



SUPERANNUATION FUNDS CLASS REPORTS FILE INDEX

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SUPER B2B

**FINANCIAL
STATEMENTS**

Callumriley Superannuation Fund

ABN 56 368 345 627

Trustees: Super Callumriley Fund Pty Ltd

Financial Statement
For the year ended 30 June 2023

Callumriley Superannuation Fund
Operating Statement
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Contributions			
Member		✓ 4,800.00	5,700.00
Investment Income			
Interest	7A	✓ 477.34	17.79
Rent	7B	✓ 18,623.15	15,648.00
Other Income		✓ 1.67	-
		23,902.16	21,365.79
Expenses			
Other Expenses			
Accountancy Fee		✓ 1,540.00	1,540.00
Auditor Fee		✓ 330.00	330.00
Depreciation		✓ 545.74	787.06
Interest Paid		✓ 4,188.48	3,369.08
Property Expenses		✓ 7,620.06	7,261.70
Regulatory Fees		✓ 349.00	332.00
SMSF Supervisory Levy		✓ 259.00	259.00
Investment Losses			
Decrease in Market Value	8A	✓ 29,454.26	(245,787.06)
		44,286.54	(231,908.22)
Benefits Accrued as a Result of Operations before Income Tax		(20,384.38)	253,274.01
Income Tax			
Income Tax Expense		-	(9,242.13)
		-	(9,242.13)
Benefits Accrued as a Result of Operations		(20,384.38)	262,516.14

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Callumriley Superannuation Fund
Detailed Operating Statement
For the period 1 July 2022 to 30 June 2023

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Contributions			
Member			
Personal Non-Concessional			
Mr Mark Williams		2,400.00	2,850.00
Mrs Diane Williams		2,400.00	2,850.00
Investment Income			
Interest	7A		
Cash At Bank			
Macquarie Cash Management Account #8754		465.69	17.73
Westpac DIY Super Working Account #3065		11.65	0.06
Rent	7B		
Direct Property			
Unit 1, 262 Bethany Road, Tarneit VIC 3029		18,623.15	15,648.00
Other Income			
ATO Interest Payments		1.67	-
		23,902.16	21,365.79







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Callumriley Superannuation Fund
Detailed Operating Statement
For the period 1 July 2022 to 30 June 2023

Expenses		
Other Expenses		
Accountancy Fee	1,540.00	1,540.00
Auditor Fee	330.00	330.00
Depreciation		
Capital Allowances		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	545.74	787.06
Interest Paid		
Limited Recourse Borrowing Arrangement		
Westpac Investment Property Loan #4930	4,188.48	3,369.08
Property Expenses		
Advertising		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	376.00	-
Agents Management Fee		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1,296.67	1,204.80
Council Rates		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1,397.41	1,494.61
Insurance Premium		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1,398.65	1,351.62
Repairs Maintenance		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	544.50	2,393.60
Sundry Expenses		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1,970.55	204.60
Water Rates		
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	636.28	612.47
Regulatory Fees		
SMSF Supervisory Levy	259.00	259.00
Investment Losses		
Decrease in Market Value	8A	
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	29,454.26	(245,787.06)
	44,286.54	(231,908.22)
Benefits Accrued as a Result of Operations before Income Tax	(20,384.38)	253,274.01
Income Tax		
Income Tax Expense		
Income Tax Expense	-	(9,242.13)
	-	(9,242.13)
Benefits Accrued as a Result of Operations	(20,384.38)	262,516.14

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Callumriley Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Direct Property	6A 	565,000.00	595,000.00
Other Assets			
Cash At Bank		24,968.00	29,170.90
Sundry Assets		1,782.00	-
Total Assets		<u>591,750.00</u>	<u>624,170.90</u>
Liabilities			
Borrowings		47,944.29	59,980.81
Total Liabilities		<u>47,944.29</u>	<u>59,980.81</u>
Net Assets Available to Pay Benefits		<u>543,805.71</u>	<u>564,190.09</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Mark Williams		361,068.83	375,402.21
Mrs Diane Williams		182,736.88	188,787.88
Total Liability for Accrued Benefits		<u>543,805.71</u>	<u>564,190.09</u>

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Callumriley Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Callumriley Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

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

This report should be read in conjunction with the accompanying compilation report.

Callumriley Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

The financial report was authorised for issue on 18 December 2023 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	564,190.09	301,673.95
Benefits Accrued during the period	(20,384.38)	262,516.14
Benefits Paid during the period	0.00	0.00
Liability for Accrued Benefits at end of period	543,805.71	564,190.09

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	564,190.09	301,673.95
Benefits Accrued during the period	(20,384.38)	262,516.14
Benefits Paid during the period	0.00	0.00
Vested Benefits at end of period	543,805.71	564,190.09

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Direct Property

	Current	Previous
At market value:		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	565,000.00	595,000.00
	565,000.00	595,000.00

Note 7A – Interest

	Current	Previous
Macquarie Cash Management Account #8754	465.69	17.73
Westpac DIY Super Working Account #3065	11.65	0.06
	477.34	17.79

Note 7B – Rent

	Current	Previous
Unit 1, 262 Bethany Road, Tarneit VIC 3029	18,623.15	15,648.00
	18,623.15	15,648.00

Callumriley Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8A – Decrease in Market Value

	Current	Previous
Direct Property		
Unit 1, 262 Bethany Road, Tarneit VIC 3029	29,454.26	(245,787.06)
	<u>29,454.26</u>	<u>(245,787.06)</u>

Callumriley Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

Operating Statement Profit vs. Provision for Income Tax		2023
		\$
Benefits Accrued as a Result of Operations before Income Tax		(20,384.38)
<u>ADD:</u>		
Decrease in Market Value		29,454.26
Excess Accounting Loss Carried Forward		90,482.00
Rounding		1.74
<u>LESS:</u>		
Carry Forward Accounting Loss		90,482.00
Capital Works Deduction - Tax Only		5,011.62
Non-Taxable Contributions		4,800.00
Taxable Income or Loss		(740.00)

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	(740.00)	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	740.00	0.00
Provision for Income Tax		0.00

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	0.00
Income Tax Expense	0.00

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	0.00
Income Tax Payable (Receivable)	0.00

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

Callumriley Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
			Section B	
Income				
Net Capital Gain				
Deferred Capital Gain Realised		30 Jun 2023	A	0.00
Less Capital Losses Applied		30 Jun 2023	A	0.00
Less Discount		30 Jun 2023	A	0.00
Total Net Capital Gain			A	0.00
Gross Rent and Other Leasing & Hiring Income				
Rental Income/Disbursements Received	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	B	18,623.15
<i>Less Rounding</i>			B	(0.15)
Total Gross Rent and Other Leasing & Hiring Income			B	18,623.00
Gross Interest				
ATO Interest		01 Jun 2023	C	1.67
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	29 Jul 2022	C	8.64
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	31 Aug 2022	C	18.87
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	30 Sep 2022	C	25.12
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	31 Oct 2022	C	34.01
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	30 Nov 2022	C	38.01
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	30 Dec 2022	C	44.26
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	31 Jan 2023	C	51.31
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	28 Feb 2023	C	45.18
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	31 Mar 2023	C	49.54
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	28 Apr 2023	C	46.04
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	31 May 2023	C	52.99
Macquarie CMA Interest Paid	MBL.BACCT: Macquarie Cash Management Account #8754	30 Jun 2023	C	51.72
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	29 Jul 2022	C	0.11
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	31 Aug 2022	C	0.93
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	30 Sep 2022	C	0.71
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	31 Oct 2022	C	0.18
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	30 Nov 2022	C	0.28
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	30 Dec 2022	C	0.58
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	31 Jan 2023	C	1.55
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	28 Feb 2023	C	1.34
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	31 Mar 2023	C	1.63

Callumriley Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	28 Apr 2023	C	1.46
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	31 May 2023	C	1.77
Interest Paid	WBC.BACCT: Westpac DIY Super Working Account #3065	30 Jun 2023	C	1.11
<i>Less Rounding</i>			C	(0.01)
Total Gross Interest			C	479.00
Total Forestry Managed Investment Scheme Income			X	0.00
Total Net Foreign Income			D	0.00
Total Australian Franking Credits from a New Zealand Company			E	0.00
Total Transfers from Foreign Funds			F	0.00
Total Gross Payments where ABN not quoted			H	0.00
Total Gross Distribution from Partnerships			I	0.00
Total Unfranked Dividend Amount			J	0.00
Total Franked Dividend Amount			K	0.00
Total Dividend Franking Credit			L	0.00
Total Gross Trust Distributions			M	0.00
Total Assessable Employer Contributions			R1	0.00
Total Assessable Personal Contributions			R2	0.00
Total No-TFN quoted contributions			R3	0.00
Total Transfer of Liability to life insurance company or PST			R6	0.00
Total Assessable Contributions			R	0.00
Total Other Income			S	0.00
Total Assessable Income Due to Changed Tax Status of Fund			T	0.00
Total Net Non-arm's Length Income			U	0.00
Total Exempt Current Pension Income			Y	0.00
Total Assessable Income				19,102.00

Deductions

Section C

Interest Expenses within Australia

Interest	WBC: Westpac Investment Property Loan #4930	20 Jul 2022	A	289.05
Interest	WBC: Westpac Investment Property Loan #4930	22 Aug 2022	A	342.36
Interest	WBC: Westpac Investment Property Loan #4930	20 Sep 2022	A	315.19
Interest	WBC: Westpac Investment Property Loan #4930	20 Oct 2022	A	343.50
Interest	WBC: Westpac Investment Property Loan #4930	21 Nov 2022	A	372.66
Interest	WBC: Westpac Investment Property Loan #4930	20 Dec 2022	A	339.76
Interest	WBC: Westpac Investment Property Loan #4930	20 Jan 2023	A	377.06
Interest	WBC: Westpac Investment Property Loan #4930	20 Feb 2023	A	369.48
Interest	WBC: Westpac Investment Property Loan #4930	20 Mar 2023	A	336.52
Interest	WBC: Westpac Investment Property Loan #4930	20 Apr 2023	A	375.40
Interest	WBC: Westpac Investment Property Loan #4930	22 May 2023	A	381.62
Interest	WBC: Westpac Investment Property Loan #4930	20 Jun 2023	A	345.88

Callumriley Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
<i>Less Rounding</i>			A	(0.48)
Total Interest Expenses within Australia			A	4,188.00
Total Interest Expenses Overseas			B	0.00
Capital Works Deductions				
Capital Works Deduction Unit 1, 262 Bethany Road, Tarneit VIC 3029	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	D	5,011.62
<i>Less Rounding</i>			D	(0.62)
Total Capital Works Deductions			D	5,011.00
Deduction for Decline in Value of Depreciating Assets				
Depreciation Unit 1, 262 Bethany Road, Tarneit VIC 3029	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	E	545.74
<i>Less Rounding</i>			E	(0.74)
Total Deduction for Decline in Value of Depreciating Assets			E	545.00
Total Death or Disability Premiums			F	0.00
Total Death Benefit Increase			G	0.00
Approved Auditor Fee				
SuperB2B		06 Mar 2023	H	330.00
Total Approved Auditor Fee			H	330.00
Investment Expenses				
Greater Western Water	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	03 Aug 2022	I	220.27
To J & J Cassar Pty Ltd	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	11 Aug 2022	I	104.50
DEFT Insurance	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	17 Aug 2022	I	1,398.65
WCC Rates	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	28 Sep 2022	I	350.41
Greater Western Water	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	01 Nov 2022	I	138.67
WCC Rates	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Nov 2022	I	349.00
Greater Western Water	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	01 Feb 2023	I	138.67
WCC Rates	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	27 Feb 2023	I	349.00
Greater Western Water	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	08 May 2023	I	138.67
WCC Rates	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	08 May 2023	I	349.00
Advertising	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	I	376.00
Agents Management Fee	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	I	1,296.67
Repairs Maintenance	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	I	544.50
Sundry Expenses	262 Bethany Road: Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	I	1,866.05
<i>Less Rounding</i>			I	(0.06)
Total Investment Expenses			I	7,620.00

Callumriley Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Management and Administration Expenses				
BPAY to ASIC		23 Feb 2023	J	59.00
BPAY to ASIC		23 Feb 2023	J	290.00
SuperB2B		06 Mar 2023	J	1,540.00
Total Management and Administration Expenses			J	1,889.00
Total Forestry Managed Investment Scheme Deduction			U	0.00
Other Deductions				
ATO		06 Mar 2023	L	259.00
Total Other Deductions			L	259.00
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2023	M	90,482.00
Less Net Exempt Income		30 Jun 2023	M	0.00
Less amount greater than (assessable income less deductions)		30 Jun 2023	M	(90,482.00)
Total Tax Losses Deducted			M	0.00
Total Deductions				19,842.00
Taxable Income or Loss			(V - N) O	-740.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income		30 Jun 2023	T1	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2023	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2023	J	0.00
Total Gross Tax				0.00
Total Credit: Foreign Tax Income Offset			C1	0.00
Total Credit: Rebates and Tax Offset			C2	0.00
Rebates and Offsets			C	0.00
SUBTOTAL				0.00
Total Credit: Refundable Franking Credits			E1	0.00
Total Credit: No-TFN Tax Offset			E2	0.00
Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0.00
Total Credit: Interest on Early Payments			H1	0.00
Total Credit: Foreign Resident Withholding			H2	0.00
Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	0.00
Total Credit: Interest on No-TFN Tax Offset			H6	0.00
Total Eligible Credits				0.00
Net Tax Payable				0.00
Total PAYG Instalments Raised			K	0.00

Callumriley Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Supervisory Levy			L	259.00
Total Supervisory Levy Adjustment for Wound Up Funds			M	0.00
Total Supervisory Levy Adjustment for New Funds			N	0.00
Total Amount Due / (Refundable)				259.00



SUPER B2B

TAX RETURN

Self-managed superannuation fund annual return **2023**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

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

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

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

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

4 **Current postal address**

Suburb/town

State/territory

Postcode

5 **Annual return status**

Is this an amendment to the SMSF's 2023 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

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

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

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

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

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

Net capital gain **A** \$ 0-00

Gross rent and other leasing and hiring income **B** \$ 18623-00

Gross interest **C** \$ 479-00

Forestry managed investment scheme income **X** \$ 0-00

Gross foreign income	D1 \$ 0 -00	Net foreign income	D \$ 0 -00	Loss <input type="checkbox"/>
----------------------	--	--------------------	---	----------------------------------

Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

Gross payments where ABN not quoted **H** \$ 0-00

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0-00

plus Assessable personal contributions

R2 \$ 0-00

plus ****No-TFN-quoted contributions**

R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ 0-00

Gross distribution from partnerships **I** \$ 0-00 Loss

*Unfranked dividend amount **J** \$ 0-00

*Franked dividend amount **K** \$ 0-00

*Dividend franking credit **L** \$ 0-00

*Gross trust distributions **M** \$ 0-00 Code

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ 0-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0-00

plus *Net non-arm's length trust distributions

U2 \$ 0-00

plus *Net other non-arm's length income

U3 \$ 0-00

*Other income **S** \$ 0-00 Code

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$ 0-00

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**) **W** \$ 19102-00 Loss

Exempt current pension income **Y** \$ 0-00

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 19102-00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1	\$ <input type="text" value="4188"/> -00	A2	\$ <input type="text" value="0"/> -00
Interest expenses overseas	B1	\$ <input type="text" value="0"/> -00	B2	\$ <input type="text" value="0"/> -00
Capital works expenditure	D1	\$ <input type="text" value="5011"/> -00 ✓	D2	\$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1	\$ <input type="text" value="545"/> -00	E2	\$ <input type="text" value="0"/> -00
Insurance premiums – members	F1	\$ <input type="text" value="0"/> -00	F2	\$ <input type="text" value="0"/> -00
SMSF auditor fee	H1	\$ <input type="text" value="330"/> -00	H2	\$ <input type="text" value="0"/> -00
Investment expenses	I1	\$ <input type="text" value="7620"/> -00	I2	\$ <input type="text" value="0"/> -00
Management and administration expenses	J1	\$ <input type="text" value="1889"/> -00	J2	\$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1	\$ <input type="text" value="0"/> -00	U2	\$ <input type="text" value="0"/> -00
Other amounts	L1	\$ <input type="text" value="259"/> -00 <input type="text" value="0"/> Code	L2	\$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code
Tax losses deducted	M1	\$ <input type="text" value="0"/> -00		

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$ -00 Loss
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

#Taxable income **A** \$ -00
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$
(an amount must be included even if it is zero)

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets
C \$
(C1 plus C2)

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$

Early stage investor tax offset
D3 \$

Early stage investor tax offset carried forward from previous year
D4 \$

Non-refundable carry forward tax offsets
D \$
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

Refundable tax offsets
E \$
(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/>
	<i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="259"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	U \$ <input type="text" value="91222"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/> -00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels A to M)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal **H** \$

Receipt date **H1** (Day Month Year)

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

TOTAL CONTRIBUTIONS N \$ (Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS **S2** \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS **S3** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$ (S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00
 Unlisted trusts **B** \$ -00
 Insurance policy **C** \$ -00
 Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements
 Australian residential real property
J1 \$ -00
 Australian non-residential real property
J2 \$ -00
 Overseas real property
J3 \$ -00
 Australian shares
J4 \$ -00
 Overseas shares
J5 \$ -00
 Other
J6 \$ -00
 Property count
J7

Cash and term deposits **E** \$ -00
 Debt securities **F** \$ -00
 Loans **G** \$ -00
 Listed shares **H** \$ -00
 Unlisted shares **I** \$ -00
 Limited recourse borrowing arrangements **J** \$ -00
 Non-residential real property **K** \$ -00
 Residential real property **L** \$ -00
 Collectables and personal use assets **M** \$ -00
 Other assets **O** \$ -00

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00
 Overseas non-residential real property **Q** \$ -00
 Overseas residential real property **R** \$ -00
 Overseas managed investments **S** \$ -00
 Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ -00
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?
A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value="47944"/> -00		
Permissible temporary borrowings	V2 \$ <input type="text"/> -00		
Other borrowings	V3 \$ <input type="text"/> -00	Borrowings	V \$ <input type="text" value="47944"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$	<input type="text" value="543805"/> -00
	Reserve accounts	X \$	<input type="text" value="0"/> -00
	Other liabilities	Y \$	<input type="text" value="1"/> -00
TOTAL LIABILITIES		Z \$	<input type="text" value="591750"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write **2023**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* 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:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2023**

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

Callumriley Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="0"/> -00	K \$ <input type="text" value="0"/> -00
Other shares	B \$ <input type="text" value="0"/> -00	L \$ <input type="text" value="0"/> -00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> -00	M \$ <input type="text" value="0"/> -00
Other units	D \$ <input type="text" value="0"/> -00	N \$ <input type="text" value="0"/> -00
Real estate situated in Australia	E \$ <input type="text" value="0"/> -00	O \$ <input type="text" value="0"/> -00
Other real estate	F \$ <input type="text" value="0"/> -00	P \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="0"/> -00	
Collectables	H \$ <input type="text" value="0"/> -00	Q \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> -00	R \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> -00	
Total current year capital gains	J \$ <input type="text" value="0"/> -00	

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

Fund's tax file number (TFN) 943445568

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN) 943445568

7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2023**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return. Superannuation funds should complete and attach this schedule to their 2023 tax return. Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2023*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

943445568

Name of entity

Callumriley Superannuation Fund

Australian business number

56368345627

Part A – Losses carried forward to the 2023 –24 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2022–23	B	740.00
2021–22	C	3224.00
2020–21	D	87258.00
2019–20	E	.00
2018–19	F	.00
2017–18 and earlier income years	G	.00
Total	U	91222.00

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

2 Net capital losses carried forward to later income years

Year of loss		
2022–23	H	.00
2021–22	I	.00
2020–21	J	.00
2019–20	K	.00
2018–19	L	.00
2017–18 and earlier income years	M	.00
Total	V	0.00

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

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

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

Do not complete items 1 or 2 of **Part B** if, in the 2022–23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022–23 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2022–23	A	<input type="checkbox"/>	<input type="checkbox"/>
2021–22	B	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	C	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	D	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	E	<input type="checkbox"/>	<input type="checkbox"/>
2017–18 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses **G** -00

Net capital losses **H** -00

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

Tax losses **I** -00

Net capital losses **J** -00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.



SUPER B2B

**MEMBER
INFORMATION
STATEMENT**

Callumriley Superannuation Fund

Members Summary Report - For the period 01/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Mark Williams											
7 Nilpena Court CRAIGMORE SA 5114											
Accumulation Accumulation	375,402.21	2,400.00	0.00	(16,733.36)	0.00	(0.02)	0.00	0.00	0.00	0.00	361,068.83
	375,402.21	2,400.00	0.00	(16,733.36)	0.00	(0.02)	0.00	0.00	0.00	0.00	361,068.83
Mrs Diane Williams											
7 Nilpena Court CRAIGMORE SA 5114											
Accumulation Accumulation	188,787.88	2,400.00	0.00	(8,451.02)	0.00	0.02	0.00	0.00	0.00	0.00	182,736.88
	188,787.88	2,400.00	0.00	(8,451.02)	0.00	0.02	0.00	0.00	0.00	0.00	182,736.88
	564,190.09	4,800.00	0.00	(25,184.38)	0.00	0.00	0.00	0.00	0.00	0.00	543,805.71



Callumriley Superannuation Fund
(ABN: 56 368 345 627)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 7 Nilpena Court CRAIGMORE, SA 5114
Member	Number: 1
Mr Mark Edward Williams	Date of Birth: 28 September 1957 Date Joined Fund: 10 January 2013 Eligible Service Date: 22 June 1988 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	Your Tax Components
Withdrawal Benefit as at 1 Jul 2022	Tax Free 134,340.57
Accumulation 375,402.21	Taxable - Taxed 226,728.26
Total as at 1 Jul 2022 <u><u>375,402.21</u></u>	Taxable - Untaxed -
Withdrawal Benefit as at 30 Jun 2023	Your Preservation Components
Accumulation 361,068.83	Preserved -
Total as at 30 Jun 2023 <u><u>361,068.83</u></u>	Restricted Non Preserved -
	Unrestricted Non Preserved 361,068.83
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:

mail Callumriley Superannuation Fund, 7 Nilpena Court, CRAIGMORE SA 5114

Callumriley Superannuation Fund
(ABN: 56 368 345 627)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 7 Nilpena Court CRAIGMORE, SA 5114
Member Number: 1	Date of Birth: 28 September 1957
Mr Mark Edward Williams	Date Joined Fund: 10 January 2013
Accumulation Account	Eligible Service Date: 22 June 1988
Accumulation	Tax File Number Held: Yes
	Account Start Date: 10 January 2013

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	375,402.21
<i><u>Increases to your account:</u></i>	
Member Contributions	2,400.00
<i><u>Total Increases</u></i>	<u>2,400.00</u>
<i><u>Decreases to your account:</u></i>	
Share Of Net Fund Income	16,733.36
Tax on Net Fund Income	0.02
<i><u>Total Decreases</u></i>	<u>16,733.38</u>
Withdrawal Benefit as at 30 Jun 2023	<u>361,068.83</u>

Your Tax Components		
Tax Free	37.2064 %	134,340.57
Taxable - Taxed		226,728.26
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		361,068.83
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Trustee

The Trustee of the Fund is as follows:

Super Callumriley Fund Pty Ltd

The directors of the Trustee company are:

Diane Williams and
Mark Williams

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

.....
Diane Williams
Director - Super Callumriley Fund Pty Ltd

.....
Mark Williams
Director - Super Callumriley Fund Pty Ltd

Statement Date: 30 June 2023

Callumriley Superannuation Fund
(ABN: 56 368 345 627)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 7 Nilpena Court CRAIGMORE, SA 5114
Member	Number: 2
Mrs Diane Williams	Date of Birth: 24 November 1956 Date Joined Fund: 10 January 2013 Eligible Service Date: 28 September 1994 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	Your Tax Components
Withdrawal Benefit as at 1 Jul 2022	Tax Free 70,237.87
Accumulation 188,787.88	Taxable - Taxed 112,499.01
Total as at 1 Jul 2022 <u><u>188,787.88</u></u>	Taxable - Untaxed -
Your Preservation Components	
Withdrawal Benefit as at 30 Jun 2023	Preserved -
Accumulation 182,736.88	Restricted Non Preserved -
Total as at 30 Jun 2023 <u><u>182,736.88</u></u>	Unrestricted Non Preserved 182,736.88
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	


For Enquiries:
mail Callumriley Superannuation Fund, 7 Nilpena Court, CRAIGMORE SA 5114

Callumriley Superannuation Fund
(ABN: 56 368 345 627)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 7 Nilpena Court CRAIGMORE, SA 5114
Member Number: 2	Date of Birth: 24 November 1956
Mrs Diane Williams	Date Joined Fund: 10 January 2013
Accumulation Account	Eligible Service Date: 28 September 1994
Accumulation	Tax File Number Held: Yes
	Account Start Date: 10 January 2013

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	188,787.88
<i><u>Increases to your account:</u></i>	
Member Contributions	2,400.00
Tax on Net Fund Income	0.02
<u>Total Increases</u>	<u>2,400.02</u>
<i><u>Decreases to your account:</u></i>	
Share Of Net Fund Income	8,451.02
<u>Total Decreases</u>	<u>8,451.02</u>
Withdrawal Benefit as at 30 Jun 2023	182,736.88

Your Tax Components		
Tax Free	38.4366 %	70,237.87
Taxable - Taxed		112,499.01
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		182,736.88
Your Insurance Benefits		
 No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Trustee

The Trustee of the Fund is as follows:

Super Callumriley Fund Pty Ltd

The directors of the Trustee company are:

Diane Williams and
Mark Williams

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

.....
Diane Williams
Director - Super Callumriley Fund Pty Ltd

.....
Mark Williams
Director - Super Callumriley Fund Pty Ltd

Statement Date: 30 June 2023

Callumriley Superannuation Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mr Mark Williams

Date of Birth: 28 Sep 1957
Age: 65 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	102,500.00	0.00
Contributions made (to this fund)	3	0.00	2,400.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	2,400.00
Amount above caps	4	0.00	0.00
Available		130,000.00	107,600.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	0.00
NonConcessional	Personal	2,400.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	2,400.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
15/07/2022	Personal		500.00		manual
03/08/2022	Personal		150.00		manual
05/08/2022	Personal		500.00		manual
19/12/2022	Personal		750.00		manual
06/03/2023	Personal		500.00		manual

Callumriley Superannuation Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mr Mark Williams

Totals:

2,400.00



Contribution Confirmation

Callumriley Superannuation Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mrs Diane Williams

Date of Birth: 24 Nov 1956
Age: 66 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	102,500.00	0.00
Contributions made (to this fund)	3	0.00	2,400.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	2,400.00
Amount above caps	4	0.00	0.00
Available		130,000.00	107,600.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	0.00
NonConcessional	Personal	2,400.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	2,400.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

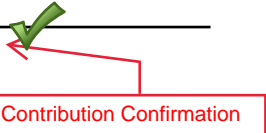
Date	Contribution Type	Concessional	Non-Concessional	Other	Source
15/07/2022	Personal		500.00		manual
03/08/2022	Personal		150.00		manual
05/08/2022	Personal		500.00		manual
19/12/2022	Personal		750.00		manual
06/03/2023	Personal		500.00		manual

Callumriley Superannuation Fund
Contribution Caps
For the Period From 1 July 2022 to 30 June 2023

Mrs Diane Williams

Totals:

2,400.00



Callumriley Superannuation Fund
Pension Withdrawal Limits
For the Period 1 July 2022 to 30 June 2023



SUPER B2B

CASH AT

BANK

Callumriley Superannuation Fund
Cash Reconciliation Statement
For the period 1 July 2022 to 30 June 2023

Bank Statement Line Items					Matched Transaction(s)		
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
Bank Account: Macquarie Cash Management Account #8754							
01/07/2022	Opening Balance			27,080.80			
04/07/2022	My Agent Real Es 262 Bethany Road		1,145.30	28,226.10	1,145.30	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
15/07/2022	Diane Williams Voluntary Payment		1,000.00	29,226.10	1,000.00	Contribution	Accumulation (Mark Williams)
19/07/2022	Funds Transfer	1,500.00		27,726.10	1,500.00	Transfer	Westpac DIY Super Working Account #3065
29/07/2022	Macquarie CMA Interest Paid		8.64	27,734.74	8.64	Interest Received	Macquarie Cash Management Account #8754
02/08/2022	My Agent Real Es 262 Bethany Road		1,095.80	28,830.54	1,095.80	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
03/08/2022	Diane Williams Voluntary Payment		300.00	29,130.54	300.00	Contribution	Accumulation (Mark Williams)
03/08/2022	Greater Western Water	220.27		28,910.27	220.27	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
11/08/2022	To J & J Cassar Pty Ltd	104.50		28,805.77	104.50	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
17/08/2022	DEFT Insurance	1,398.65		27,407.12	1,398.65	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
31/08/2022	Macquarie CMA Interest Paid		18.87	27,425.99	18.87	Interest Received	Macquarie Cash Management Account #8754
02/09/2022	My Agent Real Es 262 Bethany Road		1,090.30	28,516.29	1,090.30	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
28/09/2022	WCC Rates	350.41		28,165.88	350.41	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
30/09/2022	Macquarie CMA Interest Paid		25.12	28,191.00	25.12	Interest Received	Macquarie Cash Management Account #8754
04/10/2022	My Agent Real Es 262 Bethany Road		1,262.84	29,453.84	1,262.84	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
19/10/2022	Funds Transfer	1,500.00		27,953.84	1,500.00	Transfer	Westpac DIY Super Working Account #3065
31/10/2022	Macquarie CMA Interest Paid		34.01	27,987.85	34.01	Interest Received	Macquarie Cash Management Account #8754
01/11/2022	Greater Western Water	138.67		27,849.18	138.67	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
02/11/2022	My Agent Real Es 262 Bethany Road		1,320.29	29,169.47	1,320.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
18/11/2022	Funds Transfer	1,500.00		27,669.47	1,500.00	Transfer	Westpac DIY Super Working Account #3065
30/11/2022	Macquarie CMA Interest Paid		38.01	27,707.48	38.01	Interest Received	Macquarie Cash Management Account #8754
30/11/2022	WCC Rates	349.00		27,358.48	349.00	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
02/12/2022	My Agent Real Es 262 Bethany Road		1,320.29	28,678.77	1,320.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
19/12/2022	Diane Williams Voluntary Payment		1,500.00	30,178.77	1,500.00	Contribution	Accumulation (Mark Williams)
20/12/2022	Funds Transfer	1,500.00		28,678.77	1,500.00	Transfer	Westpac DIY Super Working Account #3065
30/12/2022	Macquarie CMA Interest Paid		44.26	28,723.03	44.26	Interest Received	Macquarie Cash Management Account #8754
04/01/2023	My Agent Real Es 262 Bethany Road		1,320.29	30,043.32	1,320.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
19/01/2023	Funds Transfer	1,500.00		28,543.32	1,500.00	Transfer	Westpac DIY Super Working Account #3065
31/01/2023	Macquarie CMA Interest Paid		51.31	28,594.63	51.31	Interest Received	Macquarie Cash Management Account #8754
01/02/2023	Greater Western Water	138.67		28,455.96	138.67	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
03/02/2023	My Agent Real Es 262 Bethany Road		1,320.29	29,776.25	1,320.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
20/02/2023	Funds Transfer	1,500.00		28,276.25	1,500.00	Transfer	Westpac DIY Super Working Account #3065
23/02/2023	BPAY to ASIC	59.00		28,217.25	59.00	Regulatory Fee	

Callumriley Superannuation Fund
Cash Reconciliation Statement
For the period 1 July 2022 to 30 June 2023

Bank Statement Line Items					Matched Transaction(s)		
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
23/02/2023	BPAY to ASIC	290.00		27,927.25	290.00	Regulatory Fee	
27/02/2023	WCC Rates	349.00		27,578.25	349.00	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
28/02/2023	Macquarie CMA Interest Paid		45.18	27,623.43	45.18	Interest Received	Macquarie Cash Management Account #8754
03/03/2023	My Agent Real Es 262 Bethany Road		1,320.29	28,943.72	1,320.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
06/03/2023	Diane Williams Voluntary Payment		1,000.00	29,943.72	1,000.00	Contribution	Accumulation (Mark Williams)
06/03/2023	ATO	259.00		29,684.72	259.00	Fund Income Tax Payment	
06/03/2023	SuperB2B	1,870.00		27,814.72	330.00	Auditor Fee	
					1,540.00	Accountancy Fee	
17/03/2023	Funds Transfer	1,500.00		26,314.72	1,500.00	Transfer	Westpac DIY Super Working Account #3065
31/03/2023	Macquarie CMA Interest Paid		49.54	26,364.26	49.54	Interest Received	Macquarie Cash Management Account #8754
04/04/2023	My Agent Real Es 262 Bethany Road		979.29	27,343.55	979.29	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
18/04/2023	Funds Transfer	1,500.00		25,843.55	1,500.00	Transfer	Westpac DIY Super Working Account #3065
28/04/2023	Macquarie CMA Interest Paid		46.04	25,889.59	46.04	Interest Received	Macquarie Cash Management Account #8754
08/05/2023	Greater Western Water	138.67		25,750.92	138.67	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
08/05/2023	WCC Rates	349.00		25,401.92	349.00	General Investment Expense	Unit 1, 262 Bethany Road, Tarneit VIC 3029
19/05/2023	Funds Transfer	1,500.00		23,901.92	1,500.00	Transfer	Westpac DIY Super Working Account #3065
31/05/2023	Macquarie CMA Interest Paid		52.99	23,954.91	52.99	Interest Received	Macquarie Cash Management Account #8754
01/06/2023	ATO Interest		1.67	23,956.58	1.67	ATO Interest Payments	
02/06/2023	My Agent Real Es 262 Bethany Road		582.95	24,539.53	582.95	Rental Statement	Unit 1, 262 Bethany Road, Tarneit VIC 3029
30/06/2023	Macquarie CMA Interest Paid		51.72	24,591.25	51.72	Interest Received	Macquarie Cash Management Account #8754
30/06/2023	Closing Balance	19,514.84	17,025.29	24,591.25			



Bank Account: Westpac DIY Super Working Account #3065

01/07/2022	Opening Balance			2,090.10			
19/07/2022	Funds Transfer		1,500.00	3,590.10	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/07/2022	Loan Repayment	1,475.00		2,115.10	1,475.00	Transfer	Westpac Investment Property Loan #4930
29/07/2022	Interest Paid		0.11	2,115.21	0.11	Interest Received	Westpac DIY Super Working Account #3065
05/08/2022	Diane Williams Voluntary Payment		1,000.00	3,115.21	1,000.00	Contribution	Accumulation (Mark Williams)
22/08/2022	Loan Repayment	1,475.00		1,640.21	1,475.00	Transfer	Westpac Investment Property Loan #4930
31/08/2022	Interest Paid		0.93	1,641.14	0.93	Interest Received	Westpac DIY Super Working Account #3065
20/09/2022	Loan Repayment	1,475.00		166.14	1,475.00	Transfer	Westpac Investment Property Loan #4930
30/09/2022	Interest Paid		0.71	166.85	0.71	Interest Received	Westpac DIY Super Working Account #3065
19/10/2022	Funds Transfer		1,500.00	1,666.85	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/10/2022	Loan Repayment	1,475.00		191.85	1,475.00	Transfer	Westpac Investment Property Loan #4930
31/10/2022	Interest Paid		0.18	192.03	0.18	Interest Received	Westpac DIY Super Working Account #3065

Callumriley Superannuation Fund
Cash Reconciliation Statement
For the period 1 July 2022 to 30 June 2023

Bank Statement Line Items				Matched Transaction(s)			
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
18/11/2022	Funds Transfer		1,500.00	1,692.03	1,500.00	Transfer	Macquarie Cash Management Account #8754
21/11/2022	Loan Repayment	1,475.00		217.03	1,475.00	Transfer	Westpac Investment Property Loan #4930
30/11/2022	Interest Paid		0.28	217.31	0.28	Interest Received	Westpac DIY Super Working Account #3065
20/12/2022	Funds Transfer		1,500.00	1,717.31	1,500.00	Transfer	Macquarie Cash Management Account #8754
30/12/2022	Interest Paid		0.58	1,717.89	0.58	Interest Received	Westpac DIY Super Working Account #3065
19/01/2023	Funds Transfer		1,500.00	3,217.89	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/01/2023	Loan Repayment	1,475.00		1,742.89	1,475.00	Transfer	Westpac Investment Property Loan #4930
31/01/2023	Interest Paid		1.55	1,744.44	1.55	Interest Received	Westpac DIY Super Working Account #3065
20/02/2023	Funds Transfer		1,500.00	3,244.44	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/02/2023	Loan Repayment	1,475.00		1,769.44	1,475.00	Transfer	Westpac Investment Property Loan #4930
28/02/2023	Interest Paid		1.34	1,770.78	1.34	Interest Received	Westpac DIY Super Working Account #3065
17/03/2023	Deposit Callumriley Supe House		1,500.00	3,270.78	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/03/2023	Periodical Payment To Super Callumrile Loan Repay	1,475.00		1,795.78	1,475.00	Transfer	Westpac Investment Property Loan #4930
31/03/2023	Interest Paid		1.63	1,797.41	1.63	Interest Received	Westpac DIY Super Working Account #3065
18/04/2023	Deposit Callumriley Supe House		1,500.00	3,297.41	1,500.00	Transfer	Macquarie Cash Management Account #8754
20/04/2023	Periodical Payment To Super Callumrile Loan Repay	1,475.00		1,822.41	1,475.00	Transfer	Westpac Investment Property Loan #4930
28/04/2023	Interest Paid		1.46	1,823.87	1.46	Interest Received	Westpac DIY Super Working Account #3065
19/05/2023	Deposit Callumriley Supe House		1,500.00	3,323.87	1,500.00	Transfer	Macquarie Cash Management Account #8754
22/05/2023	Periodical Payment To Super Callumrile Loan Repay	1,475.00		1,848.87	1,475.00	Transfer	Westpac Investment Property Loan #4930
31/05/2023	Interest Paid		1.77	1,850.64	1.77	Interest Received	Westpac DIY Super Working Account #3065
20/06/2023	Periodical Payment To Super Callumrile Loan Repay	1,475.00		375.64	1,475.00	Transfer	Westpac Investment Property Loan #4930
30/06/2023	Interest Paid		1.11	376.75	1.11	Interest Received	Westpac DIY Super Working Account #3065
30/06/2023	Closing Balance	16,225.00	14,511.65	376.75			



Bank Account: Westpac Investment Property Loan #4930

01/07/2022	Opening Balance			(59,980.81)			
20/07/2022	Loan Repayment		1,475.00	(58,505.81)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/07/2022	Interest	289.05		(58,794.86)	289.05	Bank Interest Paid	Westpac Investment Property Loan #4930
22/08/2022	Loan Repayment		1,475.00	(57,319.86)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
22/08/2022	Interest	342.36		(57,662.22)	342.36	Bank Interest Paid	Westpac Investment Property Loan #4930
20/09/2022	Loan Repayment		1,475.00	(56,187.22)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/09/2022	Interest	315.19		(56,502.41)	315.19	Bank Interest Paid	Westpac Investment Property Loan #4930

Callumriley Superannuation Fund
Cash Reconciliation Statement
For the period 1 July 2022 to 30 June 2023

Bank Statement Line Items					Matched Transaction(s)		
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
20/10/2022	Loan Repayment		1,475.00	(55,027.41)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/10/2022	Interest	343.50		(55,370.91)	343.50	Bank Interest Paid	Westpac Investment Property Loan #4930
21/11/2022	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(53,895.91)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
21/11/2022	Interest	372.66		(54,268.57)	372.66	Bank Interest Paid	Westpac Investment Property Loan #4930
20/12/2022	Interest	339.76		(54,608.33)	339.76	Bank Interest Paid	Westpac Investment Property Loan #4930
20/01/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(53,133.33)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/01/2023	Interest	377.06		(53,510.39)	377.06	Bank Interest Paid	Westpac Investment Property Loan #4930
20/02/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(52,035.39)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/02/2023	Interest	369.48		(52,404.87)	369.48	Bank Interest Paid	Westpac Investment Property Loan #4930
20/03/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(50,929.87)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/03/2023	Interest	336.52		(51,266.39)	336.52	Bank Interest Paid	Westpac Investment Property Loan #4930
20/04/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(49,791.39)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/04/2023	Interest	375.40		(50,166.79)	375.40	Bank Interest Paid	Westpac Investment Property Loan #4930
22/05/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(48,691.79)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
22/05/2023	Interest	381.62		(49,073.41)	381.62	Bank Interest Paid	Westpac Investment Property Loan #4930
20/06/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00	(47,598.41)	1,475.00	Transfer	Westpac DIY Super Working Account #3065
20/06/2023	Interest	345.88		(47,944.29)	345.88	Bank Interest Paid	Westpac Investment Property Loan #4930
30/06/2023	Closing Balance	4,188.48	16,225.00	(47,944.29)			





SUPER B2B

INVESTMENTS

Callumriley Superannuation Fund
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<i>Bank</i>								
Macquarie Cash Management Account #8754				✓ 24,591.25	24,591.25	✓		4.54%
Westpac DIY Super Working Account #3065				✓ 376.75	376.75	✓		0.07%
Westpac Investment Property Loan #4930				✓ (47,944.29)	(47,944.29)	✓		(8.85)%
				(22,976.29)	(22,976.29)			(4.24)%
<i>Property Direct Market</i>								
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1.00000	275,925.7100	565,000.0000	275,925.71	565,000.00	289,074.29	104.77%	104.24%
				275,925.71	565,000.00	289,074.29	104.77%	104.24%
				252,949.42	542,023.71	289,074.29	114.28%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Callumriley Superannuation Fund
Investment Movement Summary
For the period 1 July 2022 to 30 June 2023

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<i>Bank</i>										
Macquarie Cash Management Account #8754		27,080.80		17,025.29		19,514.84	0.00		24,591.25	24,591.25
Westpac DIY Super Working Account #3065		2,090.10		14,511.65		16,225.00	0.00		376.75	376.75
Westpac Investment Property Loan #4930		(59,980.81)		16,225.00		4,188.48	0.00		(47,944.29)	(47,944.29)
		<u>(30,809.91)</u>		<u>47,761.94</u>		<u>39,928.32</u>	<u>0.00</u>		<u>(22,976.29)</u>	<u>(22,976.29)</u>
<i>Property Direct Market</i>										
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1.00	275,925.71	0.00	0.00	0.00	0.00	0.00	1.00	275,925.71	565,000.00
		<u>275,925.71</u>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>275,925.71</u>	<u>565,000.00</u>
Fund Total		<u>245,115.80</u>		<u>47,761.94</u>		<u>39,928.32</u>	<u>0.00</u>		<u>252,949.42</u>	<u>542,023.71</u>

Callumriley Superannuation Fund
Detailed Investment Transactions Report
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Consideration	Book Cost	Unsettled
Rent Receivable					
1 July 2022	Opening Balance	-		-	-
30 June 2023	Rent Receivable	<u>1,782.0000</u>	1,782.00	<u>1,782.00</u>	<u>-</u>
30 June 2023	Closing Balance	<u>1,782.0000</u>		<u>1,782.00</u>	<u>-</u>
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
1 July 2022	Opening Balance	<u>1.0000</u>		<u>275,925.71</u>	<u>-</u>
30 June 2023	Closing Balance	<u>1.0000</u>		<u>275,925.71</u>	<u>-</u>

Callumriley Superannuation Fund
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
No Reference					
262 Bethany Road Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	565,000.00000	1.00000	565,000.00	(29,454.26)
No Reference Total				565,000.00	(29,454.26)
Fund Total				565,000.00	(29,454.26)

Callumriley Superannuation Fund
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Direct Property					
262 Bethany Road Unit 1, 262 Bethany Road, Tarneit VIC 3029	30 Jun 2023	565,000.00000	1.00000	565,000.00	(29,454.26)
Direct Property Total				565,000.00	(29,454.26)
Fund Total				565,000.00	(29,454.26)

Callumriley Superannuation Fund

Market Price Audit Report as at 30 June 2023

Name	Units	Market Price	Price Date	Market Value	Scope (Amended)	Source Price	Variation (%)	Variation (\$)	Modified By
<u>Bank</u>									
Macquarie Cash Management Account #8754	24,591.25	1.0000		24,591.25	Fund				
Westpac DIY Super Working Account #3065	376.75	1.0000		376.75	Fund				
				24,968.00					
<u>Non-Investment Asset</u>									
Rent Receivable	1.00	1,782.0000		1,782.00	Fund				
				1,782.00					
<u>Property Direct Market</u>									
Unit 1, 262 Bethany Road, Tarneit VIC 3029	1.00	565,000.0000	30/06/2023	565,000.00	Fund				kailashnathan@superb2b.com.au 15/12/2023 5:30:43PM
				565,000.00					
				591,750.00					

Callumriley Superannuation Fund
Unrealised Capital Gains as at 30 June 2023

		Accounting Treatment			Taxation Treatment								
Quantity /Description		Market Value	Original Cost	Accounting Gain/(Loss)	Cost Base Calculation				Capital Gains Calculation				
					Tax Free	Tax Deferred	AMIT	Amount	Indexation	Discountable	Other	Deferred	Capital Loss
<u>Bank</u>													
Macquarie Cash Management Account #8754													
30/06/2023	24,591.25	24,591.25	24,591.25	0.00	0.00	0.00	0.00	24,591.25					0.00
	24,591.25	24,591.25	24,591.25	0.00	0.00	0.00	0.00	24,591.25					0.00
Westpac DIY Super Working Account #3065													
30/06/2023	376.75	376.75	376.75	0.00	0.00	0.00	0.00	376.75					0.00
	376.75	376.75	376.75	0.00	0.00	0.00	0.00	376.75					0.00
Westpac Investment Property Loan #4930													
30/06/2023	(47,944.29)	(47,944.29)	(47,944.29)	0.00	0.00	0.00	0.00	(47,944.29)					0.00
	(47,944.29)	(47,944.29)	(47,944.29)	0.00	0.00	0.00	0.00	(47,944.29)					0.00
Bank Total		(22,976.29)	(22,976.29)	0.00	0.00	0.00	0.00	(22,976.29)					0.00
<u>Property Direct Market</u>													
Unit 1, 262 Bethany Road, Tarnait VIC 3029													
18/07/2013	Heating Gas - Ducted Central Unit	1,585.17	1,585.17	0.00	0.00	0.00	0.00	1,585.17					
18/07/2013	Hot Water Systems	55.86	55.86	0.00	0.00	0.00	0.00	55.86					
18/07/2013	Air conditioner - Split systems	130.86	130.86	0.00	0.00	0.00	0.00	130.86					
18/07/2013	Cooktops	10.94	10.94	0.00	0.00	0.00	0.00	10.94					
18/07/2013	Carpets	321.88	321.88	0.00	0.00	0.00	0.00	321.88					
18/07/2013	Division 43	444,100.81	200,465.00	243,635.81	0.00	0.00	0.00	150,565.76		293,535.05			
18/07/2013	Rangehoods	8.20	8.20	0.00	0.00	0.00	0.00	8.20					
18/07/2013	Ovens	35.94	35.94	0.00	0.00	0.00	0.00	35.94					
18/07/2013	Light Shades	4.69	4.69	0.00	0.00	0.00	0.00	4.69					
18/07/2013	Dishwashers	23.05	23.05	0.00	0.00	0.00	0.00	23.05					
18/07/2013	Blinds	24.61	24.61	0.00	0.00	0.00	0.00	24.61					
30/06/2014	Cost Base	118,697.99	53,579.71	65,118.28	0.00	0.00	0.00	53,579.71		65,118.28			
		565,000.00	256,245.91	308,754.09	0.00	0.00	0.00	206,346.67		358,653.33		0.00	
Property Direct Market Total		565,000.00	256,245.91	308,754.09	0.00	0.00	0.00	206,346.67		358,653.33		0.00	

Callumriley Superannuation Fund
Unrealised Capital Gains as at 30 June 2023

Capital Gains Tax Return Summary

Current Year Capital Gains	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	358,653.00	0.00	0.00	358,653.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	358,653.00	0.00	0.00	358,653.00	0.00
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	
Net Capital Gains						
Net Gain after applying losses	0.00	358,653.00	0.00	0.00	358,653.00	
Discount applicable		119,551.00				
Net Gain after applying discount	0.00	239,102.00	0.00	0.00	239,102.00	

Gains/Losses on Custom Holding Accounts

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
	1,782.00	1,782.00	0.00	0.00%	0.00
Custom Holding Accounts Totals	1,782.00	1,782.00	0.00		0.00

Callumriley Superannuation Fund
Realised Capital Gains
For the period from 1 July 2022 to 30 June 2023

Accounting Treatment					Taxation Treatment						
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
Grand Total											

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.



SUPER B2B

**DEBTORS &
RECEIVABLES**



SUPER B2B










**CREDITORS
& ACCRUED
EXPENSES**



SUPER B2B

INCOME

Callumriley Superannuation Fund
Investment Income Comparison Report
For the period 1 July 2022 to 30 June 2023

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Cash At Bank										
MBL.BACCT: Macquarie Cash Management Account #3754										
29/07/2022	Interest	8.64		0.00						
31/08/2022	Interest	18.87		0.00						
30/09/2022	Interest	25.12		0.00						
31/10/2022	Interest	34.01		0.00						
30/11/2022	Interest	38.01		0.00						
30/12/2022	Interest	44.26		0.00						
31/01/2023	Interest	51.31		0.00						
28/02/2023	Interest	45.18		0.00						
31/03/2023	Interest	49.54		0.00						
28/04/2023	Interest	46.04		0.00						
31/05/2023	Interest	52.99		0.00						
30/06/2023	Interest	51.72		0.00						
		465.69		0.00						
WBC.BACCT: Westpac DIY Super Working Account #3065										
29/07/2022	Interest	0.11		0.00						
31/08/2022	Interest	0.93		0.00						
30/09/2022	Interest	0.71		0.00						
31/10/2022	Interest	0.18		0.00						
30/11/2022	Interest	0.28		0.00						
30/12/2022	Interest	0.58		0.00						
31/01/2023	Interest	1.55		0.00						
28/02/2023	Interest	1.34		0.00						
31/03/2023	Interest	1.63		0.00						
28/04/2023	Interest	1.46		0.00						
31/05/2023	Interest	1.77		0.00						
30/06/2023	Interest	1.11		0.00						
		11.65		0.00						
Total		477.34		0.00						

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature .

Callumriley Superannuation Fund
Investment Income Summary
For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Cash At Bank</u>														
Macquarie Cash Management Account #8754														
465.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.69	0.00	0.00	0.00	0.00
Westpac DIY Super Working Account #3065														
11.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.65	0.00	0.00	0.00	0.00
477.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	477.34	0.00	0.00	0.00	0.00
<u>Direct Property</u>														
Unit 1, 262 Bethany Road, Tarneit VIC 3029														
18,623.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,623.15	0.00	0.00	0.00	0.00
18,623.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,623.15	0.00	0.00	0.00	0.00
19,100.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,100.49	0.00	0.00	0.00	0.00

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Callumriley Superannuation Fund
Fund ABN: 56 368 345 627
Rental Property Schedule
For the Period From 1 July 2022 to 30 June 2023

Property Account Name **Unit 1, 262 Bethany Road, Tarneit VIC 3029**
Property Type Residential
Address of the Property 0/262 BETHANY ROAD
 TARNEIT, VIC 3029
 Australia

Description	Tax Return Label	Amount
Income		
Rent from Property	B	18,623.15
Gross Rent		18,623.15
Expenses		
Advertising	I	376.00
Agents Management Fee	I	1,296.67
Capital Allowances	E	545.74
Capital Work Deduction - Tax Only	D	5,011.62
Council Rates	I	1,397.41
Insurance Premium	I	1,398.65
Repairs Maintenance	I	544.50
Sundry Expenses	I	1,970.55
Water Rates	I	636.28
Total Expenses		13,177.42
Net Rent		5,445.73

Property Expenses : \$13,177.42

Less : Depreciation : \$5,557.36

\$7,260.06





SUPER B2B

EXPENSES

Callumriley Superannuation Fund
Depreciation Worksheet
For the Period 1 July 2022 to 30 June 2023

Property Description: Unit 1, 262 Bethany Road, Tarneit VIC 3029
Property Type: Residential
Property Address: 0/262 BETHANY ROAD TARNEIT VIC 3029

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Balancing Adjustment Events				Decline In Value			Closing Written Down Value
				Disposal Date	Termination Value	Assessable	Deductible	Rate	Method	Decline In Value	
Air conditioner - Split systems	18-Jul-13	3,236.00	209.38					37.50%	DV	78.52	130.86
Carpets	18-Jul-13	4,857.00	515.00					37.50%	DV	193.12	321.88
Cooktops	18-Jul-13	940.00	17.50					37.50%	DV	6.56	10.94
Blinds	18-Jul-13	2,092.00	39.38					37.50%	DV	14.77	24.61
Dishwashers	18-Jul-13	1,527.00	36.88					37.50%	DV	13.83	23.05
Hot Water Systems	18-Jul-13	1,933.00	89.38					37.50%	DV	33.52	55.86
Light Shades	18-Jul-13	422.00	7.50					37.50%	DV	2.81	4.69
Ovens	18-Jul-13	1,645.00	57.50					37.50%	DV	21.56	35.94
Rangehoods	18-Jul-13	705.00	13.12					37.50%	DV	4.92	8.20
Heating Gas - Ducted Central Unit	18-Jul-13	4,524.00	1,761.30					10.00%	DV	176.13	1,585.17
Division 43	18-Jul-13	200,465.00	155,577.38					2.50%	PC *	5,011.62	150,565.76
Cost Base	30-Jun-14	53,579.71	53,579.71					0.00%	N/A	-	53,579.71
Property Total		275,925.71	211,904.03							5,557.36	206,346.67

Key:
 DV: Diminishing Value Method
 PC: Prime Cost Method
 LV: Low value pool (year 2 or 3)
 LV Y1: Low value pool - year 1
 N/A: Non-depreciable asset
 *: Capital work deduction

Total Capital Allowance 545.74
Total Capital Work Deductions 5,011.62





SUPER B2B

OTHER

REPORTS

Callumriley Superannuation Fund

Trial Balance as at 30 June 2023

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
		INCOME		
		Contributions		
-	5,700.00	Member	-	4,800.00
-	17.79	Interest	-	477.34
-	15,648.00	Rent	-	18,623.15
-	-	Other Income	-	1.67
		EXPENSE		
1,540.00	-	Accountancy Fee	1,540.00	-
330.00	-	Auditor Fee	330.00	-
787.06	-	Depreciation	545.74	-
3,369.08	-	Interest Paid	4,188.48	-
7,261.70	-	Property Expenses	7,620.06	-
332.00	-	Regulatory Fees	349.00	-
259.00	-	SMSF Supervisory Levy	259.00	-
-	245,787.06	Decrease in Market Value	29,454.26	-
		INCOME TAX		
-	9,242.13	Income Tax Expense	-	-
		PROFIT & LOSS CLEARING ACCOUNT		
262,516.14	-	Profit & Loss Clearing Account	-	20,384.38
		ASSETS		
595,000.00	-	Direct Property	565,000.00	-
29,170.90	-	Cash At Bank	24,968.00	-
-	-	Sundry Assets	1,782.00	-
		LIABILITIES		
-	59,980.81	Borrowings	-	47,944.29
		MEMBER ENTITLEMENTS		
-	375,402.21	Mr Mark Williams	-	361,068.83
-	188,787.88	Mrs Diane Williams	-	182,736.88
<u>900,565.88</u>	<u>900,565.88</u>		<u>636,036.54</u>	<u>636,036.54</u>

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Member - Personal Non-Concessional					
Mr Mark Williams					
01/07/2022	Opening Balance				0.00
15/07/2022	Diane Williams Voluntary Payment			500.00	500.00 CR
03/08/2022	Diane Williams Voluntary Payment			150.00	650.00 CR
05/08/2022	Diane Williams Voluntary Payment			500.00	1,150.00 CR
19/12/2022	Diane Williams Voluntary Payment			750.00	1,900.00 CR
06/03/2023	Diane Williams Voluntary Payment			500.00	2,400.00 CR
30/06/2023	Closing Balance				2,400.00 CR
Mrs Diane Williams					
01/07/2022	Opening Balance				0.00
15/07/2022	Diane Williams Voluntary Payment			500.00	500.00 CR
03/08/2022	Diane Williams Voluntary Payment			150.00	650.00 CR
05/08/2022	Diane Williams Voluntary Payment			500.00	1,150.00 CR
19/12/2022	Diane Williams Voluntary Payment			750.00	1,900.00 CR
06/03/2023	Diane Williams Voluntary Payment			500.00	2,400.00 CR
30/06/2023	Closing Balance				2,400.00 CR
Investment Income					
Interest - Cash At Bank					
Macquarie Cash Management Account #8754					
01/07/2022	Opening Balance				0.00
29/07/2022	Macquarie CMA Interest Paid		8.64		8.64 CR
31/08/2022	Macquarie CMA Interest Paid		18.87		27.51 CR
30/09/2022	Macquarie CMA Interest Paid		25.12		52.63 CR
31/10/2022	Macquarie CMA Interest Paid		34.01		86.64 CR
30/11/2022	Macquarie CMA Interest Paid		38.01		124.65 CR
30/12/2022	Macquarie CMA Interest Paid		44.26		168.91 CR
31/01/2023	Macquarie CMA Interest Paid		51.31		220.22 CR
28/02/2023	Macquarie CMA Interest Paid		45.18		265.40 CR
31/03/2023	Macquarie CMA Interest Paid		49.54		314.94 CR
28/04/2023	Macquarie CMA Interest Paid		46.04		360.98 CR
31/05/2023	Macquarie CMA Interest Paid		52.99		413.97 CR
30/06/2023	Macquarie CMA Interest Paid		51.72		465.69 CR
30/06/2023	Closing Balance				465.69 CR
Westpac DIY Super Working Account #3065					
01/07/2022	Opening Balance				0.00
29/07/2022	Interest Paid		0.11		0.11 CR
31/08/2022	Interest Paid		0.93		1.04 CR
30/09/2022	Interest Paid		0.71		1.75 CR
31/10/2022	Interest Paid		0.18		1.93 CR
30/11/2022	Interest Paid		0.28		2.21 CR
30/12/2022	Interest Paid		0.58		2.79 CR
31/01/2023	Interest Paid		1.55		4.34 CR
28/02/2023	Interest Paid		1.34		5.68 CR
31/03/2023	Interest Paid		1.63		7.31 CR
28/04/2023	Interest Paid		1.46		8.77 CR
31/05/2023	Interest Paid		1.77		10.54 CR
30/06/2023	Interest Paid		1.11		11.65 CR
30/06/2023	Closing Balance				11.65 CR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Income					
Rent - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Rental Statement			18,623.15	18,623.15 CR
30/06/2023	Closing Balance				18,623.15 CR
Other Income					
ATO Interest Payments					
01/07/2022	Opening Balance				0.00
01/06/2023	ATO Interest			1.67	1.67 CR
30/06/2023	Closing Balance				1.67 CR
Expenses					
Other Expenses					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
06/03/2023	SuperB2B		1,540.00		1,540.00 DR
30/06/2023	Closing Balance				1,540.00 DR
Auditor Fee					
01/07/2022	Opening Balance				0.00
06/03/2023	SuperB2B		330.00		330.00 DR
30/06/2023	Closing Balance				330.00 DR
Depreciation - Capital Allowances - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Depreciation Unit 1, 262 Bethany Road, Tarneit VIC 3029		545.74		545.74 DR
30/06/2023	Closing Balance				545.74 DR
Interest Paid - Limited Recourse Borrowing Arrangement					
Westpac Investment Property Loan #4930					
01/07/2022	Opening Balance				0.00
20/07/2022	Interest		289.05		289.05 DR
22/08/2022	Interest		342.36		631.41 DR
20/09/2022	Interest		315.19		946.60 DR
20/10/2022	Interest		343.50		1,290.10 DR
21/11/2022	Interest		372.66		1,662.76 DR
20/12/2022	Interest		339.76		2,002.52 DR
20/01/2023	Interest		377.06		2,379.58 DR
20/02/2023	Interest		369.48		2,749.06 DR
20/03/2023	Interest		336.52		3,085.58 DR
20/04/2023	Interest		375.40		3,460.98 DR
22/05/2023	Interest		381.62		3,842.60 DR
20/06/2023	Interest		345.88		4,188.48 DR
30/06/2023	Closing Balance				4,188.48 DR 
Property Expenses - Advertising - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Advertising		376.00		376.00 DR
30/06/2023	Closing Balance				376.00 DR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Property Expenses - Agents Management Fee - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Agents Management Fee		1,296.67		1,296.67 DR
30/06/2023	Closing Balance				1,296.67 DR
Property Expenses - Council Rates - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
28/09/2022	WCC Rates		350.41		350.41 DR
30/11/2022	WCC Rates		349.00		699.41 DR
27/02/2023	WCC Rates		349.00		1,048.41 DR
08/05/2023	WCC Rates		349.00		1,397.41 DR
30/06/2023	Closing Balance				1,397.41 DR
Property Expenses - Insurance Premium - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
17/08/2022	DEFT Insurance		1,398.65		1,398.65 DR
30/06/2023	Closing Balance				1,398.65 DR
Property Expenses - Repairs Maintenance - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Repairs Maintenance		544.50		544.50 DR
30/06/2023	Closing Balance				544.50 DR
Property Expenses - Sundry Expenses - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
11/08/2022	To J & J Cassar Pty Ltd		104.50		104.50 DR
30/06/2023	Sundry Expenses		1,866.05		1,970.55 DR
30/06/2023	Closing Balance				1,970.55 DR
Property Expenses - Water Rates - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
03/08/2022	Greater Western Water		220.27		220.27 DR
01/11/2022	Greater Western Water		138.67		358.94 DR
01/02/2023	Greater Western Water		138.67		497.61 DR
08/05/2023	Greater Western Water		138.67		636.28 DR
30/06/2023	Closing Balance				636.28 DR 
Regulatory Fees					
01/07/2022	Opening Balance				0.00
23/02/2023	BPAY to ASIC		59.00		59.00 DR
23/02/2023	BPAY to ASIC		290.00		349.00 DR
30/06/2023	Closing Balance				349.00 DR
SMSF Supervisory Levy					
01/07/2022	Opening Balance				0.00
06/03/2023	ATO		259.00		259.00 DR
30/06/2023	Closing Balance				259.00 DR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Investment Losses					
Decrease in Market Value - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment		29,454.26		29,454.26 DR
30/06/2023	Closing Balance				29,454.26 DR
Assets					
Investments - Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance	1.00000			595,000.00 DR
30/06/2023	Depreciation Unit 1, 262 Bethany Road, Tarneit VIC 3029			545.74	594,454.26 DR
30/06/2023	Market Value Adjustment			29,454.26	565,000.00 DR
30/06/2023	Closing Balance	1.00000			565,000.00 DR
Cash At Bank - Macquarie Cash Management Account #8754					
01/07/2022	Opening Balance				27,080.80 DR
04/07/2022	My Agent Real Es 262 Bethany Road		1,145.30		28,226.10 DR
15/07/2022	Diane Williams Voluntary Payment		1,000.00		29,226.10 DR
19/07/2022	Funds Transfer			1,500.00	27,726.10 DR
29/07/2022	Macquarie CMA Interest Paid		8.64		27,734.74 DR
02/08/2022	My Agent Real Es 262 Bethany Road		1,095.80		28,830.54 DR
03/08/2022	Diane Williams Voluntary Payment		300.00		29,130.54 DR
03/08/2022	Greater Western Water			220.27	28,910.27 DR
11/08/2022	To J & J Cassar Pty Ltd			104.50	28,805.77 DR
17/08/2022	DEFT Insurance			1,398.65	27,407.12 DR
31/08/2022	Macquarie CMA Interest Paid		18.87		27,425.99 DR
02/09/2022	My Agent Real Es 262 Bethany Road		1,090.30		28,516.29 DR
28/09/2022	WCC Rates			350.41	28,165.88 DR
30/09/2022	Macquarie CMA Interest Paid		25.12		28,191.00 DR
04/10/2022	My Agent Real Es 262 Bethany Road		1,262.84		29,453.84 DR
19/10/2022	Funds Transfer			1,500.00	27,953.84 DR
31/10/2022	Macquarie CMA Interest Paid		34.01		27,987.85 DR
01/11/2022	Greater Western Water			138.67	27,849.18 DR
02/11/2022	My Agent Real Es 262 Bethany Road		1,320.29		29,169.47 DR
18/11/2022	Funds Transfer			1,500.00	27,669.47 DR
30/11/2022	Macquarie CMA Interest Paid		38.01		27,707.48 DR
30/11/2022	WCC Rates			349.00	27,358.48 DR
02/12/2022	My Agent Real Es 262 Bethany Road		1,320.29		28,678.77 DR
19/12/2022	Diane Williams Voluntary Payment		1,500.00		30,178.77 DR
20/12/2022	Funds Transfer			1,500.00	28,678.77 DR
30/12/2022	Macquarie CMA Interest Paid		44.26		28,723.03 DR
04/01/2023	My Agent Real Es 262 Bethany Road		1,320.29		30,043.32 DR
19/01/2023	Funds Transfer			1,500.00	28,543.32 DR
31/01/2023	Macquarie CMA Interest Paid		51.31		28,594.63 DR
01/02/2023	Greater Western Water			138.67	28,455.96 DR
03/02/2023	My Agent Real Es 262 Bethany Road		1,320.29		29,776.25 DR
20/02/2023	Funds Transfer			1,500.00	28,276.25 DR
23/02/2023	BPAY to ASIC			59.00	28,217.25 DR
23/02/2023	BPAY to ASIC			290.00	27,927.25 DR
27/02/2023	WCC Rates			349.00	27,578.25 DR
28/02/2023	Macquarie CMA Interest Paid		45.18		27,623.43 DR
03/03/2023	My Agent Real Es 262 Bethany Road		1,320.29		28,943.72 DR
06/03/2023	ATO			259.00	28,684.72 DR
06/03/2023	Diane Williams Voluntary Payment		1,000.00		29,684.72 DR
06/03/2023	SuperB2B			1,870.00	27,814.72 DR
17/03/2023	Funds Transfer			1,500.00	26,314.72 DR
31/03/2023	Macquarie CMA Interest Paid		49.54		26,364.26 DR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Cash At Bank - Macquarie Cash Management Account #8754					
04/04/2023	My Agent Real Es 262 Bethany Road		979.29		27,343.55 DR
18/04/2023	Funds Transfer			1,500.00	25,843.55 DR
28/04/2023	Macquarie CMA Interest Paid		46.04		25,889.59 DR
08/05/2023	Greater Western Water			138.67	25,750.92 DR
08/05/2023	WCC Rates			349.00	25,401.92 DR
19/05/2023	Funds Transfer			1,500.00	23,901.92 DR
31/05/2023	Macquarie CMA Interest Paid		52.99		23,954.91 DR
01/06/2023	ATO Interest		1.67		23,956.58 DR
02/06/2023	My Agent Real Es 262 Bethany Road		582.95		24,539.53 DR
30/06/2023	Macquarie CMA Interest Paid		51.72		24,591.25 DR
30/06/2023	Closing Balance				24,591.25 DR
Cash At Bank - Westpac DIY Super Working Account #3065					
01/07/2022	Opening Balance				2,090.10 DR
19/07/2022	Funds Transfer		1,500.00		3,590.10 DR
20/07/2022	Loan Repayment			1,475.00	2,115.10 DR
29/07/2022	Interest Paid		0.11		2,115.21 DR
05/08/2022	Diane Williams Voluntary Payment		1,000.00		3,115.21 DR
22/08/2022	Loan Repayment			1,475.00	1,640.21 DR
31/08/2022	Interest Paid		0.93		1,641.14 DR
20/09/2022	Loan Repayment			1,475.00	166.14 DR
30/09/2022	Interest Paid		0.71		166.85 DR
19/10/2022	Funds Transfer		1,500.00		1,666.85 DR
20/10/2022	Loan Repayment			1,475.00	191.85 DR
31/10/2022	Interest Paid		0.18		192.03 DR
18/11/2022	Funds Transfer		1,500.00		1,692.03 DR
21/11/2022	Loan Repayment			1,475.00	217.03 DR
30/11/2022	Interest Paid		0.28		217.31 DR
20/12/2022	Funds Transfer		1,500.00		1,717.31 DR
30/12/2022	Interest Paid		0.58		1,717.89 DR
19/01/2023	Funds Transfer		1,500.00		3,217.89 DR
20/01/2023	Loan Repayment			1,475.00	1,742.89 DR
31/01/2023	Interest Paid		1.55		1,744.44 DR
20/02/2023	Funds Transfer		1,500.00		3,244.44 DR
20/02/2023	Loan Repayment			1,475.00	1,769.44 DR
28/02/2023	Interest Paid		1.34		1,770.78 DR
17/03/2023	Deposit Callumriley Supe House		1,500.00		3,270.78 DR
20/03/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,795.78 DR
31/03/2023	Interest Paid		1.63		1,797.41 DR
18/04/2023	Deposit Callumriley Supe House		1,500.00		3,297.41 DR
20/04/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,822.41 DR
28/04/2023	Interest Paid		1.46		1,823.87 DR
19/05/2023	Deposit Callumriley Supe House		1,500.00		3,323.87 DR
22/05/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,848.87 DR
31/05/2023	Interest Paid		1.77		1,850.64 DR
20/06/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	375.64 DR
30/06/2023	Interest Paid		1.11		376.75 DR
30/06/2023	Closing Balance				376.75 DR
Other Assets - Sundry Assets					
Rent Receivable					
01/07/2022	Opening Balance				0.00
30/06/2023	Rent Receivable		1,782.00		1,782.00 DR
30/06/2023	Closing Balance				1,782.00 DR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Other Assets - Unsettled Trades					
Acquisitions - Limited Recourse Borrowing Arrangement					
Westpac Investment Property Loan #4930					
01/07/2022	Opening Balance				0.00
20/07/2022	Interest			289.05	289.05 CR
20/07/2022	Interest		289.05		0.00 CR
20/07/2022	Loan Repayment			1,475.00	1,475.00 CR
20/07/2022	Loan Repayment		1,475.00		0.00 CR
22/08/2022	Interest			342.36	342.36 CR
22/08/2022	Interest		342.36		0.00 CR
22/08/2022	Loan Repayment			1,475.00	1,475.00 CR
22/08/2022	Loan Repayment		1,475.00		0.00 CR
20/09/2022	Interest			315.19	315.19 CR
20/09/2022	Interest		315.19		0.00 CR
20/09/2022	Loan Repayment			1,475.00	1,475.00 CR
20/09/2022	Loan Repayment		1,475.00		0.00 CR
20/10/2022	Interest			343.50	343.50 CR
20/10/2022	Interest		343.50		0.00 CR
20/10/2022	Loan Repayment			1,475.00	1,475.00 CR
20/10/2022	Loan Repayment		1,475.00		0.00 CR
21/11/2022	Interest			372.66	372.66 CR
21/11/2022	Interest		372.66		0.00 CR
21/11/2022	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
21/11/2022	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
20/12/2022	Interest			339.76	339.76 CR
20/12/2022	Interest		339.76		0.00 CR
20/01/2023	Interest			377.06	377.06 CR
20/01/2023	Interest		377.06		0.00 CR
20/01/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/01/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
20/02/2023	Interest			369.48	369.48 CR
20/02/2023	Interest		369.48		0.00 CR
20/02/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/02/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
20/03/2023	Interest			336.52	336.52 CR
20/03/2023	Interest		336.52		0.00 CR
20/03/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/03/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
20/04/2023	Interest			375.40	375.40 CR
20/04/2023	Interest		375.40		0.00 CR
20/04/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/04/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
22/05/2023	Interest			381.62	381.62 CR
22/05/2023	Interest		381.62		0.00 CR
22/05/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
22/05/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
20/06/2023	Interest			345.88	345.88 CR
20/06/2023	Interest		345.88		0.00 CR
20/06/2023	Periodical Payment From Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/06/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		0.00 CR
30/06/2023	Closing Balance				0.00
Acquisitions - Sundry Assets					
Rent Receivable					
01/07/2022	Opening Balance				0.00
30/06/2023	Rent Receivable			1,782.00	1,782.00 CR
30/06/2023	Rent Receivable		1,782.00		0.00 CR
30/06/2023	Closing Balance				0.00

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Other Assets - Receivables					
Investment Income Receivable - Interest - Cash At Bank					
Macquarie Cash Management Account #8754					
01/07/2022	Opening Balance				0.00
29/07/2022	Macquarie CMA Interest Paid			8.64	8.64 CR
29/07/2022	Macquarie CMA Interest Paid		8.64		0.00 CR
31/08/2022	Macquarie CMA Interest Paid			18.87	18.87 CR
31/08/2022	Macquarie CMA Interest Paid		18.87		0.00 CR
30/09/2022	Macquarie CMA Interest Paid			25.12	25.12 CR
30/09/2022	Macquarie CMA Interest Paid		25.12		0.00 CR
31/10/2022	Macquarie CMA Interest Paid			34.01	34.01 CR
31/10/2022	Macquarie CMA Interest Paid		34.01		0.00 CR
30/11/2022	Macquarie CMA Interest Paid			38.01	38.01 CR
30/11/2022	Macquarie CMA Interest Paid		38.01		0.00 CR
30/12/2022	Macquarie CMA Interest Paid			44.26	44.26 CR
30/12/2022	Macquarie CMA Interest Paid		44.26		0.00 CR
31/01/2023	Macquarie CMA Interest Paid			51.31	51.31 CR
31/01/2023	Macquarie CMA Interest Paid		51.31		0.00 CR
28/02/2023	Macquarie CMA Interest Paid			45.18	45.18 CR
28/02/2023	Macquarie CMA Interest Paid		45.18		0.00 CR
31/03/2023	Macquarie CMA Interest Paid			49.54	49.54 CR
31/03/2023	Macquarie CMA Interest Paid		49.54		0.00 CR
28/04/2023	Macquarie CMA Interest Paid			46.04	46.04 CR
28/04/2023	Macquarie CMA Interest Paid		46.04		0.00 CR
31/05/2023	Macquarie CMA Interest Paid			52.99	52.99 CR
31/05/2023	Macquarie CMA Interest Paid		52.99		0.00 CR
30/06/2023	Macquarie CMA Interest Paid			51.72	51.72 CR
30/06/2023	Macquarie CMA Interest Paid		51.72		0.00 CR
30/06/2023	Closing Balance				0.00
Westpac DIY Super Working Account #3065					
01/07/2022	Opening Balance				0.00
29/07/2022	Interest Paid			0.11	0.11 CR
29/07/2022	Interest Paid		0.11		0.00 CR
31/08/2022	Interest Paid			0.93	0.93 CR
31/08/2022	Interest Paid		0.93		0.00 CR
30/09/2022	Interest Paid			0.71	0.71 CR
30/09/2022	Interest Paid		0.71		0.00 CR
31/10/2022	Interest Paid			0.18	0.18 CR
31/10/2022	Interest Paid		0.18		0.00 CR
30/11/2022	Interest Paid			0.28	0.28 CR
30/11/2022	Interest Paid		0.28		0.00 CR
30/12/2022	Interest Paid			0.58	0.58 CR
30/12/2022	Interest Paid		0.58		0.00 CR
31/01/2023	Interest Paid			1.55	1.55 CR
31/01/2023	Interest Paid		1.55		0.00 CR
28/02/2023	Interest Paid			1.34	1.34 CR
28/02/2023	Interest Paid		1.34		0.00 CR
31/03/2023	Interest Paid			1.63	1.63 CR
31/03/2023	Interest Paid		1.63		0.00 CR
28/04/2023	Interest Paid			1.46	1.46 CR
28/04/2023	Interest Paid		1.46		0.00 CR
31/05/2023	Interest Paid			1.77	1.77 CR
31/05/2023	Interest Paid		1.77		0.00 CR
30/06/2023	Interest Paid			1.11	1.11 CR
30/06/2023	Interest Paid		1.11		0.00 CR
30/06/2023	Closing Balance				0.00

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Investment Income Receivable - Rent - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
04/07/2022	Rental Income/Disbursements Received			1,145.30	1,145.30 CR
02/08/2022	Rental Income/Disbursements Received			1,095.80	2,241.10 CR
02/09/2022	Rental Income/Disbursements Received			1,090.30	3,331.40 CR
04/10/2022	Rental Income/Disbursements Received			1,262.84	4,594.24 CR
02/11/2022	Rental Income/Disbursements Received			1,320.29	5,914.53 CR
02/12/2022	Rental Income/Disbursements Received			1,320.29	7,234.82 CR
04/01/2023	Rental Income/Disbursements Received			1,320.29	8,555.11 CR
03/02/2023	Rental Income/Disbursements Received			1,320.29	9,875.40 CR
03/03/2023	Rental Income/Disbursements Received			1,320.29	11,195.69 CR
04/04/2023	Rental Income/Disbursements Received			979.29	12,174.98 CR
02/06/2023	Rental Income/Disbursements Received			582.95	12,757.93 CR
30/06/2023	Rental Income/Disbursements Received			1,782.00	14,539.93 CR
30/06/2023	Rental Statement		14,539.93		0.00 CR
30/06/2023	Closing Balance				0.00
Member Income Receivable - Contributions					
Mr Mark Williams					
01/07/2022	Opening Balance				0.00
15/07/2022	Contribution Received			500.00	500.00 CR
15/07/2022	Diane Williams Voluntary Payment		500.00		0.00 CR
03/08/2022	Contribution Received			150.00	150.00 CR
03/08/2022	Diane Williams Voluntary Payment		150.00		0.00 CR
05/08/2022	Contribution Received			500.00	500.00 CR
05/08/2022	Diane Williams Voluntary Payment		500.00		0.00 CR
19/12/2022	Contribution Received			750.00	750.00 CR
19/12/2022	Diane Williams Voluntary Payment		750.00		0.00 CR
06/03/2023	Contribution Received			500.00	500.00 CR
06/03/2023	Diane Williams Voluntary Payment		500.00		0.00 CR
30/06/2023	Closing Balance				0.00
Mrs Diane Williams					
01/07/2022	Opening Balance				0.00
15/07/2022	Contribution Received			500.00	500.00 CR
15/07/2022	Diane Williams Voluntary Payment		500.00		0.00 CR
03/08/2022	Contribution Received			150.00	150.00 CR
03/08/2022	Diane Williams Voluntary Payment		150.00		0.00 CR
05/08/2022	Contribution Received			500.00	500.00 CR
05/08/2022	Diane Williams Voluntary Payment		500.00		0.00 CR
19/12/2022	Contribution Received			750.00	750.00 CR
19/12/2022	Diane Williams Voluntary Payment		750.00		0.00 CR
06/03/2023	Contribution Received			500.00	500.00 CR
06/03/2023	Diane Williams Voluntary Payment		500.00		0.00 CR
30/06/2023	Closing Balance				0.00
Sundry Debtors					
ATO Interest Payments					
01/07/2022	Opening Balance				0.00
01/06/2023	ATO Interest			1.67	1.67 CR
01/06/2023	ATO Interest		1.67		0.00 CR
30/06/2023	Closing Balance				0.00

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
06/03/2023	SuperB2B			1,540.00	1,540.00 CR
06/03/2023	SuperB2B		1,540.00		0.00 CR
30/06/2023	Closing Balance				0.00
Auditor Fee					
01/07/2022	Opening Balance				0.00
06/03/2023	SuperB2B			330.00	330.00 CR
06/03/2023	SuperB2B		330.00		0.00 CR
30/06/2023	Closing Balance				0.00
Interest Paid - Limited Recourse Borrowing Arrangement					
Westpac Investment Property Loan #4930					
01/07/2022	Opening Balance				0.00
20/07/2022	Interest			289.05	289.05 CR
20/07/2022	Interest		289.05		0.00 CR
22/08/2022	Interest			342.36	342.36 CR
22/08/2022	Interest		342.36		0.00 CR
20/09/2022	Interest			315.19	315.19 CR
20/09/2022	Interest		315.19		0.00 CR
20/10/2022	Interest			343.50	343.50 CR
20/10/2022	Interest		343.50		0.00 CR
21/11/2022	Interest			372.66	372.66 CR
21/11/2022	Interest		372.66		0.00 CR
20/12/2022	Interest			339.76	339.76 CR
20/12/2022	Interest		339.76		0.00 CR
20/01/2023	Interest			377.06	377.06 CR
20/01/2023	Interest		377.06		0.00 CR
20/02/2023	Interest			369.48	369.48 CR
20/02/2023	Interest		369.48		0.00 CR
20/03/2023	Interest			336.52	336.52 CR
20/03/2023	Interest		336.52		0.00 CR
20/04/2023	Interest			375.40	375.40 CR
20/04/2023	Interest		375.40		0.00 CR
22/05/2023	Interest			381.62	381.62 CR
22/05/2023	Interest		381.62		0.00 CR
20/06/2023	Interest			345.88	345.88 CR
20/06/2023	Interest		345.88		0.00 CR
30/06/2023	Closing Balance				0.00
Property Expenses - Council Rates - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
28/09/2022	WCC Rates			350.41	350.41 CR
28/09/2022	WCC Rates		350.41		0.00 CR
30/11/2022	WCC Rates			349.00	349.00 CR
30/11/2022	WCC Rates		349.00		0.00 CR
27/02/2023	WCC Rates			349.00	349.00 CR
27/02/2023	WCC Rates		349.00		0.00 CR
08/05/2023	WCC Rates			349.00	349.00 CR
08/05/2023	WCC Rates		349.00		0.00 CR
30/06/2023	Closing Balance				0.00

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Property Expenses - Insurance Premium - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
17/08/2022	DEFT Insurance			1,398.65	1,398.65 CR
17/08/2022	DEFT Insurance		1,398.65		0.00 CR
30/06/2023	Closing Balance				0.00
Property Expenses - Sundry Expenses - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
11/08/2022	To J & J Cassar Pty Ltd			104.50	104.50 CR
11/08/2022	To J & J Cassar Pty Ltd		104.50		0.00 CR
30/06/2023	Closing Balance				0.00
Property Expenses - Water Rates - Direct Property					
Unit 1, 262 Bethany Road, Tarneit VIC 3029					
01/07/2022	Opening Balance				0.00
03/08/2022	Greater Western Water			220.27	220.27 CR
03/08/2022	Greater Western Water		220.27		0.00 CR
01/11/2022	Greater Western Water			138.67	138.67 CR
01/11/2022	Greater Western Water		138.67		0.00 CR
01/02/2023	Greater Western Water			138.67	138.67 CR
01/02/2023	Greater Western Water		138.67		0.00 CR
08/05/2023	Greater Western Water			138.67	138.67 CR
08/05/2023	Greater Western Water		138.67		0.00 CR
30/06/2023	Closing Balance				0.00
Regulatory Fees					
01/07/2022	Opening Balance				0.00
23/02/2023	BPAY to ASIC			59.00	59.00 CR
23/02/2023	BPAY to ASIC			290.00	349.00 CR
23/02/2023	BPAY to ASIC		59.00		290.00 CR
23/02/2023	BPAY to ASIC		290.00		0.00 CR
30/06/2023	Closing Balance				0.00
Borrowings					
Limited Recourse Borrowing Arrangement					
Westpac Investment Property Loan #4930					
01/07/2022	Opening Balance				59,980.81 CR
20/07/2022	Interest			289.05	60,269.86 CR
20/07/2022	Loan Repayment		1,475.00		58,794.86 CR
22/08/2022	Interest			342.36	59,137.22 CR
22/08/2022	Loan Repayment		1,475.00		57,662.22 CR
20/09/2022	Interest			315.19	57,977.41 CR
20/09/2022	Loan Repayment		1,475.00		56,502.41 CR
20/10/2022	Interest			343.50	56,845.91 CR
20/10/2022	Loan Repayment		1,475.00		55,370.91 CR
21/11/2022	Interest			372.66	55,743.57 CR
21/11/2022	Periodical Payment From Super Callumrile Loan Repay		1,475.00		54,268.57 CR
20/12/2022	Interest			339.76	54,608.33 CR
20/01/2023	Interest			377.06	54,985.39 CR
20/01/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		53,510.39 CR
20/02/2023	Interest			369.48	53,879.87 CR
20/02/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		52,404.87 CR
20/03/2023	Interest			336.52	52,741.39 CR
20/03/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		51,266.39 CR
20/04/2023	Interest			375.40	51,641.79 CR
20/04/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		50,166.79 CR
22/05/2023	Interest			381.62	50,548.41 CR
22/05/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		49,073.41 CR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
20/06/2023	Interest			345.88	49,419.29 CR
20/06/2023	Periodical Payment From Super Callumrile Loan Repay		1,475.00		47,944.29 CR
30/06/2023	Closing Balance				47,944.29 CR
Income Tax Suspense					
01/07/2022	Opening Balance				0.00
06/03/2023	ATO			259.00	259.00 CR
06/03/2023	ATO		259.00		0.00 CR
30/06/2023	Closing Balance				0.00
Fund Suspense					
Macquarie Cash Management Account #8754					
01/07/2022	Opening Balance				0.00
04/07/2022	My Agent Real Es 262 Bethany Road			1,145.30	1,145.30 CR
04/07/2022	My Agent Real Es 262 Bethany Road		1,145.30		0.00 CR
15/07/2022	Diane Williams Voluntary Payment			1,000.00	1,000.00 CR
15/07/2022	Diane Williams Voluntary Payment		1,000.00		0.00 CR
19/07/2022	Funds Transfer			1,500.00	1,500.00 CR
19/07/2022	Funds Transfer		1,500.00		0.00 CR
29/07/2022	Macquarie CMA Interest Paid			8.64	8.64 CR
29/07/2022	Macquarie CMA Interest Paid		8.64		0.00 CR
02/08/2022	My Agent Real Es 262 Bethany Road			1,095.80	1,095.80 CR
02/08/2022	My Agent Real Es 262 Bethany Road		1,095.80		0.00 CR
03/08/2022	Diane Williams Voluntary Payment			300.00	300.00 CR
03/08/2022	Diane Williams Voluntary Payment		300.00		0.00 CR
03/08/2022	Greater Western Water			220.27	220.27 CR
03/08/2022	Greater Western Water		220.27		0.00 CR
11/08/2022	To J & J Cassar Pty Ltd			104.50	104.50 CR
11/08/2022	To J & J Cassar Pty Ltd		104.50		0.00 CR
17/08/2022	DEFT Insurance			1,398.65	1,398.65 CR
17/08/2022	DEFT Insurance		1,398.65		0.00 CR
31/08/2022	Macquarie CMA Interest Paid			18.87	18.87 CR
31/08/2022	Macquarie CMA Interest Paid		18.87		0.00 CR
02/09/2022	My Agent Real Es 262 Bethany Road			1,090.30	1,090.30 CR
02/09/2022	My Agent Real Es 262 Bethany Road		1,090.30		0.00 CR
28/09/2022	WCC Rates			350.41	350.41 CR
28/09/2022	WCC Rates		350.41		0.00 CR
30/09/2022	Macquarie CMA Interest Paid			25.12	25.12 CR
30/09/2022	Macquarie CMA Interest Paid		25.12		0.00 CR
04/10/2022	My Agent Real Es 262 Bethany Road			1,262.84	1,262.84 CR
04/10/2022	My Agent Real Es 262 Bethany Road		1,262.84		0.00 CR
19/10/2022	Funds Transfer			1,500.00	1,500.00 CR
19/10/2022	Funds Transfer		1,500.00		0.00 CR
31/10/2022	Macquarie CMA Interest Paid			34.01	34.01 CR
31/10/2022	Macquarie CMA Interest Paid		34.01		0.00 CR
01/11/2022	Greater Western Water			138.67	138.67 CR
01/11/2022	Greater Western Water		138.67		0.00 CR
02/11/2022	My Agent Real Es 262 Bethany Road			1,320.29	1,320.29 CR
02/11/2022	My Agent Real Es 262 Bethany Road		1,320.29		0.00 CR
18/11/2022	Funds Transfer			1,500.00	1,500.00 CR
18/11/2022	Funds Transfer		1,500.00		0.00 CR
30/11/2022	Macquarie CMA Interest Paid			38.01	38.01 CR
30/11/2022	Macquarie CMA Interest Paid		38.01		0.00 CR
30/11/2022	WCC Rates			349.00	349.00 CR
30/11/2022	WCC Rates		349.00		0.00 CR
02/12/2022	My Agent Real Es 262 Bethany Road			1,320.29	1,320.29 CR
02/12/2022	My Agent Real Es 262 Bethany Road		1,320.29		0.00 CR
19/12/2022	Diane Williams Voluntary Payment			1,500.00	1,500.00 CR
19/12/2022	Diane Williams Voluntary Payment		1,500.00		0.00 CR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
20/12/2022	Funds Transfer			1,500.00	1,500.00 CR
20/12/2022	Funds Transfer		1,500.00		0.00 CR
30/12/2022	Macquarie CMA Interest Paid			44.26	44.26 CR
30/12/2022	Macquarie CMA Interest Paid		44.26		0.00 CR
04/01/2023	My Agent Real Es 262 Bethany Road			1,320.29	1,320.29 CR
04/01/2023	My Agent Real Es 262 Bethany Road		1,320.29		0.00 CR
19/01/2023	Funds Transfer			1,500.00	1,500.00 CR
19/01/2023	Funds Transfer		1,500.00		0.00 CR
31/01/2023	Macquarie CMA Interest Paid			51.31	51.31 CR
31/01/2023	Macquarie CMA Interest Paid		51.31		0.00 CR
01/02/2023	Greater Western Water			138.67	138.67 CR
01/02/2023	Greater Western Water		138.67		0.00 CR
03/02/2023	My Agent Real Es 262 Bethany Road			1,320.29	1,320.29 CR
03/02/2023	My Agent Real Es 262 Bethany Road		1,320.29		0.00 CR
20/02/2023	Funds Transfer			1,500.00	1,500.00 CR
20/02/2023	Funds Transfer		1,500.00		0.00 CR
23/02/2023	BPAY to ASIC			59.00	59.00 CR
23/02/2023	BPAY to ASIC			290.00	349.00 CR
23/02/2023	BPAY to ASIC		59.00		290.00 CR
23/02/2023	BPAY to ASIC		290.00		0.00 CR
27/02/2023	WCC Rates			349.00	349.00 CR
27/02/2023	WCC Rates		349.00		0.00 CR
28/02/2023	Macquarie CMA Interest Paid			45.18	45.18 CR
28/02/2023	Macquarie CMA Interest Paid		45.18		0.00 CR
03/03/2023	My Agent Real Es 262 Bethany Road			1,320.29	1,320.29 CR
03/03/2023	My Agent Real Es 262 Bethany Road		1,320.29		0.00 CR
06/03/2023	ATO			259.00	259.00 CR
06/03/2023	ATO		259.00		0.00 CR
06/03/2023	Diane Williams Voluntary Payment			1,000.00	1,000.00 CR
06/03/2023	Diane Williams Voluntary Payment		1,000.00		0.00 CR
06/03/2023	SuperB2B			330.00	330.00 CR
06/03/2023	SuperB2B			1,540.00	1,870.00 CR
06/03/2023	SuperB2B		1,870.00		0.00 CR
17/03/2023	Funds Transfer			1,500.00	1,500.00 CR
17/03/2023	Funds Transfer		1,500.00		0.00 CR
31/03/2023	Macquarie CMA Interest Paid			49.54	49.54 CR
31/03/2023	Macquarie CMA Interest Paid		49.54		0.00 CR
04/04/2023	My Agent Real Es 262 Bethany Road			979.29	979.29 CR
04/04/2023	My Agent Real Es 262 Bethany Road		979.29		0.00 CR
18/04/2023	Funds Transfer			1,500.00	1,500.00 CR
18/04/2023	Funds Transfer		1,500.00		0.00 CR
28/04/2023	Macquarie CMA Interest Paid			46.04	46.04 CR
28/04/2023	Macquarie CMA Interest Paid		46.04		0.00 CR
08/05/2023	Greater Western Water			138.67	138.67 CR
08/05/2023	Greater Western Water		138.67		0.00 CR
08/05/2023	WCC Rates			349.00	349.00 CR
08/05/2023	WCC Rates		349.00		0.00 CR
19/05/2023	Funds Transfer			1,500.00	1,500.00 CR
19/05/2023	Funds Transfer		1,500.00		0.00 CR
31/05/2023	Macquarie CMA Interest Paid			52.99	52.99 CR
31/05/2023	Macquarie CMA Interest Paid		52.99		0.00 CR
01/06/2023	ATO Interest			1.67	1.67 CR
01/06/2023	ATO Interest		1.67		0.00 CR
02/06/2023	My Agent Real Es 262 Bethany Road			582.95	582.95 CR
02/06/2023	My Agent Real Es 262 Bethany Road		582.95		0.00 CR
30/06/2023	Macquarie CMA Interest Paid			51.72	51.72 CR
30/06/2023	Macquarie CMA Interest Paid		51.72		0.00 CR
30/06/2023	Closing Balance				0.00

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Westpac DIY Super Working Account #3065					
01/07/2022	Opening Balance				0.00
19/07/2022	Funds Transfer			1,500.00	1,500.00 CR
19/07/2022	Funds Transfer		1,500.00		0.00 CR
20/07/2022	Loan Repayment			1,475.00	1,475.00 CR
20/07/2022	Loan Repayment		1,475.00		0.00 CR
29/07/2022	Interest Paid			0.11	0.11 CR
29/07/2022	Interest Paid		0.11		0.00 CR
05/08/2022	Diane Williams Voluntary Payment			1,000.00	1,000.00 CR
05/08/2022	Diane Williams Voluntary Payment		1,000.00		0.00 CR
22/08/2022	Loan Repayment			1,475.00	1,475.00 CR
22/08/2022	Loan Repayment		1,475.00		0.00 CR
31/08/2022	Interest Paid			0.93	0.93 CR
31/08/2022	Interest Paid		0.93		0.00 CR
20/09/2022	Loan Repayment			1,475.00	1,475.00 CR
20/09/2022	Loan Repayment		1,475.00		0.00 CR
30/09/2022	Interest Paid			0.71	0.71 CR
30/09/2022	Interest Paid		0.71		0.00 CR
19/10/2022	Funds Transfer			1,500.00	1,500.00 CR
19/10/2022	Funds Transfer		1,500.00		0.00 CR
20/10/2022	Loan Repayment			1,475.00	1,475.00 CR
20/10/2022	Loan Repayment		1,475.00		0.00 CR
31/10/2022	Interest Paid			0.18	0.18 CR
31/10/2022	Interest Paid		0.18		0.00 CR
18/11/2022	Funds Transfer			1,500.00	1,500.00 CR
18/11/2022	Funds Transfer		1,500.00		0.00 CR
21/11/2022	Loan Repayment			1,475.00	1,475.00 CR
21/11/2022	Loan Repayment		1,475.00		0.00 CR
30/11/2022	Interest Paid			0.28	0.28 CR
30/11/2022	Interest Paid		0.28		0.00 CR
20/12/2022	Funds Transfer			1,500.00	1,500.00 CR
20/12/2022	Funds Transfer		1,500.00		0.00 CR
30/12/2022	Interest Paid			0.58	0.58 CR
30/12/2022	Interest Paid		0.58		0.00 CR
19/01/2023	Funds Transfer			1,500.00	1,500.00 CR
19/01/2023	Funds Transfer		1,500.00		0.00 CR
20/01/2023	Loan Repayment			1,475.00	1,475.00 CR
20/01/2023	Loan Repayment		1,475.00		0.00 CR
31/01/2023	Interest Paid			1.55	1.55 CR
31/01/2023	Interest Paid		1.55		0.00 CR
20/02/2023	Funds Transfer			1,500.00	1,500.00 CR
20/02/2023	Funds Transfer		1,500.00		0.00 CR
20/02/2023	Loan Repayment			1,475.00	1,475.00 CR
20/02/2023	Loan Repayment		1,475.00		0.00 CR
28/02/2023	Interest Paid			1.34	1.34 CR
28/02/2023	Interest Paid		1.34		0.00 CR
17/03/2023	Deposit Callumriley Supe House			1,500.00	1,500.00 CR
17/03/2023	Deposit Callumriley Supe House		1,500.00		0.00 CR
20/03/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/03/2023	Periodical Payment To Super Callumrile Loan Repay		1,475.00		0.00 CR
31/03/2023	Interest Paid			1.63	1.63 CR
31/03/2023	Interest Paid		1.63		0.00 CR
18/04/2023	Deposit Callumriley Supe House			1,500.00	1,500.00 CR
18/04/2023	Deposit Callumriley Supe House		1,500.00		0.00 CR
20/04/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/04/2023	Periodical Payment To Super Callumrile Loan Repay		1,475.00		0.00 CR
28/04/2023	Interest Paid			1.46	1.46 CR
28/04/2023	Interest Paid		1.46		0.00 CR
19/05/2023	Deposit Callumriley Supe House			1,500.00	1,500.00 CR

Callumriley Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2022 to 30 June 2023

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
19/05/2023	Deposit Callumriley Supe House		1,500.00		0.00 CR
22/05/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,475.00 CR
22/05/2023	Periodical Payment To Super Callumrile Loan Repay		1,475.00		0.00 CR
31/05/2023	Interest Paid			1.77	1.77 CR
31/05/2023	Interest Paid		1.77		0.00 CR
20/06/2023	Periodical Payment To Super Callumrile Loan Repay			1,475.00	1,475.00 CR
20/06/2023	Periodical Payment To Super Callumrile Loan Repay		1,475.00		0.00 CR
30/06/2023	Interest Paid			1.11	1.11 CR
30/06/2023	Interest Paid		1.11		0.00 CR
30/06/2023	Closing Balance				0.00

Member Entitlements

Member Entitlement Accounts

Mr Mark Williams

Accumulation

01/07/2022	Opening Balance				375,402.21 CR
15/07/2022	Diane Williams Voluntary Payment			500.00	375,902.21 CR
03/08/2022	Diane Williams Voluntary Payment			150.00	376,052.21 CR
05/08/2022	Diane Williams Voluntary Payment			500.00	376,552.21 CR
19/12/2022	Diane Williams Voluntary Payment			750.00	377,302.21 CR
06/03/2023	Diane Williams Voluntary Payment			500.00	377,802.21 CR
30/06/2023	Income Taxes Allocated		0.02		377,802.19 CR
30/06/2023	Investment Profit or Loss		16,733.36		361,068.83 CR
30/06/2023	Closing Balance				361,068.83 CR

Mrs Diane Williams

Accumulation

01/07/2022	Opening Balance				188,787.88 CR
15/07/2022	Diane Williams Voluntary Payment			500.00	189,287.88 CR
03/08/2022	Diane Williams Voluntary Payment			150.00	189,437.88 CR
05/08/2022	Diane Williams Voluntary Payment			500.00	189,937.88 CR
19/12/2022	Diane Williams Voluntary Payment			750.00	190,687.88 CR
06/03/2023	Diane Williams Voluntary Payment			500.00	191,187.88 CR
30/06/2023	Income Taxes Allocated			0.02	191,187.90 CR
30/06/2023	Investment Profit or Loss		8,451.02		182,736.88 CR
30/06/2023	Closing Balance				182,736.88 CR



SUPERANNUATION FUNDS THIRD PARTY CONFIRMATION DOCUMENTS FILE INDEX

CHECKLISTS & REVIEW

- Prior year client meeting checklist
- Client Notes
- Initial Query Work Sheet
- Complete query
- Actuary Certificate
- Review
- Audit comments

AUDIT DOCUMENTS

- Trust Deed
- ASIC Extract
- Investment Strategy
- ABN & TFN Registration (New Funds)
- Member Application (First year or if new members join during the period)
- Trustees Declaration (First year, or if start post July 2007 or if new trustee is appointed during the period)
- Prior year Signed and Audited Financial Report
- Prior year Audit Report
- Prior year Management Letters (if applicable)
- Pension Commencement documents (if applicable)

BANK STATEMENTS

- Banks Statements
- Cash Management Trust

INVESTMENTS

- Buy & Sell
- Holding Balance
- DRP Statement
- Portfolio documents

BORROWINGS

- Loans from bank and other entity
- Loan Agreements



+ ATO PORTAL REPORTS

- Income Tax Account
- Integrated Client Account
- PAYGI Summary

+ CONTRIBUTIONS

- Any evidence of member contributions (Eg -Employer / Government co-contribution)

+ ROLLOVER IN & OUT

- Eligible Termination Payment Documents

+ INVESTMENTS REVENUE

- ATS
 - ✓ Distribution Statements
- Dividend /Interest Statements
- Portfolio Documents
- Rental Income – Broker Summary

+ EXPENSES

- Accounting /Audit Fees
- ASIC Fee
- Insurance Premiums
- Property Expenses

+ PROCESSING REPORTS

- Prior year documents for load balance
- Miscellaneous documents



SUPER B2B

**CHECKLISTS
& REVIEW**

Checklist SMSF compilation					
Client details					
Fund name	Callumriley Superannuation Fund			Client code	CALLU
Period start	1/7/2022	Period end	30/06/2023	Workpaper	SuperB2B Direct
Prepared by	Kailashnathan	Preparation date	15/12/2023		
		Yes	No	N/A	WP Ref
A.	Core details				
1.	Registrations:				
1.1.	• GST		No		
1.2.	• PAYG Withholding		No		
1.3.	• Land Tax				
1.4.	• ABN	Yes			56 368 345 627
2.	If this is the fund's first year OR if the Trustee changed in 2021-22, has the following been lodged with the ATO: <ul style="list-style-type: none"> • trustee declaration and • change of details for superannuation entities 			NA	
2.1.	If it is a newly registered fund, has this been recorded at Item 5 label B?			NA	
3.	Did the fund have a change of members, contact details, and address during the year?		No		
3.1.	If yes, has a change of details for superannuation entities been lodged with the ATO?			NA	
B.	Prior years				
1.	Has the prior year file been reviewed to identify any issues that were carried forward to the current year? If yes, identify any carried forward issues below:				
1.1.					
2.	Are there any revenue or capital losses brought forward from the prior year (i.e., capital losses as at 30 June 2021)? If yes, see E18 below.				
C.	Pre job commencement				
1.	Client data file				
1.1.	If the accounts are computerised, has an electronic copy of the data file been provided to us? <i>If yes, detail below:</i>				
1.2.					
1.3.	The software version below:				
1.4.					
1.5.	The file name below:				
1.6.					
1.7.	The user name below:				
1.8.					
1.9.	The password below:				
1.10.					
1.11.	Are there any peculiarities or problems with the client data file? <i>If yes, detail below:</i>				
1.12.					
1.13.	Has the client been advised to stop using the current data file while in use by us? <i>If no, explain below:</i>				
1.14.					
2.	Internal data file				
2.1.	If there is a client code and password? <i>If yes, detail below:</i>				
2.2.					
2.3.	Has the prior year software file been backed-up before commencing current year?				
D.	General				
1.	Was the fund a regulated Australian superannuation fund at all times during the year?				
E.	Income				
1.	Identify how the fund attributes income for tax purposes (see TR 98/1).				
1.1.	• Cash				
1.2.	• Accruals				

		Yes	No	N/A	WP Ref
2.	Has the fund's accounting income been adjusted for tax purposes (e.g., franking credits, tax deferred, etc.)?				
3.	Has the fund received foreign source income? <i>If yes:</i>				
3.1.	<ul style="list-style-type: none"> Is any of the income exempt from tax in Australia? 				
3.2.	<ul style="list-style-type: none"> Has any foreign tax paid been included in assessable income? 				
3.3.	<ul style="list-style-type: none"> Is the fund entitled to claim a foreign income tax offset? 				
3.4.	<ul style="list-style-type: none"> Have correct exchange rates been used to record income in foreign currencies? 				
3.5.	<ul style="list-style-type: none"> Are any foreign exchange gains or losses properly recorded? 				
4.	If the fund received distributions from a trust, where appropriate, has the cost base of the asset (i.e., interest in the trust) been adjusted (e.g. as a result of tax deferred amounts received)?				
5.	Where the fund's investment income was subject to TFN withholding tax, has the fund included TFN tax withheld in its assessable income?				
6.	If the fund has received dividends from a private company or distributions from discretionary trusts, are you satisfied that it is not classified as 'non-arm's length (special) income' derived by the fund? Otherwise it could be taxed at 45%. <i>Refer to TR 2006/7 and LCR 2021/2</i>				
7.	Is there a limited recourse borrowing arrangement with a related party loan?				
7.1.	If yes, does the related party loan meet PCG 2016/5 requirements? Non arms length income may apply if requirements are not met.				
8.	Has the fund derived any other non-arm's length income? <i>If so, it may be taxed at 45%.</i>				
8.1.	Has the trustee provided or arranged services such as bookkeeping or accounting services to the fund for less than an arm's length rate? <i>Refer LCR 2021/2 and PCG 2020/5.</i>				
9.	If there is any non-arm's length income, have you recorded these at Item 11, label U1 to U3?				
10.	Where the fund received arm's length dividends (either directly or indirectly through a partnership or trust), has the fund determined the extent to which the dividend was franked and included the franking credit in its taxable income?				
10.1.	Has the fund satisfied the 45 day holding period rule ?				
11.	Have you reconciled any related party payments such as distributions, dividends, interest, rent etc.?				
12.	Have assessable contributions received by the fund been included for tax purposes? These can include:				
12.1.	<ul style="list-style-type: none"> Employer contributions including salary sacrifice contributions for employees 				
12.2.	<ul style="list-style-type: none"> Member contributions where the member is entitled to a deduction 				
12.2.1.	<ul style="list-style-type: none"> If a member is claiming a personal deduction, has a section 290-170 notice been received by the trustee from each member claiming a deduction, AND the trustee acknowledged the notice AND the correct deductible amount is included in the fund's assessable income per the amount/s in the notice/s? 				
12.3.	<ul style="list-style-type: none"> Contributions received from an inwards rollover for a member that included an amount at <i>Element untaxed in the fund</i> in the Rollover Benefits Statement 				
12.4.	<ul style="list-style-type: none"> Contributions transferred from a foreign superannuation fund to an Australian superannuation fund. Ensure the relevant amount is recorded at Item 11, Label F <i>Transfers from foreign funds</i>. 				
12.5.	Has any member made a non-concessional contribution up to the				

		Yes	No	N/A	WP Ref
	\$110,000 annual cap, or between \$110,000 to \$330,000 to trigger the 3-year bring forward rule?				
12.6.	If yes, have you reviewed their eligibility based on their age on 1 July 2021 and total super balance (TSB) as at 30 June 2021? <i>There may be excess non-concessional contributions as a result of not meeting these eligibility requirements.</i>				
12.7.	Has any member made a spouse contribution?				
12.8.	If yes, have you checked the receiving spouses TSB is not \geq \$1.7 million at 30 June 2021? <i>Otherwise this will create an excess contribution amount.</i>				
13.	If the TFN of any member has not been recorded by the fund, ensure any contributions received by the fund on behalf of the member are recorded at Item 11, Label R3.				
14.	Were any assessable contributions received after year end? <i>If yes, ensure the relevant amount/s has been reversed from assessable income.</i>				
15.	Have the following income items been treated as exempt from income tax:				
15.1.	<ul style="list-style-type: none"> Income received from a Pooled Superannuation Trust 				
15.2.	<ul style="list-style-type: none"> Income from segregated current pension assets; <i>(an SMSFs cannot use the segregated method where during 2021-22, it had:</i> <ul style="list-style-type: none"> <i>at least one super interest paying retirement phase super income stream benefits, and</i> <i>at least one member who, just before 30 June 2020 had a total super balance of > \$1.6m and was receiving retirement phase super income stream benefits from any fund), and</i> <i>the fund was not in 100% retirement phase at all times of the income year.</i> 				
15.3.	<ul style="list-style-type: none"> Is there income from other assets used to meet current pension liabilities? (s 295-390). 				
15.3.1.	If yes to E15.3., does the exempt income percentage agree with the actuarial certificate? <i>Note:</i> <ul style="list-style-type: none"> <i>SMSFs use the segregated method to claim ECPI on income earned when the fund was solely supporting retirement phase income streams. No actuarial certificate is required <u>for this period</u>.</i> <i>From 2021-22, where a fund is not supporting retirement phase income streams at ALL times during the income year, it may choose to obtain an actuarial certificate for the entire year unless the fund has disregarded small fund assets (then it must use the proportionate method).</i> 				
16.	If there is Exempt Current Pension Income for the year (ECPI):				
16.1.	Have you completed Label 10 - Exempt current pension income?				
16.2.	From 1 July 2017, SMSFs can only claim exempt current pension income where the current pension liabilities relate to the payment of retirement phase superannuation income stream benefits. Do any of the following apply: <ul style="list-style-type: none"> A member had a TRIS and turned 65? A member had a TRIS and ceased gainful employment after the age of 60 and notified the fund? <i>If yes, the TRIS will become a retirement phase interest (TRIS in retirement phase), and the fund can claim exempt pension income as per 16 above.</i>				
17.	Did the fund own a rental property at any point during the financial year? If yes, complete <i>Checklist SMSF supplementary (rental property) 2022</i> .				
18.	If the fund has revenue or capital losses brought forward, have you				

		Yes	No	N/A	WP Ref
	deducted against the current year capital gains or assessable income? <i>If no, identify reasons below:</i>				
18.1.					
F.	Expenses				
1.	Does the fund derive both assessable and exempt income?				
1.1.	If yes, have you ensured that the expenses have been apportioned accordingly? (See TR 93/17) in accordance with the actuarial certificate exemption amount.				
2.	Has the fund paid the appropriate supervisory levy for the year?				
3.	If the fund made prepayments during the year that covers services in the following tax year, have you confirmed what portion of the prepayments can be claimed in the current year?				
4.	If the fund had any part of a prepayment denied as a tax deduction in the prior year, have you confirmed whether the amount denied last year can be claimed in the current year?				
5.	Have all accrual, creditor and provision accounts been reviewed in order to determine any tax adjustments? (e.g., any expenses that cannot be claimed as the expenditure is not yet incurred as at the end of the year)? <i>Note consider any accrual, creditor and provision accounts that were denied a deduction last year and whether they can be claimed now in the current year.</i>				
6.	Have non-deductible expenses been adjusted for tax purposes? <i>Non-deductible expenses are required to be recorded in the SMSF Annual Return. Ensure these are recorded at Item 12, label A2 to L2.</i>				
7.	Has a deduction been claimed for life insurance premiums?				
7.1.	If yes, is the deduction allowed? <i>You can only claim a deduction for a specific member's policy where the definitions are consistent with the death, terminal illness, permanent incapacity and temporary incapacity conditions of release under SIS Regulations Schedule 1. If not, the premium may not be deductible to the fund, see your Manager/Partner.</i>				
8.	Has a deduction been claimed for Total and Permanent Disability (TPD) insurance premiums?				
8.1.	If yes, is the deduction allowed? <i>i.e., is there a connection between the policy and a current or contingent liability of the fund to provide a 'disability super benefit'. And, the definitions of the member's policy are consistent with permanent incapacity and temporary incapacity conditions of release under SIS Regulations Schedule 1. If not, the premium may not be deductible to the fund, see your Manager/Partner.</i>				
8.2.	If yes, is the correct percentage of the TPD premium being deducted? <i>See regulation 295-465.01 of the Income Tax Assessment Regulations 1997.</i>				
9.	Is the SMSF auditor fee separate from other fees and recorded at Item 12, label H1?				
10.	Have relevant expense accounts been reviewed to determine any tax adjustments (e.g., any expenses that are capital in nature)?				
11.	If the fund is able to claim a deduction for capital allowances (depreciation) or capital works, has the capital allowances (depreciation) schedule been reviewed to ensure the depreciation rates and balancing adjustments are correct? <i>Consider effective life/pooling and writing off obsolete assets.</i>				
12.	If the fund has a Limited Recourse Borrowing Arrangement, has the fund claimed a deduction for any interest expense on the loan?				
13.	Are all fund expenses at arm's length? See Arm's length expenditure				
13.1.	If no, has the fund incurred non-arm's length expenditure as per TR 2006/7 and LCR 2021/2 ?				
14.	Has the fund satisfied the substantiation and record keeping requirements?				
G.	Capital gains				

		Yes	No	N/A	WP Ref
1.	If the fund sold, redeemed, or disposed of an asset during the year have you reviewed the calculation of any capital gain or loss? See <i>Workpaper Calculating capital gains</i> .				
2.	Have you considered whether any exemptions, reductions, or rollovers could apply?				
3.	If applying the discount method, have you ensured that the discount applied is only one third?				
4.	Are there capital gains or losses on any segregated assets used to produce exempt current pension income? <i>If so, ensure these are disregarded.</i>				
5.	Did the fund apply the transitional CGT relief in 2016-17 for assets held between 9 November 2016 to 30 June 2017?				
5.1.	If yes, has the fund ceased to hold any asset for which the relief was applied? <i>The previously deferred capital gain should be recognised and the Capital gains tax (CGT) schedule 2022 completed. See Item 1 label S of Capital gains tax (CGT) schedule 2022.</i>				
H.	Members				
1.	Has a member made a CGT small business concession amount?				
1.1.	If yes, has this been recorded under Member's Information, Section F or G and Label C (for small business retirement) or Label D (for small business 15 year exemption)?				
2.	Has a member made a downsizer contribution? If yes has the fund received the downsizer contribution form ?				
2.1.	If yes, has this been recorded under Member's Information, Section F or G at Labels H and H1?				
3.	Has the member received a transfer from a foreign superannuation fund?				
3.1.	If yes, has this been recorded under Member's Information, Section F or G and Label I (for assessable amounts) or Label J (for non-assessable amounts)?				
4.	Was there a transfer from a reserve to a member?				
4.1.	If yes, has this been recorded under Member's Information, Section F or G and Label K (for assessable transfers) and Label L (for non-assessable transfers)?				
5.	If a member has received a Superannuation Co-contribution or Low Income Superannuation Contribution, ensure these are recorded <i>under Member's Information, Section F or G and Label M and that Item 8 Label C is completed.</i>				
6.	Did the fund receive an inwards rollover or pay an outwards rollover for a member?				
6.1.	If yes, has this been recorded under Member's Information, Section F or G and Label P (for inward rollovers and transfers) and Label Q (for outward rollovers and transfers)?				
7.	Have you recorded the following balances at 30 June 2022 under each Member's information: <ul style="list-style-type: none"> accumulation phase account balance at S1; retirement phase account balance – non-capped defined benefit income streams – including market linked income streams at S2; retirement phase account balance – capped defined benefit income streams – excluding market-linked income streams at S3? the number of Transition to retirement income stream (TRIS) accounts in the accumulation phase for each member as at 30 June 2022 				
I.	Pensions and lump sum benefits				
1.	Do pensions and lump sums on the payment summary reconciliation agree to the general ledger and activity statements lodged?				
2.	If required, has the payment summary information been lodged with the ATO?				
3.	If a member has received a benefit payment during the year, has this been recorded under Member's Information, Section F or G and Label R1 (for lump sums) and Label R2 (for income streams)?				

		Yes	No	N/A	WP Ref
J.	Miscellaneous				
1.	Is an Interposed Entity Election (IEE) required for this year?				
2.	Did the fund pay interest or royalties to a non-resident?				
2.1.	If yes, does withholding tax apply? <i>Some exemptions to withholding tax exist for treaty countries (but not from the reporting requirements).</i>				
2.2.	Where payments have been made, has the correct amount been withheld, a payment summary issued, and the PAYG withholding from interest, dividend and royalty payments paid to a non-resident – annual report lodged by 31 October 2022?				
3.	If the fund is required to report annually for event based reporting, ensure that the transfer balance account report (TBAR) is completed for any relevant events during the year prior to the lodgement of the tax return.				
K.	Client accounts				
1.	Is the client using their software efficiently? <i>If no, detail below ways in which it could be improved:</i>				
1.1.					
2.	Has the adjustment journal been provided to the client and the client advised to update their accounts and roll over for new year?				
L.	GST				
1.	If the fund is not registered for GST (see A1.1), should it be registered?				
2.	If the fund is registered for GST, do the GST accounts reconcile to the BAS lodged?				
3.	Does the income declared per the activity statements reconcile with the income disclosed in the tax return? i.e., have you reconciled total net G1 to net income in the fund's ITR?				
4.	Is the fund making both taxable supplies and input taxed supplies?				
4.1.	If yes, have you ensured that input taxed credits are apportioned accordingly? <i>Refer to GSTR 2006/4</i>				
M.	Assets and liabilities				
1.	If there was a debtor balance at 30 June 2022, do supporting documents verify this balance?				
2.	If there was a creditor balance at 30 June 2022, do supporting documents verify this balance?				
3.	If the fund acquired an asset/s during the year, are the relevant acquisition documents on file?				
4.	Does the fund have a Limited Recourse Borrowing Arrangement?				
4.1.	If yes, have you completed Item 15b Label J1 to J7, 15f, Item 16, Label V				
4.2.	If the LRBA was entered into after 1 July 2018 and: <ul style="list-style-type: none"> • the LRBA lender is an associate, or • the member has met a nil cashing condition of release confirm the outstanding value of the LRBA has been included at Members Information, Section F or G, Label Y				
5.	Does the fund have in-house assets?				
5.1.	If yes, have you completed Item 15e?				
6.	Does the fund have crypto-currency (e.g., Bitcoin)?				
6.1.	If yes, have you completed Item 15c?				
N.	Contentious issues (APES 320 requirement)				
1.	Were there any issues raised during the course of this job that required a professional judgment to be made as to the correct treatment of a matter where the treatment was unclear or subject to debate (i.e., should you expense or capitalise an item)?				
1.1.	If yes, do file notes identify the issue, the consultation or research undertaken, and the conclusion reached?				
2.	Are there any transactions or pattern of events identified that may be subject to Part IVA? <i>If yes, review with your Manager/ Partner.</i>				
O.	Additional client requirements				
1.	Does the client have any additional requirements for other services provided by the firm? <i>If yes, detail below:</i>				

		Yes	No	N/A	WP Ref
1.1.	If yes, has a paragraph highlighting the firm's capabilities in this area been inserted into the client letter and has a Partner/Director been alerted?				
P.	Summary of important issues				
1.	Detail below any issues that need to be addressed in the letter to the trustees:				
1.1.					
Q.	Summary				
1.	Have you taken into account all applicable taxes and credits. For example, TFN withholding, PAYG instalments, franking credits, foreign tax credits, exploration credits, early stage venture capital limited partnership tax offset, early stage investor tax offset?				
2.	Have you compared the previous years' return against this year and noted any variances or anomalies?				
3.	Are there any revenue or capital losses carried forward (i.e. losses as at 30 June 2021)?				
3.1.	If yes, has this amount been noted at Item 14U and 14V?				
4.	Is the fund's audit report qualified?				
4.1.	If yes, ensure you have completed Item 6, label B, C and D.				
R.	Notes for this year				
1.					
S.	Reviewer sign off				Signature
1.	Reviewer's name and signature on completion of review:				
1.1.					
2.	Date of review completion:				
2.1.					

Note:

Arm's length expenditure

From 1 July 2018, fund expenses must be at arm's length or risk being treated as NALI (refer to [TR 2006/7](#) and [LCR 2021/2](#)) and taxed at the top marginal tax rate.

Examples in LCR 2021/2 include where the SMSF of a partner in an accounting firm is provided with accounting services (other than those relating to complying with, or managing, the SMSF's income tax affairs and obligations) for free or at a discount resulting in all income of the fund being considered NALI. Another example includes a trustee who sells a commercial property to the SMSF below market rates resulting in non-arm's length expenditure resulting in any rent and capital gain derived on the disposal of the property is considered to be NALI.

However, in PCG 2020/5 the ATO states that it will not allocate compliance resources to determine whether the NALI provisions apply for the 2018-19 to 2022-23 income years where the fund incurred non-arm's length expenditure of a general nature (e.g., non-arm's length expenditure on accounting services).

Disregarded small fund assets

A fund has disregarded small fund assets if it meets all of the following criteria:

- has at least one retirement phase income stream at any time of the year
- has a fund member with a total super balance over \$1.6 million immediately before the start of the relevant income year; and
- that member received a retirement phase income stream from any fund (not necessarily this SMSF)

TAX AGENT REVIEW OF WORKPAPERS

<u>WP Page Ref.</u>	<u>Australia Review Point</u>	<u>India Response</u>	<u>Clearance (Initial)</u>

Reviewer sign off	Signature
Reviewer's name and signature on completion of review:	
Date of review completion:	

PROCESSING QUERIES

1. UNALLOCATED TRANSACTIONS


Kindly advise the accounting treatment for the below unallocated transactions.

WESTPAC DIY SUPER WORKING ACCOUNT #3065

Date	Description	Cash In	Notes
5-08-2022	Diane Williams Voluntary Payment	\$1,000.00	

MACQUARIE CASH MANAGEMENT ACCOUNT #8754

Date	Description	Cash Out	Cash In	Notes
15-07-2022	Diane Williams Voluntary Payment		\$1,000.00	
3-08-2022	Diane Williams Voluntary Payment		\$300.00	
11-08-2022	To J & J Cassar Pty Ltd	\$104.50		
19-12-2022	Diane Williams Voluntary Payment		\$1,500.00	
6-03-2023	Diane Williams Voluntary Payment		\$1,000.00	

Nick – for the amounts listed above, these will all be non-concessional contributions to be split 50/50 between Mark and Diane, consistent with prior years. For the payment of \$104.50, Diane cannot locate the invoice for this property expense, therefore please allocate it as a Sundry Expense under the property. 

Kindly Note: Most of the transactions are seems to be contributions. Kindly advise the nature of the contributions and allocation between the members.

2. Unit 1, 262 Bethany Road, Tarneit VIC 3029

- I have requested property valuation through RP data and valued to \$565,000. Please let me know if this is good to follow or else provide the Market Valuation report as on 30 June 2023.

Nick – please use the RP Data valuation for \$565,000

- Rental Income as per the annual rental statement is \$14,539.93 (Net Income and Kindly refer page no: 87 in workpaper file) but the income credited to the fund's bank account is \$12,757.93. Therefore, there is having a difference of \$1,782 in Apr - Jun months rental income as per listed below. Kindly advise the accounting treatment for this difference.

Nick – please treat the difference as an Amount Receivable in the balance sheet and it should clear out in next year's accounts. 

Months	Rental Income- Annual Rental Statement	Rental Income Credited in Bank	Difference
Jul	\$1,145.30	\$1,145.30	\$0.00
Aug	\$1,095.80	\$1,095.80	\$0.00
Sep	\$1,090.30	\$1,090.30	\$0.00
Oct	\$1,262.84	\$1,262.84	\$0.00
Nov	\$1,320.29	\$1,320.29	\$0.00
Dec	\$1,320.29	\$1,320.29	\$0.00
Jan	\$1,320.29	\$1,320.29	\$0.00
Feb	\$1,320.29	\$1,320.29	\$0.00
Mar	\$1,320.29	\$1,320.29	\$0.00
Apr	\$2,150.69	\$979.29	\$1,171.40
May	-\$861.53	-	-\$861.53
Jun	\$2,055.08	\$582.95	\$1,472.13
Total	\$14,539.93	\$12,757.93	\$1,782.00

3. ACCOUNTANCY & AUDIT FEES

The following transaction is posted as Accountancy & Audit Fees. Kindly provide the invoice for the same.

Date	Description	Cash Out
06/03/2023	Super B2B	\$1,870

Nick – Uploaded to the Fund Expenses folder.

4. INVESTMENT STRATEGY

It is a requirement by law under SIS Regulation 4.09(2)(e) that insurance needs of members are considered when preparing the investment strategy for the fund. As such, could you please select one of the following insurance considerations to be inserted into the fund investment strategy:

Insurance Not Required – Given the ages of the Members and the costs of life, trauma and similar cover and the wishes of each Member, the Trustee has decided not to hold insurance in the Fund.

The Fund has existing member insurance – Each Member is covered by insurance in the Fund the details of which have been recorded in the Fund’s records which have been reviewed and no change to the cover is required at this time. Each Member is aware of the insurance cover.

Sufficient insurance held by Members externally – The Trustee has been made aware of Members’ insurance outside the Fund and the Members’ age, with the Trustee’s decision not to hold insurance of Members in the Fund.

Nick – Please select “Insurance not required”

Latest trust deed dated 24 December 2012

Nick – we will advise the trustees of the need to consider a trust deed update.



SUPER B2B

**AUDIT
DOCUMENTS**



SUPER B2B

**BANK
STATEMENTS**

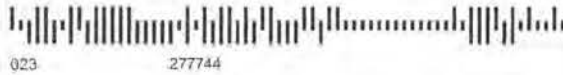


Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.au

GPO Box 2520
Sydney, NSW 2001



SUPER CALLUMRILEY FUND PTY LTD
C/- VENTURE ADVISORY
13 DERBY STREET
KENSINGTON VIC 3031

1 Shelley Street
Sydney, NSW 2000

account balance **\$28,723.03**
as at 30 Dec 22

account name SUPER CALLUMRILEY FUND PTY LTD
CALLUMRILEY SUPERANNUATION FUND
account no. 962238754

transaction	description	debits	credits	balance
30.06.22	OPENING BALANCE			27,080.80
04.07.22	Deposit My Agent Real Es 262 Bethany Road T		1,145.30	28,226.10
15.07.22	Deposit DIANE WILLIAMS Voluntary payment		1,000.00	29,226.10
19.07.22	Funds transfer TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		27,726.10
29.07.22	Interest MACQUARIE CMA INTEREST PAID*		8.64	27,734.74
02.08.22	Deposit My Agent Real Es 262 Bethany Road T		1,095.80	28,830.54
03.08.22	Deposit DIANE WILLIAMS voluntary payment		300.00	29,130.54
03.08.22	BPAY BPAY TO GWW 1	220.27		28,910.27
11.08.22	Funds transfer TRANSACT FUNDS TFR TO J & J CASSAR PTY	104.50		28,805.77
17.08.22	BPAY BPAY TO DEFT INSURANCE	1,398.65		27,407.12
31.08.22	Interest MACQUARIE CMA INTEREST PAID*		18.87	27,425.99
02.09.22	Deposit My Agent Real Es 262 Bethany Road T		1,090.30	28,516.29

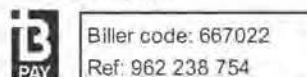
how to make a transaction

online
Log in to www.macquarie.com.au/personal

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 962238754

deposits using BPay
From another bank



Billers code: 667022
Ref: 962 238 754

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name SUPER CALLUMRILEY FUND PTY LTD
CALLUMRILEY SUPERANNUATION FUND
account no. 962238754

	transaction	description	debits	credits	balance
28.09.22	BPAY	BPAY TO W.C.C. RATES	350.41		28,165.88
30.09.22	Interest	MACQUARIE CMA INTEREST PAID*		25.12	28,191.00
04.10.22	Deposit	My Agent Real Es 262 Bethany Road T		1,262.84	29,453.84
19.10.22	Funds transfer	TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		27,953.84
31.10.22	Interest	MACQUARIE CMA INTEREST PAID*		34.01	27,987.85
01.11.22	BPAY	BPAY TO GWW 1	138.67		27,849.18
02.11.22	Deposit	My Agent Real Es 262 Bethany Road T		1,320.29	29,169.47
18.11.22	Funds transfer	TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		27,669.47
30.11.22	Interest	MACQUARIE CMA INTEREST PAID*		38.01	27,707.48
30.11.22	BPAY	BPAY TO W.C.C. RATES	349.00		27,358.48
02.12.22	Deposit	My Agent Real Es 262 Bethany Road T		1,320.29	28,678.77
19.12.22	Deposit	DIANE WILLIAMS VOLUNTARY Pymnt		1,500.00	30,178.77
20.12.22	Funds transfer	TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		28,678.77
30.12.22	Interest	MACQUARIE CMA INTEREST PAID*		44.26	28,723.03
		CLOSING BALANCE AS AT 30 DEC 22	8,561.50	10,203.73	28,723.03

* Stepped interest rates for the period 1 July to 13 July: balances \$0.00 to \$4,999.99 earned 0.25% balances \$5,000.00 and above earned 0.25% pa (13 days); 14 July to 11 August: balances \$0.00 to \$4,999.99 earned 0.50% balances \$5,000.00 and above earned 0.50% pa (29 days); 12 August to 15 September: balances \$0.00 to \$4,999.99 earned 0.90% balances \$5,000.00 and above earned 0.90% pa (35 days); 16 September to 13 October: balances \$0.00 to \$4,999.99 earned 1.25% balances \$5,000.00 and above earned 1.25% pa (28 days); 14 October to 15 November: balances \$0.00 to \$4,999.99 earned 1.50% balances \$5,000.00 and above earned 1.50% pa (33 days); 16 November to 15 December: balances \$0.00 to \$4,999.99 earned 1.75% balances \$5,000.00 and above earned 1.75% pa (30 days); 16 December to 30 December: balances \$0.00 to \$4,999.99 earned 2.00% balances \$5,000.00 and above earned 2.00% pa (15 days)

continued on next



MACQUARIE

Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.au

GPO Box 2520
Sydney, NSW 2001



SUPER CALLUMRILEY FUND PTY LTD
C/- VENTURE ADVISORY
13 DERBY STREET
KENSINGTON VIC 3031

1 Shelley Street
Sydney, NSW 2000

account balance **\$24,591.25**
as at 30 Jun 23

account name SUPER CALLUMRILEY FUND PTY LTD
CALLUMRILEY SUPERANNUATION FUND
account no. 962238754

transaction	description	debits	credits	balance
30.12.22	OPENING BALANCE			28,723.03
04.01.23	Deposit My Agent Real Es 262 Bethany Road T		1,320.29	30,043.32
19.01.23	Funds transfer TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		28,543.32
31.01.23	Interest MACQUARIE CMA INTEREST PAID*		51.31	28,594.63
01.02.23	BPAY BPAY TO GWW 1	138.67		28,455.96
03.02.23	Deposit My Agent Real Es 262 Bethany Road T		1,320.29	29,776.25
20.02.23	Funds transfer TRANSACT FUNDS TFR TO SUPER CALLUMRILEY	1,500.00		28,276.25
23.02.23	BPAY BPAY TO ASIC	59.00		28,217.25
23.02.23	BPAY BPAY TO ASIC	290.00		27,927.25
27.02.23	BPAY BPAY TO W.C.C. RATES	349.00		27,578.25
28.02.23	Interest MACQUARIE CMA INTEREST PAID*		45.18	27,623.43
03.03.23	Deposit My Agent Real Es 262 Bethany Road T		1,320.29	28,943.72

how to make a transaction

online
Log in to www.macquarie.com.au/personal

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 962238754

deposits using BPay
From another bank



Bill code: 667022
Ref: 962 238 754

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name SUPER CALLUMRILEY FUND PTY LTD
CALLUMRILEY SUPERANNUATION FUND
account no. 962238754

transaction	description	debits	credits	balance
06.03.23	Deposit		1,000.00	29,943.72
06.03.23	Funds transfer	1,870.00		28,073.72
06.03.23	BPAY	259.00		27,814.72
17.03.23	Funds transfer	1,500.00		26,314.72
31.03.23	Interest		49.54	26,364.26
04.04.23	Deposit		979.29	27,343.55
18.04.23	Funds transfer	1,500.00		25,843.55
28.04.23	Interest		46.04	25,889.59
08.05.23	BPAY	349.00		25,540.59
08.05.23	BPAY	138.67		25,401.92
19.05.23	Funds transfer	1,500.00		23,901.92
31.05.23	Interest		52.99	23,954.91
01.06.23	Deposit		1.67	23,956.58
02.06.23	Deposit		582.95	24,539.53
30.06.23	Interest		51.72	24,591.25

continued on next



Statement Period
31 May 2022 - 31 August 2022

Westpac DIY Super Working Account



THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

046

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR CALLUMRILEY
SUPERANNUATION FUND

Customer ID
1233 2846 SUPER CALLUMRILEY
FUND PTY LTD

BSB Account Number
035-047 433 065

Opening Balance	+ \$590.10
Total Credits	+ \$4,001.04
Total Debits	- \$2,950.00
Closing Balance	+ \$1,641.14

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$49999	Over \$49999 to \$99999	Over \$99999 to \$499999
17 Mar 2020	0.01 %	0.01 %	0.01 %	0.01 %
22 Jul 2022	0.25 %	0.25 %	0.25 %	0.25 %
18 Aug 2022	0.75 %	0.75 %	0.75 %	0.75 %

Effective Date	Over \$499999
17 Mar 2020	0.02 %
22 Jul 2022	0.25 %
18 Aug 2022	0.75 %

Tax File Number/Australian Business Number Information: Tax File Numbers or Australian Business Numbers are not held and Pay As You Go withholding tax may be deducted from interest.

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
31/05/22	STATEMENT OPENING BALANCE			590.10
20/06/22	Deposit Callumriley Supe Funds Transfer		1,500.00	2,090.10
19/07/22	Deposit Callumriley Supe Funds Transfer		1,500.00	3,590.10

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
20/07/22	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		2,115.10
29/07/22	Interest Paid		0.11	2,115.21
05/08/22	Deposit-Osko Payment 2103083 Diane Williams voluntary payment		1,000.00	3,115.21
22/08/22	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		1,640.21
31/08/22	Interest Paid		0.93	1,641.14
31/08/22	CLOSING BALANCE			1,641.14

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MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9155 7700 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained in the Product Disclosure Statement (PDS) booklet or other disclosure document for your account.

We have an internal process for handling and resolving any problem you may have with, or complaints relating to, your account or this product. Information about this process can be found in the Product Disclosure Statement (PDS) or other disclosure document for your account, or you can contact us on 1300 130 467.

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/dispute. If you are a business customer, please go to westpac.com.au/businessdispute

Information for customers that have a Westpac Transaction account for personal use, and have a Commonwealth Concession or Health Care card (Concession card).

The Westpac Choice Concession account is a transaction account designed for Concession card holders and offers no monthly service fees, no outward dishonour fees, no account overdrawn fees and there are no informal overdrafts (except where it is impossible or reasonably impractical for us to prevent your account from being overdrawn).

To be eligible for this account, you must have your government payments paid into the account. There is a limit of one Westpac Choice Concession account per customer, this includes joint account holders. All account holders must be eligible.

If you would like more information or would like to apply for the Westpac Choice Concession account please visit



Statement Period
31 August 2022 - 30 November 2022

Westpac DIY Super Working Account



THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENNA CT
CRAIGMORE SA 5114

046

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR CALLUMRILEY
SUPERANNUATION FUND

Customer ID
1233 2846 SUPER CALLUMRILEY
FUND PTY LTD

BSB
035-047

Account Number
433 065

Opening Balance	+ \$1,641.14
Total Credits	+ \$3,001.17
Total Debits	- \$4,425.00
Closing Balance	+ \$217.31

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$49999	Over \$49999 to \$99999	Over \$99999 to \$499999
18 Aug 2022	0.75 %	0.75 %	0.75 %	0.75 %
20 Sep 2022	1.00 %	1.00 %	1.00 %	1.00 %

Effective Date	Over \$499999
18 Aug 2022	0.75 %
20 Sep 2022	1.00 %

Tax File Number/Australian Business Number Information: Tax File Numbers or Australian Business Numbers are not held and Pay As You Go withholding tax may be deducted from interest.

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
31/08/22	STATEMENT OPENING BALANCE			1,641.14
20/09/22	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		166.14
30/09/22	Interest Paid		0.71	166.85
19/10/22	Deposit Callumriley Supe Funds Transfer		1,500.00	1,666.85
20/10/22	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		191.85

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
31/10/22	Interest Paid		0.18	192.03
18/11/22	Deposit Callumriley Supe Funds Transfer		1,500.00	1,692.03
21/11/22	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		217.03
30/11/22	Interest Paid		0.28	217.31
30/11/22	CLOSING BALANCE			217.31

CONVENIENCE AT YOUR FINGERTIPS

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MORE INFORMATION

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9155 7700 from overseas.

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Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession



Statement Period
30 November 2022 - 28 February 2023

Westpac DIY Super Working Account



THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

046

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR CALLUMRILEY
SUPERANNUATION FUND

Customer ID
1233 2846 SUPER CALLUMRILEY
FUND PTY LTD

BSB
035-047

Account Number
433 065

Opening Balance	+ \$217.31
Total Credits	+ \$4,503.47
Total Debits	- \$2,950.00
Closing Balance	+ \$1,770.78

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$49999	Over \$49999 to \$99999	Over \$99999 to \$499999
20 Sep 2022	1.00 %	1.00 %	1.00 %	1.00 %
Effective Date	Over \$499999			
20 Sep 2022	1.00 %			

Tax File Number/Australian Business Number Information: Tax File Numbers or Australian Business Numbers are not held and Pay As You Go withholding tax may be deducted from interest.

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
30/11/22	STATEMENT OPENING BALANCE			217.31
20/12/22	Deposit Callumriley Supe Funds Transfer		1,500.00	1,717.31
30/12/22	Interest Paid		0.58	1,717.89
19/01/23	Deposit Callumriley Supe House		1,500.00	3,217.89
20/01/23	Periodical Payment To Super Callumrile Loan Repay	1,475.00		1,742.89
31/01/23	Interest Paid		1.55	1,744.44
20/02/23	Deposit Callumriley Supe Funds Transfer		1,500.00	3,244.44

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
20/02/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		1,769.44
28/02/23	Interest Paid		1.34	1,770.78
28/02/23	CLOSING BALANCE			1,770.78

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MORE INFORMATION

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Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession account may differ to the features and benefits of your existing account. To view our full range of transaction accounts visit www.westpac.com.au/personal-banking/bank-accounts/transaction/



Westpac DIY Super Working Account

 046
THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR CALLUMRILEY
SUPERANNUATION FUND

Customer ID
1233 2846 SUPER CALLUMRILEY
FUND PTY LTD

BSB
035-047 Account Number
433 065

Opening Balance	+ \$1,770.78
Total Credits	+ \$4,504.86
Total Debits	- \$4,425.00
Closing Balance	+ \$1,850.64

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$49999	Over \$49999 to \$99999	Over \$99999 to \$499999
20 Sep 2022	1.00 %	1.00 %	1.00 %	1.00 %

Effective Date	Over \$499999
20 Sep 2022	1.00 %

Tax File Number/Australian Business Number Information: Tax File Numbers or Australian Business Numbers are not held and Pay As You Go withholding tax may be deducted from interest.

TRANSACTIONS

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
28/02/23	STATEMENT OPENING BALANCE			1,770.78
17/03/23	Deposit Callumriley Supe House		1,500.00	3,270.78
20/03/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		1,795.78
31/03/23	Interest Paid		1.63	1,797.41
18/04/23	Deposit Callumriley Supe House		1,500.00	3,297.41
20/04/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		1,822.41
28/04/23	Interest Paid		1.46	1,823.87

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
19/05/23	Deposit Callumriley Supe House		1,500.00	3,323.87
22/05/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		1,848.87
31/05/23	Interest Paid		1.77	1,850.64
31/05/23	CLOSING BALANCE			1,850.64

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Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession account may differ to the features and benefits of your existing account. To view our full range of transaction accounts



Statement Period
31 May 2023 - 31 August 2023

Westpac DIY Super Working Account



THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

046

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR CALLUMRILEY
SUPERANNUATION FUND

Customer ID
1233 2846 SUPER CALLUMRILEY
FUND PTY LTD

BSB
035-047 Account Number
433 065

Opening Balance	+ \$1,850.64
Total Credits	+ \$3,202.01
Total Debits	- \$4,425.00
Closing Balance	+ \$627.65

INTEREST RATES (PER ANNUM) ON CREDIT BALANCES

Effective Date	\$0 to \$9999	Over \$9999 to \$49999	Over \$49999 to \$99999	Over \$99999 to \$499999
20 Sep 2022	1.00 %	1.00 %	1.00 %	1.00 %
Effective Date	Over \$499999			
20 Sep 2022	1.00 %			

Tax File Number/Australian Business Number Information: Tax File Numbers or Australian Business Numbers are not held and Pay As You Go withholding tax may be deducted from interest.

TRANSACTIONS

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DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
31/05/23	STATEMENT OPENING BALANCE			1,850.64
20/06/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		375.64
30/06/23	Interest Paid		1.11	376.75
18/07/23	Deposit Super Callumrile House		1,600.00	1,976.75
20/07/23	Periodical Payment To Super Callumrile Loan			
	Repay	1,475.00		501.75
31/07/23	Interest Paid		0.44	502.19



S013448 / M005492 / 244 / CN4CNCPPW

**TRANSACTIONS**

Please check all entries on this statement and promptly inform Westpac of any possible error or unauthorised transaction

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
21/08/23	Deposit 2996397 Super Callumriley Fund Pty Ltd Call Funds transfer 20 Aug 2023		1,600.00	2,102.19
21/08/23	Periodical Payment To Super Callumriley Loan Repay	1,475.00		627.19
31/08/23	Interest Paid		0.46	627.65
31/08/23	CLOSING BALANCE			627.65

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**ANNUAL INFORMATION
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023****For account: 5047/433065**

Total interest credited

\$11.65



These details are provided for your records and taxation purposes

MORE INFORMATION

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SUPER B2B

INVESTMENTS

IntelliVal Automated Valuation Estimate

Prepared on 15 December 2023



262 Bethany Road Tarneit VIC 3029

Estimated Value:
\$565,000 ✓

Estimated Value Confidence:

Low High

Estimated Price Range:
\$491,000 - \$638,000

Property Attributes:

   
2 1 1 93m²



Year Built

-



Land Area

252m²



Property Type

House



Land Use

Terrace



Development Zoning

General residential zone
- schedule 1

Sales History

Sale Date	Sale Price	Sale Type
30 Nov 2012	\$305,000	Unknown

Estimated Value as at 11 December 2023. An automated valuation model estimate (Estimated Value) is a statistically derived estimate of the value of the subject property. An Estimated Value must not be relied upon as a professional valuation or an accurate representation of the market value of the subject property as determined by the valuer.

For further information about confidence levels, please refer to the end of this document.

CoreLogic IntelliVal Automated Valuation Estimate

262 Bethany Road Tarneit VIC 3029

Prepared on 15 December 2023

Location Highlights



CoreLogic IntelliVal Automated Valuation Estimate

262 Bethany Road Tarneit VIC 3029



Prepared on 15 December 2023

Recently Sold Properties



3 2 2 114m² 224m²

116B Wootten Road Tarneit VIC 3029

Sold Price: \$520,000

Sold Date: 04 January 2023

Distance from Subject: 0.1km

Features: General Residential Zone - Schedule 1, Dishwasher, Brick Veneer



3 2 2 147m² 313m²

48 Chlorinda Road Tarneit VIC 3029

Sold Price: \$575,000

Sold Date: 22 June 2023

Distance from Subject: 0.2km

Features: "BATH", General Residential Zone - Schedule 1, Dishwasher, Internal Laundry, Dishwasher



3 2 1 133m² 256m²

3A Mark Drive Tarneit VIC 3029

Sold Price: \$492,000

Sold Date: 23 September 2023

Distance from Subject: 0.2km

Features: General Residential Zone - Schedule 1, Other

CoreLogic IntelliVal Automated Valuation Estimate

262 Bethany Road Tarneit VIC 3029



Prepared on 15 December 2023



3 2 2 167m² 336m²

28 Chantelle Parade Tarneit VIC 3029

Sold Price: **\$600,000**

Sold Date: 02 December 2023

Distance from Subject: 0.2km

Features: General Residential Zone - Schedule 1, Floorboards, fullyFenced, livingAreas, payTV, remoteGarage, study, vacuumSystem,

3 - - - 252m²

24 Larissa Street Tarneit VIC 3029

Sold Price: \$515,000

Sold Date: 01 February 2023

Distance from Subject: 0.2km

Features: Other

4 2 2 166m² 319m²

97 Butterfly Boulevard Tarneit VIC 3029

Sold Price: \$585,000

Sold Date: 12 January 2023

Distance from Subject: 0.3km

Features: Internal Laundry, Floorboards, Dishwasher, Brick, 2 Toilets



No photo available



***Agent Advised**

CoreLogic IntelliVal Automated Valuation Estimate

262 Bethany Road Tarneit VIC 3029

Prepared on 15 December 2023

Tarneit Insights: A Snapshot



Houses

Median Price

\$676,202

	Past Sales	Capital Growth
2023	1047	↓ 1.09%
2022	1243	↑ 9.27%
2021	1029	↑ 8.57%
2020	695	↑ 4.27%
2019	643	↓ 4.34%

Units

Median Price

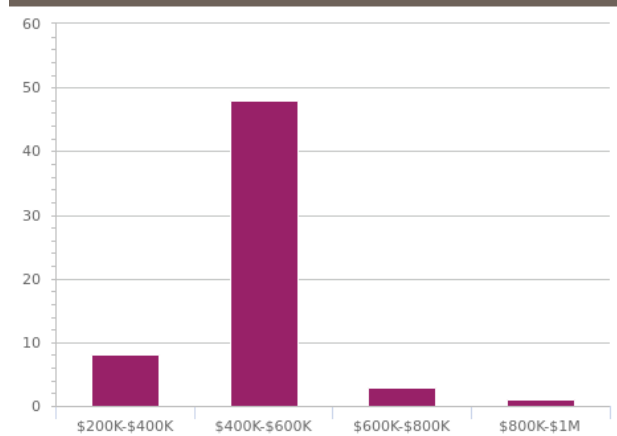
\$499,820

	Past Sales	Capital Growth
2023	63	↑ 8.34%
2022	78	↑ 5.14%
2021	64	↑ 0.46%
2020	47	↑ 8.46%
2019	29	↓ 0.70%

House Sales by Price (Past 12 Months)



Unit Sales by Price (Past 12 Months)



CoreLogic IntelliVal Automated Valuation Estimate

Prepared on 15 December 2023

Disclaimers

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An Estimated Value is generated (i) by a computer driven mathematical model in reliance on available data; (ii) without the physical inspection of the subject property; (iii) without taking into account any market conditions (including building, planning, or economic), and/or (iv) without identifying observable features or risks (including adverse environmental issues, state of repair, improvements, renovations, aesthetics, views or aspect) which may, together or separately, affect the value.

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How to read Estimated Value

The Confidence is based on a statistical calculation as to the probability of the Estimated Value being accurate compared to market value. The available confidence values returned are High, Medium-High, Medium, Medium-Low, and Low. An Estimated Value with a 'High' confidence is considered more reliable than an Estimated Value with a 'Medium-High', 'Medium', 'Medium-Low' or 'Low' confidence. The Confidence is a reflection of the amount of data we have on the property and similar properties in the surrounding areas. Generally, the more data we have for the local real estate market and subject property, the higher the Confidence level will be. Confidence should be considered alongside the Estimated Value.

Confidence is displayed as a coloured coded range with red representing low confidence, through to amber which represents medium confidence to green for higher confidence.



For more information on estimated values: <https://www.corelogic.com.au/estimated-value-faqs>

If you have any questions or concerns about the information in this report, please contact our customer care team.

Within Australia: **1300 734 318**
Email Us: **customer@corelogic.com.au**

BMT Tax Depreciation

QUANTITY SURVEYORS

Maximising Property
Depreciation Deductions



Capital Allowance & Tax Depreciation Report

Mr Mark & Mrs Diane Williams

Unit 1/262 Bethany Road

TARNEIT, VIC 3029

www.bmtqs.com.au



2 August, 2013

Mr Mark & Mrs Diane Williams

7 Nilpena Court

CRAIGMORE, SA 5114

Unit 1/262 Bethany Road TARNEIT, VIC 3029

Dear Mark & Diane,

Please find attached our Capital Allowance & Tax Depreciation Report for the above property. The schedule has been prepared by BMT Tax Depreciation Pty Ltd for Mr Mark & Mrs Diane Williams and not in any other capacity.

The schedule is based on an apportionment of the total expenditure.

The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. BMT Tax Depreciation Pty Ltd recommend that the client consults with their advisers before relying on the information provided.

BMT Tax Depreciation Pty Ltd have applied their interpretations of the Tax Commissioner's current intentions whilst preparing this document.

If this property changes ownership status, then the contents of this report become void and the new owner should contact this office to maximise their depreciation claim.

As per requirements within the Tax Agent Services Act 2009 BMT Tax Depreciation Pty Ltd are registered tax agents our tax agent number is 53712009.

Should you have any queries, or require clarification, please do not hesitate to contact Bradley Beer at this office.

Yours Sincerely,

A handwritten signature in blue ink that reads 'BMT Tax Depreciation'.

BMT Tax Depreciation Pty Ltd
Quantity Surveyors

Office Locations

BMT Tax Depreciation Pty Ltd

Sydney

PO Box N314
Grosvenor Place NSW 1220
Level 33, 264 George Street
SYDNEY, NSW 2000
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F: (02) 9241 6499

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MELBOURNE, VIC 3001
Level 50, 120 Collins Street
MELBOURNE, VIC 3000
P: (03) 9654 2233
F: (03) 9654 2244

Brisbane

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BRISBANE, QLD 4001
Level 7, 320 Adelaide Street
BRISBANE, QLD 4001
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Newcastle

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NEWCASTLE, NSW 2300
19 Bruncker Road
BROADMEADOW, NSW 2292
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GPO Box 1588
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ADELAIDE, SA 5000
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F: (08) 8231 6600

Canberra

GPO Box 2526
CANBERRA, ACT 2601
Level 6, 39 London Circuit
CANBERRA, ACT 2600
P: (02) 6257 4800
F: (02) 6257 4811

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PO Box 810
SOUTHPORT, QLD 4215
Suite 30610, Level 6
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PO Box 1720
CAIRNS, QLD 4870
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CAIRNS QLD 4870
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Perth

GPO Box 2572
PERTH, WA 6001
Level 28, 140 St Georges Terrace
PERTH, WA 6000
P: (08) 9485 2111
F: (08) 9485 2133

Darwin

GPO Box 209
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Level 1, Paspalis
Centrepont Building
48-50 Smith Street
DARWIN, NT 0801
P: (08) 8941 3115
F: (08) 8941 3116

Hobart

GPO Box 410
HOBART, TAS 7001
Level 3, 85 Macquarie Street
HOBART, TAS 7000
P: (03) 6231 6966
F: (03) 6231 6977

Australia Wide

P: 1300 728 726
F: 1300 728 721
E: info@bmtqs.com.au
W: www.bmtqs.com.au

Disclaimer

The information provided in this report has been prepared by BMT Tax Depreciation Pty Ltd (Quantity Surveyors), as Property Depreciation and Construction Cost Consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client. It is intended for use by the parties to whom directed. The contents should thus be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. We recommend that clients consult with their own advisers before relying on these schedules. The schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

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Property Information

Client:	Mr Mark & Mrs Diane Williams
Property:	Unit 1/262 Bethany Road TARNEIT, VIC 3029
Property Type:	Residential
Construction Completion Date:	17 July, 2013
Building First Use:	17 July, 2013
Total Cost at Schedule Start Date:	\$223,122
Schedule Start Date:	18 July, 2013
Date First Available for Income:	18 July, 2013
No. Days Available:	348

For a full summary of the depreciation allowance results on this property please refer to Diminishing Method (Page 8) or Prime Cost Method (Page 20).

Disclaimer

BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this report.

Method

Actual cost information for the building structure and fit-out was not available for all items. The building structure together with plant & equipment items, for which actual costs were not available, have been estimated using BMT Tax Depreciation cost advice as at 2 August, 2013. These figures were then adjusted to date of construction via the application of Building Price Indices.

Two alternative schedules have been provided. The first schedule is based on the Diminishing Value method of depreciation for plant & equipment. This method allows a greater proportion of an asset's cost to be written-off in the earlier years of the asset's effective life.

The second schedule is based on the Prime Cost method of depreciation for plant & equipment. This method allows an equal amount of an asset's cost to be written-off in each year of the asset's effective life.

Each of the above schedules contain the following:

- Depreciation claims for plant & equipment (Division 40) – these are items that can be 'easily' removed from the property as opposed to items that are permanently fixed to the structure of the building. Plant will also include items that are mechanically or electronically operated, even where they are fixed to the structure of the building;
- Building write-off claims (Division 43) – a write-off allowance is available at the rate of 2.5% per year of the construction expenditure related to the property.

We have prepared our report based on the following depreciation options for plant & equipment.

a) \$300 immediate write-off – Individual assets costing \$300 or less are normally to be written-off in full in the year of purchase (i.e. 100% depreciation write-off).

The cost of individual assets acquired after 1 July, 2000 that are identical or substantially identical must be aggregated when applying the \$300 threshold – if their aggregate cost is more than \$300, they cannot be written-off in the year of purchase. The same applies to individual assets that form part of a 'set' of assets whose aggregate is more than \$300.

b) Low-value pool depreciation – Under this depreciation option, taxpayers can choose to depreciate the following assets as part of a group or pool of assets:

- Low-cost assets – an asset acquired during the current year costing less than \$1,000 (assuming the asset is not eligible for the \$300 immediate write-off noted above);
- Low-value assets – basically, an existing asset already written down to less than \$1,000 under the Diminishing Value method.

In a low-value pool, low cost assets are depreciated at the rate of 18.75% in the first year, regardless of the amount of time in the year the asset was acquired. All other assets are depreciated at the rate of 37.5% per annum using the Diminishing Value method. Once the choice has been made to set up a low-value pool, all low-cost assets acquired must be allocated to the pool. Low-value assets can be allocated at the taxpayer's discretion.

The report has been prepared on the assumption that low-cost assets and low-value assets are depreciated as part of a low-value pool. If the purchaser does not select the low-value pool option for these assets, they should be depreciated using the effective life depreciation method below.

c) Effective life depreciation – depreciable assets that cannot be depreciated under any of the above two options have been depreciated on the basis of their effective life. For this purpose, the commissioner's estimate of their effective life has been used.

We have assumed that the property owner is entitled to claim available depreciation allowances and that no schedules of depreciation allowances exist or form a condition of the purchase documents.

The following information was used in the preparation of the schedule:

- Written and verbal information provided by Mr Mark & Mrs Diane Williams.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

- Land Cost;
- Rates and Taxes;
- Holding Costs;
- Non-Depreciable items (eg. Soft landscaping).

This Capital Allowance & Tax Depreciation Report is based on legislation in effect at the time the asset was acquired and the date this report was produced. The report is based on BMT Tax Depreciation Pty Ltd's interpretation of the Income Tax Assessment Act 1997, tax cases and tax rulings and our understanding of the Commissioner of Taxation's intentions.

Summary

Diminishing Value Calculation & Low Cost/Low Value Pooling

1.1 Deduction Groupings - Diminishing Value

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate. As assets depreciate and qualify for the low value pool these assets are automatically rolled over to the 37.5% percentage rate group.

Basic Rate (%)	Years				
	18-Jul-13 30-Jun-14 Year 1	1-Jul-14 30-Jun-15 Year 2	1-Jul-15 30-Jun-16 Year 3	1-Jul-16 30-Jun-17 Year 4	1-Jul-17 30-Jun-18 Year 5
2.50 %	\$4,792	\$5,012	\$5,012	\$5,012	\$5,012
10.00 %	\$431	\$409	\$368	\$332	\$298
16.67 %	\$568	\$502	\$418	\$188	\$0
18.75 %	\$779	\$0	\$0	\$0	\$0
20.00 %	\$1,834	\$1,557	\$1,048	\$838	\$671
37.50 %	\$0	\$1,269	\$1,162	\$1,087	\$1,034
100.00 %	\$776	\$0	\$0	\$0	\$0
Total	\$9,180	\$8,749	\$8,008	\$7,457	\$7,015

Basic Rate (%)	Years				
	1-Jul-18 30-Jun-19 Year 6	1-Jul-19 30-Jun-20 Year 7	1-Jul-20 30-Jun-21 Year 8	1-Jul-21 30-Jun-22 Year 9	1-Jul-22 30-Jun-23 Year 10
2.50 %	\$5,012	\$5,012	\$5,012	\$5,012	\$5,012
10.00 %	\$269	\$242	\$218	\$196	\$176
16.67 %	\$0	\$0	\$0	\$0	\$0
18.75 %	\$0	\$0	\$0	\$0	\$0
20.00 %	\$537	\$258	\$206	\$0	\$0
37.50 %	\$646	\$725	\$453	\$594	\$368
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$6,464	\$6,237	\$5,889	\$5,802	\$5,556

1.2 Depreciation of Plant and Equipment

This section lists the 'Plant & Equipment' relevant to this property and their corresponding depreciation claims under the Diminishing Value method. This schedule also shows the total depreciation claim for the items that have been allocated to the low-value pool.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings. The effective life of an asset is divided into either 150 or 200 to determine the basic Diminishing Value rate for the asset depending on when the item was purchased.

1.3 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
18-Jul-13 to 30-Jun-14	3,609	779	4,388	4,792	9,180
1-Jul-14 to 30-Jun-15	2,468	1,269	3,737	5,012	8,749
1-Jul-15 to 30-Jun-16	1,834	1,162	2,996	5,012	8,008
1-Jul-16 to 30-Jun-17	1,358	1,087	2,445	5,012	7,457
1-Jul-17 to 30-Jun-18	969	1,034	2,003	5,012	7,015
1-Jul-18 to 30-Jun-19	806	646	1,452	5,012	6,464
1-Jul-19 to 30-Jun-20	500	725	1,225	5,012	6,237
1-Jul-20 to 30-Jun-21	424	453	877	5,012	5,889
1-Jul-21 to 30-Jun-22	196	594	790	5,012	5,802
1-Jul-22 to 30-Jun-23	176	368	544	5,012	5,556
1-Jul-23 to 30-Jun-24	159	232	391	5,012	5,403
1-Jul-24 to 30-Jun-25	143	144	287	5,012	5,299
1-Jul-25 to 30-Jun-26	128	89	217	5,012	5,229
1-Jul-26 to 30-Jun-27	116	56	172	5,012	5,184
1-Jul-27 to 30-Jun-28	104	37	141	5,012	5,153
1-Jul-28 to 30-Jun-29	0	374	374	5,012	5,386
1-Jul-29 to 30-Jun-30	0	234	234	5,012	5,246
1-Jul-30 to 30-Jun-31	0	146	146	5,012	5,158
1-Jul-31 to 30-Jun-32	0	91	91	5,012	5,103
1-Jul-32 to 30-Jun-33	0	56	56	5,012	5,068
1-Jul-33 to 30-Jun-34	0	34	34	5,012	5,046
1-Jul-34 to 30-Jun-35	0	22	22	5,012	5,034
1-Jul-35 to 30-Jun-36	0	13	13	5,012	5,025
1-Jul-36 to 30-Jun-37	0	8	8	5,012	5,020
1-Jul-37 to 30-Jun-38	0	5	5	5,012	5,017
1-Jul-38 to 30-Jun-39	0	3	3	5,012	5,015
1-Jul-39 to 30-Jun-40	0	2	2	5,012	5,014
1-Jul-40 to 30-Jun-41	0	2	2	5,012	5,014

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
1-Jul-41 to 30-Jun-42	0	1	1	5,012	5,013
1-Jul-42 to 30-Jun-43	0	1	1	5,012	5,013
1-Jul-43 to 30-Jun-44	0	0	0	5,012	5,012
1-Jul-44 to 30-Jun-45	0	0	0	5,012	5,012
1-Jul-45 to 30-Jun-46	0	0	0	5,012	5,012
1-Jul-46 to 30-Jun-47	0	0	0	5,012	5,012
1-Jul-47 to 30-Jun-48	0	0	0	5,012	5,012
1-Jul-48 to 30-Jun-49	0	0	0	5,012	5,012
1-Jul-49 to 30-Jun-50	0	0	0	5,012	5,012
1-Jul-50 to 30-Jun-51	0	0	0	5,012	5,012
1-Jul-51 to 30-Jun-52	0	0	0	5,012	5,012
1-Jul-52 to 30-Jun-53	0	0	0	5,012	5,012

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Diminishing Method (Years 1-5)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 18-Jul-13 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				18-Jul-13 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	3,236	10	20.0 %	617	524	419	335	268	1,073
Bathroom Accessories - Freestanding	129	5	100.0 %	129	0	0	0	0	0
Blinds	2,092	10	37.5 %	0	0	0	0	0	259
Carpet	4,857	10	20.0 %	926	786	629	503	403	1,610
Cooktops	940	12	37.5 %	0	0	0	0	0	116
Dishwashers	1,527	10	20.0 %	291	247	0	0	0	241
Exhaust Fans	259	10	100.0 %	259	0	0	0	0	0
Garbage Bins	212	10	100.0 %	212	0	0	0	0	0
Heating Gas - Ducted Central Unit	4,524	20	10.0 %	431	409	368	332	298	2,686
Hot Water Systems	1,933	12	16.7 %	307	271	226	188	0	588
Light Shades	422	5	37.5 %	0	0	0	0	0	52
Ovens	1,645	12	16.7 %	261	231	192	0	0	376
Rangehoods	705	12	37.5 %	0	0	0	0	0	87
Smoke Alarms	176	6	100.0 %	176	0	0	0	0	0
Subtotal	22,657			3,609	2,468	1,834	1,358	969	7,088
Total Division 40 - Effective Life Rate	18,498			3,609	2,468	1,834	1,358	969	5,369
Total Division 40 - Pooled (Page 16)	4,159			779	1,269	1,162	1,087	1,034	1,719
Total Division 40	22,657			4,388	3,737	2,996	2,445	2,003	7,088
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	200,465			4,792	5,012	5,012	5,012	5,012	175,625
Total Depreciation	223,122			9,180	8,749	8,008	7,457	7,015	182,713

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing Method (Years 6-10)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	1,073	10	20.0 %	215	0	0	0	0	131
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	259	10	37.5 %	0	0	0	0	0	24
Carpet	1,610	10	20.0 %	322	258	206	0	0	322
Cooktops	116	12	37.5 %	0	0	0	0	0	11
Dishwashers	241	10	37.5 %	0	0	0	0	0	23
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	2,686	20	10.0 %	269	242	218	196	176	1,585
Hot Water Systems	588	12	37.5 %	0	0	0	0	0	56
Light Shades	52	5	37.5 %	0	0	0	0	0	4
Ovens	376	12	37.5 %	0	0	0	0	0	36
Rangehoods	87	12	37.5 %	0	0	0	0	0	8
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	7,088			806	500	424	196	176	2,200
Total Division 40 - Effective Life Rate	5,369			806	500	424	196	176	1,585
Total Division 40 - Pooled (Page 17)	1,719			646	725	453	594	368	615
Total Division 40	7,088			1,452	1,225	877	790	544	2,200
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	175,625			5,012	5,012	5,012	5,012	5,012	150,565
Total Depreciation	182,713			6,464	6,237	5,889	5,802	5,556	152,765

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Diminishing Method (Years 11-15)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	131	10	37.5 %	0	0	0	0	0	12
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	24	10	37.5 %	0	0	0	0	0	2
Carpet	322	10	37.5 %	0	0	0	0	0	31
Cooktops	11	12	37.5 %	0	0	0	0	0	0
Dishwashers	23	10	37.5 %	0	0	0	0	0	2
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	1,585	20	10.0 %	159	143	128	116	104	935
Hot Water Systems	56	12	37.5 %	0	0	0	0	0	6
Light Shades	4	5	37.5 %	0	0	0	0	0	0
Ovens	36	12	37.5 %	0	0	0	0	0	4
Rangehoods	8	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	2,200			159	143	128	116	104	992
Total Division 40 - Effective Life Rate	1,585			159	143	128	116	104	935
Total Division 40 - Pooled (Page 18)	615			232	144	89	56	37	57
Total Division 40	2,200			391	287	217	172	141	992
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	150,565			5,012	5,012	5,012	5,012	5,012	125,505
Total Depreciation	152,765			5,403	5,299	5,229	5,184	5,153	126,497

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Diminishing Method (Years 16-20)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	12	10	37.5 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	0	0	0	0	0	0
Carpet	31	10	37.5 %	0	0	0	0	0	2
Cooktops	0	12	37.5 %	0	0	0	0	0	0
Dishwashers	2	10	37.5 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	935	20	37.5 %	0	0	0	0	0	89
Hot Water Systems	6	12	37.5 %	0	0	0	0	0	0
Light Shades	0	5	37.5 %	0	0	0	0	0	0
Ovens	4	12	37.5 %	0	0	0	0	0	0
Rangehoods	0	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	992			0	0	0	0	0	91
Total Division 40 - Effective Life Rate	935			0	0	0	0	0	0
Total Division 40 - Pooled (Page 19)	57			374	234	146	91	56	91
Total Division 40	992			374	234	146	91	56	91
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	125,505			5,012	5,012	5,012	5,012	5,012	100,445
Total Depreciation	126,497			5,386	5,246	5,158	5,103	5,068	100,536

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Pooling Schedule DV (Years 1-5)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 18-Jul-13 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				18-Jul-13 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing									
Air Conditioner - Split Systems	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	2,092	10	37.5%	392	638	398	249	156	259
Carpet	0	10	0.0%	0	0	0	0	0	0
Cooktops	940	12	37.5%	176	287	179	112	70	116
Dishwashers	*989	10	37.5%	0	0	371	232	145	241
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	0	20	0.0%	0	0	0	0	0	0
Hot Water Systems	*941	12	37.5%	0	0	0	0	353	588
Light Shades	422	5	37.5%	79	129	80	50	32	52
Ovens	*961	12	37.5%	0	0	0	360	225	376
Rangehoods	705	12	37.5%	132	215	134	84	53	87
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	4,159			779	1,269	1,162	1,087	1,034	1,719
Total - Pooled Items	4,159			779	1,269	1,162	1,087	1,034	1,719

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Pooling Schedule DV (Years 6-10)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing									
Air Conditioner - Split Systems	*858	10	37.5 %	0	322	201	126	78	131
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	259	10	37.5 %	97	61	38	24	15	24
Carpet	*824	10	37.5 %	0	0	0	309	193	322
Cooktops	116	12	37.5 %	44	27	17	11	6	11
Dishwashers	241	10	37.5 %	90	57	35	22	14	23
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	0	20	0.0 %	0	0	0	0	0	0
Hot Water Systems	588	12	37.5 %	221	138	86	54	33	56
Light Shades	52	5	37.5 %	20	12	8	5	3	4
Ovens	376	12	37.5 %	141	88	55	35	21	36
Rangehoods	87	12	37.5 %	33	20	13	8	5	8
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	1,719			646	725	453	594	368	615
Total - Pooled Items	1,719			646	725	453	594	368	615

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Pooling Schedule DV (Years 11-15)

Unit 1/262 Bethany Road
TARNET, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing									
Air Conditioner - Split Systems	131	10	37.5%	49	31	19	12	8	12
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	24	10	37.5%	9	6	3	2	2	2
Carpet	322	10	37.5%	121	75	47	30	18	31
Cooktops	11	12	37.5%	4	3	2	1	1	0
Dishwashers	23	10	37.5%	9	5	3	2	2	2
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	0	20	0.0%	0	0	0	0	0	0
Hot Water Systems	56	12	37.5%	21	13	8	5	3	6
Light Shades	4	5	37.5%	2	1	1	0	0	0
Ovens	36	12	37.5%	14	8	5	3	2	4
Rangehoods	8	12	37.5%	3	2	1	1	1	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	615			232	144	89	56	37	57
Total - Pooled Items	615			232	144	89	56	37	57

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Pooling Schedule DV (Years 16-20)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing									
Air Conditioner - Split Systems	12	10	37.5%	5	3	2	1	1	0
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	2	10	37.5%	1	1	0	0	0	0
Carpet	31	10	37.5%	12	7	5	3	2	2
Cooktops	0	12	0.0%	0	0	0	0	0	0
Dishwashers	2	10	37.5%	1	1	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	*935	20	37.5%	351	219	137	86	53	89
Hot Water Systems	6	12	37.5%	2	2	1	1	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
Ovens	4	12	37.5%	2	1	1	0	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	57			374	234	146	91	56	91
Total - Pooled Items	57			374	234	146	91	56	91

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Summary

Prime Cost Calculation

1.1 Deduction Groupings - Prime Cost

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate.

Basic Rate (%)	Years				
	18-Jul-13 30-Jun-14 Year 1	1-Jul-14 30-Jun-15 Year 2	1-Jul-15 30-Jun-16 Year 3	1-Jul-16 30-Jun-17 Year 4	1-Jul-17 30-Jun-18 Year 5
2.50 %	\$4,792	\$5,012	\$5,012	\$5,012	\$5,012
5.00 %	\$216	\$226	\$226	\$226	\$226
8.33 %	\$416	\$435	\$435	\$435	\$435
10.00 %	\$1,117	\$1,172	\$1,172	\$1,172	\$1,172
20.00 %	\$80	\$84	\$84	\$84	\$84
100.00 %	\$776	\$0	\$0	\$0	\$0
Total	\$7,397	\$6,929	\$6,929	\$6,929	\$6,929

Basic Rate (%)	Years				
	1-Jul-18 30-Jun-19 Year 6	1-Jul-19 30-Jun-20 Year 7	1-Jul-20 30-Jun-21 Year 8	1-Jul-21 30-Jun-22 Year 9	1-Jul-22 30-Jun-23 Year 10
2.50 %	\$5,012	\$5,012	\$5,012	\$5,012	\$5,012
5.00 %	\$226	\$226	\$226	\$226	\$226
8.33 %	\$435	\$435	\$435	\$435	\$435
10.00 %	\$1,172	\$1,172	\$1,172	\$1,172	\$1,172
20.00 %	\$6	\$0	\$0	\$0	\$0
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$6,851	\$6,845	\$6,845	\$6,845	\$6,845

1.2 Depreciation of Plant and Equipment

This section lists the plant & equipment relevant to this property and their corresponding depreciation claims under the Prime Cost method.

The low-value option has not been applied, as this option is based on the Diminishing Value method. However, the purchaser can choose to depreciate low cost assets and low-value assets as part of a low value pool, even if other assets are being depreciated under the Prime Cost method.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings (depending on when the item

was purchased). The effective life of an asset is divided into 100 to determine the basic Prime Cost rate for the asset.

1.3 Prime Cost Total - Plant & Equipment and Division 43

Date	Effective Life Plant	Division 43	Total
18-Jul-13 to 30-Jun-14	2,605	4,792	7,397
1-Jul-14 to 30-Jun-15	1,917	5,012	6,929
1-Jul-15 to 30-Jun-16	1,917	5,012	6,929
1-Jul-16 to 30-Jun-17	1,917	5,012	6,929
1-Jul-17 to 30-Jun-18	1,917	5,012	6,929
1-Jul-18 to 30-Jun-19	1,839	5,012	6,851
1-Jul-19 to 30-Jun-20	1,833	5,012	6,845
1-Jul-20 to 30-Jun-21	1,833	5,012	6,845
1-Jul-21 to 30-Jun-22	1,833	5,012	6,845
1-Jul-22 to 30-Jun-23	1,833	5,012	6,845
1-Jul-23 to 30-Jun-24	708	5,012	5,720
1-Jul-24 to 30-Jun-25	661	5,012	5,673
1-Jul-25 to 30-Jun-26	248	5,012	5,260
1-Jul-26 to 30-Jun-27	226	5,012	5,238
1-Jul-27 to 30-Jun-28	226	5,012	5,238
1-Jul-28 to 30-Jun-29	226	5,012	5,238
1-Jul-29 to 30-Jun-30	226	5,012	5,238
1-Jul-30 to 30-Jun-31	226	5,012	5,238
1-Jul-31 to 30-Jun-32	226	5,012	5,238
1-Jul-32 to 30-Jun-33	226	5,012	5,238
1-Jul-33 to 30-Jun-34	14	5,012	5,026
1-Jul-34 to 30-Jun-35	0	5,012	5,012
1-Jul-35 to 30-Jun-36	0	5,012	5,012
1-Jul-36 to 30-Jun-37	0	5,012	5,012
1-Jul-37 to 30-Jun-38	0	5,012	5,012
1-Jul-38 to 30-Jun-39	0	5,012	5,012
1-Jul-39 to 30-Jun-40	0	5,012	5,012
1-Jul-40 to 30-Jun-41	0	5,012	5,012
1-Jul-41 to 30-Jun-42	0	5,012	5,012
1-Jul-42 to 30-Jun-43	0	5,012	5,012
1-Jul-43 to 30-Jun-44	0	5,012	5,012
1-Jul-44 to 30-Jun-45	0	5,012	5,012

Date	Effective Life Plant	Division 43	Total
1-Jul-45 to 30-Jun-46	0	5,012	5,012
1-Jul-46 to 30-Jun-47	0	5,012	5,012
1-Jul-47 to 30-Jun-48	0	5,012	5,012
1-Jul-48 to 30-Jun-49	0	5,012	5,012
1-Jul-49 to 30-Jun-50	0	5,012	5,012
1-Jul-50 to 30-Jun-51	0	5,012	5,012
1-Jul-51 to 30-Jun-52	0	5,012	5,012
1-Jul-52 to 30-Jun-53	0	5,012	5,012

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Prime Cost Method (Years 1-5)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 18-Jul-13 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				18-Jul-13 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	3,236	10	10.0 %	309	324	324	324	324	1,631
Bathroom Accessories - Freestanding	129	5	100.0 %	129	0	0	0	0	0
Blinds	2,092	10	10.0 %	199	209	209	209	209	1,057
Carpet	4,857	10	10.0 %	463	486	486	486	486	2,450
Cooktops	940	12	8.3 %	75	78	78	78	78	553
Dishwashers	1,527	10	10.0 %	146	153	153	153	153	769
Exhaust Fans	259	10	100.0 %	259	0	0	0	0	0
Garbage Bins	212	10	100.0 %	212	0	0	0	0	0
Heating Gas - Ducted Central Unit	4,524	20	5.0 %	216	226	226	226	226	3,404
Hot Water Systems	1,933	12	8.3 %	154	161	161	161	161	1,135
Light Shades	422	5	20.0 %	80	84	84	84	84	6
Ovens	1,645	12	8.3 %	131	137	137	137	137	966
Rangehoods	705	12	8.3 %	56	59	59	59	59	413
Smoke Alarms	176	6	100.0 %	176	0	0	0	0	0
Subtotal	22,657			2,605	1,917	1,917	1,917	1,917	12,384
Total Division 40 - Effective Life Rate	22,657			2,605	1,917	1,917	1,917	1,917	12,384
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	200,465			4,792	5,012	5,012	5,012	5,012	175,625
Total Depreciation	223,122			7,397	6,929	6,929	6,929	6,929	188,009

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Prime Cost Method (Years 6-10)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	1,631	10	10.0 %	324	324	324	324	324	11
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	1,057	10	10.0 %	209	209	209	209	209	12
Carpet	2,450	10	10.0 %	486	486	486	486	486	20
Cooktops	553	12	8.3 %	78	78	78	78	78	163
Dishwashers	769	10	10.0 %	153	153	153	153	153	4
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	3,404	20	5.0 %	226	226	226	226	226	2,274
Hot Water Systems	1,135	12	8.3 %	161	161	161	161	161	330
Light Shades	6	5	20.0 %	6	0	0	0	0	0
Ovens	966	12	8.3 %	137	137	137	137	137	281
Rangehoods	413	12	8.3 %	59	59	59	59	59	118
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	12,384			1,839	1,833	1,833	1,833	1,833	3,213
Total Division 40 - Effective Life Rate	12,384			1,839	1,833	1,833	1,833	1,833	3,213
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	175,625			5,012	5,012	5,012	5,012	5,012	150,565
Total Depreciation	188,009			6,851	6,845	6,845	6,845	6,845	153,778

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Prime Cost Method (Years 11-15)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	11	10	10.0 %	11	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	12	10	10.0 %	12	0	0	0	0	0
Carpet	20	10	10.0 %	20	0	0	0	0	0
Cooktops	163	12	8.3 %	78	78	7	0	0	0
Dishwashers	4	10	10.0 %	4	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	2,274	20	5.0 %	226	226	226	226	226	1,144
Hot Water Systems	330	12	8.3 %	161	161	8	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	281	12	8.3 %	137	137	7	0	0	0
Rangehoods	118	12	8.3 %	59	59	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	3,213			708	661	248	226	226	1,144
Total Division 40 - Effective Life Rate	3,213			708	661	248	226	226	1,144
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	150,565			5,012	5,012	5,012	5,012	5,012	125,505
Total Depreciation	153,778			5,720	5,673	5,260	5,238	5,238	126,649

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Prime Cost Method (Years 16-20)

Unit 1/262 Bethany Road
TARNEIT, VIC 3029

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Air Conditioner - Split Systems	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	0	10	10.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Dishwashers	0	10	10.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Heating Gas - Ducted Central Unit	1,144	20	5.0 %	226	226	226	226	226	14
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	1,144			226	226	226	226	226	14
Total Division 40 - Effective Life Rate	1,144			226	226	226	226	226	14
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	125,505			5,012	5,012	5,012	5,012	5,012	100,445
Total Depreciation	126,649			5,238	5,238	5,238	5,238	5,238	100,459

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Summary

Division 43

Building Write-Off Allowance

1.1 Special Building Write-Off allowance (Division 43)

There is available to Mr Mark & Mrs Diane Williams a Division 43 special building write-off allowance which applies to income producing Residential buildings which commenced construction from the 18th July 1985 to the present time.

Under current Tax Legislation, the owner of the property is eligible to claim the Division 43 write-off allowance for a maximum of 40 years after the construction completion date. The Division 43 allowance applicable to this property is calculated below.

Total Cost for Division 43 application at:

Works	Date	Rate	Original Cost
Original Works	17-Jul-13	2.5 %	\$200,465

Calculation for write-off provision,

PERIOD	DIV 43 (\$)
18-Jul-13 to 30-Jun-14	4,792
1-Jul-14 to 30-Jun-15	5,012
1-Jul-15 to 30-Jun-16	5,012
1-Jul-16 to 30-Jun-17	5,012
1-Jul-17 to 30-Jun-18	5,012
1-Jul-18 to 30-Jun-19	5,012
1-Jul-19 to 30-Jun-20	5,012
1-Jul-20 to 30-Jun-21	5,012
1-Jul-21 to 30-Jun-22	5,012
1-Jul-22 to 30-Jun-23	5,012

Appendix One

40 Year Projection

Appendix One - 40 Year Projection

Years 1-21		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
18-Jul-13 30-Jun-14	9,180	7,397
1-Jul-14 30-Jun-15	8,749	6,929
1-Jul-15 30-Jun-16	8,008	6,929
1-Jul-16 30-Jun-17	7,457	6,929
1-Jul-17 30-Jun-18	7,015	6,929
1-Jul-18 30-Jun-19	6,464	6,851
1-Jul-19 30-Jun-20	6,237	6,845
1-Jul-20 30-Jun-21	5,889	6,845
1-Jul-21 30-Jun-22	5,802	6,845
1-Jul-22 30-Jun-23	5,556	6,845
1-Jul-23 30-Jun-24	5,403	5,720
1-Jul-24 30-Jun-25	5,299	5,673
1-Jul-25 30-Jun-26	5,229	5,260
1-Jul-26 30-Jun-27	5,184	5,238
1-Jul-27 30-Jun-28	5,153	5,238
1-Jul-28 30-Jun-29	5,386	5,238
1-Jul-29 30-Jun-30	5,246	5,238
1-Jul-30 30-Jun-31	5,158	5,238
1-Jul-31 30-Jun-32	5,103	5,238
1-Jul-32 30-Jun-33	5,068	5,238
1-Jul-33 30-Jun-34	5,046	5,026

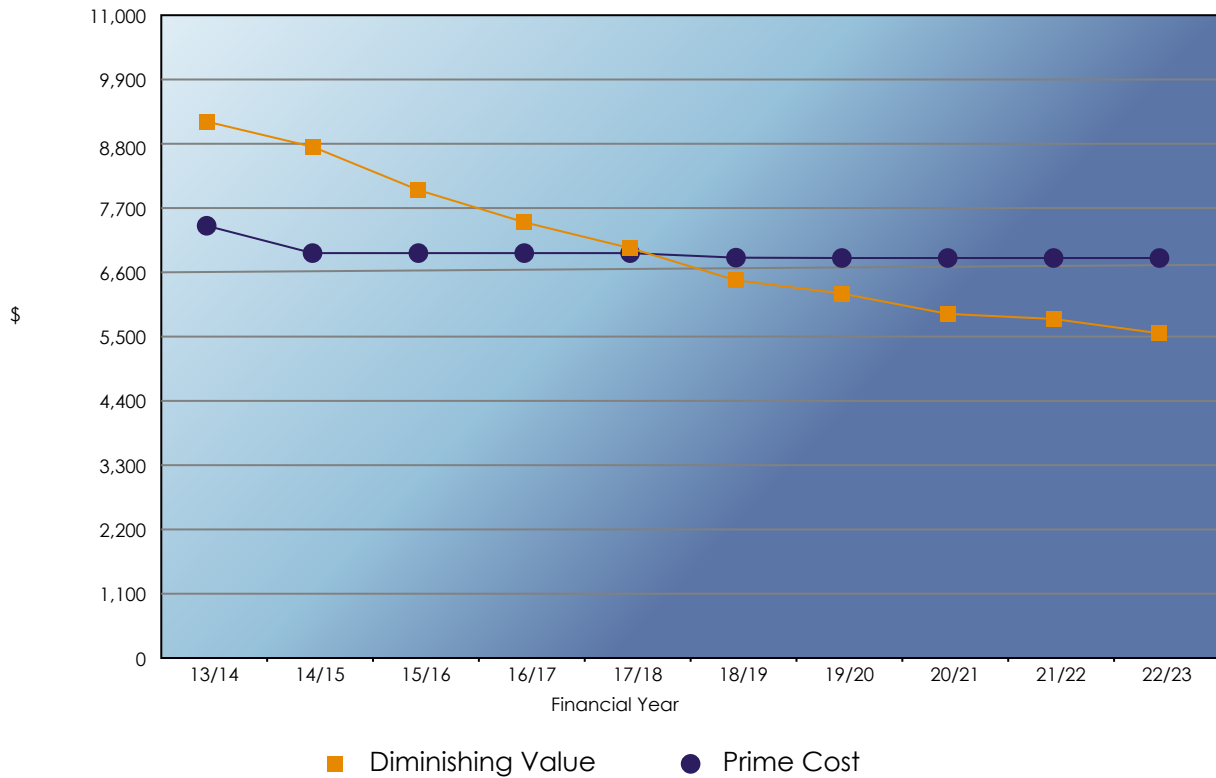
Years 22-41		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
1-Jul-34 30-Jun-35	5,034	5,012
1-Jul-35 30-Jun-36	5,025	5,012
1-Jul-36 30-Jun-37	5,020	5,012
1-Jul-37 30-Jun-38	5,017	5,012
1-Jul-38 30-Jun-39	5,015	5,012
1-Jul-39 30-Jun-40	5,014	5,012
1-Jul-40 30-Jun-41	5,014	5,012
1-Jul-41 30-Jun-42	5,013	5,012
1-Jul-42 30-Jun-43	5,013	5,012
1-Jul-43 30-Jun-44	5,012	5,012
1-Jul-44 30-Jun-45	5,012	5,012
1-Jul-45 30-Jun-46	5,012	5,012
1-Jul-46 30-Jun-47	5,012	5,012
1-Jul-47 30-Jun-48	5,012	5,012
1-Jul-48 30-Jun-49	5,012	5,012
1-Jul-49 30-Jun-50	5,012	5,012
1-Jul-50 30-Jun-51	5,012	5,012
1-Jul-51 30-Jun-52	5,012	5,012
1-Jul-52 30-Jun-53	5,012	5,012
1-Jul-53 30-Jun-54	205	205
Total	223,122	223,122

Appendix Two & Three

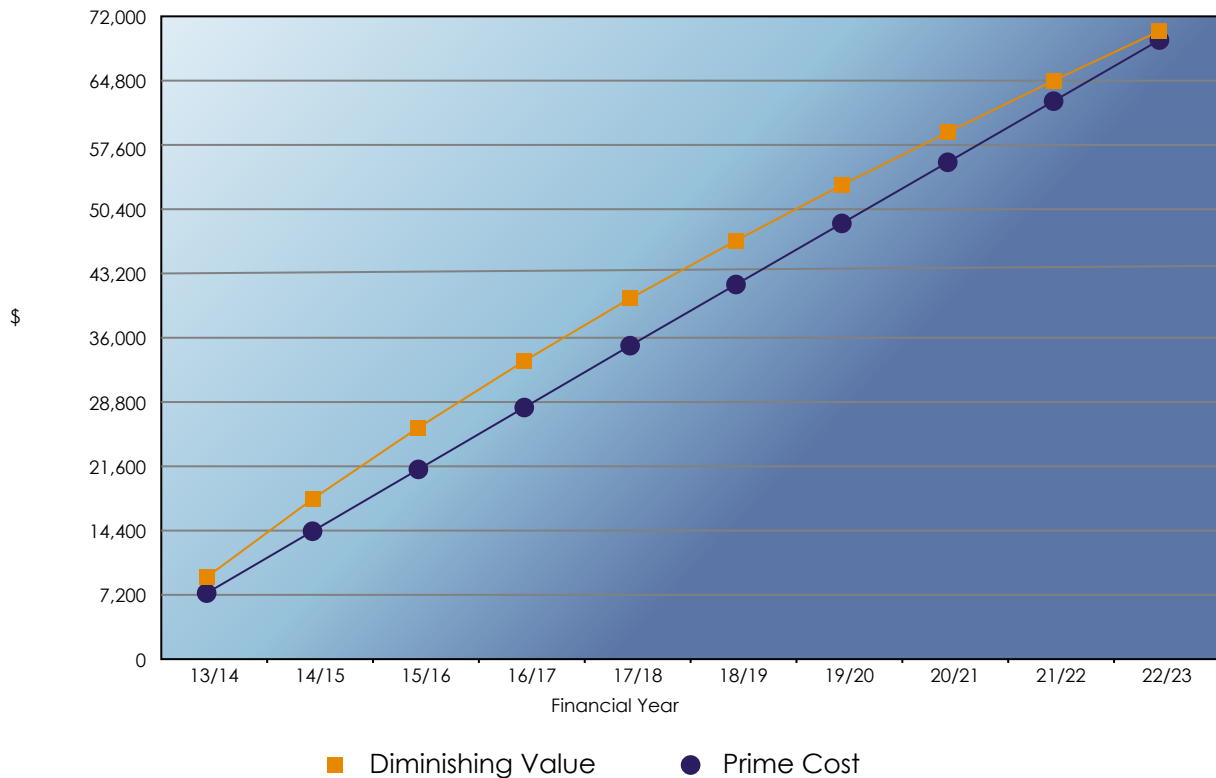
Graphical Representation

Comparative & Cumulative Analysis

Appendix Two - Comparative Analysis



Appendix Three - Cumulative Analysis





SUPER B2B

BORROWINGS



SMSF Investment Property Loan

Statement Period

11 January 2022 - 11 July 2022



THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

Account No. 035-047 43-4930

YOUR ACCOUNT SUMMARY

YOUR ACCOUNT STATUS as at 11 JUL 2022

Opening Balance	- \$65,736.80	Limit	\$158,683.00
Total Credits	+ \$7,375.00	Funds Available ¹	\$0.00
Total Debits	- \$1,619.01		
Closing Balance ¹	- \$59,980.81		

YOUR ACCOUNT DETAILS

YOUR CUSTOMER DETAILS

Account Name	Your Name	Your Customer Number
SUPER CALLUMRILEY FUND PTY LTD AS TRUSTEE FOR THE CALLUMRILEY SUPER'N FUND	SUPER CALLUMRILEY FUND PTY LTD	1233 2846

YOUR LOAN SUMMARY

Repayment Type ²	Principal and Interest
Loan Expiry Date ³	17 July 2038

TRANSACTIONS

035-047 43-4930

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
11/01/22	Statement Opening Balance			-65,736.80
20/01/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-64,261.80
20/01/22	Interest	286.41		-64,548.21
21/02/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-63,073.21
21/02/22	Interest	290.30		-63,363.51
21/03/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-61,888.51
21/03/22	Interest	249.35		-62,137.86
20/04/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-60,662.86
20/04/22	Interest	262.00		-60,924.86

**TRANSACTIONS**

035-047 43-4930

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
20/05/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-59,449.86
20/05/22	Interest	258.13		-59,707.99
20/06/22	Interest	272.82		-59,980.81
11/07/22	Closing Balance			-59,980.81

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY**Annual Percentage Rate (per annum) on Debit Balances**

Effective Date	Annual Rate
17 Mar 2020	5.13 %
17 May 2022	5.38 %
21 Jun 2022	5.88 %

MORE INFORMATION

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/dispute. If you are a business customer, please go to westpac.com.au/businessdispute

Information for customers that have a Westpac Transaction account for personal use, and have a Commonwealth Concession or Health Care card (Concession card).

The Westpac Choice Concession account is a transaction account designed for Concession card holders and offers no monthly service fees, no outward dishonour fees, no account overdrawn fees and there are no informal overdrafts (except where it is impossible or reasonably impractical for us to prevent your account from being overdrawn).

To be eligible for this account, you must have your government payments paid into the account. There is a limit of one Westpac Choice Concession account per customer, this includes joint account holders. All account holders must be eligible.

If you would like more information or would like to apply for the Westpac Choice Concession account please visit www.westpac.com.au/personal-banking/bank-accounts/transaction/choice/basic/, call 132 032 or visit your local branch.

Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession account may differ to the features and benefits of your existing account. To view our full range of transaction accounts visit www.westpac.com.au/personal-banking/bank-accounts/transaction/

If any loan you hold with us is secured by a real property mortgage; the mortgage terms require the property to be insured. Please review the replacement value of the property and check with your insurer to ensure you have adequate cover. For general information on property insurance, visit the Australian Securities and Investments Commission's MoneySmart website: www.moneysmart.gov.au.



SMSF Investment Property Loan

Statement Period

11 July 2022 - 11 January 2023



046

Account No. 035-047 43-4930

THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

YOUR ACCOUNT SUMMARY

Opening Balance	- \$59,980.81	Limit	\$152,699.00
Total Credits	+ \$7,375.00	Funds Available ¹	\$0.00
Total Debits	- \$2,002.52		
Closing Balance ¹	- \$54,608.33		

YOUR ACCOUNT DETAILS

Account Name
SUPER CALLUMRILEY FUND PTY LTD
AS TRUSTEE FOR THE CALLUMRILEY SUPER'N FUND

YOUR CUSTOMER DETAILS

Your Name
SUPER CALLUMRILEY FUND PTY LTD
Your Customer Number
1233 2846

YOUR LOAN SUMMARY

Repayment Type ² Principal and Interest
Loan Expiry Date ³ 17 July 2038

TRANSACTIONS

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
11/07/22	Statement Opening Balance			-59,980.81
20/07/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-58,505.81
20/07/22	Interest	289.05		-58,794.86
22/08/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-57,319.86
22/08/22	Interest	342.36		-57,662.22
20/09/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-56,187.22
20/09/22	Interest	315.19		-56,502.41
20/10/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-55,027.41
20/10/22	Interest	343.50		-55,370.91

**TRANSACTIONS**

035-047 43-4930

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
21/11/22	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-53,895.91
21/11/22	Interest	372.66		-54,268.57
20/12/22	Interest	339.76		-54,608.33
11/01/23	Closing Balance			-54,608.33

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY**Annual Percentage Rate (per annum) on Debit Balances**

Effective Date	Annual Rate
21 Jun 2022	5.88 %
20 Jul 2022	6.38 %
18 Aug 2022	6.88 %
20 Sep 2022	7.38 %
18 Oct 2022	7.63 %
15 Nov 2022	7.88 %
20 Dec 2022	8.13 %

MORE INFORMATION

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/dispute. If you are a business customer, please go to westpac.com.au/businessdispute

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If you would like more information or would like to apply for the Westpac Choice Concession account please visit www.westpac.com.au/personal-banking/bank-accounts/transaction/choice/basic/, call 132 032 or visit your local branch.

Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession account may differ to the features and benefits of your existing account. To view our full range of transaction accounts visit www.westpac.com.au/personal-banking/bank-accounts/transaction/

If any loan you hold with us is secured by a real property mortgage; the mortgage terms require the property to be insured. Please review the replacement value of the property and check with your insurer to ensure you have adequate



SMSF Investment Property Loan

Statement Period

11 January 2023 - 11 July 2023



046

THE DIRECTOR
SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT
CRAIGMORE SA 5114

Account No.

035-047 43-4930

YOUR ACCOUNT SUMMARY

YOUR ACCOUNT STATUS as at 11 JUL 2023

Opening Balance	- \$54,608.33	Limit	\$146,275.00
Total Credits	+ \$8,850.00	Funds Available ¹	\$0.00
Total Debits	- \$2,185.96		
Closing Balance ¹	- \$47,944.29		

YOUR ACCOUNT DETAILS

YOUR CUSTOMER DETAILS

Account Name	Your Name	Your Customer Number
SUPER CALLUMRILEY FUND PTY LTD AS TRUSTEE FOR THE CALLUMRILEY SUPER'N FUND	SUPER CALLUMRILEY FUND PTY LTD	1233 2846

YOUR LOAN SUMMARY

Repayment Type ²	Principal and Interest
Loan Expiry Date ³	17 July 2038

TRANSACTIONS

035-047 43-4930

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
11/01/23	Statement Opening Balance			-54,608.33
20/01/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-53,133.33
20/01/23	Interest	377.06		-53,510.39
20/02/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-52,035.39
20/02/23	Interest	369.48		-52,404.87
20/03/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-50,929.87
20/03/23	Interest	336.52		-51,266.39
20/04/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-49,791.39
20/04/23	Interest	375.40		-50,166.79

S006499 / M003143 / 193 / CN4CNCPPW

**TRANSACTIONS**

035-047 43-4930

DATE	TRANSACTION DESCRIPTION	DEBIT	CREDIT	BALANCE
22/05/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-48,691.79
22/05/23	Interest	381.62		-49,073.41
20/06/23	Periodical Payment From Super Callumrile Loan Repay		1,475.00	-47,598.41
20/06/23	Interest	345.88		-47,944.29
11/07/23	Closing Balance			-47,944.29

CONVENIENCE AT YOUR FINGERTIPS

Use Online, Mobile or Tablet Banking to pay bills, transfer funds, check your account balances and much more

INTEREST RATES SUMMARY**Annual Percentage Rate (per annum) on Debit Balances**

Effective Date	Annual Rate
20 Dec 2022	8.13 %
21 Feb 2023	8.38 %
21 Mar 2023	8.63 %
16 May 2023	8.88 %
20 Jun 2023	9.13 %

MORE INFORMATION

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To help you learn how you can protect your card against unauthorised transactions, you can find more information at westpac.com.au/dispute. If you are a business customer, please go to westpac.com.au/businessdispute

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Before making a decision about any of our products, please read all the terms and conditions available at westpac.com.au and consider whether the product is right for you. Please consider that the features of the Concession account may differ to the features and benefits of your existing account. To view our full range of transaction accounts visit www.westpac.com.au/personal-banking/bank-accounts/transaction/

If any loan you hold with us is secured by a real property mortgage; the mortgage terms require the property to be



SUPER B2B

**ATO PORTAL
REPORTS**



Australian Government
Australian Taxation Office

Agent CYGNET ACCOUNTING PTY LTD
Client THE TRUSTEE FOR
CALLUMRILEY
SUPERANNUATION FUND
ABN 56 368 345 627
TFN 943 445 568

Income tax 551

Date generated	15 December 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **01 July 2022** to **15 December 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
29 May 2023	1 Jun 2023	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$1.67		\$0.00
22 May 2023	15 May 2023	Interest for early payment of Income Tax		\$1.67	\$1.67 CR
14 Apr 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$259.00		\$0.00
7 Mar 2023	6 Mar 2023	Payment received		\$259.00	\$259.00 CR



Australian Government
Australian Taxation Office

Agent CYGNET ACCOUNTING PTY LTD
Client THE TRUSTEE FOR
CALLUMRILEY
SUPERANNUATION FUND
ABN 56 368 345 627
TFN 943 445 568

Activity statement 001

Date generated	15 December 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

0 results found - from **01 July 2022** to **15 December 2023** sorted by **processed date** ordered **newest to oldest**



SUPER B2B

CONTRIBUTIONS



SUPER B2B

**ROLLOVER
IN & OUT**



SUPER B2B

**INVESTMENTS
REVENUE**



Folio Summary

Folio: **OWN00625**
From: **1/07/2022**
To: **30/06/2023**
Created: **4/07/2023**

Mark Williams - Callumriley
Super Fund, Diane Williams
- Callumriley Super Fund
Callumriley Super Fund
7 Nilpena Court
CRAIGNORE SA 5114



Money In

\$18,623.15



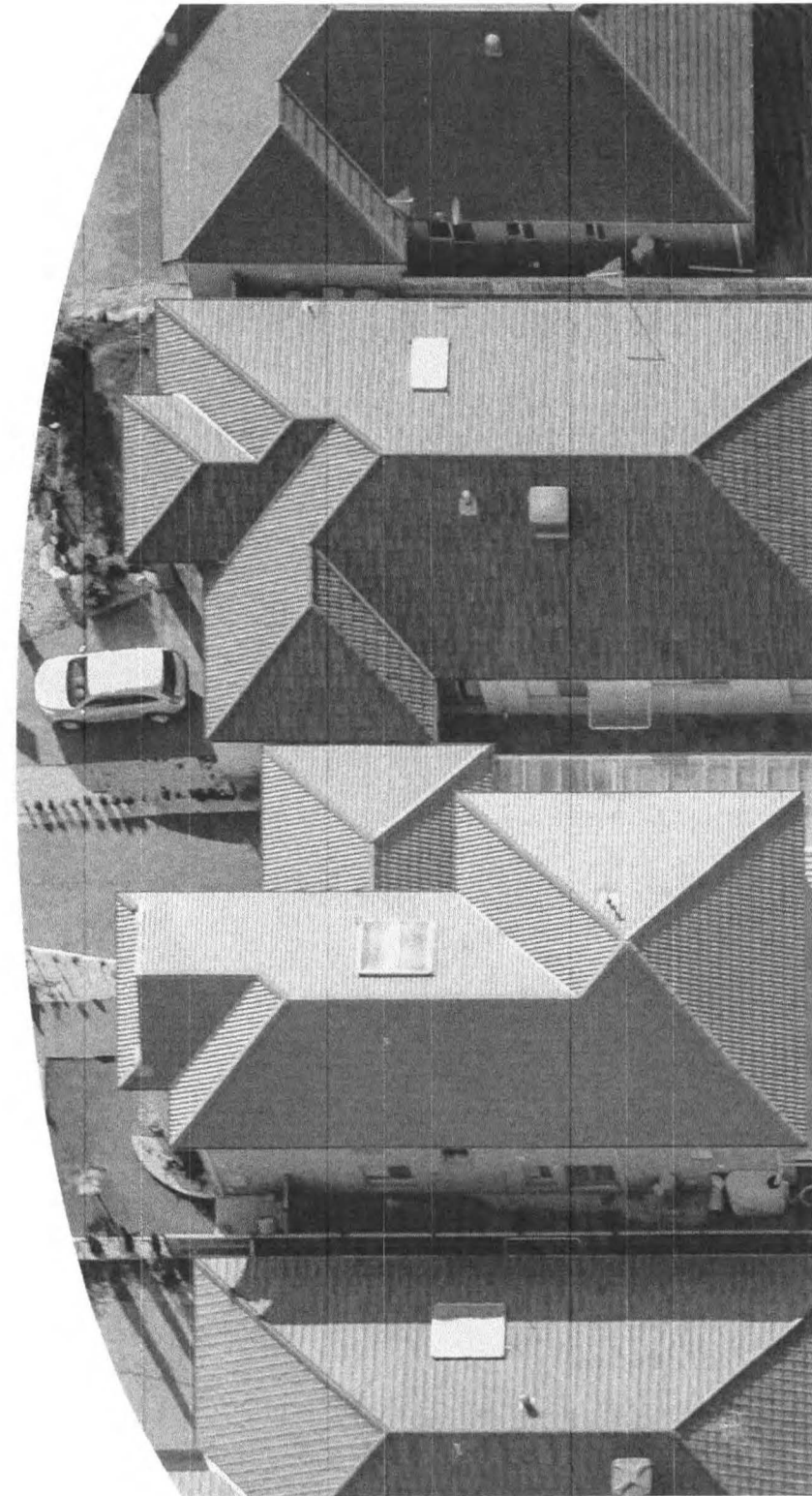
Money Out

\$4,083.22



Balance

\$14,539.93



262 Bethany Road, Tarneit VIC

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Tax	Total
MONEY IN														
Rent	\$1,304.00	\$1,304.00	\$1,304.00	\$1,371.75	\$1,434.00	\$1,434.00	\$1,434.00	\$1,434.00	\$1,434.00	\$2,605.40	\$0.00	\$3,564.00	-	\$18,623.15
	\$1,304.00	\$1,304.00	\$1,304.00	\$1,371.75	\$1,434.00	\$1,434.00	\$1,434.00	\$1,434.00	\$1,434.00	\$2,605.40	\$0.00	\$3,564.00	-	\$18,623.15
MONEY OUT														
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$376.00	\$34.18	\$376.00
Lease Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$902.22	\$82.02	\$902.22
Lease Renewal Fee	\$0.00	\$0.00	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$110.00
Management Fees	\$100.40	\$100.40	\$100.40	\$105.61	\$110.41	\$110.41	\$110.41	\$110.41	\$110.41	\$110.41	\$0.00	\$227.40	\$117.90	\$1,296.67
Photograhpy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$130.00	\$0.00	-	\$130.00
R & M - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$341.00	\$99.00	\$0.00	\$40.00	\$440.00
R & M - General	\$0.00	\$104.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9.50	\$104.50
	\$100.40	\$204.90	\$210.40	\$105.61	\$110.41	\$110.41	\$110.41	\$110.41	\$110.41	\$451.41	\$229.00	\$1,505.62	\$293.60	\$3,359.39
SUBTOTAL	\$1,203.60	\$1,099.10	\$1,093.60	\$1,266.14	\$1,323.59	\$1,323.59	\$1,323.59	\$1,323.59	\$1,323.59	\$2,153.99	(\$229.00)	\$2,058.38	-	\$15,263.76

Sundry Exp : 1,142.22 + \$723.83 + \$104.50 : \$1,970.55

Account Transactions

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Tax	Total
MONEY IN														
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	\$0.00

MONEY OUT

Administration Fee	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$0.00	\$3.30	\$3.30	\$36.30
Income & Expenditure Fee	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	\$55.00
Rental Refund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$632.53	\$0.00	\$57.50	\$632.53
	\$58.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$3.30	\$632.53	\$3.30	\$65.80	\$723.83
SUBTOTAL	(\$58.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$3.30)	(\$632.53)	(\$3.30)	-	(\$723.83)
TOTAL	\$1,145.30	\$1,095.80	\$1,090.30	\$1,262.84	\$1,320.29	\$1,320.29	\$1,320.29	\$1,320.29	\$1,320.29	\$1,320.29	\$2,150.69	(\$861.53)	\$2,055.08	-	\$14,539.93

Total Tax on Money Out: **\$359.40**

Total Tax on Money In: **\$0.00**



SUPER B2B

EXPENSES



TAX INVOICE

Callumriley Superannuation Fund
7 Nilpena Ct
CRAIGMORE SA 5114
AUSTRALIA

Invoice Date
28 Feb 2023

Invoice Number
INV-0722

Reference
2022 Callumriley
Superannuation Fund

SuperB2B Pty Ltd
Suite 8.01 Level 8
356 Collins Street
Melbourne VIC 3000

ABN
65 611 377 149

Description	Quantity	Unit Price	GST	Amount AUD
Accounting & Tax	1.00	1,400.00	10%	1,400.00
Fee for preparation of Financial Statements, Trustee Minutes, Member Statements and SMSF Annual Return for the Callumriley Superannuation Fund for the year ended 30 June 2022				
Non-Standard Audit - Arranging for the 30 June 2022 Financial Statements and SMSF Annual Return to be audited as required by the Superannuation Industry (Supervision) Act 1993.	1.00	300.00	10%	300.00
Non-Standard Audit assets include the following: - Direct Property (Residential and/or Commercial) - Private Unit Trusts (excluding widely held) - Private Company (excluding widely held) - Loans - Collectibles and Personal Use Assets				
			Subtotal	1,700.00
Accountancy Fees.....\$1,540			TOTAL GST 10%	170.00
Audit Fees.....\$ 330			TOTAL AUD	1,870.00
			Less Amount Paid	1,870.00
			AMOUNT DUE AUD	0.00



Due Date: 15 Mar 2023

Please remit funds to:
SuperB2B Pty Ltd
BSB: 033-002
Acc #: 942182
Financial Institution: Westpac
Please quote your invoice number when making payment



PAYMENT ADVICE

To: SuperB2B Pty Ltd
Suite 8.01 Level 8
356 Collins Street
Melbourne VIC 3000

Customer	Callumriley Superannuation Fund
Invoice Number	INV-0722
Amount Due	0.00
Due Date	15 Mar 2023
Amount Enclosed	

Enter the amount you are paying above



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

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

CUSTODIAL CALLUMRILEY PTY LTD
C/- MARK WILLIAMS
7 NILPENA CT CRAIGMORE SA 5114

INVOICE STATEMENT

Issue date 24 Dec 22

CUSTODIAL CALLUMRILEY PTY LTD

ACN 161 773 280
Account No. 22 161773280

Summary

Opening Balance	\$0.00
New Items	\$290.00
Payments & credits	\$0.00
TOTAL DUE	\$290.00



- 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 24 Feb 23	\$290.00

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

CUSTODIAL CALLUMRILEY PTY LTD

ACN 161 773 280 Account No: 22 161773280



22 161773280

TOTAL DUE	\$290.00
Immediately	\$0.00
By 24 Feb 23	\$290.00

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2291617732808



*814 129 0002291617732808 38

Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2022-12-24	Annual Review - Pty Co	4X1933462480B A	\$290.00
	Outstanding transactions		
2022-12-24	Annual Review - Pty Co	4X1933462480B A	\$290.00

PAYMENT OPTIONS:



Billpay Code: 8929
Ref: 2291 6177 3280 838

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



Billers Code: 17301
Ref: 2291617732808

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

ABN 86 768 265 615

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

SUPER CALLUMRILEY FUND PTY LTD
7 NILPENA CT CRAIGMORE SA 5114

INVOICE STATEMENT

Issue date 24 Dec 22

SUPER CALLUMRILEY FUND PTY LTD

ACN 161 771 366

Account No. 22 161771366

Summary

Opening Balance	\$0.00
New items	\$59.00
Payments & credits	\$0.00
TOTAL DUE	\$59.00



- 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 24 Feb 23	\$59.00

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.
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ASIC
Australian Securities & Investments Commission

PAYMENT SLIP

SUPER CALLUMRILEY FUND PTY LTD

ACN 161 771 366

Account No: 22 161771366



22 161771366

TOTAL DUE	\$59.00
Immediately	\$0.00
By 24 Feb 23	\$59.00

Payment options are listed on the back of this payment slip



Billers Code: 17301
Ref: 2291617713667



*814 129 0002291617713667 70



Rates Correspondence
Wyndham City
PO Box 197
Werribee Victoria 3030
www.wyndham.vic.gov.au
mail@wyndham.vic.gov.au
ABN: 38 393 903 860

General Enquiries
1300 023 411
Customer Service Centres
Civic Centre Mon - Fri 9am - 4pm
Point Cook Community Learning Centre
Mon - Fri 9am - 5pm
Tarneit Community Learning Centre
Mon - Fri 9am - 5pm
Manor Lakes Community Learning Centre
Mon - Fri 9am - 5pm

Notice of Rates & Charges

2022 - 2023

1 July 2022 - 30 June 2023

Assessment Number 207831	Due Date 30/09/2022
Bank Reference Number 1954695	Issue Date 08/08/2022
207831 	



046-5114 (58925)
P

Custodial Cullumriley Pty Ltd
7 Nilpena Court
CRAIGMORE SA 5114

*You are entitled to 3 Hard & Green Waste Collections this financial year.
Bookings Required via www.wyndham.vic.gov.au*

Waste Disposal Voucher

Valid to 30 September 2023

Wyndham Refuse Disposal Facility
470 Wests Road, Werribee

VALID FOR 1 VISIT

One car/ute/van plus trailer
Not valid for commercial truck and trailers



WYN225CDC000266367

2022/2023

PROPERTY LOCATION AND DESCRIPTION

V 11407 F 796 L 1 PS 711242 Tarneit Parish
262 Bethany Road TARNEIT VIC 3029
120 - Single Unit/Villa Unit/Townhouse

LEVEL OF VALUATION	DATE DECLARED	SITE VALUE	CAPITAL IMPROVED VALUE	NET ANNUAL VALUE	WARD	ARREARS OUTSTANDING
01/01/2022	01/07/2022	\$235,000	\$370,000	\$18,500	Harrison	
Developed Land (0.00228 x CIV)				\$843.60		1st Instalment 30/09/2022
Municipal Charge				\$64.20		
Waste Management Charge				\$353.00		\$350.41
Fire Service Property Levy - Collected on behalf of the State Government						
Fire Service Levy Residential Fixed				\$117.00		2nd Instalment 30/11/2022
Fire Service Levy Residential Variable (0.000053 x CIV)				\$19.61		
TOTAL AMOUNT				\$1,397.41		\$349.00
						3rd Instalment 26/02/2023
						\$349.00
						4th Instalment 31/05/2023
						\$349.00

Rates for 2022/2023 are based on the valuation of the property as at 1 January 2022. Refer to the back of this notice for further information.

Having difficulties paying? Call 1300 023 411 to discuss options



Payments received after 25/07/2022 will not be shown on this notice.

207831



350.41



Assessment No. 207831

Name Custodial Cullumriley Pty Ltd

Address 262 Bethany Road
TARNEIT VIC 3029

1st Instalment by
30/09/2022
\$350.41

pay visit: www.wyndham.vic.gov.au or turn over the page for more options



*396 1954695

Sign up to Ezybill to receive all notices electronically, and view past notices anytime at no cost (2019 to latest)
Please note as of 1st July 2022, an admin fee of \$17.40 will apply per notice for any requests for copies of notices.



Have your next rate notice delivered to your email.

Sign up for EzyBill at
<https://wyndham.ezybill.com.au>
or scan the QR code.



ezyBILL



Rates Correspondence
Wyndham City
PO Box 197
Werribee Victoria 3030
www.wyndham.vic.gov.au
mail@wyndham.vic.gov.au
ABN: 38 393 903 860

General Enquiries
1300 023 411
Customer Service Centres
Civic Centre Mon - Fri 9am - 4pm
Point Cook Community Learning Centre
Mon - Fri 9am - 5pm
Tarneit Community Learning Centre
Mon - Fri 9am - 5pm
Manor Lakes Community Learning Centre
Mon - Fri 9am - 5pm

Instalment Notice 2022 - 2023

1 July 2022 - 30 June 2023



046-5114 (51176)
P

Custodial Cullumriley Pty Ltd
7 Nilpena Court
CRAIGMORE SA 5114

Assessment
Number
207831

Due Date
30/11/2022

Bank Reference
Number
1954695

Issue Date
25/10/2022

207831



PROPERTY LOCATION AND DESCRIPTION
V 11407 F 796 L 1 PS 711242 Tarneit Parish
262 Bethany Road TARNEIT VIC 3029
AVPC Code: 120

2ND INSTALMENT NOTICE

Instalment Amount Due **\$349.00**
Total Amount Due \$349.00

ARREARS OUTSTANDING



1st Instalment
30/09/2022

\$0.00

2nd Instalment
30/11/2022

\$349.00

3rd Instalment
28/02/2023

\$349.00

4th Instalment
31/05/2023

\$349.00

If you are having any difficulties making your instalment payment please contact Council on 1300 023 411.



Have your next rate notice delivered to your email.

Sign up for EzyBill at <https://wyndham.ezybill.com.au> or scan the QR code.



Payments received after 25/10/2022 will not be shown on this notice.

207831



349.00



Assessment No. 207831

Name Custodial Cullumriley Pty Ltd

Address 262 Bethany Road
TARNEIT VIC 3029

2nd Instalment by
30/11/2022
\$349.00

To pay visit: www.wyndham.vic.gov.au or turn over the page for more options

Online



Direct Debit



Bpay



Australia Post



Payment in Person



Mail



Instalment *396 1954695 \$349.00

Sign up to Ezybill to receive all notices electronically, and view past notices anytime at no cost (2019 to latest)
Please note as of 1st July 2022, an admin fee of \$17.40 will apply per notice for any requests for copies of notices.



Rates Correspondence
Wyndham City
PO Box 197
Werribee Victoria 3030
www.wyndham.vic.gov.au
mail@wyndham.vic.gov.au
ABN: 38 393 903 860

General Enquiries
1300 023 411
Customer Service Centres
Civic Centre Mon - Fri 8am - 5pm
Point Cook Community Learning Centre
Mon - Fri 9am - 5pm
Tarneit Community Learning Centre
Mon - Fri 9am - 5pm
Manor Lakes Community Learning Centre
Mon - Fri 9am - 5pm

Instalment Notice 2021 - 2022

1 July 2021 - 30 June 2022



046-5114 (48190)
P

Custodial Cullumriley Pty Ltd
7 Nilpena Court
CRAIGMORE SA 5114

Assessment
Number
207831

Due Date
28/02/2022

Bank Reference
Number
1954695

Issue Date
10/01/2022

207831



PROPERTY LOCATION AND DESCRIPTION
V 11407 F 796 L 1 PS 711242 Tarneit Parish
262 Bethany Road TARNEIT VIC 3029
AVPC Code: 120

PY Invoice

3RD INSTALMENT NOTICE

Instalment Amount Due **\$374.00**

Total Amount Due \$374.00

ARREARS
OUTSTANDING

1st Instalment
30/09/2021

2nd Instalment
30/11/2021

3rd Instalment
28/02/2022

\$374.00

4th Instalment
31/05/2022

\$374.00

If you are having any difficulties making your instalment payment please contact Council on
1300 023 411.



Have your next rate notice
delivered to your email.

Sign up for EzyBill at
<https://wyndham.ezybill.com.au>
or scan the QR code.



ezyBILL

Payments received after 7/01/2022 will not be
shown on this notice.

207831



374.00



Assessment No. 207831

Name Custodial Cullumriley Pty Ltd

Address 262 Bethany Road
TARNEIT VIC 3029



To pay visit: www.wyndham.vic.gov.au or turn over the page for more options.

Online



Direct Debit



Bpay



Australia Post



Payment in Person



Mail



3rd Instalment by
28/02/2022
\$374.00



Instalment *396 1954695 \$374.00



Rates Correspondence
 Wyndham City
 PO Box 197
 Werribee Victoria 3030
 www.wyndham.vic.gov.au
 mail@wyndham.vic.gov.au
 ABN: 38 393 903 860

General Enquiries
 1300 023 411
 Customer Service Centres
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Point Cook Community Learning Centre
 Mon - Fri 9am - 5pm
Tarneit Community Learning Centre
 Mon - Fri 9am - 5pm
Manor Lakes Community Learning Centre
 Mon - Fri 9am - 5pm

Instalment Notice 2021 - 2022

1 July 2021 - 30 June 2022



046-5114 (47504)
P

Custodial Cullumriley Pty Ltd
 7 Nilpena Court
 CRAIGMORE SA 5114

Assessment
Number
207831

Due Date
31/05/2022

Bank Reference
Number
1954695

Issue Date
19/04/2022

207831

PROPERTY LOCATION AND DESCRIPTION
 V 11407 F 796 L 1 PS 711242 Tarneit Parish
 262 Bethany Road TARNEIT VIC 3029
 AVPC Code: 120

PY Invoice

4TH INSTALMENT NOTICE

Instalment Amount Due **\$374.00**
 Total Amount Due **\$374.00**

ARREARS OUTSTANDING
\$0.00
1st Instalment 30/09/2021
\$0.00
2nd Instalment 30/11/2021
\$0.00
3rd Instalment 28/02/2022
\$0.00
4th Instalment 31/05/2022
\$374.00

If you are having any difficulties making your instalment payment please contact Council on 1300 023 411.



Have your next rate notice delivered to your email.

Sign up for EzyBill at
<https://wyndham.ezybill.com.au>
 or scan the QR code.



Payments received after 14/04/2022 will not be shown on this notice.

207831



374.00



Assessment No. 207831

Name Custodial Cullumriley Pty Ltd

Address 262 Bethany Road
TARNEIT VIC 3029

to pay visit: www.wyndham.vic.gov.au or turn over the page for more options.

Online Direct Debit Bpay Australia Post Payment in Person Mail



4th Instalment by
31/05/2022
\$374.00



Instalment *396 1954695 \$374.00

L A 60 City Road t +61 3 9967 4333
N Melbourne VIC 3000 e info@honan.com.au

PO Box 4747
Melbourne VIC 3001

honan.com.au

The policy mentioned below is due for renewal on and payable by 17/07/2022. Any policy cancelled prior to expiry date will incur a cancellation fee

TAX INVOICE

This document will be a tax invoice for GST when you make payment

Invoice Date: 30/05/2022
Invoice No: 417985
Our Reference: WILLIAMSD

Mark & Diane Williams
7 Nilpena Court
CRAIGMORE SA 5114

RENEWAL

Policy No: 47-ZLL-010033-02
Period of Cover:
From 17/07/2022
to 17/07/2023 at 4:00 pm

Class of Policy: Landlords Building
Insurer: LIGO UNDERWRITING
LEVEL 9, IBM CENTRE, 60 CITY ROAD SOUTHBANK
3006 ABN:
The Insured: Mark & Diane Williams

Details: See attached schedule for a description of the risk(s) insured

1/262 Bethany Road, TARNEIT VIC 3029
Landlord Insurance - Building and Contents

Payment options - please refer to the below for your payment options.

All remittance advices are to be sent to remittance@honan.com.au

Your Premium:

Premium	UW Levy	Fire Levy	GST	Stamp Duty	Admin Fee	Broker Fee
\$1,065.00	\$0.00	\$0.00	\$116.50	\$117.15	\$0.00	\$100.00

TOTAL \$1,398.65

(A processing fee applies for Credit Card payments)



Biller Code: 20362
Ref: 40200881914144969



Pay by credit card (Visa, Mastercard, Amex or Diners) at www.deft.com.au or Call 1300 78 11 45. A surcharge may apply.
DEFT Reference Number: 40200881914144969



*498 402008 81914144969

Honan Insurance Brokers

Our Reference: WILLIAMSD
Invoice No: 417985
Due Date: 17/07/2022

Premium	\$1,065.00
U'writer Levy	\$0.00
Fire Levy	\$0.00
GST	\$116.50
Stamp Duty	\$117.15
Broker Fee	\$100.00
Admin Fee	\$0.00

AMOUNT DUE \$1,398.65



442228-001 006924(28793) R

CUSTODIAL CALLUMRILEY FUND PTY LTD
7 NILPENA COURT
CRAIGMORE SA 5114

My account number is

1252 6027 4115

Invoice No. T589702286

Service Address 262 Bethany Road Tarneit
Lot 1 Plan 711242

Issue Date 12 Jan 2022

Water Faults & Emergencies (24 hours) 13 44 99

Enquiries & Support
(8.30am-5.00pm Mon-Fri)
Credit Card Payments &
Balances (24 hours) 13 44 99

Interpreter Service (03) 9313 8989

Mail Cheques GPO Box 1152, Melbourne Vic 3001

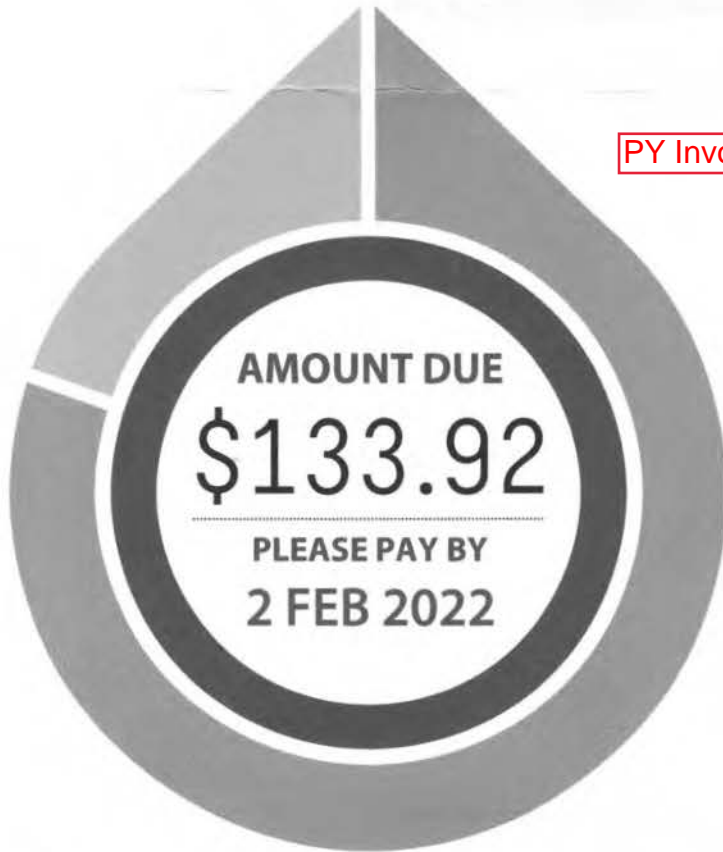
General Mail Locked Bag 350, Sunshine Vic 3020

Greater Western Water

ABN 70 066 902 467

gww.com.au

PY Invoice



Account summary

	PREVIOUS BILL	\$133.92
	RECEIVED	\$133.92
	BALANCE	\$0.00
	NETWORK CHARGES	\$107.53
	OTHER CHARGES	\$26.39
	PLEASE PAY	\$133.92

Receive your bills by email.

Instead of receiving your bills in the post, you can choose to get your water bill direct to your inbox.

Sign up today at gww.com.au/transactions



Visit our website today



**Greater
Western
Water**



481286-001 006049(26481) R

CUSTODIAL CALLUMRILEY FUND PTY LTD
7 NILPENA COURT
CRAIGMORE SA 5114

My account number is

1252 6027 4115

Invoice No. T604982462

Service Address 262 Bethany Road Tarneit
Lot 1 Plan 711242

Issue Date 14 Jul 2022

Water Faults & Emergencies (24 hours) 13 44 99

Enquiries & Support
(8.30am-5.00pm Mon-Fri)
Credit Card Payments &
Balances (24 hours) 13 44 99

Interpreter Service (03) 9313 8989

General Mail Locked Bag 350, Sunshine Vic 3020

Greater Western Water

ABN 70 066 902 467

gww.com.au

Account summary

	PREVIOUS BILL RECEIVED	\$133.92
	BALANCE	\$0.00
	NETWORK CHARGES	\$111.25
	OTHER CHARGES	\$109.02
	PLEASE PAY	\$220.27



Annual Parks Charge

Each year from 1 July we collect the Parks Charge on behalf of the Department of Environment, Land, Water and Planning.

These funds help Parks Victoria support the management and maintenance of Melbourne's most iconic parks, trails, zoos and waterways. Visit parks.vic.gov.au to learn more.





500452-001 009092(46039) R

CUSTODIAL CALLUMRILEY FUND PTY LTD
7 NILPENA COURT
CRAIGMORE SA 5114

My account number is

1252 6027 4115

Invoice No. T613159288

Service Address 262 Bethany Road Tarneit
Lot 1 Plan 711242

Issue Date 11 Oct 2022

Water Faults & Emergencies (24 hours) 13 44 99

Enquiries & Support
(8.30am-5.00pm Mon-Fri)
Credit Card Payments &
Balances (24 hours) 13 44 99

Interpreter Service (03) 9313 8989

General Mail Locked Bag 350, Sunshine Vic 3020

Greater Western Water

ABN 70 066 902 467

gww.com.au



AMOUNT DUE
\$138.67

PLEASE PAY BY
2 NOV 2022

Account summary

	PREVIOUS BILL RECEIVED	\$220.27
	BALANCE	\$0.00
	NETWORK CHARGES	\$111.25
	OTHER CHARGES	\$27.42
	PLEASE PAY	\$138.67



Every refill reduces plastic waste

Be a refiller, not a landfiller.
choosetap.com.au





538493-001 014887(63225) R

CUSTODIAL CALLUMRILEY FUND PTY LTD
7 NILPENA COURT
CRAIGMORE SA 5114

My account number is

1252 6027 4115

Invoice No. T628794166

Service Address 262 Bethany Road Tarneit
Lot 1 Plan 711242

Issue Date 15 Apr 2023

Water Faults & Emergencies (24 hours) 13 44 99

Enquiries & Support
(8.30am-5.00pm Mon-Fri)
Credit Card Payments &
Balances (24 hours) 13 44 99

Interpreter Service (03) 9313 8989

General Mail Locked Bag 350, Sunshine Vic 3020

Greater Western Water

ABN 70 066 902 467

gww.com.au



Account summary

	PREVIOUS BILL RECEIVED	\$138.67
	BALANCE	\$0.00
	NETWORK CHARGES	\$111.25
	OTHER CHARGES	\$27.42
	PLEASE PAY	\$138.67



Great water service from top to bottom

We make sure your water and wastewater services are reliable, affordable and secure for decades to come.

Every year we manage:

113 billion litres of drinking water

108 billion litres of wastewater

6.3 billion litres of recycled water

gww.com.au



SUPER B2B

**PROCESSING
REPORTS**