

Lewis Superannuation Fund

Trustee Declaration


In the opinion of the Trustees of the Lewis Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly the financial position of the Fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2018.

Signed in accordance with a resolution of the directors of The I And J Company Pty Ltd by:


..... Dated: 6.3.19
Ian Lewis
Director: The I And J Company Pty Ltd


..... Dated: 6.3.19
Jennifer Lewis
Director: The I And J Company Pty Ltd

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

44710117

Fund name

Lewis Superannuation Fund

Year of return

2018

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

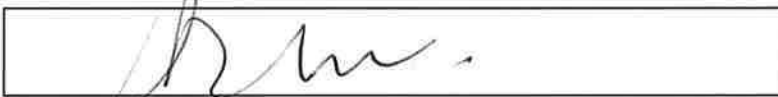
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director



Date

6 3 19

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

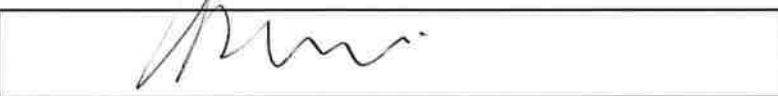
24882894

Account name

I and J Company PL ATF Lewis SF

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

Signature of trustee or director



Date

6 3 19

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent



Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

LEW06S1

Section K: **Declarations**

Fund's tax file number (TFN) 44710117

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

Important

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

Privacy

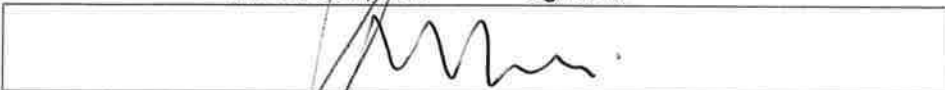
The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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



Date 6 Day 3 Month 19 Year

Preferred trustee or director contact details:

Title: MR

Family name

Lewis

First given name

Ian

Other given names

Phone number

02

49575360

Email address


Non-individual trustee name (if applicable)

The I And J Company Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature



Date Day Month Year

Tax agent's contact details

Title: MR

Family name

Siderovski

First given name

Paul

Other given names

Tax agent's practice

Sidcor Pty Ltd

Tax agent's phone number

02

49265299

Reference number

LEW06S1

Tax agent number

24882894

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

Sensitive (when completed)

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE THE I AND J
COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON/...../.....**

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mr Ian Lewis</i>	
Employer	11,915
<i>Mrs Jennifer Lewis</i>	
Employer	7,305
Member	66,000

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits and received advice that the transfer is in accordance with the deed and the superannuation laws. As such the trustee has resolved to allow the payment of the following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mr Ian Lewis</i>	
Pension	89,260
<i>Mrs Jennifer Lewis</i>	
Pension	1,740

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2018 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Term Deposits</i>			
<i>Newcastle Permanent</i>			
<i>Term Deposit #6405</i>			
04 Sep 2017	1.0000	9244.68	9,245
05 Mar 2018	1.0000	9843.14	9,843
<i>Listed Securities Market</i>			
<i>Afterpay Touch Group Limited</i>			
31 Aug 2017	3.7611	4940.00	18,580
<i>Buru Energy Limited</i>			
12 Sep 2017	0.0000	16409.00	0
<i>NIB Holdings Limited</i>			
19 Oct 2017	5.6497	885.00	5,000
<i>Nextdc Limited</i>			
22 May 2018	6.8100	2202.00	14,996
<i>Superloop Limited</i>			
12 Jun 2018	2.4498	20000.00	48,995
<i>Tabcorp Holdings Limited</i>			
28 Mar 2018	4.5031	5500.00	24,767
<i>Telstra Corporation Limited</i>			
12 Jun 2018	2.8157	7000.00	19,710
<i>Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid</i>			
18 Aug 2017	9.1383	4375.00	39,980
<i>Unlisted Market</i>			
<i>BRU_R</i>			
08 Aug 2017	0.0000	4000.00	0
08 Aug 2017	0.0000	2000.00	0
08 Aug 2017	0.0000	10000.00	0
08 Aug 2017	0.0000	409.00	0

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2018 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Aconex Limited</i>			
31 Aug 2017	4.0389	4605.00	18,599
<i>Asia Pacific Data Centre Group</i>			
22 Nov 2017	1.9500	10000.00	19,500
<i>Altura Mining Limited</i>			
13 Oct 2017	0.2705	100000.00	27,046
<i>Cromwell Corporation Limited</i>			
18 Aug 2017	0.9108	44026.00	40,100
<i>Nextdc Limited</i>			
30 May 2018	7.2132	32640.00	235,438
<i>Unlisted Market</i>			
<i>BRU_R</i>			
12 Sep 2017	0.0000	16409.00	0

PROPERTY VALUATIONS:

In respect of the year ending 30 June 2018, it was resolved that the trustees revalue the properties set out below in respect of the effective dates specified.

Giving consideration to the fund's circumstances and the value of the fund's assets that property represents, the trustees have obtained property valuations from the sources listed below.

The trustees have reviewed the content and assumptions within and believe the valuations supplied fairly represent the value and attributes of the properties held.

The trustees resolved to accept the valuations obtained on the basis that the valuations are based on objective and supportable data; are representative of the assets owned by the fund; and are indicative of market conditions as at the effective dates.

After consideration from the trustees, it was also resolved to carry forward valuations from prior years where appropriate. The trustees are of the opinion that the valuations continue to be relevant and appropriate and have been obtained within a suitable time frame to still be applied.

Address: 23 Wyong Road Lambton NSW 2299 Australia

Valuation	Effective Date	Valuation Date	Type	Source
666,667	20 Dec 2017	20 Dec 2017	Long Form Valuation	Skelton Valuers

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Ian Lewis</i>				
Accumulation	26,967	1,433	1,787	0
Account Based Pension 4 - 100% tax free	29,361	0	0	0
Account Based Pension 1 - 16% tax free	134,023	0	0	0
Account Based Pension 2 - 83% tax free	30,295	0	0	0
<i>Mrs Jennifer Lewis</i>				
Accumulation	108,026	5,741	1,096	0
Account Based Pension 1 - 18% tax free	4,395	0	0	0

REPORTING ENTITY CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2018 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2018, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2018.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2018 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2018 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT
STRATEGY:**

The fund's investment performance for the year ended 30 June 2018 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER
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 Section 120 of the SISA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Scott Douglas
of
SiDCOR Pty Ltd
50 Hunter Street
Newcastle, NSW 2300

act as the auditor of the fund for the next financial year.

TAX AGENT:

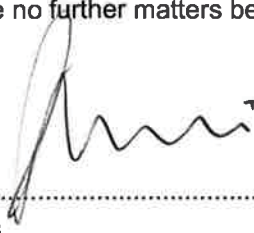
It was resolved that

Mr Paul Siderovski
of
Sidcor Pty Ltd
50 Hunter Street
Newcastle, NSW 2300

act as the tax agent of the fund for the next financial year.

CLOSURE:

There are no further matters being considered.



.....
Ian Lewis
Chairperson

Dated: 6/2/19

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	10 March Street Kotara, NSW 2289
Member	Number: LEWISJ0	Date of Birth:	14 February 1949
Mrs Jennifer Lewis		Date Joined Fund:	3 June 1998
		Eligible Service Date:	8 December 1975
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2017	
Account Based Pension 1 - 18% tax free	33,754
Account Based Pension 2 - 92% tax free	628,136
Account Based Pension 3 - 97% tax free	190,242
Accumulation	577
Total as at 1 Jul 2017	852,709

Withdrawal Benefit as at 30 Jun 2018	
Account Based Pension 1 - 18% tax free	36,410
Account Based Pension 2 - 92% tax free	-
Account Based Pension 3 - 97% tax free	-
Accumulation	993,450
Total as at 30 Jun 2018	1,029,859

Your Investment Return

The return on your Investment for the year	13.04%
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Your Tax Components

Tax Free	841,710
Taxable - Taxed	188,150
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,029,859

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	10 March Street Kotara, NSW 2289
Member	Number: LEWISJ0	Date of Birth:	14 February 1949
Mrs Jennifer Lewis		Date Joined Fund:	3 June 1998
Accumulation Account		Eligible Service Date:	8 December 1975
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	3 June 1998
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	577	Tax Free	84.0513 % 835,008
<u>Increases to your account:</u>		Taxable - Taxed	158,442
Employer Contributions	7,305	Taxable - Untaxed	-
Member Contributions	66,000	Your Preservation Components	
Share Of Net Fund Income	108,026	Preserved	-
Transfers In	818,377	Restricted Non Preserved	-
<u>Total Increases</u>	999,709	Unrestricted Non Preserved	993,450
<u>Decreases to your account:</u>		Your Insurance Benefits	
Contributions Tax	1,096	No insurance details have been recorded	
Tax on Net Fund Income	5,741	Your Beneficiaries	
<u>Total Decreases</u>	6,837	No beneficiary details have been recorded	
Withdrawal Benefit as at 30 Jun 2018	993,450		

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period

1 July 2017 - 30 June 2018

Member

Number: LEWISJ0

Mrs Jennifer Lewis

Pension Account

Account Based Pension 1 - 18% tax free

Member Account Details

Residential Address: 10 March Street
Kotara, NSW 2289

Date of Birth: 14 February 1949

Date Joined Fund: 3 June 1998

Eligible Service Date: 8 December 1975

Tax File Number Held: Yes

Account Start Date: 1 July 2011

Your Account Summary

Withdrawal Benefit as at 1 Jul 2017 33,754

Increases to your account:

Share Of Net Fund Income 4,395

Total Increases 4,395

Decreases to your account:

Pension Payments 1,740

Total Decreases 1,740

Withdrawal Benefit as at 30 Jun 2018 36,410

Your Tax Components

Tax Free 18.4075 % 6,702

Taxable - Taxed 29,707

Taxable - Untaxed -

Your Preservation Components

Preserved -

Restricted Non Preserved -

Unrestricted Non Preserved 36,410

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Ian Lewis has been selected as the Reversionary Beneficiary
for this Pension Account.

For Enquiries:

phone 0249575360

mail Lewis Superannuation Fund, 10 March Street, Kotara NSW 2289

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWISJ0
Mrs Jennifer Lewis	
Pension Account	
Account Based Pension 2 - 92% tax free	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	14 February 1949
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	1 July 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	628,136
<u>Decreases to your account:</u>	
Transfers Out	628,136
<u>Total Decreases</u>	628,136
Withdrawal Benefit as at 30 Jun 2018	-

Your Tax Components	
Tax Free	0.0000 %
Taxable - Taxed	-
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Ian Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	10 March Street Kotara, NSW 2289
Member	Number: LEWISJ0	Date of Birth:	14 February 1949
Mrs Jennifer Lewis		Date Joined Fund:	3 June 1998
Pension Account		Eligible Service Date:	8 December 1975
Account Based Pension 3 - 97% tax free		Tax File Number Held:	Yes
		Account Start Date:	2 June 2017
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2017	190,242	Tax Free	0.0000 % -
<u>Decreases to your account:</u>		Taxable - Taxed	-
Transfers Out	190,242	Taxable - Untaxed	-
<u>Total Decreases</u>	190,242	Your Preservation Components	
Withdrawal Benefit as at 30 Jun 2018	-	Preserved	-
		Restricted Non Preserved	-
		Unrestricted Non Preserved	-
		Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		Ian Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Trustee

The Trustee of the Fund is as follows:

The I And J Company Pty Ltd

The directors of the Trustee company are:

Ian Lewis and
Jennifer Lewis

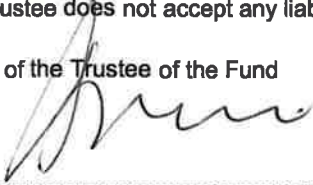
Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



Ian Lewis

Director - The I And J Company Pty Ltd



Jennifer Lewis

Director - The I And J Company Pty Ltd

Statement Date: 30 June 2018

For Enquiries:

phone 0249575360

mail Lewis Superannuation Fund, 10 March Street, Kotara NSW 2289

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2017 - 30 June 2018		Residential Address:	10 March Street Kotara, NSW 2289
Member	Number: LEWISIO	Date of Birth:	21 May 1942
Mr Ian Lewis		Date Joined Fund:	3 June 1998
		Eligible Service Date:	8 December 1975
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2017	
Account Based Pension 4 - 100% tax free	225,539
Account Based Pension 1 - 16% tax free	1,029,521
Account Based Pension 2 - 83% tax free	232,713
Account Based Pension 3 - 71% tax free	112,228
Accumulation	89,317
Total as at 1 Jul 2017	1,689,317

Withdrawal Benefit as at 30 Jun 2018	
Account Based Pension 4 - 100% tax free	241,370
Account Based Pension 1 - 16% tax free	1,101,774
Account Based Pension 2 - 83% tax free	249,047
Account Based Pension 3 - 71% tax free	-
Accumulation	237,206
Total as at 30 Jun 2018	1,829,397

Your Investment Return

The return on your Investment for the year	13.04%
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Your Tax Components

Tax Free	721,015
Taxable - Taxed	1,108,382
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,829,397

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

Chad Richard Lewis, son, 33.33%
Dale Gregory Lewis, son, 33.33%
Sharon Deanne Lewis, daughter, 33.33%

* Nomination in effect from **2 May 2017**

For Enquiries:

phone 0249575360

mail Lewis Superannuation Fund, 10 March Street, Kotara NSW 2289

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWIS10
Mr Ian Lewis	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	21 May 1942
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	3 June 1998

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	89,317
<u>Increases to your account:</u>	
Employer Contributions	11,915
Share Of Net Fund Income	26,967
Transfers In	112,228
<u>Total Increases</u>	<u>151,109</u>
<u>Decreases to your account:</u>	
Contributions Tax	1,787
Tax on Net Fund Income	1,433
<u>Total Decreases</u>	<u>3,220</u>
Withdrawal Benefit as at 30 Jun 2018	237,206

Your Tax Components		
Tax Free	38.4307 %	91,160
Taxable - Taxed		146,046
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		237,206
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Non Lapsing Binding Death Nomination*		
Chad Richard Lewis, son, 33.33%		
Dale Gregory Lewis, son, 33.33%		
Sharon Deanne Lewis, daughter, 33.33%		
* Nomination in effect from 2 May 2017		

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWIS10
Mr Ian Lewis	
Pension Account	
Account Based Pension 4 - 100% tax free	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	21 May 1942
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	15 November 2016

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	225,539
<u>Increases to your account:</u>	
Share Of Net Fund Income	29,361
<u>Total Increases</u>	29,361
<u>Decreases to your account:</u>	
Pension Payments	13,530
<u>Total Decreases</u>	13,530
Withdrawal Benefit as at 30 Jun 2018	241,370

Your Tax Components		
Tax Free	100.0000 %	241,370
Taxable - Taxed		-
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		241,370

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Jennifer Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWIS10
Mr Ian Lewis	
Pension Account	
Account Based Pension 1 - 16% tax free	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	21 May 1942
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	1 July 2011

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	1,029,521
<u>Increases to your account:</u>	
Share Of Net Fund Income	134,023
<u>Total Increases</u>	134,023
<u>Decreases to your account:</u>	
Pension Payments	61,770
<u>Total Decreases</u>	61,770
Withdrawal Benefit as at 30 Jun 2018	1,101,774

Your Tax Components		
Tax Free	16.4122 %	180,826
Taxable - Taxed		920,948
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,101,774

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Jennifer Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWISIO
Mr Ian Lewis	
Pension Account	
Account Based Pension 2 - 83% tax free	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	21 May 1942
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	1 July 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	232,713
<u>Increases to your account:</u>	
Share Of Net Fund Income	30,295
<u>Total Increases</u>	30,295
<u>Decreases to your account:</u>	
Pension Payments	13,960
<u>Total Decreases</u>	13,960
Withdrawal Benefit as at 30 Jun 2018	<u><u>249,047</u></u>

Your Tax Components		
Tax Free	83.3814 %	207,659
Taxable - Taxed		41,388
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	249,047

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Jennifer Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Lewis Superannuation Fund
(ABN: 55 455 439 409)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: LEWIS10
Mr Ian Lewis	
Pension Account	
Account Based Pension 3 - 71% tax free	

Member Account Details	
Residential Address:	10 March Street Kotara, NSW 2289
Date of Birth:	21 May 1942
Date Joined Fund:	3 June 1998
Eligible Service Date:	8 December 1975
Tax File Number Held:	Yes
Account Start Date:	1 July 2015

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2017	112,228
<u>Decreases to your account:</u>	
Transfers Out	112,228
<u>Total Decreases</u>	112,228
Withdrawal Benefit as at 30 Jun 2018	-

Your Tax Components	
Tax Free	0.0000 % -
Taxable - Taxed	-
Taxable - Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Jennifer Lewis has been selected as the Reversionary Beneficiary for this Pension Account.	

Trustee

The Trustee of the Fund is as follows:

The I And J Company Pty Ltd

The directors of the Trustee company are:

Ian Lewis and
Jennifer Lewis

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund


.....
Ian Lewis

Director - The I And J Company Pty Ltd


.....
Jennifer Lewis

Director - The I And J Company Pty Ltd

Statement Date: 30 June 2018

For Enquiries:

phone 0249575360

mail Lewis Superannuation Fund, 10 March Street, Kotara NSW 2289

The Auditor
SiDCOR Chartered Accountants
PO Box 831
Newcastle NSW 2300

Dear Sir/Madam

**REPRESENTATION LETTER FROM THE TRUSTEES
Lewis Superannuation Fund
for the Year Ended 30 June 2018**

In connection with your examination of the special purpose financial report of the Lewis Superannuation Fund Superannuation Fund as at 30 June, 2018, we acknowledge our responsibility for ensuring the financial report is in accordance with the accounting standards detailed in Note 1 to the financial statements. We confirm we have fulfilled our responsibility for the preparation of the financial report in accordance with the relevant financial reporting framework and confirm that the financial report is free of material mis-statement, including omissions, and that we have approved the financial report, as evidenced by our signature on the trustee declaration attached to the financial report.

We confirm we are knowledgeable on the matters contained in this representation letter.

The following representations are made which are true to the best of our knowledge and belief:

1. Accounting Policies

All the significant accounting policies of the fund are adequately described in Note 1 to the financial statements and are consistent with the policies adopted last year, unless otherwise detailed in the notes to the financial statements.

2. Fund Books / Records / Minutes

As agreed in the terms of the audit engagement, all financial books, records and related data have been made available to you, including relevant minutes of the trustee's meetings and this information has been retained in the appropriate format for the required period of time.

We confirm all transactions have been recorded and are reflected in the financial report.

We confirm you have been provided with the governing rules applicable to the fund as at year end.

3. Asset Form

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

4. Ownership and Pledging of Assets

- a) The fund has satisfactory title to all assets disclosed in the statement of financial position; and
- b) No assets of the fund have been pledged to secure liabilities of the fund (unless the charge is permitted by the legislation) or of others.

5. Investments

- a) Investments as at year end are carried in the books at et value. Such amounts are considered reasonable in the light of present circumstances;
- b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments, that have not otherwise been disclosed in the financial report;
- c) The investment strategy has been determined with due regard to risk, return, liquidity and diversification; and
- d) Every effort has been made to ensure investments are acquired, maintained and disposed of on an arm's length basis.

6. Trust Deed

The fund is being conducted in accordance with its governing rules, and you have been provided with copies of any updates to the governing rules made during the financial year.

7. Income Tax Assessment Act, Superannuation Industry (Supervision) Act and Regulations

The fund is in compliance with the requirements of the relevant Income Tax Assessment Act, and the fund is being conducted in accordance with the Superannuation Industry (Supervision) Act 1993, and Superannuation Industry (Supervision) Regulations 1994 ("SIS") (with the exception of any contraventions as identified by you as the auditor) and we specifically confirm:

- a) The directors of the corporate trustee have been nominated, have consented to act and may only be removed in such manner and circumstances as are allowed in the governing rules;
- b) The trustee has complied with all the trustee standards set out in the regulations and the covenants prescribed by SIS Section 52B;
- c) No director of the corporate trustee is a disqualified person;
- d) The trustee has complied with the investment standards set out in SIS; and
- e) Information retention obligations have been complied with.

All known instances of non-compliance or suspected non-compliance with the relevant Income Tax Assessment Act or the SIS legislation whose effects should be considered when preparing the financial report, or that impact your obligation to report certain matters to the Australian Taxation Office have been disclosed to you.

8. Internal Controls

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of a reliable financial report and to ensure that the assets of the fund are safeguarded from fraud or error. We have assessed the risk that the financial report may be materially mis-stated as a result of fraud and advise we have no knowledge of any actual, suspected or alleged fraud affecting the fund. There have been no irregularities that could allude to a fraud affecting the fund.

The fund does not have a formal process for identifying, estimating or assessing business risks relevant to the financial reporting objectives, and this is considered appropriate in the circumstances.

There are no specific risks arising from the information technology utilised by the fund that require attention by the trustee.

To monitor internal controls over financial reporting, we review all reports provided by the information technology systems utilised by the fund for accuracy. This assists in determining if the information is sufficiently reliable for financial reporting purposes.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected mis-statements that would affect the financial report of the fund.

9. Contributions

Contributions, if any, received by the fund have been reviewed in line with the limits imposed by the legislation, taking into account contributions paid to other superannuation funds, and any excessive contributions will be dealt with as required by the ATO.

10. Legal Matters

We confirm you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report.

Any minutes of meetings with the fund's legal counsel have been provided for audit review.

11. Related Parties

All related party transactions have been brought to your attention.

12. Subsequent Events

Other than those reported, there are no events subsequent to year end, nor any new litigation or claims referred to the fund's legal counsel, that would require adjustment to, or disclosure in, the financial report.

13. Going Concern Assumption

We confirm we have no knowledge of any events or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

14. Timing of Representations

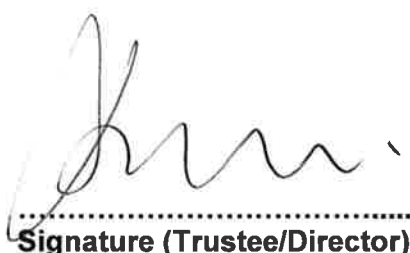
It is taken that the above representations are applicable to the 2018 audit of the fund. Should this representation letter be signed on a date other than when the audit report is signed, we note that the above representations are still appropriate, relevant and accurate to the date on which your audit report is signed. Should this not be the case, we shall inform you prior to the finalisation of your audit, and the signing of your audit report.

Yours faithfully

**Lewis Superannuation Fund
for the Year Ended 30 June 2018**



.....
Signature (Trustee/Director)



.....
Signature (Trustee/Director)

.....
Signature (Trustee/Director)

.....
Signature (Trustee/Director)

01 October 2018

Lewis Superannuation Fund
C/- Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commencement of Account Based Pension**

I wish to commence an Account Based Pension effective 01 October 2018.

I confirm that I have met the Condition of Release of Attaining Age 65.

The purchase price for the pension is to be the entire balance of my Accumulation account. Ian Lewis is added as the Reversionary Beneficiary.

I understand that the current balance of my Accumulation account is approximately \$1,015,686.01, which is comprised of the following components:

Taxable - Taxed Element:	\$180,678.40
Tax Free:	\$835,007.61

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

Yours sincerely



Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
THE I AND J COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON 01 OCTOBER 2018**

PENSION COMMENCEMENT: An application to start a pension received from Mrs Jennifer Lewis was TABLED as follows:

Type of Pension:	Account Based Pension
Pension Start Date:	01 October 2018
Purchase Amount:	\$1,015,686.01
Reversionary Beneficiary:	Ian Lewis

CONDITION OF RELEASE: IT WAS RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65, and was entitled to access their benefits as an Account Based Pension

REVIEW OF TRUST DEED: IT WAS RESOLVED that the payment of benefits as an Account Based Pension was allowed under the fund's trust deed.

INVESTMENT STRATEGY: Given that the fund's current investment strategy provides sufficient liquidity to enable the Trustee(s) to meet all pension payments, the Trustee(s) resolved that the fund's strategy remains unchanged following the commencement of the pension.

It was noted that the pension is expected to be paid for a number of years, and as such the retention of long term growth assets is appropriate for the pension.

REVERSIONARY BENEFICIARY: It was NOTED that Mrs Jennifer Lewis had requested that their pension be reversionary.

It was RESOLVED to accept the pension member's request to make the relevant pension reversionary to the nominated recipients

PAPERWORK: IT WAS RESOLVED to request the fund administrators to attend to the completion of the following paperwork to give effect to the establishment of the pension:

1. Register the fund for PAYG withholding tax for the purpose of withholding any relevant amounts from pension payments if required, and
2. Complete requests and arrange for Actuarial Certificates if required.

CLOSURE: There are no further matters being considered.



Ian Lewis
Chairperson

Dated: 1/10/2018

01 October 2018

Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

Dear Jennifer

**Lewis Superannuation Fund
Commencement of Account Based Pension**

We confirm that the commencement of your Account Based Pension has been completed.

The account has been established with a balance of \$1,015,686.01, with Ian Lewis as the Reversionary Beneficiary, and which is comprised of the following components:

Taxable - Taxed Element:	\$180,678.40
Tax Free:	\$835,007.61

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

Yours sincerely



Mr Ian Lewis
Director
10 March Street
Kotara, NSW, 2289

01 December 2018

Lewis Superannuation Fund
C/- Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commutation of Account Based Pension**

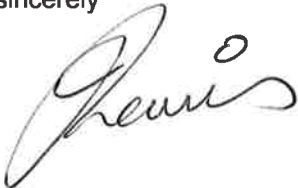
Effective 1 July 2017, I wish to make a full commutation of my entire account balance from my Account Based Pension (Account Based Pension 2 - 92% tax free).

I understand that the current balance of this account was approximately \$628,135.69.

Please pay the proceeds of the commutation to my Accumulation account.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jennifer', with a large, stylized flourish at the end.

Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
THE I AND J COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON 01 DECEMBER 2018**

PENSION COMMUTATION:

A notice from Mrs Jennifer Lewis requesting the commutation of the entire balance of the pension account "Account Based Pension 2 - 92% tax free", effective 1 July 2017, was tabled.

CONDITION OF RELEASE:

It was noted that:

- The pension account is commutable under the circumstances,
- A condition of release has been met, and

As a result, it was resolved to accept the request as tabled.

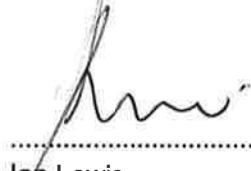
PAPERWORK:

It was resolved to request the fund administrators to attend to the completion of the following tasks to give effect to the acceptance:

- Process the commutation, and
- Advise the Member that the commutation has been processed.

CLOSURE:

There are no further matters being considered.



Ian Lewis

Chairperson

..... Dated: 1/12/2018

01 December 2018

Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

Dear Jennifer

**Lewis Superannuation Fund
Commutation of Account Based Pension**

We confirm that the full commutation of your Account Based Pension (Account Based Pension 2 - 92% tax free), effective 1 July 2017, has been completed.

An amount of \$628,135.69 has been transferred to your Accumulation account.

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

Yours sincerely

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

A handwritten signature in black ink, appearing to be 'Ian Lewis', written over a light grey rectangular background.

01 December 2018

Lewis Superannuation Fund
C/- Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commutation of Account Based Pension**

Effective 1 July 2017, I wish to make a full commutation of my entire account balance from my Account Based Pension (Account Based Pension 3 - 97% tax free).

I understand that the current balance of this account was approximately \$190,241.72.

Please pay the proceeds of the commutation to my Accumulation account.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jennifer', with a stylized flourish at the end.

Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
THE I AND J COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON 01 DECEMBER 2018**

PENSION COMMUTATION:

A notice from Mrs Jennifer Lewis requesting the commutation of the entire balance of the pension account "Account Based Pension 3 - 97% tax free", effective 1 July 2017, was tabled.

CONDITION OF RELEASE:

It was noted that:

- The pension account is commutable under the circumstances,
- A condition of release has been met, and

As a result, it was resolved to accept the request as tabled.

PAPERWORK:

It was resolved to request the fund administrators to attend to the completion of the following tasks to give effect to the acceptance:

- Process the commutation, and
- Advise the Member that the commutation has been processed.

CLOSURE:

There are no further matters being considered.

.....
Ian Lewis
Chairperson

Dated: 1/12/2018

01 December 2018

Mrs Jennifer Lewis
10 March Street
Kotara, NSW 2289

Dear Jennifer

**Lewis Superannuation Fund
Commutation of Account Based Pension**

We confirm that the full commutation of your Account Based Pension (Account Based Pension 3 - 97% tax free), effective 1 July 2017, has been completed.

An amount of \$190,241.72 has been transferred to your Accumulation account.

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Ian Lewis', written in a cursive style.

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

01 December 2018

Lewis Superannuation Fund
C/- Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commutation of Account Based Pension**

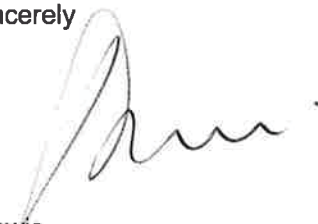
Effective 1 July 2017, I wish to make a full commutation of my entire account balance from my Account Based Pension (Account Based Pension 3 - 71% tax free).

I understand that the current balance of this account was approximately \$112,227.54.

Please pay the proceeds of the commutation to my Accumulation account.

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

Yours sincerely

A handwritten signature in black ink, appearing to be 'Ian Lewis', with a large loop at the start and a series of smaller loops and strokes extending to the right.

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
THE I AND J COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON 01 DECEMBER 2018**

PENSION COMMUTATION:

A notice from Mr Ian Lewis requesting the commutation of the entire balance of the pension account "Account Based Pension 3 - 71% tax free", effective 1 July 2017, was tabled.

CONDITION OF RELEASE:

It was noted that:

- The pension account is commutable under the circumstances,
- A condition of release has been met, and

As a result, it was resolved to accept the request as tabled.

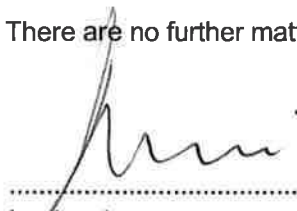
PAPERWORK:

It was resolved to request the fund administrators to attend to the completion of the following tasks to give effect to the acceptance:

- Process the commutation, and
- Advise the Member that the commutation has been processed.

CLOSURE:

There are no further matters being considered.



Ian Lewis
Chairperson

..... Dated: 1/12/2018

01 December 2018

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commutation of Account Based Pension**

We confirm that the full commutation of your Account Based Pension (Account Based Pension 3 - 71% tax free), effective 1 July 2017, has been completed.

An amount of \$112,227.54 has been transferred to your Accumulation account.

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

Yours sincerely

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

A handwritten signature in black ink, appearing to be 'Ian Lewis', written over a faint, larger signature or stamp.

01 October 2018

Lewis Superannuation Fund
C/- Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commencement of Account Based Pension**

I wish to commence an Account Based Pension effective 01 October 2018.

I confirm that I have met the Condition of Release of Attaining Age 65.

I understand that the current balance of my Accumulation account is approximately \$244,669.78.

The purchase price for the pension is to be \$112,227.54, with Jennifer Lewis as the Reversionary Beneficiary, which is comprised of the following components:

Taxable - Taxed Element:	\$70,413.41
Tax Free:	\$41,814.13

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

Yours sincerely



Mr Ian Lewis
10 March Street
Kotara, NSW 2289

**RESOLUTIONS OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
THE I AND J COMPANY PTY LTD ATF
LEWIS SUPERANNUATION FUND
PASSED ON 01 OCTOBER 2018**

PENSION COMMENCEMENT: An application to start a pension received from Mr Ian Lewis was TABLED as follows:

Type of Pension:	Account Based Pension
Pension Start Date:	01 October 2018
Purchase Amount:	\$112,227.54
Reversionary Beneficiary:	Jennifer Lewis

CONDITION OF RELEASE: IT WAS RESOLVED that the member has satisfied the Condition of Release of Attaining Age 65, and was entitled to access their benefits as an Account Based Pension

REVIEW OF TRUST DEED: IT WAS RESOLVED that the payment of benefits as an Account Based Pension was allowed under the fund's trust deed.

INVESTMENT STRATEGY: Given that the fund's current investment strategy provides sufficient liquidity to enable the Trustee(s) to meet all pension payments, the Trustee(s) resolved that the fund's strategy remains unchanged following the commencement of the pension.

It was noted that the pension is expected to be paid for a number of years, and as such the retention of long term growth assets is appropriate for the pension.

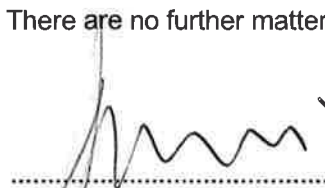
REVERSIONARY BENEFICIARY: It was NOTED that Mr Ian Lewis had requested that their pension be reversionary.

It was RESOLVED to accept the pension member's request to make the relevant pension reversionary to the nominated recipients

PAPERWORK: IT WAS RESOLVED to request the fund administrators to attend to the completion of the following paperwork to give effect to the establishment of the pension:

1. Register the fund for PAYG withholding tax for the purpose of withholding any relevant amounts from pension payments if required, and
2. Complete requests and arrange for Actuarial Certificates if required.

CLOSURE: There are no further matters being considered.


.....
Ian Lewis
Chairperson

Dated: 1/10/2018

01 October 2018

Mr Ian Lewis
10 March Street
Kotara, NSW 2289

Dear Ian

**Lewis Superannuation Fund
Commencement of Account Based Pension**

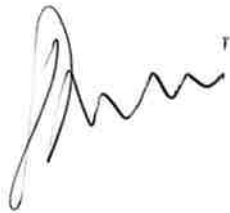
We confirm that the commencement of your Account Based Pension has been completed.

The account has been established with a balance of \$112,227.54, with Jennifer Lewis as the Reversionary Beneficiary, and which is comprised of the following components:

Taxable - Taxed Element:	\$70,413.41
Tax Free:	\$41,814.13

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

Yours sincerely



Mr Ian Lewis
Director
10 March Street
Kotara, NSW, 2289

Trustee Valuation of Fund Assets Lewis Superannuation Fund

We, Ian Lewis & Jennifer Lewis, as directors of The I & J Company Pty Ltd ATF Lewis Superannuation Fund hereby confirm the following investment values as held by the Lewis Superannuation Fund:

- Unit 25, Meridian Resort, Old Bar, NSW, 2430
Investment Value as at 30 June 2018
\$249,585.00

In determining the current market value of real estate held by the fund the trustees have reviewed the following factors:

- The value of similar properties as listed by various real estate agencies
- The amount paid for similar properties in an arm's length market as listed by various real estate agencies
- Improvements made to the properties since the initial purchase
- Net rental income yields currently received

The trustees have in good faith determined a market value for the above-mentioned assets currently held by the fund.

These valuations are effective as at 30 June 2018.

Signed as a true and correct record in accordance with the resolution of the trustee by:



Ian Lewis
Director



Jennifer Lewis
Director