

Land Tax Assessment Notice

Land Tax in this notice has been assessed for the:
2020 Tax Year



Revenue

Issue date 30 January 2020
Enquiries 1300 139 816 (8.30 am - 5.00 pm)
Website www.revenue.nsw.gov.au

000482
004
JINJA PTY LTD
22 COWAN RD
MOUNT COLAH NSW 2079

Client ID	82553614
Correspondence ID	1700695396

Assessment details (please refer to the enclosed supporting information)

Pay now in full by 10/3/2020 and receive a discount (includes a discount of \$239.20)	Due date	Amount due
	10/3/2020	\$15 704.85

Pay in three instalments	Due date	Amount due
If paying by instalments the total amount due is \$15 944.05		
First instalment	10/3/2020	\$5 314.75
Second instalment	9/4/2020	\$5 314.65
Third instalment	11/5/2020	\$5 314.65

If you choose to pay by instalments and do not make a payment by the relevant due date, daily interest will be calculated from the first due date, as if the instalment arrangement was not previously offered.

For more information, refer to the back of this notice.

Go paperless. Login to Land tax online at revenue.nsw.gov.au and update your delivery preference.

Stephen R Brady
Chief Commissioner of State Revenue

Revenue NSW – payment options



BPAY: Internet or phone banking.
Biller code: 3384 Ref: 1700 6953 96



Make online credit card* payments at www.revenue.nsw.gov.au or phone 1300 363 291. Biller code: 3384 Ref: 1700 6953 96

*Note: We accept MasterCard and Visa.

A card payment fee applies. This fee is not subject to GST.
Credit card payments will only be accepted online and by phone. Credit cards are not accepted for payments made by BPAY, mail, at Australia Post, or electronic payments.

Do not staple, pin or fold remittance slip

Client ID	82553614
Due date	10-MAR-2020
Amount paid	\$

Please write amount being paid

407SRTX_901_R_4269_DL/000482/001199

Important information

How to lodge an objection to your Land Tax Assessment

Note: do not lodge an objection to your land tax assessment if you have additional information that we have not previously considered. You can go online at www.revenue.nsw.gov.au to provide this information.

If you believe we have applied the legislation incorrectly, you have the right to lodge a formal objection. You must lodge the objection together with your reasons and supporting evidence within 60 days of the issue date of the assessment. You must still pay by the due date as interest will be imposed on any overdue amounts.

Land tax online

Login at www.revenue.nsw.gov.au with your Client ID and Correspondence ID (found on the front page) to:

- Update your notification preference to receive assessments by email
- update your foreign status
- request a new exemption or update a current one
- update details when you sell or purchase land
- submit supporting documents
- update contact details
- provide bank details for an EFT refund

You can also:

- view your current outstanding balance
- print your past 5 years assessments
- track the status of your application

Payment Options

Payment and instalment options are on the front page. If you cannot pay by the due date and meet certain eligibility conditions, you can apply for an extended payment plan:

- online at www.revenue.nsw.gov.au/instalment
- call us on 1300 368 710 (press 2), or
- email taxdebt@revenue.nsw.gov.au

If you are selling land

All outstanding land tax needs to be paid before a clear land tax certificate can be issued.

Other ways to pay



Electronic payments - enter BSB no: **032 001**, Account no: **205573** and the Electronic Payment Code: **1700695396SRX**



Via mail - mail this payment slip with your cheque* made payable to the Chief Commissioner of State Revenue to: GPO Box 530, Sydney NSW 1159. Write your Client ID and name on the back of the cheque.

***Note:** payment made by cheque must be received by the due date



Pay at any Service NSW Centre by cash, cheque* or EFTPOS. Write your Client ID and name on the back of the cheque.



Pay in-store at Australia Post by cash, cheque* or EFTPOS. Write your Client ID and name on the back of the cheque.



*455 1509 000001700695396 30

Contact details - Land Tax



Read more about Land Tax and use our online service at www.revenue.nsw.gov.au



1300 139 816*



Phone enquiries
8.30 am – 5.00 pm, Mon. to Fri.



Landtax.lodgements@revenue.nsw.gov.au

* Overseas customers call +61 2 7808 6906
Help in community languages is available.

Land value

The Valuer General determines land values as at 1 July in the year prior to the land tax assessment year as shown on your assessment. Revenue NSW use these values to calculate land tax.

If you disagree with your land value you can go to www.valuergeneral.nsw.gov.au for more information about land values and the review process. You have **60 days from the issue date on your assessment notice** to lodge an objection to the land value.

Note: if you object to your land value you must still pay your land tax assessment by the due date as interest will apply to any overdue amounts.



www.valuergeneral.nsw.gov.au



1800 110 038 or
+61 2 6332 8188 (international callers)

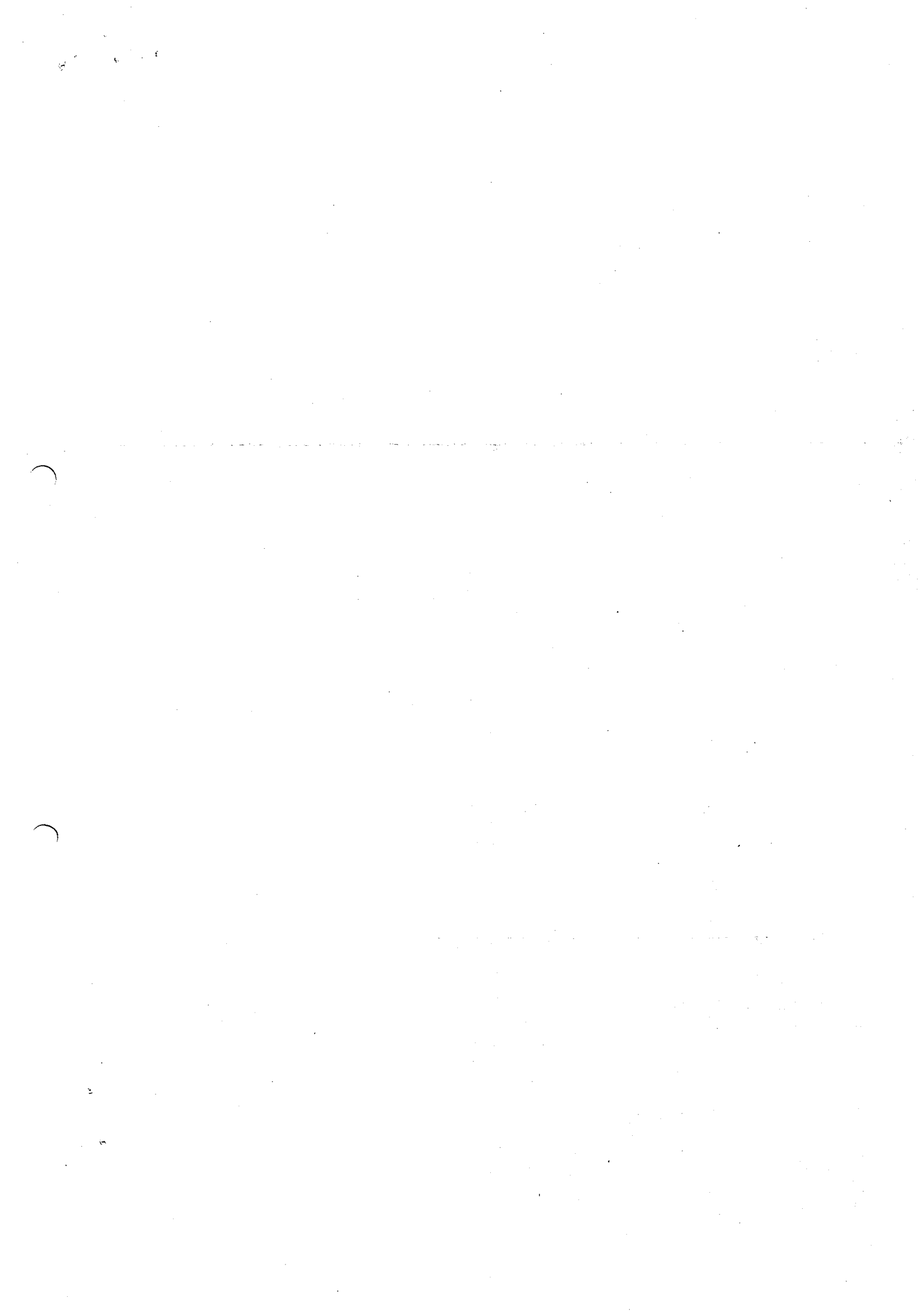


Phone enquiries
8.30 am – 5.00 pm, Mon. to Fri.



valuationenquiry@property.nsw.gov.au

Revenue NSW: ISO 9001 – Quality Certified





Supporting information (cont.)

Name: JINJA PTY LTD
 Client ID: 82553614
 Correspondence ID: 1700695396
 Issue date: 30 January 2020

Assessment calculation: Land Tax

Aggregated taxable land value	1 724 254	
Less threshold	<u>734 000</u>	
Tax \$100 plus balance @ 1.6%	990 254	15 944.06
Subtotal		\$15 944.05
Total tax payable		\$15 944.05

Additional Information

Revenue NSW has a variety of options to assist individuals and businesses affected by the recent Bushfires. If you have been affected and need assistance please contact our Revenue NSW Contact Centre on 1300 139 816

Supporting information

Name: JINJA PTY LTD
Client ID: 82553614
Correspondence ID: 1700695396
Issue date: 30 January 2020

Total balance of this assessment

Tax Year	Description	Debit \$	Credit \$	Balance \$
2020	Assessment	15 944.05		15 944.05
2020 tax year total		15 944.05		15 944.05
Total				\$15 944.05
Total amount payable				\$15 944.05



407SRTX_901_R_4269_DL/000482/001200

Supporting information (cont.)

Name: JINJA PTY LTD
 Client ID: 82553614
 Correspondence ID: 1700695396
 Issue date: 30 January 2020

The assessment for the 2020 tax year is based on the following land owned as at 31 December 2019

Aggregated land

Land item no.	Land item and property ID	Notes	% Owned	Land Tax Taxable Value \$	Surcharge Taxable Value \$	Average land value - calculated from the land value(s)			
						LAND VALUE(S)			
						2018 \$	2019 \$	2020 \$	Average land value \$
1	Unit 2 31-37 SALISBURY RD ASQUITH PID - 668861		100	116 160	Not applicable	110 880	116 280	121 320	116 160
2	Unit 8 31-37 SALISBURY RD ASQUITH PID - 668867		100	135 520	Not applicable	129 360	135 660	141 540	135 520
3	Unit 11 31-37 SALISBURY RD ASQUITH PID - 668870		100	83 893	Not applicable	80 080	83 980	87 620	83 893
4	Unit 12 31-37 SALISBURY RD ASQUITH PID - 668871		100	83 893	Not applicable	80 080	83 980	87 620	83 893
5	18 COWAN RD MOUNT COLAH PID - 636359		100	733 667	Not applicable	745 000	792 000	664 000	733 667
6	Unit 13 31-37 SALISBURY RD ASQUITH PID - 668872		100	96 800	Not applicable	92 400	96 900	101 100	96 800
7	Unit 7 31-37 SALISBURY RD ASQUITH PID - 668866		100	148 427	Not applicable	141 680	148 580	155 020	148 427
8	Unit 9 31-37 SALISBURY RD ASQUITH PID - 668868		100	116 160	Not applicable	110 880	116 280	121 320	116 160
9	Unit 10 31-37 SALISBURY RD ASQUITH PID - 668869		100	109 707	Not applicable	104 720	109 820	114 580	109 707
10	Unit 6 31-37 SALISBURY RD ASQUITH PID - 668865		100	100 027	Not applicable	95 480	100 130	104 470	100 027

Total aggregated land value \$1 724 254 Nil

Super Fund

Land Tax 2020

Land Tax 2020
Total Land Value
Rate

\$ 15,704.85
\$ 1,724,254.00
0.0091082

	Taxable Value	Land Tax 2019	Item No.
18 COWAN RD. MT. COLAH	\$ 733,667.00	\$ 6,682.39	5
2 / 31 SALISBURY RD. ASQUITH	\$ 116,160.00	\$ 1,058.01	1
6 / 31 SALISBURY RD. ASQUITH	\$ 100,027.00	\$ 911.07	10
7 / 31 SALISBURY RD. ASQUITH	\$ 148,427.00	\$ 1,351.90	7
8 / 31 SALISBURY RD. ASQUITH	\$ 135,520.00	\$ 1,234.34	2
9 / 31 SALISBURY RD. ASQUITH	\$ 116,160.00	\$ 1,058.01	8
10 / 31 SALISBURY RD. ASQUITH	\$ 109,707.00	\$ 999.23	9
11 / 31 SALISBURY RD. ASQUITH	\$ 83,893.00	\$ 764.11	3
12 / 31 SALISBURY RD. ASQUITH	\$ 83,893.00	\$ 764.11	4
13 / 31 SALISBURY RD. ASQUITH	\$ 96,800.00	\$ 881.67	6
	\$ 1,724,254.00	\$ 15,704.85	



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

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

JINJA PTY LTD
22 COWAN RD MOUNT COLAH NSW 2079

INVOICE STATEMENT
Issue date 12 Jun 20
JINJA PTY LTD

ACN 001 740 576
Account No. 22 001740576

Summary

Opening Balance	\$0.00
New items	\$267.00
Payments & credits	\$0.00
TOTAL DUE	\$267.00

- 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	\$0.00
By 12 Aug 20	\$267.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
 - tell us about a change during the period that the law allows
 - bring your company 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
JINJA PTY LTD

ACN 001 740 576 Account No: 22 001740576



22 001740576

TOTAL DUE	\$267.00
Immediately	\$0.00
By 12 Aug 20	\$267.00

Payment options are listed on the back of this payment slip

iB PAY	Billor Code: 17301
	Ref: 2290017405767



*814 129 0002290017405767 47

PAID 21-6-20.

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2020-06-12	Annual Review - Pty Co	3X4381512480B A	\$267.00
	Outstanding transactions		
2020-06-12	Annual Review - Pty Co	3X4381512480B A	\$267.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2290 0174 0576 747

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 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



Bill Code: 17301
Ref: 2290017405767

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



ASIC

Australian Securities & Investments Commission

PO Box 4000
Gippsland Mail Centre VIC 3841
DX 84416 Traralgon

12 June 20



004/108

JINJA PTY LTD
22 COWAN ROAD
MOUNT COLAH NSW 2079

Dear Officeholder,

Pay invoice and check company statement

FOR JINJA PTY LTD

ACN 001 740 576

Your company's annual statement and review fee invoice statement is enclosed.

To meet your legal requirements and to avoid late fees you need to:

1. review your company's statement to ensure that your company details are correct, and notify of any changes or corrections online; and
2. pay the balance shown on the invoice statement before the due date.

If you no longer require this company you should act now to close it down. Details on deregistering a company are available on our website at www.asic.gov.au/closing.

For full details on your obligations and requirements for company solvency, refer to the following:

Invoice statement

Pay account balance by due date Pay the account balance shown on the enclosed invoice statement. The account balance includes your annual review fee and any overdue balances. Fees apply for late payments. Refer to the invoice statement for details of possible late fees.

Payments can be made quickly via BPAY, EFT, or Australia Post outlets. Check your invoice statement for full payment options.

Company statement

Check that company details are complete and up to date Your company details, as recorded by us, are shown on the company statement. Check the company statement and ensure that your company details are complete and up to date.

Notify us of any change If your company details are not up to date, you must notify us within 28 days from the issue date on the company statement or late review fees apply.

How to notify us of changes Notify changes to company details online at www.asic.gov.au/changes. First time users of our online services will need the corporate key provided on your Company Statement.

For more help or information

Web www.asic.gov.au
Ask a question? www.asic.gov.au/question
Telephone 1300 300 630

Corporate key

- Keep your corporate key number safe The corporate key is an eight-digit security feature to protect your company's information from unauthorised lodgement. The corporate key is connected to your Australian Company Number (ACN) and is located on the first page, top right of the enclosed company statement. (This security number is not included on company statement reprints).
- Register for online access The corporate key can be used to register for online access, allowing you to conveniently and securely change your company details electronically on our website. Go to www.asic.gov.au for more details on online lodgement.
- Need a new corporate key As an officeholder of this company, you are responsible for the security of your corporate key. You can apply for a new corporate key on our website at www.asic.gov.au/corporatekey.

Information on whether or not you are able to pay your company debts as they fall due (company solvency)

The directors of your company must pass a solvency resolution no more than two months after the review date (unless your company has lodged with us, within the last 12 months, a financial report and directors' report required under Chapter 2M of the *Corporations Act 2001*). You must keep a copy of the solvency resolution. If the solvency resolution was not made, or was negative, you need to lodge a Form 485 *Statement in relation to company solvency*.

Failure to pass a solvency resolution, when required, is an offence.

Need help?

If you need assistance, go to our website at www.asic.gov.au/question.

Yours faithfully,



Rosanne Bell
Senior Executive Leader
Registry

Inquires 1300 300 630

Issue date 12 Jun 20

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 46546913

Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

ACN 001 740 576
FOR JINJA PTY LTD

REVIEW DATE: 12 June 20

You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to www.asic.gov.au/changes
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.
Ph: 1300 300 630



Use your agent.

Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 **Registered office**
22 COWAN ROAD MOUNT COLAH NSW 2079

2 **Principal place of business**
22 COWAN ROAD MOUNT COLAH NSW 2079

3 Officeholders

Name: PETER FRANCIS HARTSHORN
Born: CHATSWOOD NSW
Date of birth: 18/06/1948
Address: 22 COWAN ROAD MOUNT COLAH NSW 2079
Office(s) held: DIRECTOR, APPOINTED 12/06/1979

Name: JEAN MARILYN HARTSHORN
Born: UNITED KINGDOM
Date of birth: 01/07/1949
Address: 22 COWAN ROAD MOUNT COLAH NSW 2079
Office(s) held: DIRECTOR, APPOINTED 12/06/1979; SECRETARY, APPOINTED 12/06/1979

4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	2	\$2.00	\$0.00

5 Members

These details continue on the next page

JINJA PTY LTD ACN 001 740 576

Company statement continued

Name: PETER FRANCIS HARTSHORN
Address: 22 COWAN ROAD MOUNT COLAH NSW 2079

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

Name: JEAN MARILYN HARTSHORN
Address: 22 COWAN ROAD MOUNT COLAH NSW 2079

Share Class	Total number held	Fully paid	Beneficially held
ORD	1	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.



Receipt

Receipt number
N062107721806

Amount
\$267.00

From
Delta
06 2106 0011 1373
Trans

To
AUSTRALIAN SECURITIE
AUSTRALIAN SECURITIES & INVESTMENTS
COMMISSION

Biller Code: 17301
Ref: 2290017405767

When
Sunday 21 Jun 2020 at 10:30am Sydney/Melbourne time

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JENNIFER GIBBON

ABN 11 677 324 780

Chartered Accountant
Registered Tax Agent

PO Box 65
Mount Colah NSW 2079
Ph 0419 414295
A/H (02) 99871958
Fax (02) 9987 0579
Email jgibbon@bigpond.net.au

TAX INVOICE

TO JINJA PTY LTD SUPERANNUATION FUND
22 Cowan Rd
MT COLAH NSW 2079

REFERENCE HART010

DATE 6 November, 2019

FOR Preparation & electronic lodgement of Tax Return for:
JINJA PTY LTD SUPERANNUATION FUND

Total amounts invoiced	5136.36
Plus GST	513.64
Credit for amounts received	0.00

Total amount to pay	\$5650.00
	=====

Please make cheque payable to **Jennifer Gibbon**
Or pay direct into bank account: **BSB 012266 Account No 347644809**
& please forward your payment within 7 days

Please detach the remittance advice and forward to the above address.

REMITTANCE ADVICE TO JENNIFER GIBBON

DATE 6 November, 2019
FROM JINJA PTY LTD SUPERANNUATION FUND REFERENCE HART010
22 Cowan Rd DATE 6 November, 2019
MT COLAH NSW 2079

FOR Preparation & electronic lodgement of Tax Return
Please find enclosed cheque for \$5650.00



Liability is limited by the
Accountants Scheme
approved under the
Professional Standards Act
1994 (NSW)



Tax agent
65330009



PAID 15-11-19.





Receipt

Receipt number
N111597903199

Amount
\$5,650.00

From
Super Cheque
06 2106 1001 8342
Trans

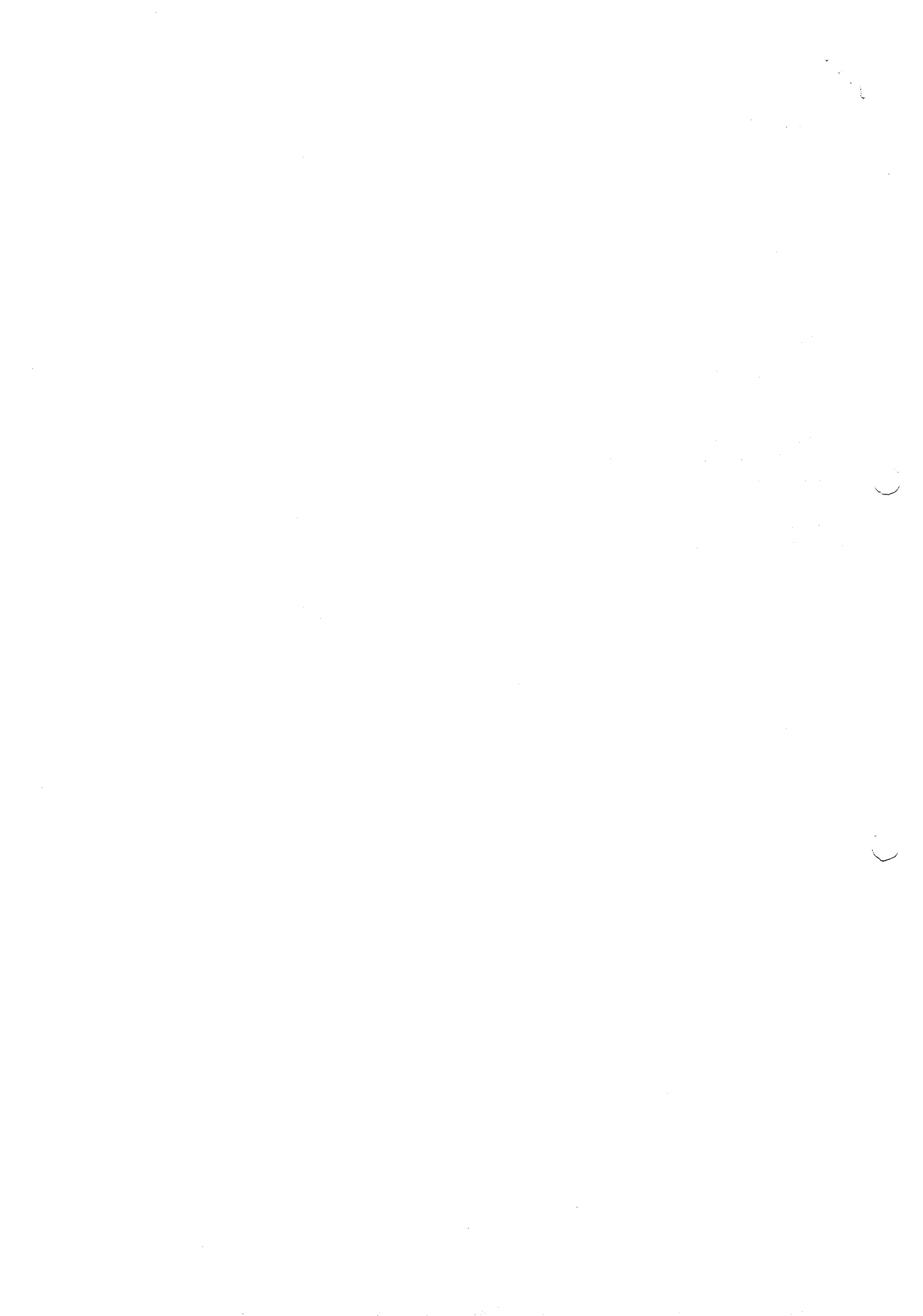
To
Jennifer Gibbon
012-266 Australia & New Zealand Banking Group Limited
347644809
HART010

When
Friday 15 Nov 2019 at 9:16pm Sydney/Melbourne time

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SUPER AUDITS

The Trustees
The Jinja Pty Ltd Super Fund
22 Cowan Road,
MT. COLAH N.S.W. 2079

A.W. Boys
Box 3376
Rundle Mall 5000
14 October 2019

Dear Trustees,

I have completed the audit of the Jinja Pty Ltd Super Fund for the financial year ending 30 June 2019. The Trustees have complied in all material respects with the *Superannuation Industry (Supervision) Act 1993* and Regulations. ***The trustees are obliged to obtain valuations or market appraisals of the real property assets held by the Fund and report those market values in the financial statements of the Fund every year pursuant to Regulation 8.02B. In addition, it is recommended that the trustees obtain a current appraisal of the leases to ensure that the members are achieving a market rent on the properties that are leased. Further, it is recommended that the trustees review the internal financial operating controls of the Fund to ensure that the rental returns and expenses are clearly identified for each of the properties held by the Fund. Also, it is recommended that the trustees minute all significant nonstandard events and transactions in the AGM minutes of the Fund.***

The Trustees are required to maintain the financial records of the Fund for a minimum of five years and the minutes of meetings are to be retained for ten years.

It is recommended that the trustees review their Investment Strategy annually to ensure the strategy meets the objectives of the members having regard to risk, return, liquidity and diversification of investments. Further, the trustees should determine whether the Fund should hold a contract of insurance that provides insurance cover for one or more members of the Fund.

Thank you for your professionalism and full cooperation throughout the audit process.

Should you have any queries regarding any of the above please contact me on 0410 712708.

Yours sincerely



Tony Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor 67793

AUDITING
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FORENSIC ACCOUNTING

SUPER AUDITS

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: 14 October 2019

Recipient: Jinja Pty Ltd Super Fund

Address: 22 Cowan Road, MT. COLAH N.S.W. 2079

Description of Services

Statutory audit of the Jinja Pty Ltd Super Fund for the financial year ending 30 June 2019.

Fee: \$800.00

GST: \$80.00

Total: \$880.00

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.

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SUPER AUDITS

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name: Anthony William Boys

Business name: SUPER AUDITS

Business postal address: Box 3376 RUNDLE MALL 5000

SMSF auditor number (SAN): 100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name Jinja Pty Ltd

Australian business number (ABN) or tax file number (TFN): 96 871 791

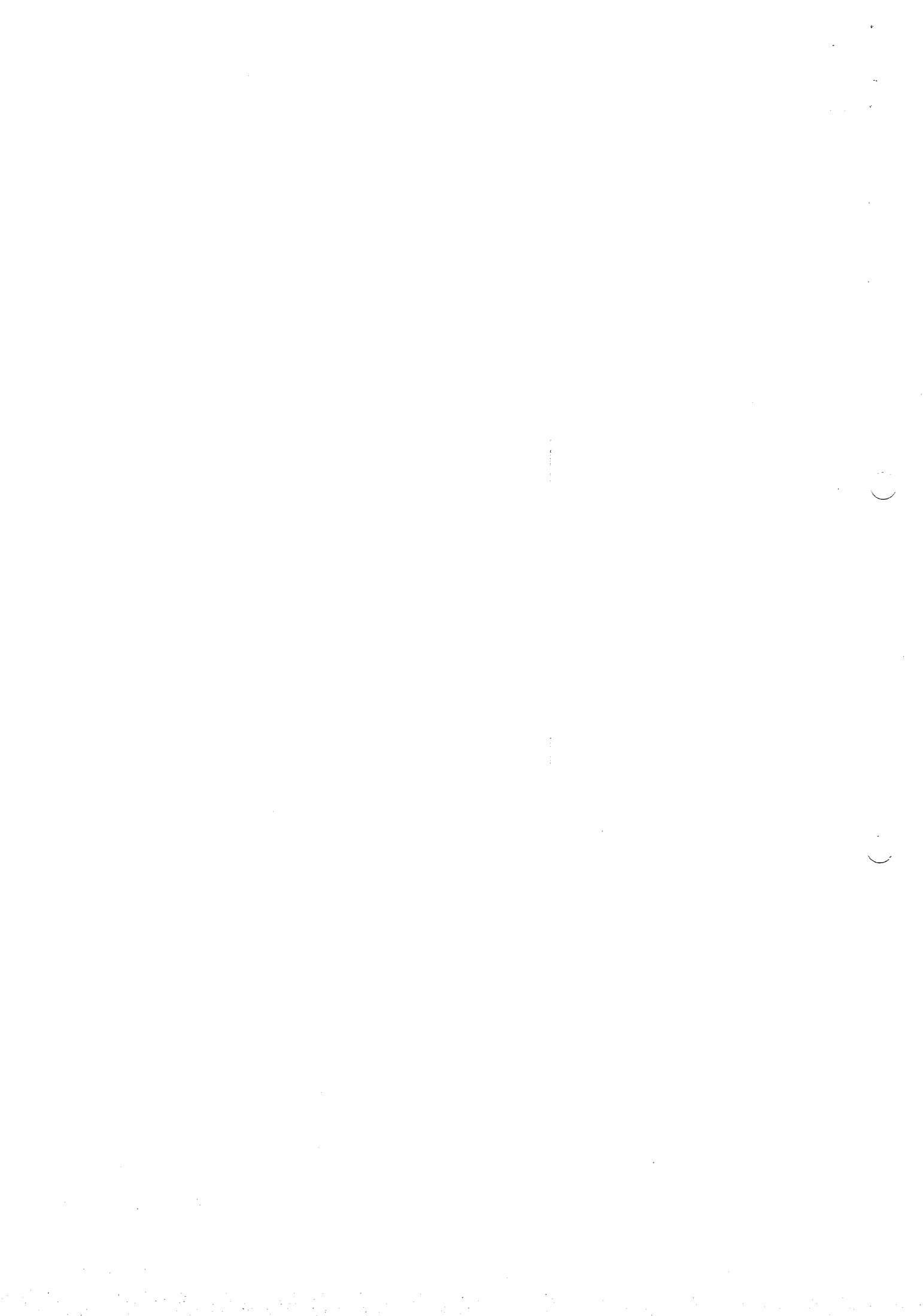
Address: 22 Cowan Road, MT. COLAH N.S.W. 2079

Year of income being audited 1 July 2018 – 30 June 2019

To the SMSF trustees

To the trustees of the Jinja Pty Ltd Superannuation Fund

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SUPER AUDITS

Part A: Financial report

Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of the Jinja Pty Ltd superannuation Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2019, the Balance Sheet as at 30 June 2019 and the Notes to and forming part of the Accounts for the year ended 30 June 2019 of the Jinja Pty Ltd Superannuation Fund for the year ended 30 June 2019.

In my opinion, the financial report:

a) presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2019 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of accounting

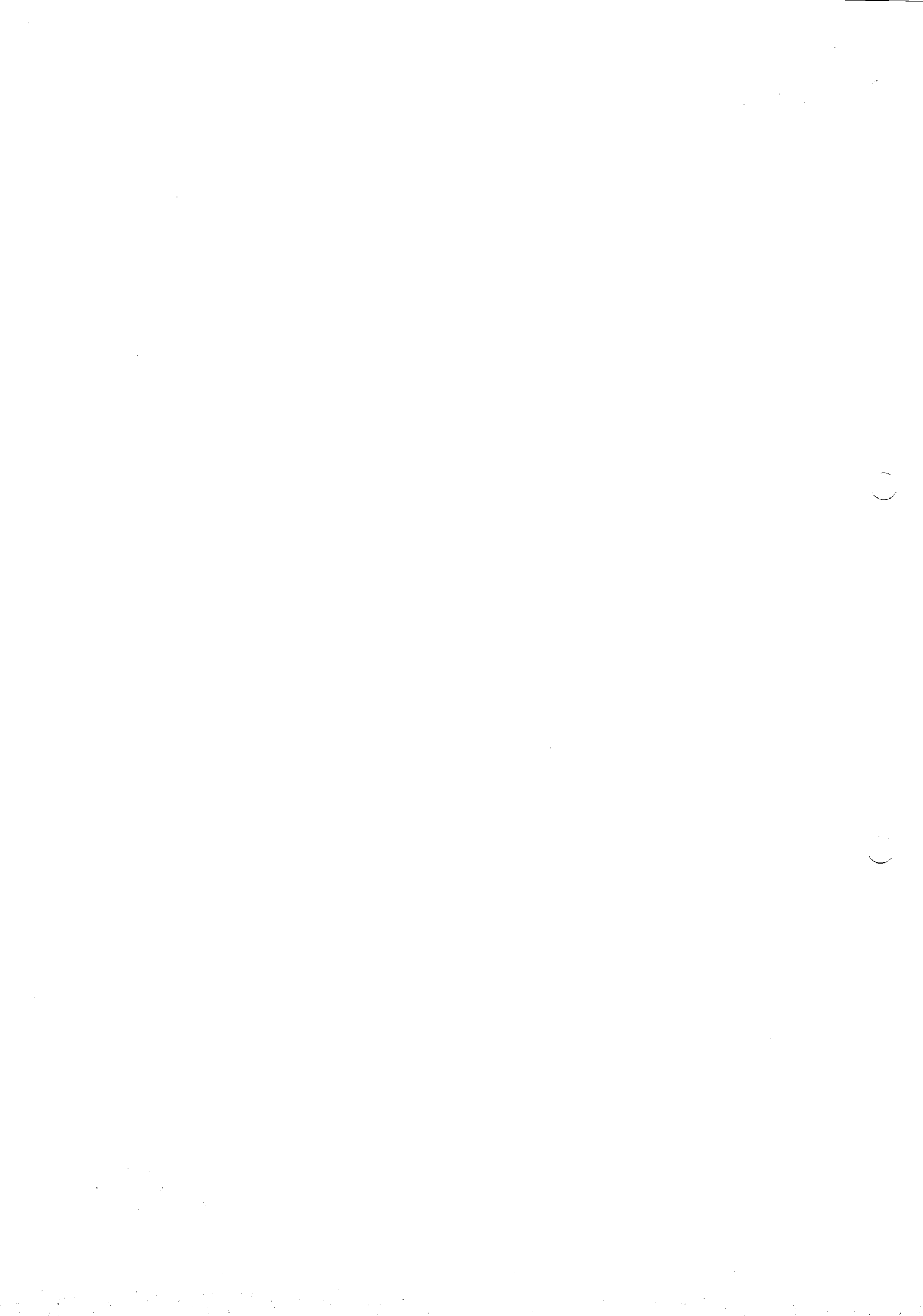
Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist *Jinja Pty Ltd superannuation fund* meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the

¹The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

AUDITING
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SUPER AUDITS

preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

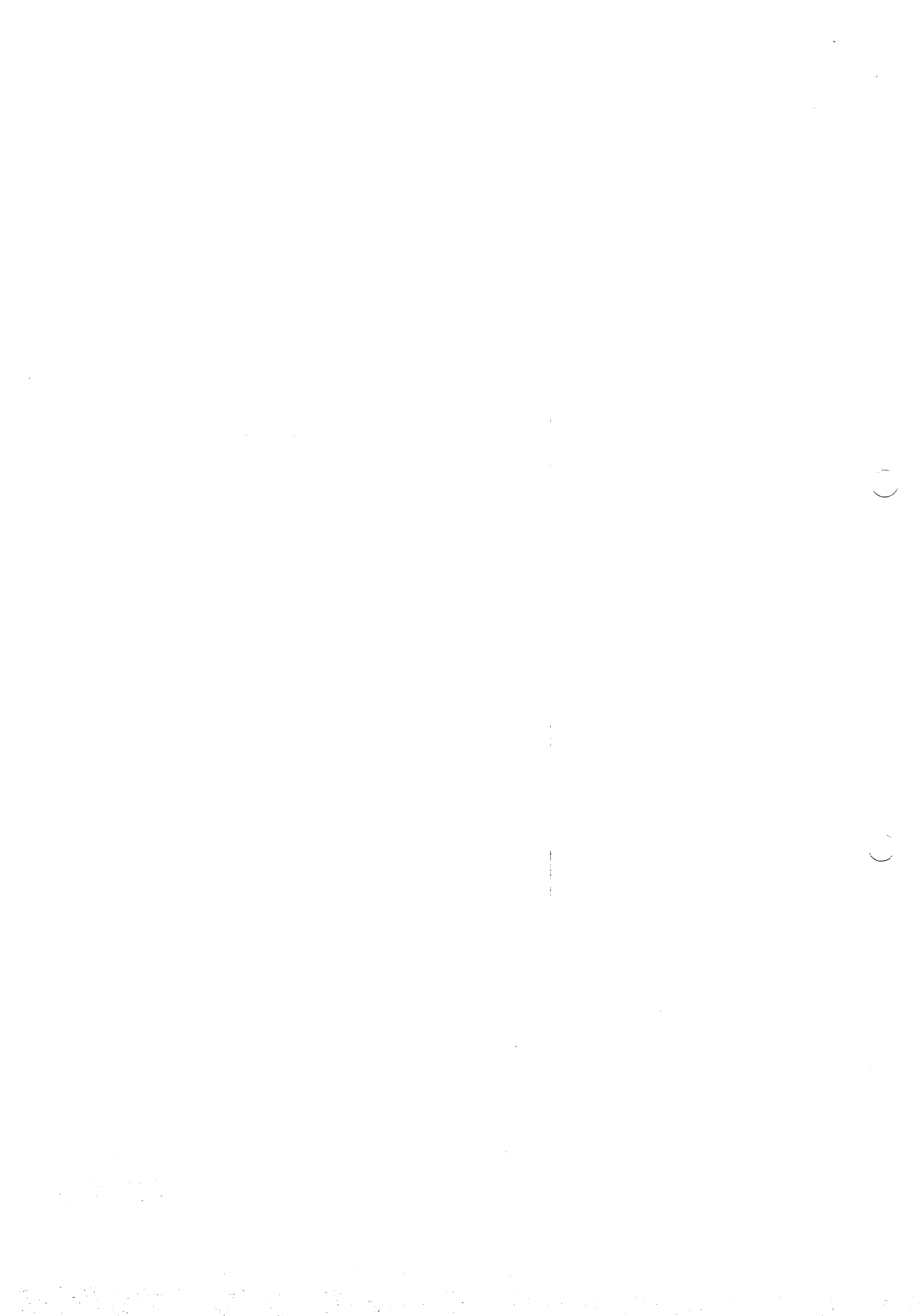
My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

I have complied with the competency standards set by Australian Securities & Investments Commission (ASIC). My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I

AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING



SUPER AUDITS

am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees and or the trustee's authorised representative regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance report

Approved SMSF Auditor's Opinion

I have performed a reasonable assurance engagement on the Jinja Pty Ltd superannuation fund to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the *Approved SMSF Auditor's Responsibility* section of this report.

In my opinion, each trustee of Jinja Pty Ltd superannuation fund has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2019.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the SISR.

My firm applies Australian Standard on Quality Control 1 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.

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SUPER AUDITS

SMSF trustees' responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

Approved SMSF auditor's responsibility for the compliance report

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 34,35AE, 35B, 35C(2), 35 (D) (1), 52 (2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA 13.22 (B and C)

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2019

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with the listed provisions will continue in the future.



SMSF Auditor's signature

Date: 14 October 2019

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Receipt

Receipt number
N102790459829

Amount
\$880.00

From
Super Cheque
06 2106 1001 8342
Trans

To
Super Audits
015-056 Australia & New Zealand Banking Group Limited
387392386
Jinja Payment

When
Sunday 27 Oct 2019 at 9:53am Sydney/Melbourne time

[Tools & calculators](#) [Find a branch](#) [Financial assistance](#) [Contact us](#)

[Important information](#) [Privacy](#) [Cookies](#) [Terms of use](#)

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Enquiries: 13 10 10
Claims: 13 14 46 (24/7 for new claims)
gio.com.au



004
JINJA PTY LTD SUPERANNUATION FUND
22 COWAN RD
MOUNT COLAH NSW 2079

Dear Policy Holder,

Thank you for insuring your Property with GIO. Your current policy expires at 11:59pm on 2 April 2020 and we would like to invite you to renew with us for a further 12 months.

We have enclosed your renewal documents. Please read the information on the following pages.

Your **Duty of Disclosure** is explained at the end of your Certificate. It is important to review the information in your renewal Certificate carefully to ensure all details are correct. Some policy details such as your excess and sum insured may have changed. If you have further information to tell us or if any of the details are incorrect, please call us on 13 10 10.

Please be aware that if you do not pay by the due date you will not be covered.

Regards,

The GIO Team



Landlord Insurance
Account

Payment details

Policy number	HGL004470139
Period of insurance	02-04-2020 to 02-04-2021
Total amount payable	\$789.07
Due date	02-04-2020

Your discounts

GIO offers a Multi-policy discount when you have 3 or more eligible products. If you believe you may qualify and it is not listed above, please contact us.

For full info on ways to save go to gio.com.au/save

Payment slip

Policy number: HGL004470139

Reference number: 14220004470139

Amount due: \$789.07

Due date: 02-04-2020



Billers Code: 655746
Ref: 14220004470139

Telephone & internet Banking - BPAY
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



Direct Debit
Call 13 10 10 to arrange payment by instalments of \$74.46. It costs more to pay by the month.



in person
At any Post Office



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Internet
To pay by VISA, Mastercard or American Express visit gio.com.au/payments



Phone
To pay via our automated credit card payment system call 1300 749 658 VISA, Mastercard, American Express



Mail
Send this payment slip with your cheque made payable to: GIO, Reply Paid GPO Box 1453 Brisbane 4001. Reference: HGL004470139

Your premium covers

This document will be a Tax Invoice for GST when you have made your payment. It is to enable you to claim input tax credits if they apply to your business.

18 COWAN RD, MOUNT COLAH NSW 2079

Your Property	\$574.77	\$83.34	\$65.15	\$65.81	\$789.07
---------------	----------	---------	---------	---------	----------

An estimated amount of \$83.34 is used by us to pay the Fire/Emergency Services Levy.

Ways to save

You can trust GIO to offer you our best deal possible. If you believe you are eligible for any of these discounts but they are not shown on your certificate of insurance or account, please contact us. Here's a reminder of the ways to save

Increase your excess and save

We provide a range of excess options you may be eligible for, the more you increase your excess the lower your premium will be.



Home & contents combined

Up to 15% discount when you combine your house and its contents onto one policy. If you own a home insured by GIO Strata Insurance and you let us know, we can reward you with this discount off your GIO contents insurance for the contents you own in that home.



Multi-policy Discount

GIO rewards customers who hold three or more eligible GIO personal insurance policies with a 10% discount.



You can bundle three of the same product eg three different houses each with Classic Insurance, or bundle with other products like: Contents, Car, Boat, Caravan & Trailer, Motorcycle, ACT/NSW CTP. (A GIO NSW or ACT CTP Insurance policy can be included as one of the multiple covers but the discount does not apply to the CTP premium)

Conditions apply, ask us for details. If you are eligible for more than one discount, we apply any subsequent discount to the already discounted rated premium (usually before adding taxes and charges). Minimum premiums may apply. Please refer to the relevant PDS before making any decision about our products.



Certificate of Insurance

HGL004470139

Your Duty of Disclosure is explained at the end of this Certificate of Insurance. Please read this information carefully.

If any of the information below is incorrect or incomplete, please contact us on 13 10 10

Insured: Jinja PTY LTD Superannuation Fund

Type of cover: Landlord Property Insurance

Insured address	18 COWAN RD, MOUNT COLAH NSW 2079
Property sum insured	\$550,000
Legal liability	up to \$20 million
Period of insurance	From 2 April 2020 until 11:59pm 2 April 2021

Optional covers

If you've just enjoyed a year's free optional cover, or a free upgrade, for your last period of insurance, you may have recently received a letter to let you know that this offer is coming to an end. Unless you have told us otherwise, the option or upgrade you had last year will be offered in this renewal and included in the premium amount payable. The following options indicated with a ✓ are included in your policy.

Please check your Certificate of Insurance to see what options and level of cover your policy has and contact us if you would like to make any changes. Options indicated with a ✗ have not been selected.

Home options:

Accidental damage	✗
Motor burnout	✗

Excess details

You may be able to reduce your premium if you choose a higher standard excess.

Property Standard excess	\$5,000
Loss of rent - tenant default excess	\$500
You will have to pay the following excesses in addition if they apply in the circumstances of your claim:	
Unoccupied excess	\$1,000
Earthquake and tsunami excess	\$300
Theft or burglary by tenants or their guests excess	\$500
Malicious acts or vandalism by tenants or their guests excess	\$500



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What you have told us

This document sets out the information that we have relied on to decide whether to renew your policy and on what terms. If any of this information has changed, or is incorrect, please contact us on the contact details set out in this document. See your duty of disclosure for further details of your obligations.

You have told us the following about you and the insured address:

- It is a freestanding home on foundations
- The oldest insured's date of birth is 18-06-1948
- You do NOT operate a business from your home

You have told us the following about the construction of your insured address:

- It is a double brick property with a tile roof originally built between 1914 and 1945
- It is a single storey with 4 bedroom(s) where the main bedroom is small to average, 2 bathroom(s), verandah(s)/deck(s), a single covered car space
- It is built on a flat slope of land and is a standard construction quality
- The insured address is NOT currently undergoing construction, reconstruction, renovation or being relocated
- The insured address is well maintained and in good condition. There are no leaks in the roof, no evidence of white ant damage and the fences & outbuildings are in good condition. Refer to the PDS for the definition of 'well maintained and in good condition'

You have told us the following about the security of the insured address:

- All your accessible windows (less than three metres above the ground or any solid structure) do NOT have key locks or security grilles
- All your external hinged doors have key operated deadlocks and all sliding/French doors have patio bolts
- You do NOT have an alarm fitted
- There is no additional door or building security

Insurance & criminal history

You have told us that in the past 3 years:

- You or anyone to be insured under this policy have NOT had an insurer decline or cancel a policy, impose specific conditions on a policy, or refuse a claim
- You or anyone to be insured under this policy have NOT had any insurance claims for loss or damage relating to home or contents insurance (excluding any claims made on this policy)
- You or anyone to be insured under this policy have NOT committed any criminal acts in relation to Fraud, Theft or Burglary, Drugs, Arson, Criminal, Malicious and/or Wilful Damage

If any of the above information is incorrect, please contact us.



Your Duty of Disclosure

Before you renew this contract of insurance, you have a duty of disclosure under the Insurance Contracts Act 1984.

If we ask you questions that are relevant to our decision to insure you and on what terms, you must tell us anything that you know and that a reasonable person in the circumstances would include in answering the questions.

Also, we may give you a copy of anything you have previously told us and ask you to tell us if it has changed or is incorrect. If we do this please advise us about any change or tell us that there is no change.

If you do not tell us about a change to something you have previously told us, you will be taken to have told us that there is no change.

You have this duty until we agree to renew the contract.

If you do not tell us something

If you do not tell us anything you are required to tell us, we may cancel your contract or reduce the amount we will pay you if you make a claim, or both.

If your failure to tell us is fraudulent, we may refuse to pay a claim and treat the contract as if it never existed.

Privacy

We appreciate privacy is important to you. GIO is committed to protecting your personal information. For further information, please refer to our customer privacy statement by visiting www.gio.com.au/privacy or call us on 13 10 10.

For complaints concerning GIO products or services, you can phone us on 1300 264 094; write to us at: GIO Customer Relations Team, PO Box 14180, Melbourne City Mail Centre VIC 8001; or email us on idr@gio.com.au. You may have spoken about your policy with a Distributor providing financial services appointed under AFSL 230859 and representing AAI Limited ABN 48 005 297 807 trading as GIO (AAI). Distributors include EXL Service Philippines Inc. and/or WNS Global Services Philippines Inc. and their staff. AAI remunerates corporate distributors on a fee for service basis while their staff receive a salary comprising commission where they meet sales, risk, quality and behavioural targets.



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