign income <b>D</b> \$	Loss <input type="text"/>
--------------	----------------------	--------------------------------	---------------------------

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

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

\*Gross trust distributions **M** \$

Code

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$	
plus Assessable personal contributions	
<b>R2</b> \$	
plus **No-TFN-quoted contributions	
<b>R3</b> \$	
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	
<b>R6</b> \$	

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1</b> \$	
plus *Net non-arm's length trust distributions	
<b>U2</b> \$	
plus *Net other non-arm's length income	
<b>U3</b> \$	

\*Other income **S** \$

Code

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

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

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

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> ) <b>W</b> \$	Loss <input type="text"/>
--	---------------------------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> ) <b>V</b> \$	Loss <input type="text"/>
---	---------------------------

## 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	<b>A1 \$</b>	✓	<b>A2 \$</b>	
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>	
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>	
Decline in value of depreciating assets	<b>E1 \$</b>		✓	<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>	
SMSF auditor fee	<b>H1 \$</b>	✓	<b>H2 \$</b>	
Investment expenses	<b>I1 \$</b>		✓	<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>	✓	<b>J2 \$</b>	
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>	
Other amounts	<b>L1 \$</b>		<b>L2 \$</b>	Code
Tax losses deducted	<b>M1 \$</b>			Code

**TOTAL DEDUCTIONS**  
**N \$**  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y \$**  
 (Total **A2** to **L2**)

#**TAXABLE INCOME OR LOSS** Loss  
**O \$**  
 (**TOTAL ASSESSABLE INCOME** *less*  
**TOTAL DEDUCTIONS**)

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (**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 2021* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

*(T1 plus J)*

Foreign income tax offset	
<b>C1 \$</b>	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
<b>C2 \$</b>	<b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1

**T2 \$**

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

Early stage venture capital limited partnership tax offset	
<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
<b>D2 \$</b>	<b>D \$</b>
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
<b>D3 \$</b>	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
<b>D4 \$</b>	<b>T3 \$</b>
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
<b>E1 \$</b>	
No-TFN tax offset	
<b>E2 \$</b>	
National rental affordability scheme tax offset	
<b>E3 \$</b>	
Exploration credit tax offset	Refundable tax offsets
<b>E4 \$</b>	<b>E \$</b>
	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G \$**

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

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

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

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

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years **U \$**

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names


### Member's TFN

See the Privacy note in the Declaration.

Date of birth

### 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** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**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** \$

**TOTAL CONTRIBUTIONS N** \$

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


### Other transactions

Allocated earnings or losses **O** \$

Loss 

Accumulation phase account balance

**S1** \$

 Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS

**S3** \$

Lump Sum payments **R1** \$

Code 

Income stream payments **R2** \$

Code 

TRIS Count 

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**) 

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

**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 \$**

Proceeds from primary residence disposal

**H \$**

Receipt date Day / Month / Year

**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 \$**

**TOTAL CONTRIBUTIONS N \$**

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

**Other transactions**

Allocated earnings or losses **O \$**

Loss 

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Retirement phase account balance - CDBIS

**S3 \$**

Income stream payments **R2 \$**

Code 

Code 

TRIS Count 

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**) 

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

**OFFICIAL: Sensitive** (when completed)

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**Unlisted trusts **B \$**Insurance policy **C \$**Other managed investments **D \$**

#### 15b Australian direct investments

Cash and term deposits **E \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Property count

**J7**Debt securities **F \$**Loans **G \$**Listed shares **H \$**Unlisted shares **I \$**Limited recourse borrowing arrangements **J \$**Non-residential real property **K \$**Residential real property **L \$**Collectables and personal use assets **M \$**Other assets **O \$**

#### 15c Other investments

Crypto-Currency **N \$**

#### 15d Overseas direct investments

Overseas shares **P \$**Overseas non-residential real property **Q \$**Overseas residential real property **R \$**Overseas managed investments **S \$**Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

#### 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** No      Yes      **\$**

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1 \$</b>	
Permissible temporary borrowings <b>V2 \$</b>	
Other borrowings <b>V3 \$</b>	
	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W \$</b>
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
	<b>TOTAL LIABILITIES Z \$</b>

**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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **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](https://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  /  /

### Preferred trustee or director contact details:

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

### Tax agent's contact details

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule

# 202%

### When completing this form

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

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

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

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 202F* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

### Tax file number (TFN)

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

### Australian business number (ABN)

### Taxpayer's name

## 1 Current year capital gains and capital losses

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

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

---

**2 Capital losses**Total current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

---

**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total  
to label **V – Net capital losses carried forward  
to later income years** on your tax return.

---

**4 CGT discount**Total CGT discount applied **A \$**

---

**5 CGT concessions for small business**Small business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

---

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

---

**7 Earnout arrangements**

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

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

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

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

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

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

**!** **Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / <sup>LOSS</sup>

---

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$ / <sup>CODE</sup>

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

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

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

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

---

## Taxpayer's declaration

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

### Important

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

### Privacy

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

---

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

## Losses schedule

# 202%

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 202F tax return. Superannuation funds should complete and attach this schedule to their 202F tax return.

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

Place  in all applicable boxes.

Refer to *Losses schedule instructions 202F*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

### Part A – Losses carried forward to the 202%-2& income year – excludes film losses

#### 1 Tax losses carried forward to later income years

Year of loss	
200€–2F	<b>B</b>
201J–G€	<b>C</b>
201î –1J	<b>D</b>
201Î –1î	<b>E</b>
201î –1î	<b>F</b>
201Í –1Î and earlier income years	<b>G</b>
<b>Total</b>	<b>U</b>

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

#### 2 Net capital losses carried forward to later income years

Year of loss	
2020–21	<b>H</b>
2019–20	<b>I</b>
201î –19	<b>J</b>
201î –1î	<b>K</b>
201Î –1î	<b>L</b>
201Í –1Î and earlier income years	<b>M</b>
<b>Total</b>	<b>V</b>

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

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

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

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2020–21	<b>A</b>	Yes	No
2019–20	<b>B</b>	Yes	No
2018–19	<b>C</b>	Yes	No
2017–18	<b>D</b>	Yes	No
2016–17	<b>E</b>	Yes	No
2015–16 and earlier income years	<b>F</b>	Yes	No

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film losses

Tax losses **G**

Net capital losses **H**

**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film losses

Tax losses **I**

Net capital losses **J**

**4 Do current year loss provisions apply?**

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

**K** Yes No

**Part C – Unrealised losses** – company only

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

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

**L** Yes No

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

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

**M** Yes No

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

**N** Yes No

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

**O**

---

## Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

---

## Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

---

## Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

**ADD** Uplift of tax losses of designated infrastructure project entities **B**

**SUBTRACT** Net forgiven amount of debt **C**

**ADD** Tax loss incurred (if any) during current year **D**

**ADD** Tax loss amount from conversion of excess franking offsets **E**

**SUBTRACT** Net exempt income **F**

**SUBTRACT** Tax losses forgone **G**

**SUBTRACT** Tax losses deducted **H**

**SUBTRACT** Tax losses transferred out under Subdivision 170-A  
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

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



---

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

**Important**

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

**Privacy**

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

**Taxpayer's declaration**

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

Signature

Date                      Day                      /                      Month                      /                      Year

Contact person

Daytime contact number (include area code)

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

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

**Privacy**

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

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://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](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**

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

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

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

**Important**

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

**Declaration:**

I declare that:

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

Signature of Partner, Trustee, or Director

Date

/ /

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

**5 Wt i bhBUa Y**.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

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

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number.....

HU '5 [ YbhBi a VYf



## 2021 Client Substantiation Declaration

I **confirm** that you have advised me that I must demonstrate that I have incurred an expense for income producing purposes. In addition, you have advised me of the stringent SUBSTANTIATION legislation I must satisfy in relation to work, car and business travel expenses.

In addition, you have informed me that I must obtain original receipts and keep them for a minimum of five years from the date my return is lodged. The receipts must contain the following details:

- name of supplier;
- amount of expense;
- nature of goods and services (noting the specific type of items purchased or expenditure incurred which I am able to personally record up to the date of lodgement of my return where not adequately noted by the supplier);
- date of expense (which I am able to personally record where not noted by the supplier); and
- the date of the documents.

### Penalties to apply with incorrect returns

You have also advised me that additional tax, penalties, interest and possible prosecution action may be taken against me by the ATO if I provide details which lead to an incorrect tax return being lodged.

### Income from sources in and out of Australia for the year of income

You have advised me that as an Australian resident I must declare income from all sources, in **and out** of Australia, including net capital gains received, for the year of income in my tax return.

### Apportionment

Where items are used for both business and private purposes, e.g., car, mobile telephone, home telephone, computer etc, I have records to verify my business usage claim. In addition, my employer will verify that it was necessary to incur such expenditure in earning my assessable income. Further, I have instructed you to prepare the return based on me being able to produce these records, if required.

### Audit matters

I further confirm that:

- I. I am aware of the procedures to follow if a document is lost or destroyed;
- II. I may be required to verify any income or expense item noted in my return in the event of an ATO audit;
- III. I understand the Substantiation schedules I completed for all work, car and travel expense claims under self assessment; and
- IV. I have read and understood the return prepared for me.

I declare that:

- a. I have disclosed and you have returned all of the income, including net capital gains which I have earned/received, for the 2021 income year.
- b. All income declared, claims for deductions and tax offsets/rebates included in my return are based on my specific instructions and advice that I satisfy the relevant taxation requirements.
- c. I have all receipts or documentation necessary to substantiate the above claims and I will make them available if required by the Tax Office; and
- d. You have clarified what written evidence (including car/travel records) will be required during an audit and penalties, (including prosecution) that may be applied if incorrect claims are identified in an audit situation.

Dated the ..... day of ..... year .....

Name: The Fivewise Superannuation Fund

Signature of taxpayer: .....

# The Fivewise Superannuation Fund

## Members Statement

Perry Anderson  
 115 Mclean Road South  
 Camp Mountain, Queensland, 4520, Australia

### Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	2,120.98
Age:	60	Total Death Benefit	2,120.98
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/2015	Previous Salary	0.00
Service Period Start Date:	17/01/1977	Disability Benefit	0.00
Date Left Fund:			
Member Code:	ANDPER00001A		
Account Start Date	28/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	2,120.98
<u>Preservation Components</u>	
Preserved	100.62
Unrestricted Non Preserved	2,020.36
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,461.05
Taxable	659.93

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	2,077.02	433,621.24
<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		2,020.36
Net Earnings	48.96	68.61
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	5.00	11.95
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		433,621.24
Closing balance at 30/06/2021	2,120.98	2,077.02

# The Fivewise Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Perry Anderson  
Director

\_\_\_\_\_  
Hayley Anderson  
Director

# The Fivewise Superannuation Fund

## Members Statement

Perry Anderson  
 115 Mclean Road South  
 Camp Mountain, Queensland, 4520, Australia

### Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	396,989.19
Age:	60	Total Death Benefit	396,989.19
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/2015	Previous Salary	0.00
Service Period Start Date:	17/01/1977	Disability Benefit	0.00
Date Left Fund:			
Member Code:	ANDPER00002P		
Account Start Date	01/07/2019		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension		

### Your Balance

<b>Total Benefits</b>	396,989.19
<u>Preservation Components</u>	
Preserved	396,989.19
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (14.33%)	56,876.68
Taxable	340,112.51

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	428,356.19	428,356.19
<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	9,613.89	16,027.18
Internal Transfer In		433,621.24
<u>Decreases to Member account during the period</u>		
Pensions Paid	40,000.00	18,500.00
Contributions Tax		
Income Tax	980.89	2,792.23
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 30/06/2021	396,989.19	428,356.19

# The Fivewise Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

\_\_\_\_\_  
Perry Anderson  
Director

\_\_\_\_\_  
Hayley Anderson  
Director



# The Fivewise Superannuation Fund

## Members Statement

Hayley Anderson  
 115 Mclean Road South  
 Camp Mountain, Queensland, 4520, Australia

### Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	26,488.84
Age:	55	Total Death Benefit	26,488.84
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/2015	Previous Salary	0.00
Service Period Start Date:	11/08/2006	Disability Benefit	0.00
Date Left Fund:			
Member Code:	ANDHAY00001A		
Account Start Date	28/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	26,488.84
<u>Preservation Components</u>	
Preserved	26,488.84
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	885.35
Taxable	25,603.49

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	17,526.26	15,809.37
<u>Increases to Member account during the period</u>		
Employer Contributions	9,977.46	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		1,188.98
Net Earnings	536.48	639.28
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,496.62	
Income Tax	54.74	111.37
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 30/06/2021	26,488.84	17,526.26

# The Fivewise Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Perry Anderson  
Director

---

Hayley Anderson  
Director

01 September 2021

Fivewise Superannuation Fund  
115 McLean Road South  
CAMP MOUNTAIN QLD 4520

Dear Perry & Hayley

**Enclosed are** the following documents for your consideration for the year ended 30 June 2021.

- Financial Statements
- Income Tax Return
- Minutes
- Annual Members Statements



**Our estimate indicates the following outcome:**

<i>Tax Payer</i>	<i>Amount</i>	<i>Refund / Payable</i>
Fivewise Superannuation Fund	\$301.03	Payable



**You now need to:**

- Check the **Financials, Income Tax Returns and associated documentation** carefully, and if:
  - Correct** ⇒ **please sign** the pages indicated and **return these to our office by 3 September 2021** for lodgement with the ATO. The onus is on you to return these in a timely manner by this date.
  - Incorrect** ⇒ advise us of the necessary changes immediately
- Retain a copy.** It is important that you retain a copy of our paperwork and your supporting records in accordance with legal requirements. Please refer to this link - <https://www.ato.gov.au/Super/self-managed-super-funds/administering-and-reporting/record-keeping-requirements/>

**Please use the payment slip attached to make payment for your superannuation income tax. We ask that you diarise any payment due dates** as the ATO may impose penalties if payment is not received by the due date and reminder notices are not issued. Payment is due by .

The estimate also indicates that upon lodgement of this tax return, you will be required to pay Quarterly Pay As You Go (PAYG) Instalments as listed below towards your tax for **2022**. You will receive quarterly notices from the ATO and you will need to pay them by the due date specified in the table below. If however, you believe the fund's circumstances have changed, please contact our office as we may be able to vary your amount depending on the situation.

<i>Quarter</i>	<i>Amount</i>	<i>Due Date</i>
Q1: July – September	\$747.00	28 October 2021
Q2: October - December	\$747.00	28 February 2022
Q3: January - March	\$748.00	28 April 2022
Q4: April – June	\$748.00	28 July 2022



### Projected Minimum Pensions

Listed below are your minimum and maximum pension limits for the year ending 30 June 2022 . Please ensure that you withdraw at least the minimum amount prior to 30 June 2022.

<i>Member</i>	<i>Minimum</i>	<i>Maximum</i>
Perry Anderson	\$7,930.00	\$39,656.20



It is a requirement of the Superannuation Industry (Supervision) Act 1993 that you withdraw at least your minimum pension amount but no more than the maximum in order to obtain the tax free status of the fund's earnings and realised capital gains in a year. As such, please ensure that you have withdrawn at least \$7,930.00 from the superannuation fund bank account prior to 30 June 2022.



### Investment Strategy

Please note that the Superannuation Laws require that the Trustee of the Fund prepare and implement an investment strategy for their SMSF. This Investment Strategy must be implemented and then regularly reviewed and updated when applicable. Unfortunately, we as the SMSF accountants are not able to provide any advice relating to a particular asset acquisition, or general asset allocations within your SMSF and therefore we are not able to prepare or review an investment strategy on your behalf. Should you wish to engage a financial planner for external investment advice you are welcome to contact our colleague, Norm Sinclair (norm@seedinvest.com.au / 07 3333 1626).

Your latest lodgement date is, 16 May 2022.



Our account for services will follow shortly and we appreciate payment within our 14 day trading terms.

We thank you for your ongoing support and the opportunity to be of service. Please do not hesitate to contact our office, should you have any queries in relation to the above.

Yours sincerely

Mark Herron  
**Director**

# Memorandum of Resolutions of the Director(s) of

Fivewise Superannuation Pty Ltd ACN: 607449436

ATF The Fivewise Superannuation Fund

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

## **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 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **AUDITORS:**

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

Herron 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.

## **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.

# Memorandum of Resolutions of the Director(s) of

Fivewise Superannuation Pty Ltd ACN: 607449436

ATF The Fivewise Superannuation Fund

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**CLOSURE:**

Signed as a true record –

.....

Perry Anderson

/ /

.....

Hayley Anderson

/ /

## The Fivewise Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	24200/ANDHAY00001 A	(Contributions) Anderson, Hayley - Accumulation			9,977.46
2,703.18	24700	Changes in Market Values of Investments			240.54
	<b>25000</b>	<b>Interest Received</b>			
(600.77)	25000/BQL22377394	BOQ Superannuation Savings Account			506.19
(778.38)	25000/LTFIX	Loan to Fixed Constructions Pty Ltd			270.34
	<b>28000</b>	<b>Property Income</b>			
(23,237.85)	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera			21,950.52
	<b>28500</b>	<b>Transfers In</b>			
(1,188.98)	28500/ANDHAY00001 A	(Transfers In) Anderson, Hayley - Accumulation			
(2,020.36)	28500/ANDPER00001 A	(Transfers In) Anderson, Perry - Accumulation			
198.00	30100	Accountancy Fees		5,588.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		880.00	
54.00	30800	ASIC Fees		55.00	
	31500	Bank Charges		100.00	
	<b>33400</b>	<b>Depreciation</b>			
172.34	33400/254IMPR	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements		168.03	
24.96	33400/254IMPR1	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements		72.51	
	37900	Interest Paid		1.30	
	<b>41600</b>	<b>Pensions Paid</b>			
18,500.00	41600/ANDPER00002 P	(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension)		40,000.00	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
2,607.68	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		2,613.30	
	<b>42100</b>	<b>Property Expenses - Body Corporate Fees</b>			
1,992.00	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		2,000.00	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			



## The Fivewise Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
662.56	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera		808.49	
2,382.76	48500	Income Tax Expense		2,500.88	
(1,471.14)	49000	Profit/Loss Allocation Account			22,360.46
	<b>50010</b>	<b>Opening Balance</b>			
(15,809.37)	50010/ANDHAY00001 A	(Opening Balance) Anderson, Hayley - Accumulation			17,526.26
(433,621.24)	50010/ANDPER00001 A	(Opening Balance) Anderson, Perry - Accumulation			2,077.02
	50010/ANDPER00002 P	(Opening Balance) Anderson, Perry - Pension (Transition to Retirement Pension)			428,356.19
	<b>52420</b>	<b>Contributions</b>			
0.00	52420/ANDHAY00001 A	(Contributions) Anderson, Hayley - Accumulation			9,977.46
	<b>52850</b>	<b>Transfers In</b>			
(1,188.98)	52850/ANDHAY00001 A	(Transfers In) Anderson, Hayley - Accumulation			0.00
(2,020.36)	52850/ANDPER00001 A	(Transfers In) Anderson, Perry - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(639.28)	53100/ANDHAY00001 A	(Share of Profit/(Loss)) Anderson, Hayley - Accumulation			536.48
(68.61)	53100/ANDPER00001 A	(Share of Profit/(Loss)) Anderson, Perry - Accumulation			48.96
(16,027.18)	53100/ANDPER00002 P	(Share of Profit/(Loss)) Anderson, Perry - Pension (Transition to Retirement Pension)			9,613.89
	<b>53330</b>	<b>Income Tax</b>			
111.37	53330/ANDHAY00001 A	(Income Tax) Anderson, Hayley - Accumulation		54.74	
11.95	53330/ANDPER00001 A	(Income Tax) Anderson, Perry - Accumulation		5.00	
2,792.23	53330/ANDPER00002 P	(Income Tax) Anderson, Perry - Pension (Transition to Retirement Pension)		980.89	
	<b>53800</b>	<b>Contributions Tax</b>			
0.00	53800/ANDHAY00001 A	(Contributions Tax) Anderson, Hayley - Accumulation		1,496.62	
	<b>54160</b>	<b>Pensions Paid</b>			
18,500.00	54160/ANDPER00002 P	(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension)		40,000.00	
	<b>56100</b>	<b>Internal Transfers In</b>			
(433,621.24)	56100/ANDPER00002 P	(Internal Transfers In) Anderson, Perry - Pension (Transition to			0.00

## The Fivewise Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Retirement Pension)			
	<b>57100</b>	<b>Internal Transfers Out</b>			
433,621.24	57100/ANDPER00001 A	(Internal Transfers Out) Anderson, Perry - Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
150,849.81	60400/BQL22377394	BOQ Superannuation Savings Account		146,025.00	
5,128.67	60400/OQ Everyday Busines2	BOQ Everyday Business Account		5,028.83	
	<b>74200</b>	<b>Loans to Associated Entities (In house loans)</b>			
14,307.39	74200/LTFIX	Loan to Fixed Constructions Pty Ltd			0.00
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
275,000.00	77250/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1.0000	275,000.00	
0.00	77250/254IMPR	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	1.0000		0.00
0.00	77250/254IMPR1	Unit 17, 254 South Pine Road, Enoggera - Capital Improvements	1.0000		0.00
3,607.60	85000	Income Tax Payable/Refundable			42.03
(934.00)	86000	PAYG Payable			728.00
0.00	88000	Sundry Creditors			137.94
	89000	Deferred Tax Liability/Asset		453.15	
				<b>524,349.74</b>	<b>524,349.74</b>

**Current Year Profit/(Loss): (19,859.58)**

## Jay Rajapakse

---

**From:** Perry Anderson <perry@fixedconstructions.com.au>  
**Sent:** Thursday, 19 August 2021 12:04 PM  
**To:** Jay Rajapakse  
**Subject:** RE: Initial Queries- EOY 2021  
**Attachments:** SCGSQPrn1021081912110.pdf

Hi Jay ,

Both payments to Jan Bowman (mother in law ) were repayments of a \$50K loan she gave us . Mark is aware of this and was part of the amounts I could with draw from SMSF for 20/21 . \$99.00 was an insurance levy see attached .

Kind regards,



Perry Anderson  
m: 0408 799 088



Trade Builders Buying Group Member - #3411 – 'Building Better Deals'  
QBCC Building License #1144060  
ABN# 39 959 144 949

---

**From:** Jay Rajapakse [mailto:jay@herronaccountants.com.au]  
**Sent:** Thursday, 19 August 2021 11:51 AM  
**To:** 'Perry Anderson'; 'The Gough's'  
**Subject:** RE: Initial Queries- EOY 2021

Thanks Perry.

Below are some bank transactions in SMSF that I need the explanations. Can you please let me know what they are for?

**Bank account: BOQ \*394 – Superannuation Savings account**

22/01/2021	Pay to Jan Bowman	\$20,000
25/01/2021	Pay to Jan Bowman	\$20,000
19/02/2021	TFR to Account 022380148	\$99.00

Thanks  
Jay

## Jay Rajapakse

---

**From:** Jay Rajapakse  
**Sent:** Thursday, 19 August 2021 11:51 AM  
**To:** 'Perry Anderson'; 'The Gough's'  
**Subject:** RE: Initial Queries- EOY 2021

Thanks Perry.

Below are some bank transactions in SMSF that I need the explanations. Can you please let me know what they are for?

### Bank account: BOQ \*394 – Superannuation Savings account

22/01/2021	Pay to Jan Bowman	\$20,000
25/01/2021	Pay to Jan Bowman	\$20,000
19/02/2021	TFR to Account 022380148	\$99.00



Thanks  
Jay

## Jay Rajapakse CPA

ACCOUNTANT

**NORTH LAKES | P 07 3204 4166**

Unit 1, 48 Flinders Pde, North Lakes Qld 4509

PO Box 504 North Lakes Qld 4509



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**From:** Perry Anderson <perry@fixedconstructions.com.au>  
**Sent:** Thursday, 19 August 2021 11:40 AM  
**To:** Jay Rajapakse <jay@herronaccountants.com.au>; 'The Gough's' <thegoughclan@optusnet.com.au>  
**Subject:** RE: Initial Queries- EOY 2021

Hi Jay , no creditors or debtors at 30/06/21

## Jay Rajapakse

---

**From:** Jay Rajapakse  
**Sent:** Monday, 16 August 2021 5:07 PM  
**To:** 'Perry Anderson'  
**Cc:** 'Jo Gough'  
**Subject:** RE: Fivewise Super fund info

Hi Perry,

Could you also please send below for the SMSF?

- Rates notice for June 2021 quarter ✓
- Body corporate statements for Sept 2020 quarter and June 2021 quarter ✓
- water invoices from 09/11/2020 to Feb 2021 and Feb 2021 to May 2021 ✓

Thanks  
Jay

Jay Rajapakse CPA  
ACCOUNTANT  
NORTH LAKES | P 07 3204 4166  
Unit 1, 48 Flinders Pde, North Lakes Qld 4509  
PO Box 504 North Lakes Qld 4509

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-----Original Message-----

**From:** Perry Anderson <perry@fixedconstructions.com.au>  
**Sent:** Monday, 16 August 2021 6:54 AM  
**To:** Jay Rajapakse <jay@herronaccountants.com.au>  
**Cc:** 'Jo Gough' <admin@fixedconstructions.com.au>  
**Subject:** Fivewise Super fund info

Morning Jay ,

## Jay Rajapakse

---

**From:** Jay Rajapakse  
**Sent:** Wednesday, 11 August 2021 5:07 PM  
**To:** 'The Gough's'; 'Perry Anderson'  
**Subject:** Initial Queries- EOY 2021

Hi Jo and Perry,

I have below initial set of queries for 2021 FY. Could you please reply to them at your earliest convenience. I thought to send it today since Jo is only working on Thursdays. Will send you further queries next week if there will be any.

### Bear Hand Buildings. (Jo to provide)

1. Payroll report summary for 2021 FY from your payroll system same as you sent last year.
2. BOQ\*2456 statements from July 2020 to June 2021.
3. Any debtors, creditors or work-in-progress as at 30/06/2021?

### Fixed Constructions (Perry to provide)

1. Please provide bank statements for below bank accounts from July 2020 to June 2021.  
- Westpac \*229470
2. Re-finance documents for Mercedes loan.

### Fivewise Superfund (Perry to provide)

1. Please provide below bank statements from July 2020 to June 2021.
  - a. BOQ 22380145 ✓
  - b. BOQ 22377394 ✓
3. 4x rates notices ✓
4. 4x body corporate statements ✓
5. 4x water rates statements ✓

Thanks  
Jay

**Jay Rajapakse CPA**

ACCOUNTANT

**NORTH LAKES | P 07 3204 4166**

Unit 1, 48 Flinders Pde, North Lakes Qld 4509  
PO Box 504 North Lakes Qld 4509

[herronaccountants.com.au](http://herronaccountants.com.au)



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## Bank Reconciliation - Super Fund

Client Name: Fivewise Superannuation Fund  
 Client Code: ANDE16 Period Ended: 30 June 2021  
 Partner/Manager: Mark Herron / Stuart Arthur Accountant: Jay Rajapakse

Bank: BOQ Account No: 22380145  
 BGL Code: \_\_\_\_\_

AS AT

**30/06/2021**

Balance as per bank statement

\$5,028.83

add: Outstanding deposits

0.00
0.00
0.00

0.00

5,028.83

less: Outstanding cheques

Chq No	Code	Amount
--------	------	--------

		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00

0.00

**Reconciled Balance**

\$5,028.83





## Account Details

22380145 EBA - Available: \$5,018.83

## Account Information

Account Name:  
EBA

## Transactions Search

Date Range For a specified range  
 Start Date 01/07/2020 DD/MM/YYYY End Date 30/06/2021 DD/MM/YYYY (DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,028.83
31/05/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,038.83
30/04/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,048.83
28/04/2021	BPAY TAX OFFICE PAYMENTS IB2-25360610	\$728.00		\$5,058.83
28/04/2021	TFR FROM 022377394 IB2-25358410		\$728.00	\$5,786.83
16/04/2021	BPAY URBAN UTILITIES IB2-84310650	\$62.04		\$5,058.83
16/04/2021	TFR FROM 022377394 IB2-84307590		\$62.04	\$5,120.87
01/04/2021	BPAY BCC RATES & DONATION IB2-27881664	\$667.20		\$5,058.83
01/04/2021	BPAY DEFT PAYMENTS IB2-27877324	\$499.00		\$5,726.03
01/04/2021	TFR FROM 022377394 IB2-27872064		\$667.20	\$6,225.03
01/04/2021	TFR FROM 022377394 IB2-27870304		\$499.00	\$5,557.83
31/03/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,058.83
28/02/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,068.83
11/02/2021	BPAY URBAN UTILITIES IB2-98287481	\$203.73		\$5,078.83
11/02/2021	TFR FROM 022377394 IB2-98284741		\$203.73	\$5,282.56
31/01/2021	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,078.83
05/01/2021	BPAY DEFT PAYMENTS IB2-13775213	\$400.00		\$5,088.83
05/01/2021	BPAY BCC RATES IB2-13773053	\$637.50		\$5,488.83
04/01/2021	BPAY TAX OFFICE PAYMENTS IB2-99294281	\$800.00		\$6,126.33
04/01/2021	TFR FROM 022377394 IB2-99289221		\$800.00	\$6,926.33
04/01/2021	TFR FROM 022377394 IB2-99287221		\$400.00	\$6,126.33
04/01/2021	TFR FROM 022377394 IB2-99285021		\$637.66	\$5,726.33
31/12/2020	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,088.67
30/11/2020	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,098.67
25/11/2020	BPAY URBAN UTILITIES IB2-71230124	\$200.49		\$5,108.67
25/11/2020	TFR FROM 022377394 IB2-71226964		\$200.49	\$5,309.16
31/10/2020	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,108.67
28/10/2020	BPAY TAX OFFICE PAYMENTS IB2-48199269	\$656.00		\$5,118.67
28/10/2020	TFR FROM 022377394 IB2-48195829		\$656.00	\$5,774.67
15/10/2020	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-70764430	\$3,300.00		\$5,118.67
15/10/2020	TFR FROM 022377394 IB2-70760930		\$3,300.00	\$8,418.67
01/10/2020	BPAY DEFT PAYMENTS IB2-06639804	\$501.00		\$5,118.67
01/10/2020	BPAY BCC RATES IB2-06636884	\$654.30		\$5,619.67
01/10/2020	TFR FROM 022377394 IB2-06635144		\$501.00	\$6,273.97
01/10/2020	TFR FROM 022377394 IB2-06634024		\$654.30	\$5,772.97
30/09/2020	ACCOUNT MAINTENANCE FEE	\$10.00		\$5,118.67



<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
28/08/2020	BPAY ASIC IB2-69133258	\$55.00		\$5,128.67
28/08/2020	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-69130298	\$198.00		\$5,183.67
28/08/2020	TFR FROM 022377394 IB2-69126798		\$253.00	\$5,381.67
24/08/2020	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-81241340	\$2,970.00		\$5,128.67
24/08/2020	TFR FROM 022377394 IB2-81237480		\$2,970.00	\$8,098.67
21/08/2020	BPAY QLD URBAN UTILITIES. IB2-67835600	\$204.29		\$5,128.67
21/08/2020	TFR FROM 022377394 IB2-67828740		\$204.29	\$5,332.96
05/08/2020	BPAY BCC RATES IB2-91662541	\$654.30		\$5,128.67
05/08/2020	TFR FROM 022377394 IB2-91659941		\$654.30	\$5,782.97
28/07/2020	BPAY TAX OFFICE PAYMENTS IB2-36541921	\$934.00		\$5,128.67
28/07/2020	TFR FROM 022377394 IB2-36538861		\$934.00	\$6,062.67
01/07/2020	BPAY DEFT PAYMENTS IB2-30694933	\$501.00		\$5,128.67
01/07/2020	TFR FROM 022377394 IB2-30691713		\$501.00	\$5,629.67

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



## Bank Reconciliation - Super Fund

Client Name: Fivewise Superannuation Fund  
 Client Code: ANDE16 Period Ended: 30 June 2021  
 Partner/Manager: Mark Herron / Stuart Arthur Accountant: Jay Rajapakse

Bank: BOQ Account No: 22377394  
 BGL Code: \_\_\_\_\_

AS AT

**30/06/2021**

Balance as per bank statement \$146,025.00

add: Outstanding deposits	0.00	0.00	
	0.00	0.00	
	0.00	0.00	0.00
			146,025.00

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

**Reconciled Balance** \$146,025.00



JV5VZKVPNY-TL02

## Account Details

22377394 Superannuation Savings - Available: \$147,856.58

## Account Information

Account Name:  
Superannuation Savings

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2020 DD/MM/YYYY End Date 30/06/2021 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2021	INTEREST		\$29.75	\$146,025.00
14/06/2021	Direct Credit CBA fivewise		\$1,228.24	\$145,995.25
11/06/2021	Direct Credit CBA fivewise		\$1,658.45	\$144,767.01
31/05/2021	INTEREST		\$30.06	\$143,108.56
18/05/2021	Direct Credit CBA fivewise		\$1,658.00	\$143,078.50
10/05/2021	Direct Credit CBA fivewise		\$1,658.45	\$141,420.50
30/04/2021	INTEREST		\$28.60	\$139,762.05
28/04/2021	TFR TO ACCOUNT 022380145 IB2-25358410	\$728.00		\$139,733.45
21/04/2021	TFR FROM 022892456 IB2-60491841		\$783.75	\$140,461.45
16/04/2021	Direct Credit CBA fivewise		\$1,366.69	\$139,677.70
16/04/2021	TFR TO ACCOUNT 022380145 IB2-84307590	\$62.04		\$138,311.01
01/04/2021	TFR TO ACCOUNT 022380145 IB2-27872064	\$667.20		\$138,373.05
01/04/2021	TFR TO ACCOUNT 022380145 IB2-27870304	\$499.00		\$139,040.25
31/03/2021	INTEREST		\$29.51	\$139,539.25
05/03/2021	Direct Credit CBA MAX FORCE FEB0047		\$1,658.45	\$139,509.74
04/03/2021	Direct Credit CBA fivewise		\$1,658.45	\$137,851.29
28/02/2021	INTEREST		\$26.14	\$136,192.84
19/02/2021	TFR TO ACCOUNT 022380158 IB2-54734899	\$99.00		\$136,166.70
11/02/2021	TFR TO ACCOUNT 022380145 IB2-98284741	\$203.73		\$136,265.70
31/01/2021	INTEREST		\$35.18	\$136,469.43
31/01/2021	INTERNET PAY ANYONE FEE	\$1.30		\$136,434.25
27/01/2021	Direct Credit ATO ATO001000014676857		\$997.50	\$136,435.55
25/01/2021	PAY ANYONE TO Jan Bowman 06267 3 010042452 IB2-90374302	\$20,000.00		\$135,438.05
22/01/2021	PAY ANYONE TO Jan Bowman 06267 3 010042452 IB2-57804561	\$20,000.00		\$155,438.05
08/01/2021	Direct Credit CBA fivewise		\$1,618.00	\$175,438.05
04/01/2021	TFR TO ACCOUNT 022380145 IB2-99289221	\$800.00		\$173,820.05
04/01/2021	TFR TO ACCOUNT 022380145 IB2-99287221	\$400.00		\$174,620.05
04/01/2021	TFR TO ACCOUNT 022380145 IB2-99285021	\$637.66		\$175,020.05
31/12/2020	INTEREST		\$37.28	\$175,657.71
30/11/2020	INTEREST		\$49.22	\$175,620.43
30/11/2020	TFR FROM 022892456 IB2-34554910		\$14,577.73	\$175,571.21
25/11/2020	TFR TO ACCOUNT 022380145 IB2-71226964	\$200.49		\$160,993.48
19/11/2020	Direct Credit ATO ATO009000013942910		\$4,567.41	\$161,193.97
03/11/2020	Direct Credit CBA fivewise		\$4,591.79	\$156,626.56
02/11/2020	Direct Credit ATO ATO002000014013616		\$523.80	\$152,034.77
31/10/2020	INTEREST		\$51.78	\$151,510.97



Date	Description	Debit	Credit	Balance
30/10/2020	Direct Credit ATO ATO002000014013618		\$855.00	\$151,459.19
28/10/2020	TFR TO ACCOUNT 022380145 IB2-48195829	\$656.00		\$150,604.19
15/10/2020	TFR TO ACCOUNT 022380145 IB2-70760930	\$3,300.00		\$151,260.19
12/10/2020	Direct Credit ATO ATO002000013865124		\$1,094.24	\$154,560.19
01/10/2020	TFR TO ACCOUNT 022380145 IB2-06635144	\$501.00		\$153,465.95
01/10/2020	TFR TO ACCOUNT 022380145 IB2-06634024	\$654.30		\$153,966.95
30/09/2020	INTEREST		\$69.15	\$154,621.25
11/09/2020	Direct Credit CBA fivewise		\$1,618.00	\$154,552.10
31/08/2020	INTEREST		\$78.50	\$152,934.10
28/08/2020	TFR TO ACCOUNT 022380145 IB2-69126798	\$253.00		\$152,855.60
24/08/2020	TFR TO ACCOUNT 022380145 IB2-81237480	\$2,970.00		\$153,108.60
21/08/2020	TFR TO ACCOUNT 022380145 IB2-67828740	\$204.29		\$156,078.60
14/08/2020	Direct Credit ATO ATO003000013181820		\$1,995.36	\$156,282.89
13/08/2020	Direct Credit CBA fivewise		\$1,618.00	\$154,287.53
05/08/2020	TFR TO ACCOUNT 022380145 IB2-91659941	\$654.30		\$152,669.53
31/07/2020	INTEREST WITHHELD	\$36.37		\$153,323.83
31/07/2020	INTEREST		\$77.39	\$153,360.20
28/07/2020	TFR TO ACCOUNT 022380145 IB2-36538861	\$934.00		\$153,282.81
27/07/2020	TFR FROM 022892456 IB2-59068510		\$2,250.00	\$154,216.81
06/07/2020	Direct Credit CBA fivewise		\$1,618.00	\$151,966.81
01/07/2020	TFR TO ACCOUNT 022380145 IB2-30691713	\$501.00		\$150,348.81

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

Workpaper 19

Loan paid off

### Members Loan

Client Name: Fivewise Superannuation Fund      Period Ended: 30 June 2021  
 Client Code: ANDE16      Accountant: Jay Rajapakse

Members Loan      Loan to Fixed Constructions Pty Ltd

**Benchmark Interest Rate**

01/07/20 - 30/06/21      4.52

Date	Opening Balance	Additions	Repayments	Interest	Closing Balance	Principal Outstanding
30/06/2020	14,307.39				14,307.39	14,307.39
31/07/2020	14,360.40	0.00	0.00	54.77	14,362.16	14,307.39
31/08/2020	14,415.17	0.00	0.00	54.77	14,416.94	14,307.39
30/09/2020	14,468.18	0.00	0.00	53.01	14,469.95	14,307.39
31/10/2020	14,522.95	0.00	0.00	54.77	14,524.72	14,307.39
30/11/2020	14,575.96	0.00	-14,577.73	53.01	0.00	0.00
31/12/2020	0.00	0.00	0.00	0.00	0.00	0.00
31/01/2021	0.00	0.00	0.00	0.00	0.00	0.00
28/02/2021	0.00			0.00	0.00	0.00
31/03/2021	0.00			0.00	0.00	0.00
30/04/2021	0.00			0.00	0.00	0.00
31/05/2021	0.00			0.00	0.00	0.00
30/06/2020	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>		0.00	-14,577.73	270.34	0.00	





## End of Period Closing Figures - Super Fund

Client Name: Fivewise Superannuation Fund  
Client Code: ANDE16 Period Ended: 30 June 2021  
Partner: Mark Herron / Stuart Arthur Accountant: Jay Rajapakse

**Cash at bank:**

BOQ	22380145	✓	5,028.83	✓
BOQ	22377394	✓	146,025.00	
			<u>151,053.83</u>	

**Debtors:**

\_\_\_\_\_ - 665 Accrued Income

\_\_\_\_\_ - 680 Sundry Debtors

**Creditors:**

Accrue water charges	✓	137.94	✓	
PAYG JUNE 2021		<u>728.00</u>		
		<b>865.94</b>		Sundry Creditors



Fivewise Superannuation Fund  
115 McLean Road South  
CAMP MOUNTAIN QLD 4520

**Invoice Date**  
05 August 2020

**ABN.**  
16 134 060 432

**Invoice No.**  
24689

**Client Code**  
ANDE16

## TAX INVOICE

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

**Annual Administration:**

Coding and posting of data to General Ledger for the period 1 July 2018 to 30 June 2019

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Revaluation of real estate assets;
- Allocation of member contributions

Preparation of Financial Statements for the Fivewise Superannuation Fund for the financial year ended 30 June 2019

Preparation of Member Benefit Statements for Perry and Hayley Anderson for the financial year ended 30 June 2019

Preparation and lodgement with the Australian Taxation Office of Fund Income Tax Return for the financial year ended 30 June 2019

Investigation of transactions with related parties including loans to related parties

Preparation of documentation for loans to related parties

Discussions regarding property valuations



Liaising with auditor and ATO in relation to compliance with legislative requirements for loans to related parties

**Audit:**

Audit of the 2019 Financial Statements as performed by Super Audits and paid on behalf of the Fund

<p>Our Price Plus: GST <b>TOTAL DUE</b></p>	<div style="border: 1px solid red; padding: 2px; display: inline-block;">Includes audit fee</div>  	<hr/> <p>2,700.00 270.00</p> <hr/> <p><b>\$2,970.00</b></p> <hr/>
---	---	---



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

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

**Invoice Due Date - 19 August 2020**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

--	--	--	--	--	--	--	--	--	--	--	--

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

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

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





Fivewise Superannuation Pty Ltd  
115 McLean Road South  
CAMP MOUNTAIN QLD 4520

**Invoice Date**  
26 August 2020

**ABN.**  
16 134 060 432

**Invoice No.**  
24857

**Client Code**  
ANDE19

## TAX INVOICE

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

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price  
Plus: GST  
**TOTAL DUE**

180.00  
18.00

**\$ 198.00**



### Remittance Advice - Please return with your payment

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

**Invoice Due Date - 25 September 2020**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

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

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

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

Client Code: ANDE19

Invoice No: 24857

Amount Due: \$ 198.00

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



Fivewise Superannuation Fund  
115 McLean Road South  
CAMP MOUNTAIN QLD 4520

**Invoice Date**  
01 October 2020

**ABN.**  
16 134 060 432

**Invoice No.**  
25135

**Client Code**  
ANDE16

## TAX INVOICE

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

**Annual Administration:**

Coding and posting of data to General Ledger for the period 1 July 2019 to 30 June 2020

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for:

- Revaluation of real estate assets;
- Allocation of member contributions

Preparation of Financial Statements for the Fivewise Superannuation Fund for the financial year ended 30 June 2020

Preparation of Member Benefit Statements for Perry and Hayley Anderson for the financial year ended 30 June 2020

Preparation and lodgement with the Australian Taxation Office of Fund Income Tax Return for the financial year ended 30 June 2020

**Additional time this year:**

Establishing TRIS pension for Perry Anderson, including preparation of all necessary documents for commencement and advising minimum and maximum thresholds for pension withdrawal amounts required in the 2021 financial year

Investigation of transactions with related parties including loans to related parties

Preparation of documentation for loans to related parties

Liaising with auditor and ATO in relation to compliance with legislative requirements for loans to related parties



**Audit:**

Audit of the 2020 Financial Statements as performed by Super Audits and paid on behalf of the Fund

Our Price  
Plus: GST  
**TOTAL DUE**

Includes audit fees



3,000.00
300.00
<b>\$3,300.00</b>



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

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

**Invoice Due Date - 15 October 2020**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

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

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

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

Client Code: ANDE16

Invoice No: 25135

Amount Due: \$3,300.00

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

## 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:** 29 September 2020

**Recipient:** Fivewise Super Fund

**Address:** C/- PO Box 504 NORTH LAKES Qld. 4509

### Description of Services

Statutory audit of the Fivewise Super Fund for the financial year ending 30 June 2020.

**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.



AUDITING  
DUE DILIGENCE  
FORENSIC ACCOUNTING

## TAX INVOICE

**Supplier:** Super Audits

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

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Rundle Mall 5000

**ABN:** 20 461 503 652

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**Date:** 30 July 2020

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**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.



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

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

FIVEWISE SUPERANNUATION PTY LTD  
HERRON ACCOUNTANTS  
PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT  
Issue date 04 Aug 20  
**FIVEWISE SUPERANNUATION PTY LTD**

ACN 607 449 436  
Account No. 22 607449436

### Summary

Opening Balance	\$0.00
New items	\$55.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$55.00</b>



- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

### Please pay

Immediately	<b>\$0.00</b>
By 04 Oct 20	<b>\$55.00</b>

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

PAYMENT SLIP  
**FIVEWISE SUPERANNUATION PTY LTD**

ACN 607 449 436 Account No: 22 607449436



22 607449436

<b>TOTAL DUE</b>	<b>\$55.00</b>
Immediately	<b>\$0.00</b>
By 04 Oct 20	<b>\$55.00</b>

*Payment options are listed on the back of this payment slip*



**Bill Code:** 17301  
**Ref:** 2296074494362



\*814 129 0002296074494362 22

# Transaction details:

page 2 of 2

	<b>Transactions for this period</b>	<b>ASIC reference</b>	<b>\$ Amount</b>
2020-08-04	Annual Review - Special Purpose Pty Co	3X4912071480P A	\$55.00
	<b>Outstanding transactions</b>		
2020-08-04	Annual Review - Special Purpose Pty Co	3X4912071480P A	\$55.00

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 0744 9436 222

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841

	<b>Bill Code:</b> 17301 <b>Ref:</b> 2296074494362
<b>Telephone &amp; Internet Banking – BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	





BRISBANE CITY COUNCIL ABN 72 002 765 795

# Rate Account

**Property Location** 17/254 SOUTH PINE RD  
ENOGGERA  
**Issue Date** 6 Jul 2020

Bill number  
**5000 1037 5409 791**

Bill number including donation  
**5800 1037 5409 791**

Dedicated to a better Brisbane



P185BCCRA522\_A4MA01/E-1346/S-2692/I-5383

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Enquiries**  
(07) 3403 8888  
**24 hours 7 days**

Account Period  
1 Jul 2020 - 30 Sep 2020

## Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit [lmct.org.au](http://lmct.org.au)

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the Collections Act 1966.



LORD MAYOR'S  
CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.

**Full payment by the Due Date includes Discount and/or Rounding (where applicable).**

Compounding interest of 8.53% per annum will accrue daily on any amount owing immediately after this date.

**Nett Amount Payable****\$654.30****Due Date****5 Aug 2020****Summary of Charges**

Opening Balance	0.02 CR
Brisbane City Council Rates & Charges	514.60
Special Covid-19 Rebate	12.56 CR
State Government Charges	152.30

**PAID**

05/08/20

<b>Gross Amount</b>	654.32
<b>Discount and/or Rounding (where applicable)</b>	0.02 CR
<b>Nett Amount Payable</b>	<b>654.30</b>
<b>Optional Lord Mayor's Charitable Trust donation received by the Due Date</b>	669.30

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation

Pay using your smartphone



\*439 580010375409791



\*439 500010375409791



Bill Code: 319186  
Ref: 5800 0000 5306 588  
Amt: \$669.30 by 5 Aug 2020



Bill Code: 78550  
Ref: 5000 0000 5306 588  
Amt: \$654.30 by 5 Aug 2020



THE FIVEWISE  
SUPERANNUATION FUND

Due Date

**5 Aug 2020****50**

Gross Amount

**\$654.32**

Nett Amount

**\$654.30**

&lt;0000065430&gt;

&lt;004440&gt;

&lt;500010375409791&gt;

&gt;





# Rate Account

**Property Location** 17/254 SOUTH PINE RD  
ENOGGERA  
**Issue Date** 1 Sep 2020

Bill number  
**5000 1038 0638 423**

Bill number including donation  
**5800 1038 0638 423**

Dedicated to a better Brisbane

**Enquiries**  
(07) 3403 8888  
24 hours 7 days

Account Period  
1 Oct 2020 - 31 Dec 2020



P241BCCRA228\_A4MA01/E-1325/S-2650/I-5299

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

## Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

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LORD MAYOR'S CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date. Full payment by the Due Date includes Discount and/or Rounding (where applicable).

Compounding interest of 8.53% per annum will accrue daily on any amount owing immediately after this date.

### Nett Amount Payable

**\$654.30**

### Due Date

**1 Oct 2020**

### Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	514.60
Special Covid-19 Rebate	12.56 CR
State Government Charges	152.30
<b>PAID</b> 01/10/20	
<b>Gross Amount</b>	654.34
<b>Discount and/or Rounding (where applicable)</b>	0.04 CR
<b>Nett Amount Payable</b>	<b>654.30</b>
<b>Optional Lord Mayor's Charitable Trust donation received by the Due Date</b>	669.30

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation

Pay using your smartphone



\*439 580010380638423



\*439 500010380638423



Bill Code: 319186  
Ref: 5800 0000 5306 588  
Amt: \$669.30 by 1 Oct 2020



Bill Code: 78550  
Ref: 5000 0000 5306 588  
Amt: \$654.30 by 1 Oct 2020

THE FIVEWISE SUPERANNUATION FUND

Due Date

**1 Oct 2020**

**50**

Gross Amount

**\$654.34**

Nett Amount

**\$654.30**





BRISBANE CITY COUNCIL ABN 72 002 765 795

# Rate Account

**Property Location** 17/254 SOUTH PINE RD  
ENOGGERA  
**Issue Date** 4 Dec 2020

Dedicated to a better Brisbane

Bill number  
**5000 1038 5973 670**

Bill number including donation  
**5800 1038 5973 670**

**Enquiries**  
(07) 3403 8888  
**24 hours 7 days**

Account Period  
1 Jan 2021 - 31 Mar 2021



P338BCCRA458\_A4MA01/E-1365/S-2731/I-5461

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

## Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit [lmct.org.au](http://lmct.org.au)

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the *Collections Act 1966*.



LORD MAYOR'S  
CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.  
**Full payment by the Due Date includes Discount and/or Rounding (where applicable).**

Compounding interest of 8.53% per annum will accrue daily on any amount owing immediately after this date.

**Nett Amount Payable****\$637.65****Due Date****4 Jan 2021****Summary of Charges**

Opening Balance	0.00
Brisbane City Council Rates & Charges	514.60
Kingsford Smith Drive Savings Rebate	29.24 CR
State Government Charges	152.30

**PAID**

05-01-21

<b>Gross Amount</b>	637.66
<b>Discount and/or Rounding (where applicable)</b>	0.01 CR
<b>Nett Amount Payable</b>	<b>637.65</b>
<b>Optional Lord Mayor's Charitable Trust donation received by the Due Date</b>	652.65

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation



\*439 580010385973670



Bill Code: 319186  
Ref: 5800 0000 5306 588  
Amt: \$652.65 by 4 Jan 2021



\*439 500010385973670



Bill Code: 78550  
Ref: 5000 0000 5306 588  
Amt: \$637.65 by 4 Jan 2021

Pay using your smartphone



THE FIVEWISE SUPERANNUATION FUND

Due Date

**4 Jan 2021****50**

Gross Amount

**\$637.66**

Nett Amount

**\$637.65**

&lt;0000063765&gt;

&lt;004440&gt;

&lt;500010385973670&gt;

&gt;





# Rate Account

**Property Location** 17/254 SOUTH PINE RD  
ENOGGERA  
**Issue Date** 2 Mar 2021

Dedicated to a better Brisbane

Bill number  
**5000 1039 1307 877**

Bill number including donation  
**5800 1039 1307 877**

**Enquiries**  
(07) 3403 8888  
**24 hours 7 days**

Account Period  
1 Apr 2021 - 30 Jun 2021



P057BCCRA938\_A4MA01/E-1362/S-2724/I-5447

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

## Donate to the Lord Mayor's Charitable Trust to help those in need

You can make a \$15 donation to the Lord Mayor's Charitable Trust to support Brisbane's grass-roots charities.

Donations are tax deductible and can be made through your preferred rates payment method. A separate receipt will be issued by Council.

For more about the work of the Trust visit [lmct.org.au](http://lmct.org.au)

Council is fundraising for the Lord Mayor's Charitable Trust, a registered charity under the *Collections Act 1966*.



LORD MAYOR'S  
CHARITABLE TRUST

The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date.  
**Full payment by the Due Date includes Discount and/or Rounding (where applicable).**

Compounding interest of 8.53% per annum will accrue daily on any amount owing immediately after this date.

**Nett Amount Payable****\$667.20****Due Date****1 Apr 2021****Summary of Charges**

Opening Balance	0.30
Brisbane City Council Rates & Charges	514.60
State Government Charges	152.30
<b>Gross Amount</b>	667.20
<b>Discount and/or Rounding (where applicable)</b>	0.00
<b>Nett Amount Payable</b>	<b>667.20</b>
<b>Optional Lord Mayor's Charitable Trust donation received by the Due Date</b>	682.20

PAID  
1/4/21

If mailing your payment please tear off this slip and return with payment. Please do not pin or staple this slip. See reverse for payment methods.

Including Lord Mayor's Charitable Trust \$15 donation

Excluding Lord Mayor's Charitable Trust \$15 donation



\*439 580010391307877



Billor Code: 319186  
Ref: 5800 0000 5306 588  
Amt: \$682.20 by 1 Apr 2021



\*439 500010391307877



Billor Code: 78550  
Ref: 5000 0000 5306 588  
Amt: \$667.20 by 1 Apr 2021

Pay using your smartphone



THE FIVEWISE  
SUPERANNUATION FUND

Due Date

**1 Apr 2021****50**

Gross Amount

**\$667.20**

Nett Amount

**\$667.20**

&lt;0000066720&gt;

&lt;004440&gt;

&lt;500010391307877&gt;

&gt;



254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road  
ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number  
**FIVE00**

Date of issue  
**26 May 2020**

Total amount payable  
**\$501.00**

New charges due for payment  
**1 Jul 2020**

# TAX INVOICE

001210

036



Fivewise Super P/L A.C.N 607 449 436 ATF  
Fivewise Super Fund  
115 McLean Road  
SOUTH CAMP MOUNTAIN  
HIGHVALE QLD 4520

Property Address  
Lot 17,254 South Pine Road  
ENOGGERA QLD 4051

Lot number  
**17**

Unit number  
**17**

Details	Period	Amount	GST Incl	Discount	If paid by	Total
Admin Fund Contributions	01/07/20 to 30/09/20	200.00	18.18	0.00		200.00
Admin Fund Special levy-Insurance renewal	01/07/20 to 30/09/20	101.00	9.18	0.00		101.00
Sinking Fund Contributions	01/07/20 to 30/09/20	200.00	18.18	0.00		200.00

TOTAL DUE IF PAID BY 01/07/20 (Includes GST of \$45.54)

**\$501.00**



**PAID**  
1/7/20.



DEFT Reference Number  
3052 2195 4017 1

Date due                      Amount due  
1 Jul 2020                      \$501.00

Plan:            047888  
Lot:             00017  
Account:      FIVE00



\*496 3052 2195 4017 1

Registration is required for payments from cheque or savings accounts. Please register at [www.deft.com.au](http://www.deft.com.au) or call 1800 672 162. You do not need to re-register if you are already registered for phone payments. Registration is not required for one-off credit card payments. Phone, Direct Debit or Online payments can be made using Visa, Mastercard, American Express or Diners. Surcharges will apply. BPAY payments can be made using Visa or Mastercard. No surcharge will apply and loyalty points may not accrue.

### PAYMENT OPTIONS



Phone  
1300 301 090

Call this number to pay by credit card using a land line or mobile phone. Payments by credit cards will attract a surcharge.



Credit Card  
[www.deft.com.au](http://www.deft.com.au)

Visit [www.deft.com.au](http://www.deft.com.au) to make a secure credit card payment over the Internet. Payments by credit cards will attract a surcharge.



Direct Debit  
[www.deft.com.au](http://www.deft.com.au)

Register at [www.deft.com.au](http://www.deft.com.au) to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.



BPAY  
Biller code: 96503

Contact your financial institution to make a payment from your cheque, savings or credit card. Please use your DEFT Reference number when making your payment.



Australia Post

Present this bill at any Post Office to make cash, cheque or EFTPOS payments.



Cheque Payable to  
DEFT Payment Systems

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254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road

ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number

FIVE00

Date of issue

20 Aug 2020

Total amount payable

\$501.00

New charges due for payment

1 Oct 2020

# TAX INVOICE

009415

036



Fivewise Super P/L A.C.N 607 449 436 ATF

Fivewise Super Fund

115 McLean Road

SOUTH CAMP MOUNTAIN

HIGHVALE QLD 4520

Property Address

Lot 17,254 South Pine Road

ENOGGERA QLD 4051

Lot number

17

Unit number

17

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/10/20 to 31/12/20	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/10/20 to 31/12/20	101.00	9.18	101.00
Sinking Fund Contributions	01/10/20 to 31/12/20	200.00	18.18	200.00
				501.00

TOTAL DUE IF PAID BY 01/10/20 (Includes GST of \$45.54)

\$501.00



PAID  
01/10/20

Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number  
3052219540171

Date due                      Amount due  
1 Oct 2020                      \$501.00

Plan:            047888  
Lot:             00017  
Account:      FIVE00



\*496 3052 2195 4017 1

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254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665  
254 South Pine Road  
ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300  
Accounts email: accounts.brisbane@whittles.com.au

Your account number  
**FIVE00**

Date of issue  
**27 Nov 2020**

Total amount payable  
**\$400.00**

New charges due for payment  
**1 Jan 2021**

# TAX INVOICE

Fivewise Super P/L A.C.N 607 449 436 ATF  
Fivewise Super Fund  
115 McLean Road  
SOUTH CAMP MOUNTAIN  
HIGHVALE QLD 4520

Property Address  
Lot 17, 254 South Pine Road  
ENOGGERA QLD 4051

Lot number  
**17**

Unit number  
**17**

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/01/21 to 31/03/21	200.00	18.18	200.00
Sinking Fund Contributions	01/01/21 to 31/03/21	200.00	18.18	200.00
				400.00

TOTAL DUE IF PAID BY 01/01/21 (Includes GST of \$36.36)

**\$400.00**

**PAID**  
05/01/21



Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number  
3052219540171

Date due                      Amount due  
1 Jan 2021                      \$400.00

Plan:      047888  
Lot:        00017  
Account: FIVE00



\*496 305221954 0171

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Register at [www.deft.com.au](http://www.deft.com.au) to setup Biller or Customer initiated direct debit payments from your nominated bank account or credit card.



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Biller code: 96503

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254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road

ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300

Accounts email: accounts.brisbane@whittles.com.au

Your account number

FIVE00

Date of issue

20 Jan 2021

Total amount payable

\$99.00

New charges due for payment

20 Feb 2021

# TAX INVOICE

Fivewise Super P/L A.C.N 607 449 436 ATF  
Fivewise Super Fund  
115 McLean Road  
SOUTH CAMP MOUNTAIN  
HIGHVALE QLD 4520

Property Address

Lot 17, 254 South Pine Road  
ENOGGERA QLD 4051

Lot number

17

Unit number

17

Details	Period	Amount	GST Incl	Total
Admin Fund Special levy-Insurance renewal	01/01/21 to 31/03/21	99.00	9.00	99.00
				99.00

TOTAL DUE IF PAID BY 20/02/21 (Includes GST of \$9.00)

\$99.00



RECEIVED 1/2/21

PAID  
19/2/21

Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number  
3052219540171

Date due Amount due  
20 Feb 2021 \$99.00

Plan: 047888  
Lot: 00017  
Account: FIVE00



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254 SOUTH PINE ROAD CTS 47888

ABN: 16491258665

254 South Pine Road  
ENOGGERA QLD 4051

Accounts enquiries: (07) 3917 6300  
Accounts email: accounts.brisbane@whittles.com.au

Your account number  
**FIVE00**

Date of issue  
**22 Feb 2021**

Total amount payable  
**\$499.00**

New charges due for payment  
**1 Apr 2021**

# TAX INVOICE

006939

036



Fivewise Super P/L A.C.N 607 449 436 ATF  
Fivewise Super Fund  
115 McLean Road  
SOUTH CAMP MOUNTAIN  
HIGHVALE QLD 4520

Property Address  
Lot 17,254 South Pine Road  
ENOGGERA QLD 4051

Lot number  
**17**

Unit number  
**17**

Details	Period	Amount	GST Incl	Total
Admin Fund Contributions	01/04/21 to 30/06/21	200.00	18.18	200.00
Admin Fund Special levy-Insurance renewal	01/04/21 to 30/06/21	99.00	9.00	99.00
Sinking Fund Contributions	01/04/21 to 30/06/21	200.00	18.18	200.00
				499.00

TOTAL DUE IF PAID BY 01/04/21 (Includes GST of \$45.36)

**\$499.00**



**PAID**  
1/4/21

Interest at the rate of 30% per annum is payable on overdue levies



DEFT Reference Number  
3052219540171

Date due                      Amount due  
1 Apr 2021                      \$499.00

Plan:            047888  
Lot:             00017  
Account:      FIVE00



\*496 305221954 0171

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**Water and Sewerage  
Quarterly Account**



QUUC25\_A4A01/E-1666/S-2283/I-4565/036

**THE FIVEWISE SUPERANNUATION FUND**  
C/- FIVEWISE SUPERANNUATION  
FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Property Location:** 254 SOUTH PINE ROAD 17  
254 SOUTH PINE ROAD  
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 23
Date issued	22/07/2020
<b>Total due</b>	<b>\$204.29</b>
<b>Current charges due date</b>	<b>21/08/2020</b>

**Your water usage**

Water usage (kL)	1
Days charged	96
<i>Average daily water usage (litres)</i>	
Current period	10
Same period last year	0

**Account Summary** Period 21/02/2020 - 26/05/2020

**Your Last Account**

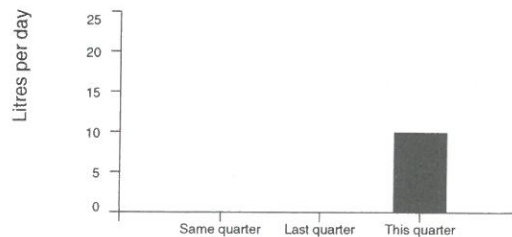
Amount Billed	\$200.49
Amount Paid	\$200.49CR

**Your Current Account**

Balance	\$0.00
Current Charges	\$204.29

**Total Due** **\$204.29**

*If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.*



**PAID**  
21/8/20



**We're freezing our water and sewerage prices for six months**

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Amount paid

Date paid

Receipt number

**Water and Sewerage  
Quarterly Account**



QUUC18\_A4A01/E-1655/S-3004/I-6007/036

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION  
FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Property Location:** 254 SOUTH PINE ROAD 17  
254 SOUTH PINE ROAD  
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 24
Date issued	12/10/2020
<b>Total due</b>	<b>\$200.49</b>
<b>Current charges due date</b>	<b>25/11/2020</b>

**Your water usage**

Water usage (kL) 0  
Days charged 78

*Average daily water usage (litres)*

Current period 0  
Same period last year 10

**Account Summary** Period 27/05/2020 - 12/08/2020

**Your Last Account**

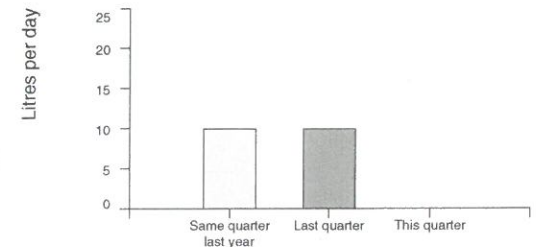
Amount Billed \$204.29  
Amount Paid \$204.29CR

**Your Current Account**

Balance \$0.00  
Current Charges \$200.49

**Total Due**  **\$200.49**

*If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.*



**PAID**  
25.11.20

**Did you know it can take up to 13L of water to make a single A4 sheet of paper?\***

Reduce paper and water waste and stay on top of your bills by switching to eBilling now.

\*Source: Water Footprint Network



SCAN ME

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Amount paid

Date paid

Receipt number



**Water and Sewerage  
Quarterly Account**



QUUC16\_A4A01/E-1611/S-2249/I-4497/036

**THE FIVEWISE SUPERANNUATION FUND**  
C/- FIVEWISE SUPERANNUATION  
FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Property Location:** 254 SOUTH PINE ROAD 17  
254 SOUTH PINE ROAD  
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 25
Date issued	29/12/2020
<b>Total due</b>	<b>\$203.73</b>
<b>Current charges due date</b>	<b>11/02/2021</b>

**Your water usage**

Water usage (kL) 0  
Days charged 88

Average daily water usage (litres)

Current period 0  
Same period last year 0

**Account Summary** Period 13/08/2020 - 08/11/2020

**Your Last Account**

Amount Billed \$200.49  
Amount Paid \$200.49CR

**Your Current Account**

Balance \$0.00  
Current Charges \$203.73

**Total Due**  **\$203.73**

*If full payment is not received by the due date, a compounding interest of 11% per annum will accrue daily on any amount owing.*



**Did you know it can take up to 13L of water to make a single A4 sheet of paper?\***

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\*Source: Water Footprint Network



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Amount paid

Date paid

Receipt number

Water and Sewerage  
Quarterly Account



QUUC31\_A4A01/E-1887/S-2080/I-4159/036

THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION  
FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

Property Location: 254 SOUTH PINE ROAD 17  
254 SOUTH PINE ROAD  
ENOGGERA 4051

Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 26
Date issued	16/03/2021
<b>Total due</b>	<b>\$62.04</b>
<b>Current charges due date</b>	<b>16/04/2021</b>

Your water usage

Water usage (kL) 1  
Days charged 109

Average daily water usage (litres)

Current period 9  
Same period last year 0

Account Summary Period 09/11/2020 - 25/02/2021

Your Last Account

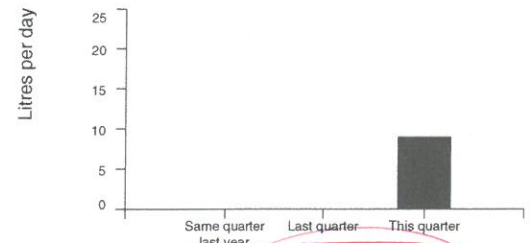
Amount Billed \$203.73  
Amount Paid \$203.73CR

Your Current Account

Balance \$0.00  
Current Charges \$62.04

**Total Due**  **\$62.04**

*If full payment is not received by the due date, a compounding interest of up to 8.53% per annum will accrue daily on any amount owing.*



**PAID**  
16/04/21

**Updated prices apply from 1 January 2021**

Last year, we froze our prices for six months due to COVID-19, so FY21 prices now apply.

**Sign up to contactless billing for your chance to win \$1000 off your water and sewerage bills.**

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Amount paid

Date paid

Receipt number



**Water and Sewerage  
Quarterly Account**



QUUC36\_A4A01/E-62/S-68/I-135/036  
THE FIVEWISE SUPERANNUATION FUND  
C/- FIVEWISE SUPERANNUATION  
FUND  
AS TRUSTEES  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Property Location:** 254 SOUTH PINE ROAD 17  
254 SOUTH PINE ROAD  
ENOGGERA 4051

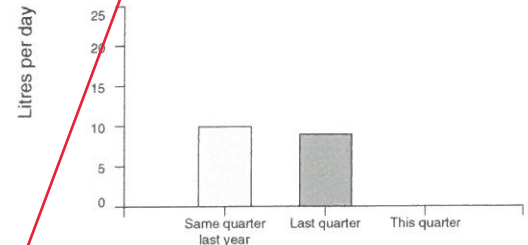
Customer reference number	10 1066 9915 0000 9
Bill number	1066 9915 27
Date issued	28/06/2021
<b>Total due</b>	<b>\$137.94</b>
<b>Current charges due date</b>	<b>28/07/2021</b>

**Your water usage**

Water usage (kL) 0  
Days charged 96

*Average daily water usage (litres)*

Current period 0  
Same period last **Accrued** 10



**Account Summary** Period 26/02/2021 - 01/06/2021

**Your Last Account**

Amount Billed \$62.04  
Amount Paid \$62.04CR

**Your Current Account**

Balance \$0.00  
Current Charges \$137.94

**Total Due**  **\$137.94**

*If full payment is not received by the due date, a compounding interest of up to 8.53% per annum will accrue daily on any amount owing.*

**PAID**  
28/7/21

**RECEIVED**  
28 JUN

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Tear off this slip and return with your cheque payment to Queensland Urban Utilities PO Box 963, Parramatta, NSW 2124

**In person**  
Pay in person at Australia Post with cash, cheque, money order, debit card or any branch of the Commonwealth Bank with cash or cheque.

Amount paid

Date paid

Receipt number

# The Fivewise Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>B - Income - Gross rent and other leasing and hiring income</b>				
	06/07/2020	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,618.00
	13/08/2020	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,618.00
	11/09/2020	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,618.00
	03/11/2020	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	4,591.79
	08/01/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,618.00
	04/03/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	05/03/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	16/04/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,366.69
	10/05/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	18/05/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.00
	11/06/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,658.45
	14/06/2021	28000/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	1,228.24
<b>Sub-Total</b>				<b>21,950.52</b>
<b>Ignore Cents</b>				<b>0.52</b>
<b>Total</b>				<b>21,950.00</b>
<b>C - Income - Gross interest</b>				
	31/07/2020	25000/BQL22377394	BOQ Superannuation Savings Account	77.39
	31/08/2020	25000/BQL22377394	BOQ Superannuation Savings Account	78.50
	30/09/2020	25000/BQL22377394	BOQ Superannuation Savings Account	69.15
	31/10/2020	25000/BQL22377394	BOQ Superannuation Savings Account	51.78
	30/11/2020	25000/BQL22377394	BOQ Superannuation Savings Account	49.22
	30/11/2020	25000/LTFIX	Loan to Fixed Constructions Pty Ltd	270.34
	31/12/2020	25000/BQL22377394	BOQ Superannuation Savings Account	37.28
	31/01/2021	25000/BQL22377394	BOQ Superannuation Savings Account	35.18
	28/02/2021	25000/BQL22377394	BOQ Superannuation Savings Account	26.14
	31/03/2021	25000/BQL22377394	BOQ Superannuation Savings Account	29.51
	30/04/2021	25000/BQL22377394	BOQ Superannuation Savings Account	28.60
	31/05/2021	25000/BQL22377394	BOQ Superannuation Savings Account	30.06
	30/06/2021	25000/BQL22377394	BOQ Superannuation Savings Account	29.75
<b>Sub-Total</b>				<b>812.90</b>
<b>Ignore Cents</b>				<b>0.90</b>
<b>Total</b>				<b>812.00</b>
<b>R1 - Assessable employer contributions</b>				

# The Fivewise Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>R1 - Assessable employer contributions</b>				
	27/07/2020	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	2,250.00
	30/10/2020	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	855.00
	02/11/2020	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	523.80
	19/11/2020	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	4,567.41
	27/01/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	997.50
	21/04/2021	24200/ANDHAY00001A	(Contributions) Anderson, Hayley - Accumulation (Accumulation)	783.75
<b>Sub-Total</b>				<b>9,977.46</b>
<b>Ignore Cents</b>				<b>0.46</b>
<b>Total</b>				<b>9,977.00</b>
<b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>				
			Assessable employer contributions	9,977.46
<b>Sub-Total</b>				<b>9,977.46</b>
<b>Ignore Cents</b>				<b>0.46</b>
<b>Total</b>				<b>9,977.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				32,739.00
<b>Sub-Total</b>				<b>32,739.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>32,739.00</b>
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
				32,739.00
<b>Sub-Total</b>				<b>32,739.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>32,739.00</b>
<b>A1 - Expenses - Interest expenses within Australia</b>				
	31/01/2021	37900	Interest Paid	1.30
<b>Sub-Total</b>				<b>1.30</b>
<b>Ignore Cents</b>				<b>0.30</b>
<b>Total</b>				<b>1.00</b>
<b>E1 - Expenses - Decline in value of depreciating assets</b>				
	30/06/2021	33400/254IMPR1	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	72.51
	30/06/2021	33400/254IMPR	Unit 17, 254 South Pine Road, Enogerra - Capital Improvements	168.03
<b>Sub-Total</b>				<b>240.54</b>
<b>Ignore Cents</b>				<b>0.54</b>
<b>Total</b>				<b>240.00</b>
<b>H1 - Expenses - SMSF auditor fee</b>				
	24/08/2020	30700	Auditor's Remuneration	440.00

# The Fivewise Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>H1 - Expenses - SMSF auditor fee</b>				
	15/10/2020	30700	Auditor's Remuneration	440.00
<b>Sub-Total</b>				<b>880.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>880.00</b>
<b>I1 - Expenses - Investment expenses</b>				
	05/08/2020	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	654.30
	01/10/2020	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	654.30
	05/01/2021	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	637.50
	01/04/2021	41960/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	667.20
	01/07/2020	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	501.00
	01/10/2020	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	501.00
	05/01/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	400.00
	19/02/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	99.00
	01/04/2021	42100/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	499.00
	21/08/2020	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	204.29
	25/11/2020	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	200.49
	11/02/2021	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	203.73
	16/04/2021	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	62.04
	30/06/2021	42150/17254SOUTH	Unit 17, 254 South Pine Road, Enoggera	137.94
<b>Sub-Total</b>				<b>5,421.79</b>
<b>Ignore Cents</b>				<b>0.79</b>
<b>Total</b>				<b>5,421.00</b>
<b>J1 - Expenses - Management and administration expenses</b>				
	24/08/2020	30100	Accountancy Fees	2,530.00
	28/08/2020	30800	ASIC Fees	55.00
	28/08/2020	30100	Accountancy Fees	198.00
	30/09/2020	31500	Bank Charges	10.00
	15/10/2020	30100	Accountancy Fees	2,860.00
	31/10/2020	31500	Bank Charges	10.00
	30/11/2020	31500	Bank Charges	10.00
	31/12/2020	31500	Bank Charges	10.00
	31/01/2021	31500	Bank Charges	10.00
	28/02/2021	31500	Bank Charges	10.00
	31/03/2021	31500	Bank Charges	10.00
	30/04/2021	31500	Bank Charges	10.00
	31/05/2021	31500	Bank Charges	10.00
	30/06/2021	31500	Bank Charges	10.00



# The Fivewise Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>J1 - Expenses - Management and administration expenses</b>				
	14/08/2020	30400	ATO Supervisory Levy	259.00
	12/10/2020	30400	ATO Supervisory Levy	259.00
<b>Sub-Total</b>				<b>6,261.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>6,261.00</b>
<b>N - TOTAL DEDUCTIONS</b>				
				12,803.00
<b>Sub-Total</b>				<b>12,803.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>12,803.00</b>
<b>O - TAXABLE INCOME OR LOSS</b>				
				19,936.00
<b>Sub-Total</b>				<b>19,936.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>19,936.00</b>
<b>Z - TOTAL SMSF EXPENSES</b>				
				12,803.00
<b>Sub-Total</b>				<b>12,803.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>12,803.00</b>
<b>A - Taxable income</b>				
				19,936.00
<b>Sub-Total</b>				<b>19,936.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>19,936.00</b>
<b>T1 - Tax on taxable income</b>				
				2,990.40
<b>Sub-Total</b>				<b>2,990.40</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,990.40</b>
<b>B - Gross Tax</b>				
				2,990.40
<b>Sub-Total</b>				<b>2,990.40</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,990.40</b>
<b>T2 - SUBTOTAL</b>				
				2,990.40
<b>Sub-Total</b>				<b>2,990.40</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,990.40</b>

# The Fivewise Superannuation Fund



## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>T3 - SUBTOTAL 2</b>				
				2,990.40
<b>Sub-Total</b>				<b>2,990.40</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,990.40</b>
<b>T5 - TAX PAYABLE</b>				
				2,990.40
<b>Sub-Total</b>				<b>2,990.40</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,990.40</b>
<b>H3 - Credit for tax withheld – where ABN or TFN not quoted (non-individual)</b>				
	31/07/2020	25000/BQL22377394	BOQ Superannuation Savings Account	36.37
<b>Sub-Total</b>				<b>36.37</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>36.37</b>
<b>H - Eligible credits</b>				
				36.37
<b>Sub-Total</b>				<b>36.37</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>36.37</b>
<b>K - PAYG instalments raised</b>				
	28/10/2020	85000	Income Tax Payable/Refundable	656.00
	04/01/2021	85000	Income Tax Payable/Refundable	800.00
	28/04/2021	85000	Income Tax Payable/Refundable	728.00
	30/06/2021	85000	Income Tax Payable/Refundable	728.00
<b>Sub-Total</b>				<b>2,912.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,912.00</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				301.03
<b>Sub-Total</b>				<b>301.03</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>301.03</b>

**The Fivewise Superannuation Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
17254SOUTH	77250/17254SOUTH - Unit 17, 254 South Pine Road, Enoggera	(4,531.54)	(1,510.51)	(3,021.03)	(3,021.03)
		(4,531.54)	(1,510.51)	(3,021.03)	(3,021.03)
<b>Total</b>		(4,531.54)	(1,510.51)	(3,021.03)	(3,021.03)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
Current Year Transactions		(453.15)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		(453.15)			

# The Fivewise Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

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	2021
	\$
Benefits accrued as a result of operations	✓ (19,859.58)
<b>Less</b>	
Increase in MV of investments	240.54 ✓
	<hr/> 240.54
<b>Add</b>	
Pension Payments	✓ 40,000.00
TFN Credits - Interest	36.37 ✓
	<hr/> 40,036.37
SMSF Annual Return Rounding	(0.25)
<b>Taxable Income or Loss</b>	<hr/> 19,936.00
Income Tax on Taxable Income or Loss	2,990.40
<b>TAX PAYABLE</b>	✓ 2,990.40
<b>Less</b>	
TFN Credits	✓ 36.37
<b>CURRENT TAX OR REFUND</b>	<hr/> 2,954.03
Supervisory Levy	259.00
Income Tax Instalments Paid	✓ (2,912.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 301.03

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# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
27/07/2020	TFR FROM 022892456			2,250.00	2,250.00 CR
30/10/2020	DIRECT CREDIT ATO ATO002000014013618			855.00	3,105.00 CR
02/11/2020	DIRECT CREDIT ATO ATO002000014013616			523.80	3,628.80 CR
19/11/2020	DIRECT CREDIT ATO ATO009000013942910			4,567.41	8,196.21 CR
27/01/2021	DIRECT CREDIT ATO ATO001000014676857			997.50	9,193.71 CR
21/04/2021	TFR FROM 022892456			783.75	9,977.46 CR
				<b>9,977.46</b>	<b>9,977.46 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand (254IMPR)			168.03	168.03 CR
30/06/2021	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand (254IMPR)			72.51	240.54 CR
				<b>240.54</b>	<b>240.54 CR</b>
<b>Interest Received (25000)</b>					
<u>BOQ Superannuation Savings Account (BQL22377394)</u>					
31/07/2020	INTEREST			77.39	77.39 CR
31/07/2020	INTEREST WITHHELD		36.37		41.02 CR
31/08/2020	INTEREST			78.50	119.52 CR
30/09/2020	INTEREST			69.15	188.67 CR
31/10/2020	INTEREST			51.78	240.45 CR
30/11/2020	INTEREST			49.22	289.67 CR
31/12/2020	INTEREST			37.28	326.95 CR
31/01/2021	INTEREST			35.18	362.13 CR
28/02/2021	INTEREST			26.14	388.27 CR
31/03/2021	INTEREST			29.51	417.78 CR
30/04/2021	INTEREST			28.60	446.38 CR
31/05/2021	INTEREST			30.06	476.44 CR
30/06/2021	INTEREST			29.75	506.19 CR
			<b>36.37</b>	<b>542.56</b>	<b>506.19 CR</b>
<u>Loan to Fixed Constructions Pty Ltd (LTFIX)</u>					
30/11/2020	Take up interest on loan to Fixed Constructions			270.34	270.34 CR
				<b>270.34</b>	<b>270.34 CR</b>
<b>Property Income (28000)</b>					
<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>					
06/07/2020	DIRECT CREDIT CBA FIVEWISE			1,618.00	1,618.00 CR
13/08/2020	DIRECT CREDIT CBA FIVEWISE			1,618.00	3,236.00 CR
11/09/2020	DIRECT CREDIT CBA FIVEWISE			1,618.00	4,854.00 CR
03/11/2020	DIRECT CREDIT CBA FIVEWISE			4,591.79	9,445.79 CR
08/01/2021	DIRECT CREDIT CBA FIVEWISE			1,618.00	11,063.79 CR
04/03/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	12,722.24 CR
05/03/2021	DIRECT CREDIT CBA MAX FORCE			1,658.45	14,380.69 CR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	FEB0047				
16/04/2021	DIRECT CREDIT CBA FIVEWISE			1,366.69	15,747.38 CR
10/05/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	17,405.83 CR
18/05/2021	DIRECT CREDIT CBA FIVEWISE			1,658.00	19,063.83 CR
11/06/2021	DIRECT CREDIT CBA FIVEWISE			1,658.45	20,722.28 CR
14/06/2021	DIRECT CREDIT CBA FIVEWISE			1,228.24	21,950.52 CR
				<b>21,950.52</b>	<b>21,950.52 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
24/08/2020	PAY TO HERRON ACCOUNTANTS		2,530.00		2,530.00 DR
28/08/2020	PAY TO HERRON ACCOUNTANTS		198.00		2,728.00 DR
15/10/2020	PAY TO HERRON ACCOUNTANTS		2,860.00		5,588.00 DR
			<b>5,588.00</b>		<b>5,588.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
14/08/2020	DIRECT CREDIT ATO ATO003000013181820 [DIRECT CREDIT ATO ATO003000013181820 ]		259.00		259.00 DR
12/10/2020	DIRECT CREDIT ATO ATO002000013865124		259.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
24/08/2020	PAY TO HERRON ACCOUNTANTS		440.00		440.00 DR
15/10/2020	PAY TO HERRON ACCOUNTANTS		440.00		880.00 DR
			<b>880.00</b>		<b>880.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
28/08/2020	BPAY ASIC		55.00		55.00 DR
			<b>55.00</b>		<b>55.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
30/09/2020	ACCOUNT MAINTENANCE FEE		10.00		10.00 DR
31/10/2020	ACCOUNT MAINTENANCE FEE		10.00		20.00 DR
30/11/2020	ACCOUNT MAINTENANCE FEE		10.00		30.00 DR
31/12/2020	ACCOUNT MAINTENANCE FEE		10.00		40.00 DR
31/01/2021	ACCOUNT MAINTENANCE FEE		10.00		50.00 DR
28/02/2021	ACCOUNT MAINTENANCE FEE		10.00		60.00 DR
31/03/2021	ACCOUNT MAINTENANCE FEE		10.00		70.00 DR
30/04/2021	ACCOUNT MAINTENANCE FEE		10.00		80.00 DR
31/05/2021	ACCOUNT MAINTENANCE FEE		10.00		90.00 DR
30/06/2021	ACCOUNT MAINTENANCE FEE		10.00		100.00 DR
			<b>100.00</b>		<b>100.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Unit 17, 254 South Pine Road, Enogerra - Capital Improvements (254IMPR)</u>					
30/06/2021	Depreciation for the period {2021}		168.03		168.03 DR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>168.03</b>		<b>168.03 DR</b>
	<u>Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR1)</u>				
30/06/2021	Depreciation for the period {2021}		72.51		72.51 DR
			<b>72.51</b>		<b>72.51 DR</b>
	<b>Interest Paid (37900)</b>				
	<u>Interest Paid (37900)</u>				
31/01/2021	INTEREST PAID		1.30		1.30 DR
			<b>1.30</b>		<b>1.30 DR</b>
	<b>Pensions Paid (41600)</b>				
	<u>(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>				
22/01/2021	PAY ANYONE TO JAN BOWMAN		20,000.00		20,000.00 DR
25/01/2021	PAY ANYONE TO JAN BOWMAN		20,000.00		40,000.00 DR
			<b>40,000.00</b>		<b>40,000.00 DR</b>
	<b>Property Expenses - Council Rates (41960)</b>				
	<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>				
05/08/2020	BPAY BCC RATES		654.30		654.30 DR
01/10/2020	BPAY BCC RATES		654.30		1,308.60 DR
05/01/2021	BPAY BCC RATES		637.50		1,946.10 DR
01/04/2021	BPAY BCC RATES		667.20		2,613.30 DR
			<b>2,613.30</b>		<b>2,613.30 DR</b>
	<b>Property Expenses - Body Corporate Fees (42100)</b>				
	<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>				
01/07/2020	BPY DEFT PAYMENT		501.00		501.00 DR
01/10/2020	BPAY DEFT		501.00		1,002.00 DR
05/01/2021	BPAY DEFT		400.00		1,402.00 DR
19/02/2021	TFR TO ACCOUNT 022380148		99.00		1,501.00 DR
01/04/2021	BPAY DEFT		499.00		2,000.00 DR
			<b>2,000.00</b>		<b>2,000.00 DR</b>
	<b>Property Expenses - Water Rates (42150)</b>				
	<u>Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)</u>				
21/08/2020	BPAY QLD URBAN UTILITIES		204.29		204.29 DR
25/11/2020	BPAY QLD URBAN UTILITIES		200.49		404.78 DR
11/02/2021	BPAY QLD URBAN UTILITIES		203.73		608.51 DR
16/04/2021	BPAY QLD URBAN UTILITIES		62.04		670.55 DR
30/06/2021	Accrue water charges from March to June 21		137.94		808.49 DR
			<b>808.49</b>		<b>808.49 DR</b>
	<b>Income Tax Expense (48500)</b>				
	<u>Income Tax Expense (48500)</u>				
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021			36.37	36.37 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			453.15	489.52 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,990.40		2,500.88 DR
			<b>2,990.40</b>	<b>489.52</b>	<b>2,500.88 DR</b>
	<b>Profit/Loss Allocation Account (49000)</b>				

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Profit/Loss Allocation Account (49000)</u>					
27/07/2020	System Member Journals		1,912.50		1,912.50 DR
30/10/2020	System Member Journals		726.75		2,639.25 DR
02/11/2020	System Member Journals		445.23		3,084.48 DR
19/11/2020	System Member Journals		3,882.30		6,966.78 DR
22/01/2021	System Member Journals			20,000.00	13,033.22 CR
25/01/2021	System Member Journals			20,000.00	33,033.22 CR
27/01/2021	System Member Journals		847.87		32,185.35 CR
21/04/2021	System Member Journals		666.19		31,519.16 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		48.96		31,470.20 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		9,613.89		21,856.31 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		536.48		21,319.83 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			5.00	21,324.83 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			980.89	22,305.72 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			54.74	22,360.46 CR
			<b>18,680.17</b>	<b>41,040.63</b>	<b>22,360.46 CR</b>
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2020	Opening Balance				15,809.37 CR
01/07/2020	Close Period Journal			1,716.89	17,526.26 CR
				<b>1,716.89</b>	<b>17,526.26 CR</b>
<u>(Opening Balance) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2020	Opening Balance				433,621.24 CR
01/07/2020	Close Period Journal		431,544.22		2,077.02 CR
			<b>431,544.22</b>		<b>2,077.02 CR</b>
<u>(Opening Balance) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2020	Close Period Journal			428,356.19	428,356.19 CR
				<b>428,356.19</b>	<b>428,356.19 CR</b>
<u>Contributions (52420)</u>					
<u>(Contributions) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
27/07/2020	System Member Journals			2,250.00	2,250.00 CR
30/10/2020	System Member Journals			855.00	3,105.00 CR
02/11/2020	System Member Journals			523.80	3,628.80 CR
19/11/2020	System Member Journals			4,567.41	8,196.21 CR
27/01/2021	System Member Journals			997.50	9,193.71 CR
21/04/2021	System Member Journals			783.75	9,977.46 CR
				<b>9,977.46</b>	<b>9,977.46 CR</b>
<u>Transfers In (52850)</u>					
<u>(Transfers In) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2020	Opening Balance				1,188.98 CR
01/07/2020	Close Period Journal		1,188.98		0.00 DR
			<b>1,188.98</b>		<b>0.00 DR</b>
<u>(Transfers In) Anderson, Perry - Accumulation (ANDPER00001A)</u>					



# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				2,020.36 CR
01/07/2020	Close Period Journal		2,020.36		0.00 DR
			<b>2,020.36</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2020	Opening Balance				639.28 CR
01/07/2020	Close Period Journal		639.28		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			536.48	536.48 CR
			<b>639.28</b>	<b>536.48</b>	<b>536.48 CR</b>
<u>(Share of Profit/(Loss)) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2020	Opening Balance				68.61 CR
01/07/2020	Close Period Journal		68.61		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			48.96	48.96 CR
			<b>68.61</b>	<b>48.96</b>	<b>48.96 CR</b>
<u>(Share of Profit/(Loss)) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2020	Opening Balance				16,027.18 CR
01/07/2020	Close Period Journal		16,027.18		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			9,613.89	9,613.89 CR
			<b>16,027.18</b>	<b>9,613.89</b>	<b>9,613.89 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
01/07/2020	Opening Balance				111.37 DR
01/07/2020	Close Period Journal			111.37	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		54.74		54.74 DR
			<b>54.74</b>	<b>111.37</b>	<b>54.74 DR</b>
<u>(Income Tax) Anderson, Perry - Accumulation (ANDPER00001A)</u>					
01/07/2020	Opening Balance				11.95 DR
01/07/2020	Close Period Journal			11.95	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		5.00		5.00 DR
			<b>5.00</b>	<b>11.95</b>	<b>5.00 DR</b>
<u>(Income Tax) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</u>					
01/07/2020	Opening Balance				2,792.23 DR
01/07/2020	Close Period Journal			2,792.23	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		980.89		980.89 DR
			<b>980.89</b>	<b>2,792.23</b>	<b>980.89 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Anderson, Hayley - Accumulation (ANDHAY00001A)</u>					
27/07/2020	System Member Journals		337.50		337.50 DR
30/10/2020	System Member Journals		128.25		465.75 DR
02/11/2020	System Member Journals		78.57		544.32 DR
19/11/2020	System Member Journals		685.11		1,229.43 DR
27/01/2021	System Member Journals		149.63		1,379.06 DR
21/04/2021	System Member Journals		117.56		1,496.62 DR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>1,496.62</b>		<b>1,496.62 DR</b>
<b>Pensions Paid (54160)</b>					
<i>(Pensions Paid) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</i>					
01/07/2020	Opening Balance				18,500.00 DR
01/07/2020	Close Period Journal			18,500.00	0.00 DR
22/01/2021	System Member Journals		20,000.00		20,000.00 DR
25/01/2021	System Member Journals		20,000.00		40,000.00 DR
			<b>40,000.00</b>	<b>18,500.00</b>	<b>40,000.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<i>(Internal Transfers In) Anderson, Perry - Pension (Transition to Retirement Pension) (ANDPER00002P)</i>					
01/07/2020	Opening Balance				433,621.24 CR
01/07/2020	Close Period Journal		433,621.24		0.00 DR
			<b>433,621.24</b>		<b>0.00 DR</b>
<b>Internal Transfers Out (57100)</b>					
<i>(Internal Transfers Out) Anderson, Perry - Accumulation (ANDPER00001A)</i>					
01/07/2020	Opening Balance				433,621.24 DR
01/07/2020	Close Period Journal			433,621.24	0.00 DR
				<b>433,621.24</b>	<b>0.00 DR</b>
<b>Bank Accounts (60400)</b>					
<i>BOQ Superannuation Savings Account (BQL22377394)</i>					
01/07/2020	Opening Balance				150,849.81 DR
01/07/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			501.00	150,348.81 DR
06/07/2020	DIRECT CREDIT CBA FIVEWISE		1,618.00		151,966.81 DR
27/07/2020	TFR FROM 022892456		2,250.00		154,216.81 DR
28/07/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			934.00	153,282.81 DR
31/07/2020	INTEREST		77.39		153,360.20 DR
31/07/2020	INTEREST WITHHELD			36.37	153,323.83 DR
05/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			654.30	152,669.53 DR
13/08/2020	DIRECT CREDIT CBA FIVEWISE		1,618.00		154,287.53 DR
14/08/2020	DIRECT CREDIT ATO ATO003000013181820 [DIRECT CREDIT ATO ATO003000013181820 ]		1,995.36		156,282.89 DR
21/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			204.29	156,078.60 DR
24/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			2,970.00	153,108.60 DR
28/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			253.00	152,855.60 DR
31/08/2020	INTEREST		78.50		152,934.10 DR
11/09/2020	DIRECT CREDIT CBA FIVEWISE		1,618.00		154,552.10 DR
30/09/2020	INTEREST		69.15		154,621.25 DR
01/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			654.30	153,966.95 DR
01/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			501.00	153,465.95 DR
12/10/2020	DIRECT CREDIT ATO ATO002000013865124		1,094.24		154,560.19 DR
15/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			3,300.00	151,260.19 DR
28/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			656.00	150,604.19 DR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/10/2020	DIRECT CREDIT ATO ATO002000014013618		855.00		151,459.19 DR
31/10/2020	INTEREST		51.78		151,510.97 DR
02/11/2020	DIRECT CREDIT ATO ATO002000014013616		523.80		152,034.77 DR
03/11/2020	DIRECT CREDIT CBA FIVEWISE		4,591.79		156,626.56 DR
19/11/2020	DIRECT CREDIT ATO ATO009000013942910		4,567.41		161,193.97 DR
25/11/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			200.49	160,993.48 DR
30/11/2020	TFR FROM 022892456		14,577.73		175,571.21 DR
30/11/2020	INTEREST		49.22		175,620.43 DR
31/12/2020	INTEREST		37.28		175,657.71 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			637.66	175,020.05 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			400.00	174,620.05 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			800.00	173,820.05 DR
08/01/2021	DIRECT CREDIT CBA FIVEWISE		1,618.00		175,438.05 DR
22/01/2021	PAY ANYONE TO JAN BOWMAN			20,000.00	155,438.05 DR
25/01/2021	PAY ANYONE TO JAN BOWMAN			20,000.00	135,438.05 DR
27/01/2021	DIRECT CREDIT ATO ATO001000014676857		997.50		136,435.55 DR
31/01/2021	INTEREST PAID			1.30	136,434.25 DR
31/01/2021	INTEREST		35.18		136,469.43 DR
11/02/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			203.73	136,265.70 DR
19/02/2021	TFR TO ACCOUNT 022380148			99.00	136,166.70 DR
28/02/2021	INTEREST		26.14		136,192.84 DR
04/03/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		137,851.29 DR
05/03/2021	DIRECT CREDIT CBA MAX FORCE FEB0047		1,658.45		139,509.74 DR
31/03/2021	INTEREST		29.51		139,539.25 DR
01/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			499.00	139,040.25 DR
01/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			667.20	138,373.05 DR
16/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			62.04	138,311.01 DR
16/04/2021	DIRECT CREDIT CBA FIVEWISE		1,366.69		139,677.70 DR
21/04/2021	TFR FROM 022892456		783.75		140,461.45 DR
28/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]			728.00	139,733.45 DR
30/04/2021	INTEREST		28.60		139,762.05 DR
10/05/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		141,420.50 DR
18/05/2021	DIRECT CREDIT CBA FIVEWISE		1,658.00		143,078.50 DR
31/05/2021	INTEREST		30.06		143,108.56 DR
11/06/2021	DIRECT CREDIT CBA FIVEWISE		1,658.45		144,767.01 DR
14/06/2021	DIRECT CREDIT CBA FIVEWISE		1,228.24		145,995.25 DR
30/06/2021	INTEREST		29.75		146,025.00 DR
			<b>50,137.87</b>	<b>54,962.68</b>	<b>146,025.00 DR</b>
<b>BOQ Everyday Business Account (OQ Everyday Busines2)</b>					
01/07/2020	Opening Balance				5,128.67 DR
01/07/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		501.00		5,629.67 DR
01/07/2020	BPY DEFT PAYMENT			501.00	5,128.67 DR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/07/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		934.00		6,062.67 DR
28/07/2020	BPAY TAX OFFICE			934.00	5,128.67 DR
05/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		654.30		5,782.97 DR
05/08/2020	BPAY BCC RATES			654.30	5,128.67 DR
21/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		204.29		5,332.96 DR
21/08/2020	BPAY QLD URBAN UTILITIES			204.29	5,128.67 DR
24/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		2,970.00		8,098.67 DR
24/08/2020	PAY TO HERRON ACCOUNTANTS			2,970.00	5,128.67 DR
28/08/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		253.00		5,381.67 DR
28/08/2020	PAY TO HERRON ACCOUNTANTS			198.00	5,183.67 DR
28/08/2020	BPAY ASIC			55.00	5,128.67 DR
30/09/2020	ACCOUNT MAINTENANCE FEE			10.00	5,118.67 DR
01/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		654.30		5,772.97 DR
01/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		501.00		6,273.97 DR
01/10/2020	BPAY BCC RATES			654.30	5,619.67 DR
01/10/2020	BPAY DEFT			501.00	5,118.67 DR
15/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		3,300.00		8,418.67 DR
15/10/2020	PAY TO HERRON ACCOUNTANTS			3,300.00	5,118.67 DR
28/10/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		656.00		5,774.67 DR
28/10/2020	BPAY TAX OFFICE			656.00	5,118.67 DR
31/10/2020	ACCOUNT MAINTENANCE FEE			10.00	5,108.67 DR
25/11/2020	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		200.49		5,309.16 DR
25/11/2020	BPAY QLD URBAN UTILITIES			200.49	5,108.67 DR
30/11/2020	ACCOUNT MAINTENANCE FEE			10.00	5,098.67 DR
31/12/2020	ACCOUNT MAINTENANCE FEE			10.00	5,088.67 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		637.66		5,726.33 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		400.00		6,126.33 DR
04/01/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		800.00		6,926.33 DR
04/01/2021	BPAY TAX OFFICE			800.00	6,126.33 DR
05/01/2021	BPAY BCC RATES			637.50	5,488.83 DR
05/01/2021	BPAY DEFT			400.00	5,088.83 DR
31/01/2021	ACCOUNT MAINTENANCE FEE			10.00	5,078.83 DR
11/02/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		203.73		5,282.56 DR
11/02/2021	BPAY QLD URBAN UTILITIES			203.73	5,078.83 DR
28/02/2021	ACCOUNT MAINTENANCE FEE			10.00	5,068.83 DR
31/03/2021	ACCOUNT MAINTENANCE FEE			10.00	5,058.83 DR
01/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		499.00		5,557.83 DR
01/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		667.20		6,225.03 DR
01/04/2021	BPAY DEFT			499.00	5,726.03 DR
01/04/2021	BPAY BCC RATES			667.20	5,058.83 DR
16/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		62.04		5,120.87 DR

# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/04/2021	BPAY QLD URBAN UTILITIES			62.04	5,058.83 DR
28/04/2021	TFR TO ACCOUNT 022380145 [TFR FROM 022377394]		728.00		5,786.83 DR
28/04/2021	BPAY TAX OFFICE			728.00	5,058.83 DR
30/04/2021	ACCOUNT MAINTENANCE FEE			10.00	5,048.83 DR
31/05/2021	ACCOUNT MAINTENANCE FEE			10.00	5,038.83 DR
30/06/2021	ACCOUNT MAINTENANCE FEE			10.00	5,028.83 DR
			<b>14,826.01</b>	<b>14,925.85</b>	<b>5,028.83 DR</b>

### Loans to Associated Entities (In house loans) (74200)

#### Loan to Fixed Constructions Pty Ltd (LTFIX)

01/07/2020	Opening Balance				14,307.39 DR
30/11/2020	TFR FROM 022892456			14,577.73	270.34 CR
30/11/2020	Take up interest on loan to Fixed Constructions		270.34		0.00 DR
		<b>0.00</b>	<b>270.34</b>	<b>14,577.73</b>	<b>0.00 DR</b>

### Real Estate Properties (Australian - Non Residential) (77250)

#### Unit 17, 254 South Pine Road, Enoggera (17254SOUTH)

01/07/2020	Opening Balance	1.00			275,000.00 DR
		<b>1.00</b>			<b>275,000.00 DR</b>

#### Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR)

01/07/2020	Opening Balance	1.00			0.00 DR
30/06/2021	Depreciation for the period {2021}			168.03	168.03 CR
30/06/2021	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand		168.03		0.00 DR
		<b>1.00</b>	<b>168.03</b>	<b>168.03</b>	<b>0.00 DR</b>

#### Unit 17, 254 South Pine Road, Enoggera - Capital Improvements (254IMPR1)

01/07/2020	Opening Balance	1.00			0.00 DR
30/06/2021	Depreciation for the period {2021}			72.51	72.51 CR
30/06/2021	Revaluation - 30/06/2020 @ \$0.000000 (Exit) - 1.000000 Units on hand		72.51		0.00 DR
		<b>1.00</b>	<b>72.51</b>	<b>72.51</b>	<b>0.00 DR</b>

### Income Tax Payable/Refundable (85000)

#### Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				3,607.60 DR
14/08/2020	DIRECT CREDIT ATO ATO003000013181820 [DIRECT CREDIT ATO ATO003000013181820 ]			2,254.36	1,353.24 DR
12/10/2020	DIRECT CREDIT ATO ATO002000013865124			1,353.24	0.00 DR
28/10/2020	BPAY TAX OFFICE		656.00		656.00 DR
04/01/2021	BPAY TAX OFFICE		800.00		1,456.00 DR
28/04/2021	BPAY TAX OFFICE		728.00		2,184.00 DR
30/06/2021	PAYG payable June 2021		728.00		2,912.00 DR
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021		36.37		2,948.37 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,990.40	42.03 CR
			<b>2,948.37</b>	<b>6,598.00</b>	<b>42.03 CR</b>

### PAYG Payable (86000)

#### PAYG Payable (86000)

01/07/2020	Opening Balance				934.00 CR
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# The Fivewise Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/07/2020	BPAY TAX OFFICE		934.00		0.00 DR
30/06/2021	PAYG payable June 2021			728.00	728.00 CR
			<b>934.00</b>	<b>728.00</b>	<b>728.00 CR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
30/06/2021	Accrue water charges from March to June 21			137.94	137.94 CR
				<b>137.94</b>	<b>137.94 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		453.15		453.15 DR
			<b>453.15</b>		<b>453.15 DR</b>
<b>Total Debits:</b>	<b>1,071,968.97</b>				
<b>Total Credits:</b>	<b>1,071,968.97</b>				

## The Fivewise Superannuation Fund

# Create Entries Report

For the period 01 July 2020 to 30 June 2021

### Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

	<b>Amount</b>
<b>Total Profit</b>	
Income	32,945.05
Less Expense	52,804.63
<b>Total Profit</b>	<b>(19,859.58)</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(19,859.58)
Less Permanent Differences	80.18
Less Timing Differences	160.36
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(40,000.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	36.37
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.25)
<b>Taxable Income</b>	<b>19,936.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>2,990.40</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	10,162.96
Franking Credits	0.00
TFN Credits	36.37
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>10,199.33</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	2,990.40
Deferred Tax	(453.15)
Member Specific Income Tax	(1,496.62)
<b>Total Income Tax Expense Allocation</b>	<b>1,040.63</b>

## Final Segment 1 from 01 July 2020 to 30 June 2021

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	32,945.05
Less Expense	52,804.63
<b>Total Profit</b>	<b>(19,859.58)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(19,859.58)
Less Permanent Differences	80.18
Less Timing Differences	160.36
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	(40,000.00)
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	36.37
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.25)
<b>Taxable Income</b>	<b>19,936.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>2,990.40</b>

Member Weighted Balance Summary	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.48	2,077.02
Perry Anderson(ANDPER00002P)	94.26	410,986.33
Hayley Anderson(ANDHAY00001A)	5.26	22,954.54

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	10,162.96
Franking Credits	0.00
TFN Credits	36.37
FRW Credits	0.00
<b>Total</b>	<b>10,199.33</b>

Allocation to Members	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.48	48.96
Perry Anderson(ANDPER00002P)	94.26	9,613.89
Hayley Anderson(ANDHAY00001A)	5.26	536.48

Accumulation Weighted Balance Summary	Weighting%	Amount
Perry Anderson(ANDPER00001A)	0.48	2,077.02
Perry Anderson(ANDPER00002P)	94.26	410,986.33
Hayley Anderson(ANDHAY00001A)	5.26	22,954.54

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,990.40
<b>Total Income Tax Expense Allocation</b>	<b>1,040.63</b>



<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
Deferred Tax		(453.15)
Member Specific Income Tax		(1,496.62)
<b>Total Income Tax Expense Allocation</b>		<b>1,040.63</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Perry Anderson(ANDPER00001A)	0.48	5.00
Perry Anderson(ANDPER00002P)	94.26	980.89
Hayley Anderson(ANDHAY00001A)	5.26	54.74

#### Calculation of daily member weighted balances

##### Perry Anderson (ANDPER00001A)

###### Member Balance

01/07/2020	50010	Opening Balance	2,077.02	2,077.02
<b>Total Amount (Weighted)</b>				<b>2,077.02</b>

##### Perry Anderson (ANDPER00002P)

###### Member Balance

01/07/2020	50010	Opening Balance	428,356.19	428,356.19
22/01/2021	54160	Pensions Paid	(20,000.00)	(8,767.12)
25/01/2021	54160	Pensions Paid	(20,000.00)	(8,602.74)
<b>Total Amount (Weighted)</b>				<b>410,986.33</b>

##### Hayley Anderson (ANDHAY00001A)

###### Member Balance

01/07/2020	50010	Opening Balance	17,526.26	17,526.26
27/07/2020	52420	Contributions	2,250.00	2,089.73
27/07/2020	53800	Contributions Tax	(337.50)	(313.46)
30/10/2020	52420	Contributions	855.00	571.56
30/10/2020	53800	Contributions Tax	(128.25)	(85.73)
02/11/2020	52420	Contributions	523.80	345.85
02/11/2020	53800	Contributions Tax	(78.57)	(51.88)
19/11/2020	52420	Contributions	4,567.41	2,803.01
19/11/2020	53800	Contributions Tax	(685.11)	(420.45)
27/01/2021	52420	Contributions	997.50	423.60
27/01/2021	53800	Contributions Tax	(149.63)	(63.54)
21/04/2021	52420	Contributions	783.75	152.46
21/04/2021	53800	Contributions Tax	(117.56)	(22.87)
<b>Total Amount (Weighted)</b>				<b>22,954.54</b>

#### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

#### Foreign Tax Offset Calculations

##### Segment 01 July 2020 to 30 June 2021

Claimable FTO - Unsegregated Pool	0.00
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<b>Claimable FTO</b>	<b>0.00</b>
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<b>Total Claimable Foreign Credits for the Year</b>	<b>0.00</b>
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<b>Foreign Tax Offset (Label C1)</b>	<b>0.00</b>
--------------------------------------	-------------

<b>Applied/Claimed FTO</b>	<b>0.00</b>
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##### Allocations of Foreign Tax Offset to Members

Perry Anderson(ANDPER00001A) - 100.00 %	0.00
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Perry Anderson(ANDPER00002P) - 0.00 %	0.00
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Hayley Anderson(ANDHAY00001A) - 0.00 %	0.00
--	------

<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>
--	-------------



**Australian Government**  
**Australian Taxation Office**


**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
FIVEWISE SUPERANNUATION  
FUND  
**ABN** 71 657 091 217  
**TFN** 958 312 957

## Income tax 002

<b>Date generated</b>	16/08/2021
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **01 July 2020** to **16 August 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Oct 2020	12 Oct 2020	EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$1,094.24		\$0.00 
6 Oct 2020	6 Oct 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20		\$1,094.24	\$1,094.24 CR
11 Aug 2020	14 Aug 2020	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$1,995.36		\$0.00
11 Aug 2020	30 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$1,995.36	\$1,995.36 CR



## Activity statement 004

<b>Date generated</b>	16/08/2021
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

11 results found - from **01 July 2020** to **16 August 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Aug 2021	2 Aug 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$728.00		\$0.00
29 Jul 2021	28 Jul 2021	Payment received		\$728.00	\$728.00 CR
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$728.00		<span style="border: 1px solid red; border-radius: 50%; padding: 2px;">\$0.00</span>
29 Apr 2021	28 Apr 2021	Payment received		\$728.00	\$728.00 CR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$800.00		\$0.00
5 Jan 2021	4 Jan 2021	Payment received		\$800.00	\$800.00 CR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$656.00		\$0.00
29 Oct 2020	28 Oct 2020	Payment received		\$656.00	\$656.00 CR
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20 - PAYG Instalments	\$934.00		\$0.00

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
29 Jul 2020	28 Jul 2020	Payment received		\$934.00	\$934.00 CR



## Year to date revenue product summary report 2020/2021

**Client Name** THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND  
**Last Updated** 07/08/2021  
**TFN** 958312957

### Net amounts applicable for the year to date.

Description	ICA004 Total (\$)
Fringe benefits tax instalments	
Wine equalisation tax	
Deferred company/fund instalments	
Pay as you go income tax instalments	2,912.00 ✓
Pay as you go income tax withholding	
Luxury car tax	
Goods and services tax	
Goods and services tax instalments	
Goods and services return	0.00
Fuel tax credit	

**Total clients for this tax agent : 1**



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
FIVEWISE SUPERANNUATION  
FUND  
**ABN** 71 657 091 217

## Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Jul 2020 – Sep 2020	44290744927

<b>Receipt ID</b>	Unavailable
<b>Date lodged</b>	28 October 2020
<b>Payment due date</b>	28 October 2020

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$656.00	
T7 Instalment amount – Based on the notional tax \$ 2,627.40 from the 2019 assessment.	\$656.00		

## Amount owing to ATO

\$656.00

**BPAY®**



**Biller code** 75556  
**Ref** 4716570912173160

### Telephone and Internet Banking - BPAY®

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

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

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

**Payment reference number**  
4716570912173160





**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
FIVEWISE SUPERANNUATION  
FUND  
**ABN** 71 657 091 217

## Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Oct 2020 – Dec 2020	45253023399

<b>Receipt ID</b>	Unavailable
<b>Date lodged</b>	02 March 2021
<b>Payment due date</b>	02 March 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$800.00	
T7 Instalment amount – Based on the notional tax \$ 2,915.55 from the 2020 assessment.	\$800.00		

## Amount owing to ATO

\$800.00

**BPAY®**



**Biller code** 75556  
**Ref** 4716570912173160

### Telephone and Internet Banking - BPAY®

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For more information see [www.bpay.com.au](http://www.bpay.com.au)

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**Payment reference number**  
4716570912173160



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
FIVEWISE SUPERANNUATION  
FUND  
**ABN** 71 657 091 217

## Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Jan 2021 – Mar 2021	45412015656

<b>Receipt ID</b>	Unavailable
<b>Date lodged</b>	28 April 2021
<b>Payment due date</b>	28 April 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$728.00	
T7 Instalment amount – Based on the notional tax \$ 2,915.55 from the 2020 assessment.	\$728.00		

## Amount owing to ATO

\$728.00

**BPAY®**



**Biller code** 75556  
**Ref** 4716570912173160

### Telephone and Internet Banking - BPAY®

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

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

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

**Payment reference number**  
4716570912173160



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR THE  
FIVEWISE SUPERANNUATION  
FUND  
**ABN** 71 657 091 217

## Print instalment

Account	Period	Document ID
Activity statement – 004 – THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND	Apr 2021 – Jun 2021	45574815153

<b>Receipt ID</b>	Unavailable
<b>Date lodged</b>	28 July 2021
<b>Payment due date</b>	28 July 2021

## Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
<b>PAYG income tax instalment</b>			
5A Owed to ATO		\$728.00	
T7 Instalment amount – Based on the notional tax \$ 2,915.55 from the 2020 assessment.	\$728.00		

## Amount owing to ATO

\$728.00

**BPAY®**



**Biller code** 75556  
**Ref** 4716570912173160

### Telephone and Internet Banking - BPAY®

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

For more information see [www.bpay.com.au](http://www.bpay.com.au)

## Australia Post

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

**Payment reference number**  
4716570912173160

24<sup>th</sup> June 2020

Dear Perry,

**RE: Market Appraisal – 17/254 South Pine Road, Enoggera**

Thank you for the opportunity of providing our opinion as to the value of the property at the above-mentioned address.

The subject property is a new quality tilt slab industrial strata, positioned securely in a gated complex.

Given consideration to evidence in the area, it is our opinion than the property would sell for approximately \$275,000. ✓

The above comments are based on our considerable experience as commercial real estate agents and is an opinion only that is not to be used for any other purpose other than the private advice of the Addressee. We accept no responsibility whatsoever for any errors or omissions contained herein.

Kind Regards,

Raine & Horne Commercial Brisbane North



**Hudson Dale**  
**Associate Director**

0423 591 529

hdale@rhcommercial.com

The Fivewise Superannuation Fund  
**Yearly Projected Pension Calculation Report**

As at 01 July 2021



Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2021)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Anderson, Perry	ANDPER00002P	Transition to Retirement Pension	01/07/2019	60	396,562.04	7,930.00	39,656.20	14.33	1,136.37	6,793.63
					<b>396,562.04</b>	<b>7,930.00</b>	<b>39,656.20</b>		<b>1,136.37</b>	<b>6,793.63</b>
					<b>396,562.04</b>	<b>7,930.00</b>	<b>39,656.20</b>		<b>1,136.37</b>	<b>6,793.63</b>

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

The Fivewise Superannuation Fund  
**Pension Summary**

As at 30 June 2021

DOB: 05/11/1960  
 Turned 60 - 05/11/2020  
 Draws taken in January 2021 therefore tax free as over 60



**Member Name :** Anderson, Perry

**Member Age :** 59\* (Date of Birth : Provided)



Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
ANDPER 00002P	Transition to Retirement Pension	01/07/2019	14.33%	2.00%	\$8,570.00*	\$42,835.62	\$40,000.00	\$0.00	\$40,000.00	NIL

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

					<b>\$8,570.00</b>	<b>\$42,835.62</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>
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**Total :**

					<b>\$8,570.00</b>	<b>\$42,835.62</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	<b>\$0.00</b>
--	--	--	--	--	-------------------	--------------------	--------------------	---------------	--------------------	---------------

\*Age as at 01/07/2020 or pension start date for new pensions.



## Rental Property Statement

Client Name: Fivewise Superannuation Fund

Client Code: ANDE16

Period Ended: 30 June 2021

Partner: Mark Herron / Stuart Arthur

Accountant: Jay Rajapakse

Rental Property Address: Unit 17, 254 South Pine Road, Enoggera

Month	Gross Rent	Rent - Outgoings	Council Rates	Decline In Value	Div 43 Allowance	Water	Body Corp	Repairs and Maintenance	Sundry	Net Rent
July	1,618.00						501.00			1,117.00
August	1,618.00		654.30			204.29				759.41
September	1,618.00									1,618.00
October	4,591.79		654.30				501.00			3,436.49
November	1,618.00					200.49				1,417.51
December	1,658.45									1,658.45
January	1,658.45		637.50				400.00			620.95
February	1,366.69					203.73	99.00			1,063.96
March	1,658.45									1,658.45
April	1,658.00		667.20			62.04	499.00			429.76
May	1,658.45									1,658.45
June	1,228.24					137.94				1,090.30
<b>TOTAL</b>	<b>\$21,950.52</b>	<b>\$0.00</b>	<b>\$2,613.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$808.49</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,528.73</b>





Dealing Number



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<b>1. Lessor</b> FIVEWISE SUPERANNUATION PTY LTD A.C.N. 607 449 436 AS TRUSTEE (TRUST DOCUMENT/S DEPOSITED WITH INSTRUMENT NO. 716916246)	<b>Lodger</b> (Name, address, E-mail & phone number) Zappulla Trikam & Partners PO Box 283, Everton Park Qld 4053 Email: ctrikam@bigpond.com Phone: 3354 2500	<b>Lodger Code</b> BE 167A
---	---	-------------------------------

<b>2. Lot on Plan Description</b>	<b>County</b>	<b>Parish</b>	<b>Title Reference</b>
LOT 17 ON SP 277928			51010550

<b>3. Lessee</b> Given names	Surname/Company name and number	(include tenancy if more than one)
	HARD'N'UP ENTERPRISES PTY LTD A.C.N. 146 738 365 AS TRUSTEE	

**4. Interest being leased**  
FEE SIMPLE

**5. Description of premises being leased**

The whole of the said land together with fixed improvements thereon and the Landlord's fittings if any therein (which said land and improvements are called "the Premises")

**6. Term of lease**

Commencement date/event: 01 / 01 / 2016  
Expiry date: 31 / 12 / 2018  
#Options: 3 x 3 years (see pages 29 to 31)  
#Insert nil if no option or insert option period (eg 3 years or 2 x 3 years)

**7. Rental/Consideration**

SEE ATTACHED SCHEDULE

**8. Grant/Execution**

The Lessor leases the premises described in item 5 to the Lessee for the term stated in item 6 subject to the covenants and conditions contained in:- \*the attached schedule; \*~~the attached schedule and document no. \_\_\_\_\_~~;

\*document no. \_\_\_\_\_; \*Option in registered Lease no. \_\_\_\_\_ has not been exercised.

\* delete if not applicable

**Witnessing officer must be aware of his/her obligations under section 162 of the Land Title Act 1994**

.....signature

.....full name

.....qualification

**Witnessing Officer**

(Witnessing officer must be in accordance with Schedule 1 of Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

Date  
↓  
4/11/16  
Execution Date

Fivewise Superannuation Pty Ltd  
A.C.N. 607 449 436 as trustee

Director.....Director.....  
**Lessor's Signature**

**9. Acceptance**

The Lessee accepts the lease and acknowledges the amount payable or other considerations for the lease.

.....signature

.....full name

.....qualification

**Witnessing Officer**

(Witnessing officer must be in accordance with Schedule 1 of Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

Hard'N'Up Enterprises Pty Ltd  
A.C.N. 146 738 365 as trustee

23/12/15  
Execution Date

Sole Director and Sole Secretary.....  
**Lessee's Signature**

Title Reference 51010550

This is the Schedule referred to in the FORM 7 LEASE dated the \_\_\_\_\_ day of \_\_\_\_\_ 2015.

1. REFERENCE DATA

- ITEM 1: PARTIES:  
Landlord: FIVEWISE SUPERANNUATION PTY LTD  
A.C.N. 607 449 436 as trustee for *The Fivewise Superannuation Fund*  
Address for Notices: 115 McLean Road South, Camp Mountain, Qld, 4520  
Tenant: HARD'N'UP ENTERPRISES PTY LTD A.C.N. 146 738 365  
as trustee for *Hard N Up Enterprises Trust* (trading as *Max Force Tactical*)  
Address for Notices: 17 / 254 South Pine Road, Everton Hills, Qld, 4053
- ITEM 2: TERM: 3 years  
Date of Commencement: 1 January 2016  
Expiration Date: 31 December 2018
- ITEM 3: BUILDING AND LEASED PREMISES:  
Address of Building: 17 / 254 South Pine Road, Everton Hills, Qld, 4053
- ITEM 4: RENT:  
(a) Commencement date of rental payment: 1 January 2016  
(b) Rent:  
(i) Rent: \$16,000.00 per annum (plus GST) plus outgoings (plus GST)  
(ii) Monthly Rent: \$1,333.33 (plus GST) plus outgoings (plus GST)  
(c) Rent due date: the first day of each Month  
(d) Interest on arrears: at the Stipulated Rate as defined in Part 2
- ITEM 5: REVIEW DATES:  
Fixed review: 2.5% increases on 1 January 2017 and 2018  
CPI review: Not applicable  
Market Review: Not applicable
- ITEM 6: USE OF PREMISES: Warehouse and showroom
- ITEM 7: SIZE OF PREMISES 80 square metres (approximately) (ground floor) plus 50 square metre (approximately) (mezzanine floor)
- ITEM 8: INSURANCE REQUIREMENTS: As set out in cl. 8.2
- ITEM 9: RIGHT OF RENEWAL:  
First Renewal Term: 3 years  
Date must be exercised in writing: Not less than six (6) months before expiry of current term  
Commencement Date of First Renewal Term: 1 January 2019  
Second Renewal Term: 3 years  
Date must be exercised in writing: Not less than six (6) months before expiry of current term  
Commencement Date of Second Renewal Term: 1 January 2022

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Third Renewal Term: 3 years  
Date must be exercised  
in writing: Not less than six (6) months before expiry of current term  
Commencement Date of  
Third Renewal Term: 1 January 2025

ITEM 10: REVIEW DATES  
DATES

First Renewal Term –  
Fixed review: 2.5% increases on 1 January 2020 and 2021  
CPI review: Not applicable  
Market review: 1 January 2019

Second Renewal Term –  
Fixed review: 2.5% increases on 1 January 2023 and 2024  
CPI review: Not applicable  
Market review: 1 January 2022

Third Renewal Term –  
Fixed review: 2.5% increases on 1 January 2026 and 2027  
CPI review: Not applicable  
Market review: 1 January 2025

ITEM 11: OUTGOINGS:

Percentage payable by Tenant: The Prescribed Percentage as defined in  
Part 2 (being at the date of Commencement 100%)

ITEM 12: GUARANTORS David John Hawkins, 14 Edmund Court, Warner, Qld 4500

ITEM 13: SECURITY BOND Two (2) months' rent (plus GST) plus two (2) months'  
outgoings (plus GST)

Each reference in this Lease to any of the titles contained in this Part is to be construed to incorporate  
the data stated and the terms provided under that title.

2. DEFINITIONS AND INTERPRETATION

2.1 Definitions

Unless otherwise provided or unless there is something inconsistent in the subject matter the  
expressions following (whether appearing with or without capital letters) have the meanings assigned  
to them in this clause:

2.1.1 "the Air Conditioning Equipment" means the plant, electrical installations, ductwork, and  
diffusers used for the manufacture and reticulation of conditioned air throughout the Building  
and includes all mechanical ventilation.

2.1.2 "the Building" means the building or buildings of the Landlord erected or to be erected on the  
Land.

2.1.3 "the Date of Commencement" means the date referred to in Item 2 of the Reference Data as  
the Date of Commencement.

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- 2.1.4 "the Fire Equipment" includes all stopcocks, hydrants, fire hoses, fire alarms, fire sprinklers, and other fire prevention extinguishing in the Building.
- 2.1.5 "Form 7" means the Lease in Form 7 to the *Land Title Act 1994* to which this Schedule is attached.
- 2.1.6 "GST" means the goods and services tax as imposed by the GST Law together with any related interest, penalties, fines or other charges.
- 2.1.7 "GST Amount" means, in relation to a Payment, an amount arrived at by multiplying the Payment (or the relevant part of a Payment which is consideration for a Taxable Supply) by the appropriate rate of GST (being 10% when the GST Law commenced or any other rate notified from time to time by the persons making the relevant Taxable Supply).
- 2.1.8 "GST Law" has the meaning given to that term in *A New Tax System (Goods and Services Tax) Act 1999*, or, if that Act is not valid or does not exist for any reason, means any Act imposing or relating to the imposition or administration of a goods and services tax in Australia and any regulation made under the Act.
- 2.1.9 "the Guarantor" means the guarantor or collectively the guarantors referred to in Item 12 of the Reference Data and also any person who enters into covenants with the Landlord as a guarantor under cl. 27.1. If the Guarantor is one person the expression includes that person, his executors, and administrators. If the Guarantor is more than one person, the guarantor includes those persons and their respective executors and administrators jointly and severally. If the guarantor is a corporation, the guarantor includes that corporation and its successors or, if more than one corporation, the guarantor includes those corporations and their respective successors.
- 2.1.10 "Index Number" means the Consumer Price Index (All Groups) for the city of Brisbane as published by the Australian Bureau of Statistics. If that index is suspended, discontinued, or modified so that it does not reflect on a consistent basis changes which have occurred in the cost of living in the city of Brisbane during any Lease Year, the expression will mean an index which in the opinion of the Australian Statistician (whether published or advised at the request of either party) does reflect on a consistent basis changes which have occurred in the cost of living in the City of Brisbane during any Lease Year. If the Australian Statistician has not published and will not advise an appropriate index, the expression will mean an index or method of measuring increases in the cost of living agreed in writing by the parties and in default of agreement within a period of fourteen (14) days, an index or method determined at the request of either party by the President or Acting President of the Australian Property Institute (Inc.) Queensland Division or their nominee.
- 2.1.11 "Insured Risks" means the risks against which the Landlord is required by this Lease to effect insurance and any additional risks against which the Landlord effects insurance relating to the Building.
- 2.1.12 "the Land" means the land described in Item 2 of the Form 7.
- 2.1.13 "the Landlord" means the LANDLORD referred to in Item 1 of the Form 7 its successors and assigns and unless inconsistent with the subject matter or context includes all persons for the time being authorised by the Landlord.
- 2.1.14 "this Lease" means this Lease including the Form 7 together with any annexures and schedules and any covenant or agreement expressed to be supplemental to this Lease and all amendments to those documents.
- 2.1.15 "Lease Year" means each separate year of the term of this Lease the first Lease Year commencing on the Date of Commencement and each subsequent Lease Year commencing

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on the corresponding day of each succeeding year; the expression includes any broken period between the end of the last complete Lease Year and the date of termination.

- 2.1.16 "Market Review Dates" are the dates specified in Item 5 of the Reference Data.
- 2.1.17 "Month" means a calendar month.
- 2.1.18 "the Outgoings" means all expenses and outgoings paid or incurred by the Landlord in respect of the Premises under the following heads of expenditure:
- (a) Rates, charges, and other levies (including any benefited mall area levy) payable to the local authority in whose area the Premises are located.
  - (b) Rates and charges payable to any local or other authority responsible for the provision or reticulation of water and/or sewerage and/or drainage services.
  - (c) Levies, contributions and/or other amounts payable to any local or other authority for or on account of fire protection services.
  - (d) All rates, taxes, charges, assessments, outgoings, and impositions (whether parliamentary, municipal, or otherwise and whether assessed, charged, or imposed by or under Federal or State law or by Federal State or Local authorities and whether on a capital, revenue value, or any other basis and even though of a novel character) which are assessed, charged, or imposed in respect of the Premises or any part of them other than income tax and capital gains tax.
  - (e) All charges for electricity, gas, oil, or other fuel incurred in the operation of the Air Conditioning Equipment and other plant and equipment in the Premises.
  - (f) Insurance premiums and other charges (including stamp duties) for insurance of the Premises against fire with extended cover endorsement for vandalism, terrorism, malicious mischief, earthquake, flood, water damage, boiler and pressure vessel explosion, fusion, and mechanical breakdown in broad cover form with repair and replacement terms and other risks determined by the Landlord in its absolute discretion including, but not limited to, consequential losses and loss of all rents receivable from the Premises including all other charges payable in addition to the Rent in an amount or amounts and for periods determined by the Landlord.
  - (g) Public risk liability insurance against third party liability hazards including exposure to personal injury, bodily injury, and property damage on an occurrence basis; including insurance for all contractual obligations and covering also actions of all employees, other persons, subcontractors, and agents while working on behalf of the Landlord. The policy will be written on a comprehensive basis with limits of not less than \$10 million per occurrence or higher amounts reasonably required by the Landlord from time to time.
  - (h) The cost of all repairs painting plumbing maintenance renewals and replacements incurred by the Landlord in keeping the Premises in good and substantial repair and condition, not normally charged to capital account as determined by the Landlord's accountants in accordance with accounting principles generally accepted in Queensland.
  - (i) The cost of cleaning treating and polishing the Premises and the external windows glass and other external surfaces of the Building including but not limited to cleaning materials.
  - (j) Disposing of rubbish and waste.

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- (k) Maintaining gardens and landscaped areas in or near to the Complex.
  - (l) Property Management.
  - (m) Body corporate levies.
- 2.1.19 "Pipes" means all pipes, sewers, drains, mains, conduits, ducts, gutters, water courses, wires, cables, channels, flues, and all other conducting media and including any fixings, louvres, cowls, and any ancillary apparatus.
- 2.1.20 "Prescribed Percentage" means the percentage of the Total Lettable Floor Area which is from time to time represented by the floor area of the Premises where:
- Total Lettable Floor Area means the Floor Area of all those parts in the Complex that are leased or may be available for lease or licence, but does not include:
- (i) the Floor Area of the Common Areas and the Car Park; or
  - (ii) any part of the Complex used exclusively for storage.
- 2.1.21 "the Premises" means that part of the Land which is described in Item 5 of the Form 7 and all improvements on that part of the Land.
- 2.1.22 "Redecorate" includes:
- (a) washing down the whole of the interior of the Premises including all partitions and additions made to the Premises;
  - (b) treating as previously treated all internal surfaces of the Premises by painting, staining, polishing, or otherwise to a specification approved by the Landlord; and
  - (c) replacing all carpet and/or floor tiles which in the opinion of the Landlord are worn or damaged and in need of replacement.
- 2.1.23 "the Reference Data" means the data set out in Part 1 of this Schedule.
- 2.1.24 "Rent" has the meaning given to that expression in cl. 3.2.
- 2.1.25 "the Stipulated Rate" means a percentage interest rate per annum equal to the prime lending rate charged by the Landlord's bank plus five (5) per centum.
- 2.1.26 "Supply" has the meaning given in the GST Law.
- 2.1.27 "the Tenant" means the TENANT referred to in Item 3 of the Form 7 and if this Lease is taken by one person, the Tenant includes that person his executors, administrators, and permitted assigns. If this Lease is taken by more persons than one, the Tenant includes those persons and each of their respective executors, administrators, and permitted assigns jointly and severally. If a corporation is a Tenant, the Tenant includes that corporation, its successors, and permitted assigns.
- 2.1.28 "Valuers' Institute" means the Australian Property Institute (Inc.) Queensland Division or their nominee.
- 2.1.29 "writing" includes printing, typing, lithography, and other modes of reproducing words in a visible form and "written" has a corresponding meaning.

2.2 Interpretation

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- 2.2.1 Every covenant agreement or obligation expressed or implied in this Lease by which two or more persons covenant, agree, or are bound, binds those persons jointly and each of them severally. Every provision expressed or implied in this Lease which applies to two or more persons applies to those persons jointly and each of them severally.
- 2.2.2 References to the Valuers' Institute and any other authorities, associations, and bodies whether statutory or otherwise will, if any of those authorities, associations, or bodies ceases to exist, or is reconstituted, renamed, or replaced or if its powers or functions are transferred to any other authority, association, or body be deemed to refer to the authority, association, or body established or constituted in its place and/or as nearly as may be succeeding to its powers or functions.
- 2.2.3 References to any right of the Landlord to have access to the Premises extend to all persons authorised by the Landlord including agents, professional advisers, contractors, workmen and others.
- 2.2.4 References to the Premises, in the absence of any provision to the contrary, include any part of the Premises.
- 2.2.5 Any covenant by the Tenant not to do any act or thing is deemed to include an obligation not to permit that act or thing to be done, and to use its best endeavours to prevent that act or thing being done by a third party.
- 2.2.6 Any provision in this Lease requiring the consent or approval of the Landlord also requires the consent or approval of any mortgagee of the Premises and any superior Landlord where that consent is required. This Lease does not restrict the right of any mortgagee or superior Landlord to refuse any consent or approval.
- 2.2.7 References to the "Consent of the Landlord" or words to similar effect mean a consent in writing signed by or on behalf of the Landlord and references to "Approved" and "Authorised" or words to similar effect mean approved or authorised in writing by or on behalf of the Landlord.
- 2.2.8 The terms "the Parties" or "Party" mean the Landlord and/or the Tenant but except where there is an express indication to the contrary, exclude the Guarantor.
- 2.2.9 Words in the singular include the plural and vice versa. A reference to any gender includes every other gender. Words denoting individuals include corporations.
- 2.2.10 A reference in this Lease to an Act of Parliament or any section of an Act are to be read as though the words "or any statutory modification or re-enactment of it or any statutory provision substituted for it" were added to the reference. Any general reference to "Statute" or "Statutes" includes any regulations or orders made under the Statute or Statutes.
- 2.2.11 Every obligation or covenant (whether positive or negative) undertaken by any Party (including the Guarantor) will, despite the wording, be deemed to be and will be construed as if each obligation or covenant is a separate and independent covenant made by the Party undertaking the obligation and continuing (unless the context otherwise requires) throughout the term of this Lease and subsequently so long as it remains to be performed.
- 2.2.12 References in this Lease to any clause, subclause, paragraph, or Schedule without further designation will be construed as a reference to the clause, subclause, paragraph, or Schedule of this Lease so numbered.
- 2.2.13 The headings or marginal notes in this Lease are included for convenience only and do not affect the construction of this Lease.



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3. RENT

3.1 Payment of Rent

The Tenant will pay to the Landlord (including by way of periodic bank transfer if the Landlord so requires) in each Lease Year the Rent without any formal or other demand by equal monthly instalments in advance on the first day of each month. In the case of any broken period of less than one month by an instalment on the first day of the broken period of an amount ascertained by multiplying the number of days in that broken period by the Rent for the Lease Year of which it forms part and dividing the result by 365.

3.2 Rental Reviews

3.2.1 Rent and Annual Reviews

The expression "Rent" means an annual sum calculated as follows:

- (a) for the first (1st) Lease Year:

the sum specified in Item 4(b) (i) and subsequent years in Item 5 and or Item 10 of the Reference Data respectively;

- (b) If Item 5 and or Item 10 of the Reference Schedule provides for CPI review then from that Review Date the Rent must be reviewed to the following formula:

for the second (2nd) and each subsequent Lease Year that amount derived annually by multiplying the Rent for the Lease Year last concluded by a fraction obtained by dividing the Index Number for the last quarter immediately preceding the first day of the Lease Year under review by the Index Number for the last quarter immediately preceding the first day of the Lease Year last concluded;

- (c) If Item 5 and or Item 10 of the Reference Data provides for a Fixed Review for a Review Date, then from that Review Date the Rent must be reviewed to the following amount:

$$A + (A \times D)$$

Where:

A is the Rent payable immediately before the Review Date;

D is the Minimum Rent increase specified in Item 5 or Item 10 of the Reference Data for the Review Date

3.2.2 Reviews to Market

The Rent will be further reviewed so that the Rent for the Lease Years commencing on the Market Review Dates will be the market rent for that Lease Year calculated in accordance with cl. 3.3, and the Rent so determined will be reviewed annually in accordance with Item 5 and or Item 10 of the Reference Data;

3.3 Market Rent Reviews

- 3.3.0 If Item 5 and or Item 10 of the Reference Schedule provides for a Market Review, then this clause will apply

- 3.3.1 The Landlord may at any time prior to the date which is twelve (12) months after each date stated in Item 5 and or Item 10 of the Reference Data ("the Market Review Date") give

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written notice to the Tenant of the amount of rent the Landlord believes is the market rent for the Premises as at that Market Review Date.

- 3.3.2 If the Landlord does not give written notice in accordance with cl. 3.3.1 in respect of a Market Review Date the rent payable for the Lease Year commencing from that Market Review Date will be the same rent as was payable in the preceding Lease.
- 3.3.3 If the Landlord gives written notice in accordance with cl. 3.3.1, the Tenant may give written notice to the Landlord within twenty-one (21) days of receipt of the Landlord's notice disputing the Landlord's assessment of the market rent.
- 3.3.4 If the Tenant does not give notice in accordance with cl. 3.3.3 the amount set out in the Landlord's notice will be the Rent payable from the Market Review Date.
- 3.3.5 If the Tenant gives notice in accordance with cl. 3.3.3 the market rent will be determined as follows:
- (a) the market rent will be determined by a person ("the Arbitrator") who has been a member of the Valuers' Institute for at least five (5) years nominated by the President for the time being of the Valuers' Institute on the application of the Landlord or Tenant;
  - (b) the Arbitrator will act as an arbitrator in accordance with the *Commercial Arbitration Act 1990*; and
  - (c) the Arbitrator will determine the market rent of the Premises assuming:
    - (i) a term equivalent to the original term of this Lease;
    - (ii) that the Tenant has complied with all obligations of repair and decoration imposed by this Lease;
    - (iii) that the covenants of the Lease are the same as the covenants of this Lease other than for quantum of rent and any other differences required by these assumptions; and
    - (iv) that any improvements made to the Premises by the Tenant have not been made.
  - (d) The costs associated with a valuation obtained under this clause must be paid by the parties in equal shares unless otherwise decided by the Valuer.

3.4 Obligation to Pay Pending Determination

Pending determination of the Rent for any Lease Year, rent will be paid at the rate payable during the Lease Year last concluded and will be adjusted retrospectively to the beginning of the Lease Year under review.

3.5 Net Lease

This Lease is a net Lease and the Tenant's obligation to pay all Rent and the rights of the Landlord to the Rent are absolute and unconditional and are not subject to any abatement, reduction, set-off, defence, counterclaim, or recoupment. Except as may otherwise be expressly provided in this Lease and despite any law to the contrary, this Lease will not terminate and the respective obligations of the Landlord or the Tenant will not otherwise be affected, by reason of:

- 3.5.1 the invalidity or unenforceability or lack of due authorisation or other defect of this Lease;

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- 3.5.2 the lack of any right, power, or authority of the Tenant to enter into this Lease or any prohibition or interruption of or other restriction against the Tenant's use, operation, or possession of the Premises for any reason;
- 3.5.3 the interference with the use, operation, or possession by any person or entity;
- 3.5.4 any other indebtedness or liability whenever arising of the Landlord or the Tenant to any other person, firm, or corporation or to any governmental authority;
- 3.5.5 any insolvency, bankruptcy, or similar proceedings by or against the Landlord or the Tenant;  
or
- 3.5.6 any other cause.

The Rent will continue to be payable in all events and in the manner and at the times provided in this Lease unless the obligation to pay it is terminated under the express provisions of this Lease.

3.6 GST

3.6.1 The parties agree that:

- (a) all payments have been set or determined without regard to the impact of GST;
- (b) if the whole or any part of a Payment is the consideration for a Taxable Supply for which the payee is liable to GST Amount in respect of the Payment must be paid to the payee as an additional amount, either concurrently with the Payment or as otherwise agreed in writing; and
- (c) the payee will provided to the payer a Tax Invoice.

3.6.2 The Landlord may include in the amount of the Outgoings to which the TENANT contributes, all goods and services tax or other consumption tax payable by the Landlord in respect of the Outgoings except for any part of the tax that the Landlord may claim as an input tax credit.

4. OUTGOINGS

4.1 Outgoings

In addition to the Rent, the Tenant must pay the Landlord sums of money equal to the Prescribed Percentage of the Outgoings.

4.2 Light and Power

The Tenant will not use any form of light, power, or heat other than electric current or gas supplied through meters. This covenant does not prevent the use of auxiliary power or lighting (other than an exposed flame) during any period of power failure or power restrictions.

4.3 Electricity, Gas, and Water

The Tenant will pay all assessments for electricity, gas, trade waste and water relating to the Premises by their due dates for payment.

4.4 Future Taxes on Premises

The Tenant will pay and discharge without exception on and from the commencement date all rates, taxes, charges, assessments, outgoings, and impositions (whether parliamentary municipal or otherwise and whether assessed, charged, or imposed by or under Federal or State law or by Federal State or Local Authorities and whether on a capital or revenue basis or any other basis and even

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though of a novel character) which may at any time during the term of this Lease be assessed, charged, or imposed upon or in respect of the Premises or the use and occupation of the Premises and whether assessed against the Landlord or directly against the Tenant will be paid to the relevant assessing Authority not later than the due date for the payment and if assessed against the Landlord will be paid by the Tenant to the Landlord upon demand.

4.5 Special Services

The Tenant will pay to the Landlord upon demand the amount of any additional or unusual costs, charges, and expenses incurred by the Landlord at the request of the Tenant in having any alterations, repairs, or maintenance to the Premises or to the appurtenances in the Premises effected outside the normal working hours of the tradesmen concerned or in providing any special, additional, or unusual services for the Tenant.

4.6 Cleansing Dues

If the relevant Local or other Authority provides any cleansing or refuse service for the Premises (whether at the request of the Tenant or by direction of any officer of that Authority), the Tenant will pay the cost of the service to the relevant assessing Authority on or before the due date if assessed directly against the Tenant but otherwise to the Landlord within seven (7) days of being billed by the Landlord.

5. USE

5.1 Use of the Premises

The Tenant will not use or permit the Premises to be used for any purpose other than the purpose specified in Item 6 of the Reference Data. The Tenant acknowledges that:

- 5.1.1 it is the responsibility of the Tenant to obtain the consent of any planning or other authority which may be required for the Tenant to carry on its business on the Premises and the failure of the Tenant to obtain that consent does not relieve the Tenant of its obligation to pay Rent and otherwise to perform its obligations under this Lease;
- 5.1.2 no promise, representation, warranty, or undertaking has been given by or on behalf of the Landlord in respect of the suitability or adequacy of the Premises for any use or business or to the fixtures, fittings, furnishings, finish, plant machinery, and equipment of or in the Premises; and
- 5.1.3 any warranties as to the suitability, fitness, and adequacy of the Premises implied by law are negatived.

5.2 Compliance with Statutes, Regulations, etc.

- 5.2.1 The Tenant will duly and punctually comply with and observe all Statutes and all orders, ordinances, regulations, and by-laws relating to the Premises or to the Tenant's use or occupation of the Premises and all requirements and orders lawfully given or made by any public body or authority relating to the Premises within the time required by the notice or order.
- 5.2.2 The Tenant will not do or omit to do any act or thing whereby the Landlord may become liable to pay any penalty imposed or to bear the whole or any part of any expenses incurred under any statute, ordinance, regulation, by-law, order, requirement, or notice.
- 5.2.3 The Tenant is not required by this clause to make any structural improvements or structural alterations unless they are required or made necessary by reason of any neglect or default

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by the Tenant or any person claiming under the Tenant or by reason of the business carried on in the Premises or the number or sex of the employees or persons at the Premises.

5.3 Annoying or Injurious Conduct

The Tenant will not:

- 5.3.1 carry on in any part of the Premises any annoying, noxious, offensive, or illegal business, occupation, or practice; and
- 5.3.2 do any act or thing or use any plant or machinery which through noise, odours, vibrations, or otherwise may be or grow to the annoyance, nuisance, grievance, damage, or disturbance of the Landlord or of the occupiers of neighbouring premises.

5.4 Use of Appurtenances

The Tenant will not use the water closets, drains, and other water apparatus and other appurtenances in the Premises and the Building for any purposes other than those for which they were constructed and will not place in them any sweepings, rubbish, rags, ashes, or other deleterious substances.

5.5 Drains and Waste

All blockages which may occur in any Pipes originating within the Premises will be cleared by licensed tradesmen employed by the Tenant.

5.6 Interference with Services

Except as otherwise provided in this Lease the Tenant will not interfere with any appurtenances, Pipes, water supply, gas, electrical, plumbing, or other services contained in or about the Premises or the Air Conditioning Equipment or the Fire Equipment without first obtaining the consent in writing of the Landlord.

5.7 Erection of Signs

The Tenant will not cause any advertising or other sign or advertisement or hoarding to be painted or erected or otherwise placed on the Premises without the consent of the Landlord. The Landlord's consent will not be withheld unreasonably to the using or exhibiting of any advertisement or sign customary to the Tenant's class of business if the advertisement or sign strictly complies with the by-laws of the local or other authorities.

5.8 Prohibition on Erection of Blinds and Fittings

The Tenant will not erect or affix any blinds or awnings to the outside of the Premises or any blinds (venetian or otherwise) to the interior of the windows, display windows, or doors or affix any fittings to the exterior walls or ceilings of the Building without the written consent of the Landlord which may be granted or refused or granted subject to conditions in the absolute discretion of the Landlord.

5.9 Prohibition on Marking or Damaging Walls

The Tenant will not cut, make holes in, mark, deface, drill, or damage any of the walls, ceilings, or other parts of the Premises except so far as may reasonably be necessary for the erection of approved signs, blinds, or awnings. On the removal of signs, blinds, or awnings, the Tenant will reinstate, repair, and make good any damage or unsightliness caused in or about the erection or removal of them even if the Landlord has consented to them.

5.10 Rodents and Vermin

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The Tenant will at its own cost and expense keep the Premises free and clear of rodents, termites, cockroaches, and other vermin.

5.11 Overloading of Floors

The Tenant will observe the maximum floor loading weights nominated by the Landlord and will not permit the floors of the Building to be broken, strained, or damaged by overloading them. In particular, the Tenant will not install any safes or other heavy equipment except in positions and subject to conditions approved in writing by the Landlord.

5.12 Infectious Diseases

If any infectious disease happens upon the Premises which may require notification by virtue of any statute, regulation, or ordinance, the Tenant will:

- 5.12.1 give all the necessary notices and any other information which may be required to the proper authorities;
- 5.12.2 give a copy of the notification to the Landlord; and
- 5.12.3 at its own expense thoroughly fumigate and disinfect the Premises.

5.13 Inflammable Substances

The Tenant will not use any chemical, burning fluids, oil, acetylene, or alcohol in lighting the Premises or, except in the ordinary course of the Tenant's business, for any business or other purpose.

5.14 Not to Make Voidable Insurance Policies

The Tenant will not do or permit anything to be done on the Premises or bring or keep anything in the Premises that may in any way make void or voidable any policy or policies of insurance applicable to the Premises or conflict with any laws or regulations or with any insurance policy applicable to the Premises or whereby the amount of premium payable in respect of any insurance policy may be liable to be increased. Without prejudice to the rights of the Landlord to determine this Lease, the Tenant will pay to the Landlord on demand any increase of premium which may be occasioned by a breach of this clause.

5.15 To Observe Fire Laws

The Tenant will at all times in its use of the Premises comply with the requirements of the Insurance Council of Australia and The Metropolitan Fire Brigades Board and the laws and regulations for the time being in force relating to fires and the provisions of every relevant Statute, regulation, and ordinance.

5.16 Fire Drills and Evacuation Procedures

The Landlord may require the Tenant to perform from time to time fire drills and to observe all necessary and proper emergency evacuation procedures and the Tenant and all persons under its control will co-operate with the Landlord in performing those drills and procedures.

5.17 Auction Sales

The Tenant will not in any circumstances hold or permit to be held any auction sale in or about the Premises.

5.18 Security

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The Tenant will cause all exterior doors and windows in the Building to be locked securely at all times when the Premises are not being used. The Landlord's representatives are authorised from time to time to enter the Premises for the purpose of locking any doors or windows left unlocked or unfastened or checking the general security of the Building and the Premises.

5.19 Overloading of Electricity

The Tenant will not without the written consent of the Landlord install any electrical equipment on the Premises that overloads the cables, switchboards, or sub-boards through which electricity is conveyed to the Premises. If the Landlord grants that consent any alterations which may be necessary to comply with the requirements of the insurance underwriters of the Building or any Statutes, regulations, ordinances, or by-laws will be effected by the Landlord at the expense of the Tenant and the entire cost of the alterations will be paid by the Tenant to the Landlord upon demand. The Landlord may require the Tenant to deposit with the Landlord the estimated cost of the alterations before they are commenced.

5.20 Use of External Areas

The Tenant must not use areas external to the Building for parking or storage of motor vehicles, caravans, boats, demountable buildings, or containers of any kind other than in the day to day use of the Premises authorised by this Lease.

6. MAINTENANCE AND REPAIR

6.1 Notice of Damage

The Tenant will advise the Landlord promptly in writing of any damage sustained to the Premises or the defective operation of any of the appurtenances in the Premises.

6.2 Maintenance of Premises

The Tenant will repair the Premises and keep them in good repair (including but not limited to repair and maintenance of all the appurtenances including any stop-cocks, hydrants, fire hoses, alarm systems or other fire prevention equipment, water closets, toilets, grease traps, water apparatus, wash basins, sinks, taps and washers, wash rooms, gas fillings, electrical fittings, light bulbs, door handles, door locks and hinges, key replacement, window locks/catches and hinges and other services contained in or about the premises) except damage caused by:

6.2.1 fair wear and tear; or

6.2.2 an Insured Risk other than where the insurance money is irrecoverable because of any act or default of the Tenant or anyone at the Premises expressly or by implication with the Tenant's consent.

Where the policy of insurance for the Insured Risks requires payment of excess or deductible by the Landlord, the Tenant will pay the excess or deductible (or where the damage is to the Premises and other parts of the Building a fair proportion of the excess or deductible) to the Landlord on demand.

6.3 Inspection by Landlord

The Tenant will permit the Landlord at all reasonable times on reasonable notice to enter upon and view the condition of the Premises and immediately upon notice being given to the Tenant by the Landlord will execute all repairs and work agreed to be done by the Tenant. The Tenant will also permit the Landlord at all reasonable times to enter upon the Premises for the purpose of effecting any alterations, remodelling, or repairs which the Landlord may wish to carry out.

6.4 Landlord's Right to Repair



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If the Tenant at any time makes default in the performance or observance of any express or implied covenants in this Lease relating to the repair of the Premises, the Landlord may (but without prejudice to the Landlord's right of re-entry) enter upon the Premises and repair them at the expense of the Tenant.

6.5 Tenant to Redecorate

The Tenant will, at least once during the last three (3) months of the term of this Lease and the renewal granted under Clause 17.1, Redecorate the Premises to the satisfaction of the Landlord. If the Tenant fails to Redecorate the Premises, the Landlord may Redecorate them at the Tenant's expense.

6.6 Glass

The Tenant will replace all glass in the Premises that is broken during the term of this Lease.

6.7 Cleaning

The Tenant will:

- 6.7.1 keep the Premises (including the whole of the interior of the Building and the internal and external surfaces of the windows and glass) in a thorough state of cleanliness;
- 6.7.2 not allow any accumulation of useless property or rubbish; and
- 6.7.3 clean the interior of the Building and the interior and exterior surfaces of windows and glass on a regular basis.

7. ALTERATIONS

7.1 No Alterations Without Consent

The Tenant will not make any structural or other alterations or additions to the Premises or appurtenances in the Premises or the Air Conditioning Equipment or the Fire Equipment without first submitting full detailed drawings and other specifications of the proposed works and particulars of the materials proposed to be used and obtaining the Landlord's consent in writing. The Landlord's consent may be granted upon whatever terms and conditions the Landlord in its absolute discretion thinks fit. If the Landlord grants its consent it will be a condition of that consent that the works are carried out under the supervision of the Landlord's architect. The Tenant will pay to the Landlord immediately on demand all costs and expenses incurred by the Landlord including architect's and other consultants fees payable by the Landlord whether consent is granted or not.

7.2 Alterations Required for Tenant's Business

Any alterations which may be required to the Premises or to the Air Conditioning Equipment, the Fire Equipment, or the water, gas, electrical, plumbing, or other services to make or keep the Premises suitable for use by the Tenant in its business or required by reason of the number or sex of the persons employed in the Premises will be effected by and at the expense of the Tenant. The Tenant must first submit full detailed drawings and other specifications of the proposed work and class of materials proposed to be used and obtain the Landlord's consent in writing (which consent will not be unreasonably refused having regard only to the interests of the Landlord if the alterations are required by law). The Tenant indemnifies the Landlord against all injury or damage to the Premises caused in or about the erection or construction of the alterations or additions or in the removal of the alterations and additions even though the Landlord may have consented to them.

7.3 Internal Partitions

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The Tenant will not install any internal partitions in the Building or make any alterations or modifications to any internal partitions without the written consent of the Landlord. The Landlord's consent will not be unreasonably withheld if the following conditions are complied with:

- 7.3.1 the Tenant is to submit to the Landlord full detailed drawings and specifications of the proposed works;
- 7.3.2 the drawings and specifications are to meet with the approval of the Landlord's architect;
- 7.3.3 the materials to be used in carrying out the works are to be of a standard as to type, quality, colour, and size as the Landlord determines;
- 7.3.4 the works are to be carried out by a builder Approved by the Landlord;
- 7.3.5 the works are to be carried out under the supervision of the Landlord's architect; and
- 7.3.6 the Tenant is to pay to the Landlord immediately upon demand all reasonable costs and expenses incurred by the Landlord including architect's and other consultants' fees payable by the Landlord whether any Approval is granted or not.

Any partitions erected by the Tenant remain the property of the Tenant who is responsible for their maintenance and insurance.

7.4 Costs of Internal Works

Any works Approved under cl. 7.3 will be effected by and at the expense of the Tenant including the costs of all additional lights and power outlets, switches, telephone outlets, and alterations or any other services which may be required by reason of the position of partitions. The Tenant indemnifies the Landlord against all injury or damage to the Premises caused in or about the execution of those works.

7.5 Tenant's Fixtures

If the Tenant has paid all Rent and observed and performed all the covenants, agreements, and provisions contained in this Lease for which the Tenant is responsible, any fixtures and things which with the consent of the Landlord have been installed by the Tenant on the Premises may at the expiration of the term of this Lease be taken down and removed from the Premises for the Tenant's own benefit but always only upon the condition that the removal can be carried out without danger to the stability of the structure of the Premises. The Tenant will make good to the satisfaction of the Landlord or the architect of the Landlord any damage done or unsightliness occasioned to the Premises by or as a result of the installation or removal of any of these fixtures and things. Any fixtures and things not removed by the Tenant and all other goods of the Tenant left on the Premises will be deemed abandoned by the Tenant and become the property of the Landlord. The Landlord may in its discretion sell or otherwise dispose of abandoned fixtures, things, and goods in any manner the Landlord thinks fit.

7.6 Alterations or Additions to Premises by Landlord

Intentionally deleted.

8. INDEMNITY, RISK, INSURANCE, LIABILITY

8.1 Indemnities

The Tenant indemnifies the Landlord against all actions, claims, demands, losses, damages, costs, and expenses which the Landlord may sustain or incur or for which the Landlord may become liable whether during or after the term of this Lease in respect of or arising from:

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- 8.1.1 loss, damage, or injury from any cause to property or person inside or outside the Building occasioned or contributed to by the neglect or default of the Tenant or any servant, agent, licensee, invitee, subtenant, or other person claiming through or under the Tenant to observe or perform any of the covenants, conditions, regulations, and restrictions on the part of the Tenant in this Lease whether positive or negative, expressed or implied;
- 8.1.2 the negligent use, misuse, waste, or abuse by the Tenant or any servant, agent, licensee, invitee, subtenant, or other person claiming through or under the Tenant of any water, gas, or electricity, or other services to the Premises or to the Building;
- 8.1.3 the overflow, leakage, or escape of water, fire, gas, electricity, or any other harmful agent in or from the Premises caused or contributed to by any act or omission on the part of the Tenant, its servants, agents, licensees, invitees, subtenants, or other persons claiming through or under the Tenant;
- 8.1.4 the failure of the Tenant to notify the Landlord of any defect in any of the Air Conditioning Equipment, the Fire Equipment, or other appurtenances in the Premises of which the Tenant is aware or ought to be aware;
- 8.1.5 loss, damage, or injury from any cause to property or person caused or contributed to by the use of the Premises by the Tenant, or any servant, agent, licensee, invitee, or subtenant, and arising out of the neglect or default of the Tenant or any servant, agent, licensee, invitee, or subtenant;
- 8.1.6 the improper or faulty erection or construction of facilities, trade fixtures, or equipment installed on or in the Premises by the Tenant; and
- 8.1.7 any personal injury sustained by any person in or about the Premises however caused other than by the wilful or negligent act of the Landlord, its servants, or agents.

8.2 Insurances

- 8.2.1 The Tenant will during the term of this Lease at its sole cost and expense obtain and keep in full effect in the names of the Tenant, the Landlord, and all mortgagees of the Premises (as their interests may appear) the following insurances:

- (a) Intentionally deleted.
- (b) Intentionally deleted.
- (c) Public Risk

Public Risk Liability insurance applying to all operations of the Tenant and which will include bodily injury liability and property damage liability, personal injury liability, products liability, contractual liability, contingent liability, and Tenant's legal liability with respect to the occupancy by the Tenant of the Premises. The policy will be written on a comprehensive basis with limits of not less than ten million dollars (\$10 000 000.00) per occurrence or any higher limits the Landlord or its mortgagee reasonably requires from time to time.

- (d) Intentionally deleted.
- (e) General

Any other form or forms of insurance as the Tenant or the Landlord's mortgagee reasonably requires from time to time in amounts and for perils against which a prudent TENANT would protect itself in similar circumstances.

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8.2.2 The Tenant releases and agrees to hold harmless the Landlord from and against all liability for any loss or damage to the Tenant, its property, or improvements, by oversight, fault, or any other cause unless caused by the Landlord.

8.2.3 If the Tenant fails to take out or to keep in force any insurance required by this clause, or if the insurance is not reasonably approved by either the Landlord or its mortgagee, the Landlord may effect the insurance at the sole cost of the Tenant and all outlays by the Landlord will be payable by the Tenant to the Landlord as additional rent on demand without prejudice to any other rights and remedies of the Landlord under this Lease.

8.3 Assumption of Risk by Tenant

The Tenant agrees to occupy and use the Premises at the risk of the Tenant. The Landlord will not in any circumstances be liable to the Tenant for any damage to the plant, equipment, fixtures, fittings, merchandise, stock-in-trade, or any other property of any description in the possession of the Tenant and contained in or about the Premises occasioned by:

8.3.1 water, heat, fire, electricity, vermin, explosion, tempest, riot, civil commotion, bursting pipes, or by the entry of water from any source;

8.3.2 the operation, non-operation, or malfunction of the Air Conditioning Equipment or the Fire Equipment; or

8.3.3 any other cause.

The Landlord will not be liable for any loss of profits resulting from the damage even if the damage occurs by reason of:

8.3.4 any defect in the construction of the Premises or of any of the appurtenances in the Premises; or

8.3.5 any act or omission by any contractor of the Landlord or any other Tenant of the Premises and their respective employees or any member of the public.

8.4 Interruption of Services

Despite any implication or rule of law to the contrary, the Landlord will not in any circumstances be liable to the Tenant for any loss or damage suffered by the Tenant for any malfunction, failure to function, or interruption of or to the water, gas, or electricity services, the Air Conditioning Equipment, or the Fire Equipment, or any of the appurtenances contained in the Premises, or for the blockage of any sewers, wastes, drains, gutters, downpipes, or storm water drains from any cause unless caused by the Landlord.

8.5 Condition Precedent

Despite anything contained in this Lease or any implication or rule of law to the contrary, the Landlord will not be liable for any damage or loss the Tenant may suffer by reason of the neglect or omission of the Landlord to do any act or thing to or in respect of the Premises of which the Tenant is or ought to be aware and which (as between the Landlord and the Tenant) the Landlord might be legally liable to do unless the Tenant gives to the Landlord notice in writing of that act or omission and the Landlord without reasonable cause fails within a reasonable time to take proper steps to rectify the act or omission.

8.6 Intentionally deleted.

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9. ASSIGNMENT, SUBLETTING AND OTHER DEALINGS

9.1 COVENANT AGAINST ASSIGNMENT, SUBLETTING AND OTHER DEALINGS

- (a) The Tenant must not mortgage or otherwise charge nor assign (including transfer), sublet, licence, or part with possession or share possession of the Premises or of this Lease or of any estate or interest of the Tenant in this Lease to any person;
- (b) However, if the Tenant is a corporation, the Tenant may grant a floating charge over the whole of its undertaking or assets;
- (c) If the *Retail Shop Leases Act* applies to this Lease, then Section 45 of that Act does not apply to this Lease.

9.2 CONDITIONS OF ASSIGNMENT AND SUBLETTING

- (a) Despite the immediately preceding clause, if the Tenant proposes to assign this Lease or sublet or licence the Premises (a "Dealing") in favour of any proposed assignee, subtenant or licensee ("the Incoming Tenant") the Landlord must not unreasonably withhold its consent to the Dealing if:
  - (i) the Tenant:
    - (A) gives to the Landlord not less than fourteen (14) days prior written notice of the same together with a true copy of any contract, deed of assignment, transfer, trust deed, sublease, licence or other documents and information as may be relevant to the same or required by the Landlord (and the Landlord must keep the documents confidential unless required to be disclosed in any court, tribunal or similar proceedings or otherwise by force of law); and
    - (B) proves to the reasonable satisfaction of the Landlord that the Incoming Tenant:
      - (1) is a respectable, responsible, solvent, fit and suitable person experienced in and capable of adequately carrying on the Permitted Use under this Lease; and
      - (2) has at least equal or greater Gross Sales turnover potential as the Tenant (if Turnover Rent is payable by the Tenant under this Lease);
  - (ii) all rent and other money then payable by the Tenant under this Lease have been paid to the Landlord and there is not then any existing, unremedied breach of any covenant by the Tenant under this Lease that has not been expressly waived in writing by the Landlord;
  - (iii) the Tenant pays to the Landlord all reasonable costs (including legal costs on a full indemnity basis) and expenses incurred by the Landlord (whether or not any proposed Dealing proceeds to completion) including all reasonable administrative and other costs of the Landlord of and incidental to the proposed Dealing;
  - (iv) in the case of a proposed assignment, the Incoming Tenant:
    - (A) signs a deed with the Tenant and the Landlord to be bound by all the covenants of the Tenant under this Lease and appoints the Landlord its attorney for any purpose that the Tenant has appointed the Landlord its attorney under this Lease; and

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- (B) supplies any security that the Landlord may reasonably require in respect of the performance of the Incoming Tenant under this Lease, which may include a bank guarantee or security bond for an amount not exceeding two (2) months gross rent;
- (v) in the case of a proposed sublease or licence (a "Subdealing"):
- (A) the Subdealing contains the same covenants as this Lease except for any variations that are required by the changed circumstances and are approved by the Landlord;
- (B) the Tenant and the Incoming Tenant sign a deed with the Landlord that if the Tenant defaults in payment of any rent or other money under this Lease, then the Incoming Tenant must pay all the rent and other money payable under the Subdealing to the Landlord; and
- (C) the Tenant proves to the reasonable satisfaction of the Landlord (by valuations if so required) that the annual rent (or licence fees as the case may be) payable by the Incoming Tenant under the Subdealing is at a rate not less than the market rent for the Premises, or the Tenant provides a written acknowledgment in a form satisfactory to the Landlord that the rent rate (or licence fee) is below the market rent for the Premises,
- (vi) in any case where the Incoming Tenant is a corporation (other than a Listed Corporation) or a trustee of any trust or both, the Tenant procures any person that the Landlord may reasonably require to execute a joint and several guarantee and indemnity in favour of the Landlord in respect of the performance by the Incoming Tenant of all the covenants of the Tenant under this Lease or of the Incoming Tenant under any proposed Subdealing (as the case may be);
- (vii) the Tenant, the Guarantor and the Incoming Tenant otherwise comply with all other reasonable requirements of the Landlord in relation to the proposed Dealing and the Landlord's consent;
- (viii) the Dealing does not cause and is not likely to cause the Landlord to be in breach of any lease or other right of occupation of any other premises in the Complex; and
- (ix) any mortgagee of the reversion or this Lease consents to the Dealing.
- (b) Any deed or guarantee referred to in this clause must be prepared by the Landlord at the cost of the Tenant.
- (c) The covenants by the Incoming Tenant are supplementary to this Lease and must not in any way relieve or otherwise affect the continuing liability of the transferring Tenant and the Guarantor or any of them under this Lease despite any subsequent assignment, subletting or variation of this Lease.
- (d) In this clause, "the Tenant" includes any assignee, subtenant or licensee of the Tenant subsequently approved by the Landlord.
- (e) Despite anything to the contrary in this clause, if in the case of assignment the Incoming Tenant is a related body corporate (as defined in the *Corporations Act 2001*) of the Tenant then:

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- (i) the Incoming Tenant is not obliged to comply with subparagraphs (a)(iv)(B) and (a)(vi) of this clause if the liability of the Tenant and any guarantee or other security provided by or on behalf of the Tenant continues unaffected; and
- (ii) the Tenant and the Incoming Tenant must otherwise comply with this clause; and
- (iii) The Landlord in that circumstance must not withhold consent to the assignment.

9.3 CHANGE IN CORPORATE CONTROL

(a) In this Lease, in addition to other defined terms:

- (i) **Control Date** means the later of the Date of Commencement, the date (if any) on which the Landlord may have last consented to an assignment of this Lease, and the date (if any) on which the Landlord may have last consented to a change in a Prescribed Right under this Lease;
- (ii) **Prescribed Right** means a voting right, or an income participation right, or a capital participation right or any combination of those rights;
- (iii) **the Transferee** means:
  - (A) each person and corporation who may hold a Prescribed Right immediately after a change in a Prescribed Right; and
  - (B) each director and principal shareholder of each corporation who may hold a Prescribed Right immediately after a change in a Prescribed Right; and
  - (C) each unit holder, beneficiary and trustee of each trust (and each director and principal shareholder of each corporate unit holder, beneficiary and trustee) who may hold a Prescribed Right immediately after a change in a Prescribed Right as above.

- (b) If the Tenant is a corporation, and while the Tenant is not a Listed Corporation, a change in 50% or more of the beneficial holding or control of a Prescribed Right in the Tenant or in any holding company of the Tenant (when compared to the circumstances prevailing at the Control Date) is deemed to be a proposed assignment of this Lease. The Tenant must not permit any change in a Prescribed Right as above to occur unless the Tenant first complies with the conditions for the consent of the Landlord to assignment of this Lease set out in this Part.
- (c) It is a further condition for any consent of the Landlord to a change in a Prescribed Right that the Tenant must prior to the date of the proposed change, procure the Guarantor and the Transferee to execute and deliver to the Landlord a joint and several guarantee and indemnity in favour of the Landlord in respect of the performance by the Tenant of all its covenants under this Lease. That guarantee and indemnity must be prepared by the Landlord at the cost of the Tenant and contain the covenants that the Landlord may reasonably require.

9.4 Assignment by Landlord

If the Landlord sells an interest in the Complex or in this Lease, then the Landlord is automatically free of legal responsibility under any clause in this Lease to the extent that the buyer is responsible for compliance with those clauses.



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10. COSTS

10.1 Costs of Litigation

If without fault on its part, either Party is made a party to any litigation commenced by or against the other (other than litigation between the Landlord and the Tenant) and arising directly or indirectly out of the acts or omissions of the other in relation to the Premises, the Party not at fault will be paid by the other Party on demand all legal fees and disbursements (as between solicitor and own client) incurred in connection with the litigation.

10.2 THE LANDLORDS LEGAL COSTS AND OTHER COSTS

10.2.1 The Tenant must pay:

- (a) the Landlord's reasonable legal and other costs arising out of this Lease including:
  - (i) preparing, negotiating, executing and, if applicable, obtaining the consent of any mortgagee of the Land to, and registering this Lease; and
  - (ii) any dealing arising out of this Lease (for example: assignment, subletting);
- (b) lease duty and, if applicable, mortgagee consent, registration and survey fees on this Lease or any other document arising out of this Lease;
- (c) the Landlord's reasonable costs of considering the Tenant's request for the Landlord's approval or consent including considering plans, designs or references; and
- (d) the Landlord's costs and expenses (including legal costs), on a full indemnity basis, incurred as a result of any default under or breach of this Lease by the Tenant.

If the *Retail Shop Leases Act 1994* applies to this Lease and precludes the Landlord from recovering one or more of the expenses detailed in clause 10.2.1(a), the Landlord must pay these costs.

10.2.2 Costs Specific to the Premises

The Tenant must pay any cost that the Landlord incurs for or in respect of the Premises that results from the Tenant's use or occupation of the Premises.

10.3 Upstamping Lease

- 10.3.1 If the legislation requiring the payment of stamp duty on Leases requires this Lease to be produced to the collector of duty for further stamping by a date determined by or in accordance with the legislation, the Tenant must ensure that this Lease is produced by that date with all information required by the collector to reassess duty.
- 10.3.2 The Tenant will inform the Landlord in writing of all details relevant to the further stamping of the Lease by the date determined for its production.
- 10.3.3 If the Tenant does not comply with cl. 10.3.1 of this clause the Landlord may cause the Lease to be produced for further stamping and all duty, penalties, and costs (including for example, legal costs calculated on a solicitor and own client basis) incurred by the Landlord will be paid to the Landlord by the Tenant immediately on demand.

11. MORTGAGEE OF FREEHOLD

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11.1 Mortgagee's Consent

In consideration of the Landlord granting this Lease to the Tenant, the Tenant covenants and agrees with the Landlord, for the benefit of all present or future mortgagees of the whole or any part of the Land ("the Mortgagee"), that the consent of the Mortgagee to this Lease is subject to the following conditions and provisions:

- 11.1.1 if the Rent is paid strictly in accordance with the terms contained in this Lease and the covenants, conditions, and provisions in this Lease are fully observed and performed, the Mortgagee will, in the event of the exercise of the power of sale or other power or remedy of the Mortgagee or its assigns on default under the relevant instrument of mortgage, exercise the power subject to the then subsisting rights of the Tenant its successors and permitted assigns under this Lease;
- 11.1.2 that so long as the Mortgagee is registered as Mortgagee of the Land, the Tenant will obtain the consent or approval of the Mortgagee or its assigns in addition to the consent or approval of the Landlord in all cases where the consent or approval of the Landlord is required;
- 11.1.3 that upon the Mortgagee or its assigns giving notice to the Tenant demanding to enter into receipt of the rents and profits of the Land or any part of them, the covenants on the part of the Tenant expressed or implied in this Lease will be deemed to have been entered into by the Tenant with the Mortgagee and its assigns and all the rights, powers, and remedies of the Landlord under this Lease will vest in and be exercisable by the Mortgagee and its assigns until the notice is withdrawn or the relevant mortgage is discharged;
- 11.1.4 the Mortgagee is in no way bound to perform and will not incur any liability in respect of the covenants and agreements expressed or implied in this Lease and on the part of the Landlord to be performed and observed; and
- 11.1.5 the consent will, at the option of the Mortgagee, be void and of no effect if the Landlord or the Tenant fails to observe and perform all or any of the conditions contained in this clause.

12. LANDLORD'S ASSURANCES

12.1 Quiet Enjoyment

If the Tenant promptly pays the Rent and observes and performs the covenants and agreements in this Lease, the Tenant may peaceably hold and enjoy the Premises during the term of this Lease without any interruption by the Landlord or any persons lawfully claiming under or in trust for the Landlord.

13. DEFAULT

13.0 Essential Terms

The obligations of the TENANT under clauses, 3, 4, 5, 6.2, 6.5, 6.6, 8.2, 8.2.1, 9.2, 9.3, 13.1.1 and 20 are essential terms. Other obligations under this Lease may also be essential terms.

13.1 Default by Tenant

13.1.1 Events of Default – Right to Re-Enter

If:

- (a) the Rent or any part of it is unpaid for fourteen (14) days after it has become due whether any formal or legal demand is made for it or not;

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- (b) the Tenant breaches any of the covenants or agreements (whether expressed or implied) in this Lease and on the part of the Tenant to be performed or observed (including covenants and agreements of a negative character);
- (c) the repairs required by any notice given under cl. 6.3 are not completed within the time specified in the notice;
- (d) judgment for an amount exceeding thirty thousand dollars (\$30,000.00) is obtained or entered up against the Tenant in any court of competent jurisdiction and is not satisfied within twenty-one (21) days;
- (e) the Tenant does or suffers to be done any act whereby the estate or effects of the Tenant may become liable to be taken in execution; or
- (f) the Tenant, being a corporation, enters into provisional liquidation or liquidation whether voluntary or otherwise (except for the purpose of reconstruction or amalgamation) or has a receiver and/or manager appointed,

THEN subject to the Landlord giving notice under s. 124 of the *Property Law Act* 1974, the Landlord or any person duly authorised by the Landlord may, at any time on one (1) days written notice or without notice, re-enter the whole or part of the Premises in the name of the whole and determine this Lease but without prejudice to the right of action or other remedy of the Landlord in respect of any antecedent breach of the Tenant's covenants, stipulations, or agreements contained or implied in this Lease.

13.1.2 Damages

If the Landlord determines this Lease under cl. 13.1.1 the Landlord may recover from the Tenant in addition to damages and amounts recoverable apart from this clause:

- (a) any Rent and Outgoings due but unpaid at the date of the determination;
- (b) the amount by which the Rent and Outgoings between the date of determination and the date of expiry of this Lease by effluxion of time exceeds the rent and outgoings received or likely to be received from any other Tenant to whom the Premises are relet or may be relet during that period; and
- (c) any other amount necessary to compensate the Landlord as a result directly or indirectly of the Tenant's default and the Landlord's determination of the Lease including, for example:
  - (i) costs and expenses incurred in maintaining the Premises;
  - (ii) costs of recovering possession of the Premises;
  - (iii) expenses of reletting including necessary renovation or alteration of the Premises;
  - (iv) legal costs; and
  - (v) real estate commissions charges and fees.

For the purposes of cl. 13.1.2(b), the onus of proving that the Premises are likely to be relet and the amount of the rent likely to be received is upon the Tenant. For the purpose of calculating the rent and Outgoings that would have been payable after the determination of this Lease and to the extent that the Rent and Outgoings that would have been payable cannot be established certainly, it will be assumed that the Rent and Outgoings would have

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increased annually by five per centum (5%) cumulative on each anniversary of the Date of Commencement.

13.1.3 Landlord's Right when Tenant Abandons Premises

If the Tenant vacates or abandons the Premises or otherwise repudiates this Lease without lawful excuse prior to the expiration of the term, the Landlord may without being under any obligation so to do seek to find another Tenant for the Premises. For that purpose the Landlord may from time to time enter upon the Premises and permit prospective Tenants to view them and may otherwise do all acts and things necessary in the opinion of the Landlord to renovate, restore, clean, and secure the Premises without accepting or being deemed to have accepted a surrender of this Lease. It is the intention of the parties that this Lease and the obligations of the Tenant under this Lease subsist until another person enters into occupation of the Premises as Tenant or the Landlord expressly accepts a surrender of this Lease. For the purpose of this clause the Tenant is deemed to have vacated the Premises if it ceases to carry on its permitted use for a period of seven (7) consecutive days without having paid in advance the instalments payable on account of Rent and contributions to Outgoings in respect of that period of seven (7) days.

13.1.4 Reservation of Rights

The rights and powers conferred on the Landlord by this cl. 13.1 are in addition to any other right or power which may be conferred upon the Landlord at law or in equity.

13.2 Non-Waiver

No delay or omission to exercise any right power or remedy accruing to the Landlord upon any continuing breach or default under this Lease impairs any right, power, or remedy of the Landlord and it will not be construed to be a waiver of or acquiescence in any continuing breach or default or of or in any similar breach or default occurring subsequently; and no waiver of any single breach or default will be deemed a waiver of any earlier or later breach or default. Any waiver, permit, consent, or approval of any kind or character of any breach or default under this Lease or any waiver of any provision or condition of this Lease must be in writing and will be effective only to the extent set out in the written waiver. All remedies either under this Lease or by law or otherwise afforded to the Landlord are cumulative and not alternative.

13.3 Accord and Satisfaction

No payment by the Tenant or receipt by the Landlord of a lesser amount than the Rent stipulated in this Lease will be considered to be other than on account of the stipulated Rent. An endorsement or statement on a cheque or in a letter accompanying a cheque or payment as Rent will not be considered to be an accord or satisfaction. The Landlord may accept a cheque or payment without prejudice to the Landlord's right to recover the balance of the Rent or pursue any other remedy.

13.4 Performance of Tenant's Covenants by Landlord

If the Tenant makes default in payment of any moneys covenanted by the Tenant to be paid or in the observance or performance of any of the covenants contained or implied in this Lease and on the part of the Tenant to be observed and performed, the Landlord may pay that money and observe and perform those covenants and the Tenant will pay to the Landlord immediately upon demand all moneys which the Landlord expends in that behalf with interest calculated at the Stipulated Rate from the time of those moneys having been so expended to the date of payment.

13.5 Interest on Arrears

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The Tenant will pay to the Landlord interest on any Rent or other moneys which are in arrears calculated at the Stipulated Rate from the time of the Rent, or other moneys respectively falling due, to the date of payment.

14. DAMAGE OR DESTRUCTION

14.1 Substantially Unfit or Substantially Inaccessible

If the Premises are damaged by an event beyond the control of the Tenant or by an Insured Risk so as to render the Premises substantially unfit for the occupation and use of the Tenant or (having regard to the nature and location of the Premises and the normal means of access) substantially inaccessible, then:

14.1.1 EXCEPT where the damage has been caused by the negligent act or omission of the Tenant or of any servant, agent, licensee, invitee, customer, or visitor of the Tenant, or of any subtenant, licensee, or other occupier claiming by, through, or under the Tenant:

- (a) A proportionate part of the Rent and other moneys payable under this Lease according to the nature and extent of the damage sustained, abates and all or any remedies, for recovery of that proportionate part of the Rent and other moneys falling due after the damage, are suspended until the Premises have been restored or made fit for the occupation and use of the Tenant or accessible to the Tenant as the case may be.
- (b) Within fourteen (14) days of the Premises being rendered unfit or inaccessible, the Tenant may serve on the Landlord written notice that the Premises have been rendered unfit or inaccessible (a "Damage Notice"). Unless within the period of thirty-one (31) days after being served with a Damage Notice, the Landlord serves written notice on the Tenant that the Landlord will restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant (a "Restoration Notice"), the Tenant may (not before the expiration of the period of thirty-one (31) days and not after the expiration of the period of seventy-five (75) days from the date of service of the Damage Notice on the Landlord) terminate this Lease by notice in writing to the Landlord.
- (c) If the Landlord gives a Restoration Notice to the Tenant and does not within a reasonable time substantially commence and diligently proceed to restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant, the Tenant may serve on the Landlord notice of intention to terminate this Lease. Unless the Landlord upon receipt of that notice proceeds with reasonable expedition and diligence to restore the Premises or make them fit for the occupation and use of or render them accessible to the Tenant as the case may require, the Tenant may terminate this Lease by giving not less than one (1) month's notice in writing to the Landlord and at the expiration of the last mentioned notice this Lease terminates.

14.1.2 If in the Landlord's honest and reasonable opinion the damage to the Premises or the Building is such that it is impractical or undesirable to restore the Premises or make them fit for the occupation and use of the Tenant or render them accessible to the Tenant or if the damage to the Premises occurs less than two and one half (2½) years prior to the expiration of the term of this Lease, the Landlord may terminate this Lease by giving not less than one (1) month's notice in writing to the Tenant and at the expiration of that notice this Lease terminates.

14.1.3 No liability attaches to the Landlord by reason of termination of this Lease under cl. 14.1.1 or cl. 14.1.2, and otherwise any termination is without prejudice to the rights of either party in

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respect of any antecedent breach or nonobservance of any covenant or provisions of this Lease.

14.2 Wholly Unfit or Totally Inaccessible

If the Premises are taken for any public purpose or are destroyed or so damaged that the Premises are rendered wholly unfit for the occupation and use of the Tenant or totally inaccessible:

14.2.1 The Landlord may, despite anything contained or implied in this Lease, terminate this Lease by giving not less than one (1) month's notice in writing to the Tenant and at the expiration of that notice this Lease terminates and no liability attaches to the Landlord by reason of the termination.

14.2.2 Except where the destruction or damage has been caused or contributed to by the negligent act or omission of the Tenant or of any servant, agent, licensee, invitee, customer, or visitor of the Tenant or of any subtenant, licensee, or other occupier claiming by through or under the Tenant, the Tenant may terminate this Lease by giving not less than one (1) month's notice in writing to the Landlord and at the expiration of that notice this Lease terminates.

14.2.3 Any termination under cl. 14.2.1 or cl. 14.2.2 is without prejudice to the rights of either party in respect of any antecedent breach or nonobservance of any covenant or provision of this Lease.

14.3 Resolution of Disputes

Any dispute arising under cl. 14.1 or cl. 14.2 will be determined by a member of the Valuers' Institute appointed by the President for the time being of that Institute on the application of the Landlord or the Tenant. The person so appointed will in making their determination act as an expert and not as an arbitrator and their determination will be final and binding on both parties. The cost of the determination will be borne by either or both of the Parties (and if by both of the Parties in the proportion between them) as the person making the determination decides.

15. GENERAL

15.1 Time to be of the Essence

Time is essential for all obligations of the Tenant in this Lease. The Tenant indemnifies the Landlord against all losses, costs, and expenses which the Landlord may sustain or incur as a consequence of any failure by the Tenant to perform and observe on the due date any obligations on its part contained or implied in this Lease.

15.2 Entire Agreement

The terms and conditions set out in this Lease contain the entire agreement as concluded between the Parties despite any negotiations or discussions prior to the execution of this Lease and despite anything contained in any brochure, report, or other document prepared by the Landlord for submission to potential Tenants of the Premises. The Tenant also acknowledges that it has not been induced to enter into this Lease by any representation verbal or otherwise made by or on behalf of the Landlord which is not set out in this Lease.

15.3 Negating of Moratorium

To the fullest possible extent, the provisions of all statutes now existing and subsequently to come into force and operating directly or indirectly to lessen or otherwise modify or vary or affect in favour of the Tenant the obligations of the Tenant or to stay, postpone, or otherwise prevent or prejudicially affect the exercise by the Landlord of all or any of the rights, powers, and remedies conferred on the Landlord by this Lease are expressly negated and excluded from this Lease.

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15.4 New Guarantor

Within fourteen (14) days of the death of any Guarantor during the term of this Lease, or of any Guarantor becoming bankrupt, or having a receiving order made against them, or becoming insane, or being a company passing a resolution to wind up, or entering into liquidation, or having a receiver appointed, the Tenant will give notice of this to the Landlord. If required by the Landlord, the Tenant at their own expense must, within twenty-eight (28) days, procure some other person acceptable to the Landlord to execute a guarantee in respect of the Tenant's obligations contained in this Lease in the form of the Guarantor's covenants which are contained in this Lease or in any guarantee separate from this Lease.

15.5 Inspection by Purchaser or Tenant

The Tenant will:

- 15.5.1 allow the Landlord to exhibit on the Premises notices advertising the Premises for sale;
- 15.5.2 at all reasonable times upon prior reasonable notice permit the Landlord to show the Premises to prospective purchasers; and
- 15.5.3 within the six (6) month period immediately preceding the expiration of the term granted by this Lease, permit the Landlord to show the Premises to prospective Tenants at all reasonable times, on prior reasonable notice, and allow the Landlord to affix and exhibit on the Premises where the Landlord thinks fit the usual "For Sale" and/or "To Let" notices. In each case the notices may display the name and address of the Landlord and its agents.

The Tenant will not remove any notice without the prior written consent of the Landlord.

15.6 Modification of Implied Covenants

The obligations and powers implied in Leases by ss. 105 and 107 of the *Property Law Act 1974* are negated. All other covenants on the part of the Tenant implied by the *Property Law Act 1974* are not negated but are modified to the extent of any inconsistency with the provisions of this Lease.

15.7 Notices

Unless otherwise stated, any notice given by the Landlord is deemed to be duly given and served on the Tenant if signed by the Landlord or the solicitors for the Landlord or if the Landlord is a corporation then by any officer of or the solicitors for the Landlord and delivered to the Tenant (or if more persons than one are Tenants under this Lease then to any one or more of them) personally or if the Tenant is a corporation then to any person at its registered office or principal place of business in this State or if left at the Premises or sent to the Tenant through the post in an envelope addressed to the Premises and in the latter case service is deemed to have been effected on the day following posting. Any notice by the Tenant to the Landlord must be signed by the Tenant and must be given or served in the manner prescribed by s. 347 of the *Property Law Act 1974*.

15.8 Holding Over

If the Tenant with the consent of the Landlord remains in occupation of the Premises after the expiration of the term of this Lease then:

- 15.8.1 the Tenant will be a Tenant from month to month of the Landlord of the Premises on the terms of this Lease so far as they are applicable to a monthly tenancy;
- 15.8.2 the monthly tenancy may be determined by either party in the manner prescribed by Div. 4 of Part VIII of the *Property Law Act 1974*; and

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15.8.3 the rent payable in respect of the monthly tenancy will be the amount of Rent payable monthly under this Lease immediately prior to the expiration of the term and will be payable in advance.

15.9 Severability

If it is held by a Court of competent jurisdiction that:

15.9.1 any part of this Lease is void, voidable, illegal, or unenforceable; or

15.9.2 this Lease would be void, voidable, illegal, or unenforceable unless any part of this Lease were severed,

that part will be severable from and will not affect the continued operation of the rest of this Lease.

16. TRUSTS

16.1 Trusts

If the Tenant at any time upon or subsequent to entering into this Lease or entering into or incurring the obligations contained in this Lease is acting in the capacity of trustee of any trust ("the Trust") then whether or not the Landlord may have notice of the Trust, the Tenant covenants with the Landlord as follows:

16.1.1 This Lease extends to all rights of indemnity which the Tenant now or subsequently may have against the Trust and the trust fund.

16.1.2 The Tenant has full and complete power and authority under the Trust to enter into this Lease and the provisions of the Trust do not purport to exclude or take away the right of indemnity of the Tenant against the Trust or the trust fund. The Tenant will not release that right of indemnity or commit any breach of trust or be a party to any other action which might prejudice that right of indemnity.

16.1.3 Despite the terms of any deed of trust or settlement or other document, the Tenant will be and at all times remain personally liable to the Landlord for the due performance fulfilment and observance of the obligations in this Lease.

16.1.4 During the currency of this Lease the Tenant will not without the consent in writing of the Landlord cause, permit, or suffer to happen any of the following events:

- (a) the removal replacement or retirement of the Tenant as sole trustee of the Trust;
- (b) any alteration to or variation of the terms of the Trust;
- (c) any advancement or distribution of capital of the Trust; or
- (d) any resettlement of the trust property.

The Tenant further covenants with the Landlord that it will be an event of default under this Lease if the Tenant is guilty of any breach of trust in respect of the Trust or ceases to be the sole trustee of the Trust or otherwise suffers removal, replacement, or retirement as trustee of the Trust.

17. OPTION

17.1 Option to Renew

If the Tenant:



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- 17.1.1 not less than six (6) months prior to the expiration of this Lease gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.1.2 has not breached its obligations under this Lease,  
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.1.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.1.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.1.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.1.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.1 will be deleted when the first right of renewal in Item 9 of the Reference Data has been exercised.
- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the Review Dates in Item 10 of the Reference Data.

17.2 Second Option to Renew

If the Tenant:

- 17.2.1 not less than six (6) months prior to the expiration of the first option term gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.2.2 has not breached its obligations under this Lease during the first option term,  
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.2.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.2.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.2.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.2.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.2 will be deleted when the second right of renewal in Item 9 of the Reference Data has been exercised.

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- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the the Review Dates in Item 10 of the Reference Data.

17.3 Third Option to Renew

If the Tenant:

- 17.3.1 not less than six (6) months prior to the expiration of the second option term gives written notice to the Landlord that it wishes to renew this Lease; and
- 17.3.2 has not breached its obligations under this Lease during the first option term,  
then the Landlord will grant to the Tenant a further Lease of the Premises on the following conditions:
- 17.3.3 the term of the further Lease will be the period referred to in Item 9 of the Reference Data;
- 17.3.4 the rent for the first year of the renewal term will be calculated under cl. 3.2.2 as if the date of commencement of the renewal term were a Review Date and the method of review were as nominated for that Review Date in Item 10 of the Reference Data;
- 17.3.5 the terms and conditions will be the same as the terms and conditions of this Lease except for the changes specified in the Modification Schedule at the end of this clause; and
- 17.3.6 the Tenant will pay all costs of the Landlord including the legal costs of the Landlord calculated on a solicitor and own client basis of and incidental to the grant of the new Lease.

Modification Schedule

- (a) this clause 17.3 will be deleted when the last right of renewal in Item 9 of the Reference Data has been exercised.
- (b) The Review Dates in Item 5 of the Reference Data will be deleted and replaced with the Review Dates in Item 10 of the Reference Data.

17.4 New Guarantee

If at the date of exercise of the options contained in clauses 17.1, 17.2 and 17.3 the obligations of the Tenant under this Lease are the subject of guarantee or indemnity, the Tenant must:

- 17.3.1 procure from the persons who provided the guarantee or indemnity another guarantee or indemnity in respect of the Lease for the renewal term on the same terms apart from necessary changes; and
- 17.3.2 produce the properly executed, valid, and enforceable guarantee or indemnity to the Landlord within thirty (30) days after the Landlord provides to the Tenant the documentation for the new guarantee or indemnity for the renewal term.

The time limit referred to in cl. 17.3.2 is essential. If the Tenant fails to comply with the time limit, the Landlord may terminate the new Lease for the renewal term by notice in writing to the Tenant.

18. POWER OF ATTORNEY

- 18.1 The Tenant irrevocably appoints the Landlord and (if the Landlord is a corporation) the Directors, the General Manager, and the Secretary for the time being of the Landlord jointly and each of them

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severally to be the attorneys of the Tenant at any time after the power contained in this Lease to re-enter has been exercised to:

- 18.1.1 execute and sign a transfer or a surrender of this Lease;
- 18.1.2 procure the transfer or surrender to be registered;
- 18.1.3 appoint, from time to time, a substitute or substitutes and revoke those appointments; and
- 18.1.4 do, execute, and perform any act, deed, matter, or thing in accordance with this clause as fully and effectually as the Tenant could do. The Tenant will ratify and confirm everything the attorneys or any substitute or substitutes lawfully do or cause to be done in accordance with this clause.

A statutory declaration by an attorney that the power of re-entry contained in this Lease has been exercised will be sufficient proof of that fact.

19. TERMINATION OF LEASE

19.1 Yield Up

The Tenant will at the expiration or sooner determination of the term of this Lease yield up the Premises in the order and condition described in Part 6.

19.2 Remove Fittings

If the Tenant does not do so as of right under the provisions of cl. 7.5, the Tenant will, if so required by the Landlord, remove from the Premises within fourteen (14) days from the expiration or sooner determination of the term of this Lease all fixtures, fittings, floor coverings, signs, and notices or contents of every description erected or installed by the Tenant and requested to be removed by the Landlord. The Tenant will make good any damage caused to the Premises by the removal and if required by the Landlord will re-alter any alterations made by the Tenant so that the Premises are converted back to their original layout. The Landlord may at its option cause the fixtures, fittings, floor coverings, signs, and notices or contents to be removed and to be stored in a public warehouse or elsewhere at the risk of the Tenant and any damage to be made good and any alterations to be re-altered. The Landlord may recover the costs of removal, storage, making good, and/or re-alterations from the Tenant as a liquidated debt payable on demand.

19.3 Abandoned Fittings

Any fittings or fixtures not removed by the Tenant under cl. 7.5 and cl. 19.2 will be deemed abandoned by the Tenant and will be and become the property of the Landlord. Nothing contained in this clause relieves the Tenant from, and except where the Landlord agrees in writing to the contrary the Tenant will be liable to the Landlord for, the cost and expense of and associated with any removal by the Landlord of fittings and fixtures not removed by the Tenant from the Premises and the cost and expense of and associated with the making good of any damage to the Premises caused by that removal by the Landlord.

19.4 Stock-in-Trade

The Tenant will remove from the Premises all stock-in-trade and other movable chattels prior to the expiration of the term of this Lease except that if this Lease is determined prior to the due date of expiry by effluxion of time the Landlord will if requested so to do by the Tenant allow the Tenant, its servants, and contractors access to the Premises during seven (7) days next following the date of determination between the hours of 9.00 am and 5.00 pm for the purpose of removing stock-in-trade and movable chattels from the Premises. If the Tenant fails to remove stock-in-trade or chattels as mentioned in this clause, the Landlord may at its option:

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- 19.4.1 cause the stock-in-trade or chattels to be removed and stored in a public warehouse or elsewhere at the risk and at the cost of the Tenant; or
- 19.4.2 treat the stock-in-trade or chattels as if the Tenant had abandoned its interest in them and deal with them in any manner the Landlord thinks fit.

The Tenant indemnifies the Landlord in respect of any damage done to the Premises in or about the removal of stock-in-trade or chattels by the Tenant, its servants, or contractors and also in respect of any costs incurred by the Landlord in the removal and storage of them. The Tenant also indemnifies in respect of all claims, demands, actions, costs, judgments, and expenses which the Landlord may suffer or incur at the suit of any person (other than the Tenant) claiming an interest in the stock-in-trade or chattels by reason of the Landlord acting in accordance with this clause.

19.5 Removal of Signs

At the expiration or earlier determination of this Lease, the Tenant will remove or clean off any advertising or other sign, advertisement, or hoarding painted, erected, or placed on or in the Premises and restore the Premises to the condition they were in immediately before the advertisement, sign, or hoarding was painted, erected, or set up.

20. SECURITY

20.1 Bond

- (1) The Tenant must prior to entering possession of the Premises pay to the Landlord the sum set out in Item 13 of the Reference Data as a cash bond for performance by the Tenant of this Lease.
- (2) As soon as the rent payable from each rent review is calculated, the Tenant must pay to the Landlord as a further cash bond an amount which, when added to the cash bond already held by the Landlord, equals the total of 2 Months rent at the new rate.
- (3) The Tenant may instead of paying the amounts under cl. 20.1(1) and 20.1(2), provide to the Landlord an Australian Trading Bank guarantee, on terms acceptable to the Landlord, for the observance and performance by the Tenant of all the obligations and provisions contained in this Lease. The maximum liability of the bank must at least equal the total of the cash bonds required by cl.20.1 (1) and 20.1(2). The Australian Trading Bank guarantee must not contain an expiry date.
- (4) If at any time the Tenant fails to observe and perform any of the Tenant's obligations in this Lease, the Landlord may take all or any part of the cash bond or call up any guarantee as compensation for any loss or damage suffered or which may be suffered by the Landlord because of that failure. Any such action by the Landlord will not be treated as a waiver of the Tenant's failure and will not limit any other right or remedy of the Landlord in respect of it.
- (5) If any part of the cash bond is taken or any guarantee called up by the Landlord and this Lease remains on foot, the Tenant must immediately upon demand by the Landlord pay to the Landlord the amount taken or called up. This amount is to be held as a cash bond under this clause.
- (6) If the Landlord's interest in the Premises is transferred, the Landlord may pay or transfer the bonds and guarantees to the transferee. Upon payment or transfer the Landlord will be released from all legal responsibility to the Tenant or to any other person for the bonds or guarantees. If the Landlord is unable to assign a bank guarantee, then the Tenant must do whatever is necessary on the Tenant's part to give any party nominated by the transferee the benefit of the bank guarantee, including the provision of a replacement bank guarantee.

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21. REPAIR AND MAINTENANCE ON EXPIRATION OF LEASE

Not Applicable

22. REDEVELOPMENT

Intentionally deleted.

23. AIR CONDITIONING MAINTENANCE

The Tenant shall at the Tenant's expense have the air conditioning unit in the Premises serviced and maintained at least one every six (6) months by a qualified tradesman and provide to the Landlord records of such services and maintenance when requested by the Landlord. The Tenant shall enter into an agreement with some other person or company approved by the Landlord for the maintenance, repair and servicing of the air conditioning unit and plant and the Tenant shall without delay do so and all costs, charges and expenses payable under such agreement shall then be payable by the Tenant to such other person and or company when such agreement is entered into. The Tenant shall from time to time at the request of the Landlord supply to the Landlord evidence that such agreement is in full force and effect.

24. INDEMNITY UNDER CONTAMINATED LAND ACT

The Tenant shall indemnify and keep indemnified the Landlord and the managing director manager or other officer of the Landlord against all actions demands losses damages costs and expenses which the Landlord may suffer or incur or to which the Landlord may be put pursuant to the provisions of the Contaminated Land Act 1991 arising directly or indirectly from the use of the Premises by the Tenant. In any proceedings to recover indemnity under this clause the onus of proving the contamination is not attributable to the activities of the Tenant will rest upon the person alleging it.

25. DEMOLITION

25.1 If the Landlord elects at any time during the period of this Lease to extend, renovate, demolish or rebuild the centre or any part or parts of the centre then the Landlord may give the Tenant 90 days' notice in writing of its intention to terminate this Lease.

25.2 At the expiration of the period of 90 days this Lease shall automatically cease and determine but without prejudice to any right of action or other remedy either party may have against the other in respect of any antecedent breach of this Lease.

25.3 The Landlord must prepare and deliver to the Tenant a surrender of this Lease. The Tenant must execute the surrender of the Lease and return it to the Landlord within 7 days of its receipt by the Tenant. The Landlord is irrevocably authorised to insert in the surrender of this Lease the date of surrender and to otherwise complete the surrender in order for it to be registered in the Department of Natural Resources (if necessary).

25.4 The Tenant shall do all such acts, matters and things as may be reasonably required by the Landlord to enable registration of the surrender to occur.

26. SPECIAL CONDITION

26.1 Landlord's Works

The Landlord will at the Landlord's expense cause to be installed in the Premises an area of the mezzanine floor referred to in Item 7 of the Reference Data with dimensions of approximately 6 metres

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by 6.55 metres. The Landlord must obtain the required approvals for the construction of this part of the mezzanine floor. The construction of the mezzanine floor will not increase the Tenant's rental as specified in the Lease, and the rental and outgoings will be inclusive of the cost of the mezzanine floor.

27 GUARANTEE AND INDEMNITY

27.1 IN CONSIDERATION of the Landlord at the request of the Guarantor entering into this Lease with the Tenant, the Guarantor covenants and agrees with the Landlord the following:

27.1.1 The guarantor will be liable jointly and severally with the Tenant for the due and punctual payment of all Rent and other moneys to be paid by the Tenant under this Lease and for the due performance and observance by the Tenant of all the covenants, terms, and conditions of this Lease on the part of the Tenant to be performed and observed.

27.1.2 The Guarantor indemnifies the Landlord from and against all losses, damages, costs, and expenses which the Landlord may suffer or incur in consequence of any breach or nonobservance of any of the covenants, terms, and conditions of this Lease on the part of the Tenant to be performed or observed. The Guarantor agrees that the Guarantor will remain liable to the Landlord under this indemnity despite the fact that, as a consequence of any breach or nonobservance, the Landlord has exercised any of its rights under this Lease including its rights of re-entry and even though the Tenant (being a corporation) may be wound up or dissolved or (being a natural person) may be declared bankrupt and even though the guarantee given by the Guarantor may for any reason be unenforceable either in whole or in part.

27.1.3 On any default or failure by the Tenant to observe and perform any of the covenants terms and conditions of this Lease, the Guarantor will immediately on demand by the Landlord pay all Rent and other moneys and make good to the Landlord all losses, damages, costs, and expenses sustained or incurred by the Landlord by reason or in consequence of any default in performing or observing any of the covenants, terms, and conditions of this Lease. The Guarantor will also pay to the Landlord interest at the Stipulated Rate from the time of any Rent or other moneys respectively falling due to the date of payment added without the necessity of any prior demand having been made on the Tenant.

27.1.4 The liability of the Guarantor under this guarantee and indemnity will not be affected by the granting of time or any other indulgence to the Tenant; or by any assignment or purported assignment of the interest of the Tenant under this Lease; or by the compounding, compromise, reLease, abandonment, waiver, variation, or renewal of any of the rights of the Landlord against the Tenant; or by any variation of this Lease; or by the filling-up of this Lease by the Landlord or its solicitors under the terms of any agreement for Lease; or by any neglect or omission to enforce those rights; or by any other thing which under the law relating to sureties would or might but for this provision reLease the Guarantor in whole or in part from its obligations under this guarantee and indemnity.

27.1.5 Even though as between the Guarantor and the Tenant the Guarantor may be a surety only, as between the Guarantor and the Landlord, the Guarantor is deemed to be a primary debtor and contractor jointly and severally with the Tenant.

27.1.6 To the fullest extent permitted by law the Guarantor waives its rights as surety or indemnifier (legal equitable statutory or otherwise) as may at any time be inconsistent with any of the provisions of this guarantee and indemnity.

27.1.7 The covenants and agreements made by the Guarantor are not conditional or contingent in any way or dependent upon the validity or enforceability of the covenants and agreements of any other person and remain binding even though any other person does not execute this Lease or this guarantee and indemnity.

Title Reference 51010550

- 27.1.8 The obligations of the Guarantor under this guarantee and indemnity continue until all Rent and other moneys payable under this Lease have been paid and until all other obligations and indemnities have been performed observed and satisfied. Those obligations will not be reduced or affected by any notice to quit given by either Party to this Lease or the death, insolvency, liquidation, or dissolution of the Tenant or the Guarantor or either of them.
- 27.1.9 The Guarantor does not execute this guarantee and indemnity as a result of or by reason of any promise, representation, statement, information, or inducement of any nature or kind given or offered to the Guarantor by the Landlord or on the Landlord's behalf whether in answer to any enquiry by or on behalf of the Guarantor or not. Except as provided in this guarantee and indemnity the Tenant was not prior to the execution of this guarantee and indemnity by the Guarantor and is not subsequently under any duty to disclose to the Guarantor or to do or execute any act matter or thing relating to the affairs of the Tenant or its transactions with the Landlord.
- 27.1.10 In the event of the Tenant during the term of this Lease entering into liquidation (or being a person, entering into bankruptcy) and the liquidator or trustee in bankruptcy disclaiming this Lease, or if the Tenant should be dissolved, the Guarantor will accept from the Landlord a Lease of the Premises for a term equal in duration to the residue remaining unexpired of the term of this Lease. The new Lease will contain the same TENANT's and LANDLORD's covenants respectively and the same provisos and conditions in all respects (including the proviso for re-entry) as are in this Lease contained together with any other covenants, provisos, and conditions as the Landlord may reasonably require. On the execution by the Landlord of the further Lease, the Guarantor will pay all costs of the further Lease (including all costs of and incidental to the preparation, execution, and stamping of the Lease and all stamp duty and registration fees) and will immediately execute and deliver to the Landlord the Lease in triplicate.
- 27.1.11 In the event of a further Lease of the Premises being granted by the Landlord to the Tenant (including to any successors of the Tenant or to its permitted assigns) consequent upon the exercise of any option to renew contained in this Lease or in the event of the Landlord granting to the Tenant any extension of the term of this Lease, then this guarantee and indemnity will be deemed to extend to the further Lease or the extension of the term as the case may be. This guarantee and indemnity will be read and construed as if the further Lease were this Lease and the Tenant holding under it were the Tenant referred to in this Lease.
- 27.1.12 All notices or demands to be given or made to or upon the Guarantor will be deemed to be duly given and served on the Guarantor if signed by the Landlord or the solicitors for the Landlord or if the Landlord is a corporation then by any officer of the corporate Landlord or the solicitors for the corporate Landlord and delivered to the Guarantor (or if there is more than one Guarantor then to any one or more of them) personally, or if the Guarantor is a corporation then to any person at its registered office or principal place of business in this State or if left at the last known place of business or abode of the Guarantor or if left at or sent to the Guarantor through the post in a prepaid envelope addressed to the Guarantor at the address (if any) of the Guarantor set out in Item 13 of the Reference Data. A notice or demand which is posted will be deemed to have been served on the Guarantor on the day following the date of posting.
- 27.1.13 In the event of the invalidity of any part or provision of this guarantee and indemnity that invalidity will not affect the validity or the enforceability of any other part or provision of this guarantee.
- 27.1.14 Where there is more than one person or corporation which together constitute the Guarantor to this Lease, the obligations and liabilities of each of those persons or corporation are joint and several.

Title Reference 51010550

27.1.15 This guarantee takes effect immediately upon its execution and continues to be of full effect whether or not the Lease is subsequently registered in the Department of Environment and Resource Management. References to "this Lease" include any equitable Lease agreement for Lease or periodic tenancy arising upon execution or acceptance by the Tenant of the instrument to which this guarantee is annexed.

27.1.16 In the event of the Landlord transferring the Land or otherwise assigning the Landlord's rights and obligations as Landlord under this Lease, the Landlord's rights under this guarantee (whether or not there is any express assignment of the rights) will be deemed to be assigned to the owner from time to time of the Land or other assignee of the Landlord's rights and obligations.

SIGNED, SEALED AND DELIVERED

by the said David John Hawkins  
this 23<sup>rd</sup> day of DECEMBER 2015.



.....  
David John Hawkins



in the presence of

.....  
~~A Justice of the Peace/Solicitor~~

WARREN DEAN WOOD  
SOLICITOR



Title Reference 51010550

ANNEXURE A

REGULATIONS

1. Do not obstruct the entrance halls, passages and stairways of the Complex. Use them only to enter and leave the Premises.
2. Obtain the written approval of the Landlord before moving safes, furniture, office furniture, machinery or plant in or out of the Complex.
3. Give the Landlord prompt notice in writing of any breakages or defect in the water-pipes, air-conditioning ducts, electric lights or other fittings.
4. Do not hang clothing, towels or other similar articles out of the windows or upon the roof of the Complex.
5. Give the Landlord your private address and telephone number for contact out of hours.
6. Prevent leakages of conditioned air and excess infiltration of air into the premises.
7. Keep all garbage and refuse in tightly secured containers. Remove garbage and refuse through the loading area at permitted times. Keep rubbish containers inside the Premises.
8. Receive and deliver goods through the loading area at permitted times.
9. Do not leave things in the Common Areas.
10. Do not give toilet keys to members of the public.
11. Do not park in the loading bay area except when loading or unloading.
12. Keep clean any parts of the Common Areas or any public footpath adjoining your Premises.
13. You and your employees may park your cars only in those parking spaces designated by the Landlord.
14. Do not use any radio or television aerial, loud speaker, screen, amplifier, public address system or similar device to the extent it may be heard or seen from outside the Premises.

## Jay Rajapakse

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**From:** Perry Anderson <perry@fixedconstructions.com.au>  
**Sent:** Monday, 18 November 2019 12:47 PM  
**To:** Yasmin Tornai  
**Cc:** admin@fixedconstructions.com.au  
**Subject:** RE: Fivewise Superannuation Fund - 2019 End of Year - Information Required  
**Attachments:** Bank statements for 2018-2019.pdf; outgoing invoices 2018-2019.pdf

Hi Yasmin ,

- Find attached the bank statements & invoices for out goings
- The tenant has renewed the lease in January for another 3 years .  
If you need any further info let me know .



Kind regards,



Perry Anderson  
m: 0408 799 088



Trade Builders Buying Group Member - #3411 – 'Building Better Deals'  
Master Builders Member #65566  
BSA Building License #1146708  
ACN# 132 205 951  
ABN# 12 132 205 951



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**From:** Yasmin Tornai [mailto:yasmin@herronaccountants.com.au]  
**Sent:** Monday, 18 November 2019 10:04 AM  
**To:** 'perry@fixedconstructions.com.au'  
**Subject:** Fivewise Superannuation Fund - 2019 End of Year - Information Required

Good Morning Perry,

Please find following a list of information required for Fivewise Superannuation Fund:

1. Bank Statements (or internet transaction listing) for the period 01-07-18 to 30-06-19 for the Bank of Qld savings account number 22377394.
2. Bank Statements (or internet transaction listing) for the period 01-07-18 to 30-06-19 for the Bank of Qld everyday business account number 22380145.
3. Lease period expired on 31-12-2018. Did the tenant renew for 3 years as per option under the lease agreement?
4. Brisbane City Council rates notices x 4.

# The Fivewise Superannuation Fund

## Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021

### Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Anderson, Hayley	Provided	54	17,526.26	9,977.46	0.00	0.00	0.00	9,977.46
Anderson, Perry	Provided	59	430,433.21	0.00	0.00	0.00	0.00	0.00
<b>All Members</b>				<b>9,977.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,977.46</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Anderson, Hayley	Concessional (5 year carry forward cap available)	9,977.46	75,000.00	65,022.54 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Anderson, Perry	Concessional (5 year carry forward cap available)	0.00	75,000.00	75,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Anderson, Hayley							
Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	1,925.54	2,583.64	1,937.73	0.00	0.00	9,977.46	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	15,022.54	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	50,000.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	65,022.54 Below Cap
Total Super Balance	0.00	0.00	13,050.76	14,449.65	15,809.37	17,526.26	



Total - Anderson, Hayley

9,977.46      0.00      0.00      0.00

0.00      0.00      0.00

Total for All Members

9,977.46      0.00      0.00      0.00

**Break-down of super contributions.**

	Quarter	Hayley	
SGC - Perry Anderson (Bear Hand Builders) (via ATO)	Mar-19	8.02	
	Jun-19	41.12	
	Sep-19	44.04	
	Dec-19	39.12	
	Mar-20	32.14	
	Jun-20	359.36	
		<b>523.8</b>	Received in SMSF ✓
SGC - Fixed Constructions (via ATO)	Mar-18	2,277.73	
	Sep-18	908.89	
	Dec-18	813.26	
	Mar-19	567.53	
		<b>4,567.41</b>	Received in SMSF ✓
SGC Amounts directly transferred to SMSF - Perry Anderson (Bear Hand Builders)	Mar-19	47.50	
	Jun-19	285.00	
	Sep-19	369.36	
	Dec-19	416.48	
	Mar-20	468.54	
	Jun-20	663.12	
		<b>2,250.00</b>	Received in SMSF ✓
SG for Sept 20 quarter Perry Anderson - Bear Hands Builders		<b>855.00</b>	Received in SMSF ✓
SG for Dec 20 quarter Perry Anderson - Bear Hands Builders		<b>997.50</b>	Received in SMSF ✓
SG for March 21 quarter Perry Anderson - Bear Hands Builders		<b>783.75</b>	Received in SMSF ✓
<b>Total</b>		<b>9,977.46</b>	






MRS HAYLEY ANDERSON  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Reply to:** PO Box 3578  
ALBURY NSW 2640  
**Our reference:** 7120217886615  
**Phone:** 13 10 20  
**TFN:** 488 827 739

22 January 2021

## Payment to your superannuation account

Dear MRS ANDERSON

On 27 October 2020 we transferred contributions of **\$523.80** to your account SMSF117644452282, managed by THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND. 

This payment includes the following contributions:

Employer	Quarter End Date	Amount \$
ANDERSON, PERRY	31 March 2019	8.02
ANDERSON, PERRY	30 June 2019	41.12
ANDERSON, PERRY	30 September 2019	44.04
ANDERSON, PERRY	31 December 2019	39.12
ANDERSON, PERRY	31 March 2020	32.14
ANDERSON, PERRY	30 June 2020	359.36

These are the quarterly superannuation contributions your employer makes on your behalf to a complying super fund or retirement savings account; and failing that, to the Tax Office.

In your case, they have paid us this contribution. We have checked our records and found you have an account with them that we can transfer the money to.

We will also transfer any future contributions we receive to this account unless you send us the details of a different account.

There may be a difference between the amount we transferred and the amount we received from your employer/s. This could be because:

- your employer changed the amount owed to you
- your employer provided new information which changed the amount we can pay you
- we used some or all of the amount to reduce the amount owing on your super guarantee account, or
- an amount previously sent to your super fund was returned to the ATO.

You can find more information about your superannuation entitlements on our website at [www.ato.gov.au/super](http://www.ato.gov.au/super)

If you have any questions about this payment, please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday, and quote 'Our reference' and your tax file number or Australian business number.

Yours sincerely

Melinda Smith  
Deputy Commissioner of Taxation





MRS HAYLEY ANDERSON  
115 MCLEAN ROAD SOUTH  
CAMP MOUNTAIN QLD 4520

**Reply to:** PO Box 3578  
ALBURY NSW 2640  
**Our reference:** 7120546826961  
**Phone:** 13 10 20  
**TFN:** 488 827 739

11 February 2021

## Payment to your superannuation account

Dear MRS ANDERSON



On 13 November 2020 we transferred contributions of \$4,567.41 to your account SMSF117644452282, managed by THE TRUSTEE FOR THE FIVEWISE SUPERANNUATION FUND.

This payment includes the following contributions:

Employer	Quarter End Date	Amount \$
FIXED CONSTRUCTIONS PTY LTD	31 March 2018	2,277.73
FIXED CONSTRUCTIONS PTY LTD	30 September 2018	908.89
FIXED CONSTRUCTIONS PTY LTD	31 December 2018	813.26
FIXED CONSTRUCTIONS PTY LTD	31 March 2019	567.53

These are the quarterly superannuation contributions your employer makes on your behalf to a complying super fund or retirement savings account; and failing that, to the Tax Office.

In your case, they have paid us this contribution. We have checked our records and found you have an account with them that we can transfer the money to.

We will also transfer any future contributions we receive to this account unless you send us the details of a different account.

There may be a difference between the amount we transferred and the amount we received from your employer/s. This could be because:

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If you have any questions about this payment, please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday, and quote 'Our reference' and your tax file number or Australian business number.

Yours sincerely

Melinda Smith  
Deputy Commissioner of Taxation