

Audit Work Papers - Lead Schedule

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
A	Financial Statements Review						
	INCOME						
B	Member Receipts	47,770.74	50,000.00	(2,229.26)	(4.46)%		
C	Investment Income	1,416.32	1,488.51	(72.19)	(4.85)%		
C1	Interest	1,416.32	1,488.51	(72.19)	(4.85)%		
	EXPENSE						
D	Other Expenses	2,303.00	2,326.00	(23.00)	(0.99)%		
E	Investment Losses	3,845.85	2,005.51	1,840.34	91.76%		
E1	Decrease in Market Value	3,845.85	2,005.51	1,840.34	91.76%		
	INCOME TAX						
F	Income Tax Expense	6,647.85	7,173.80	(525.95)	(7.33)%		
	PROFIT & LOSS CLEARING ACCOUNT						
G	Profit & Loss Clearing Account	36,390.36	39,983.20	(3,592.84)	(8.99)%		
	ASSETS						
H	Investments	354,149.54	197,995.39	156,154.15	78.87%		
H1	Units In Unlisted Unit Trusts	354,149.54	197,995.39	156,154.15	78.87%		
I	Other Assets	14,548.24	131,826.03	(117,277.79)	(88.96)%		
I1	Cash At Bank	13,179.59	137,686.83	(124,507.24)	(90.43)%		
I2	Deferred Tax Assets	585.10	200.50	384.60	191.82%		
I3	Current Tax Assets	783.55	(6,061.30)	6,844.85	(112.93)%		

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
LIABILITIES							
J	Income Taxes Payable	3,799.00	1,313.00	2,486.00	189.34%		
J	Other Taxes Payable	3,799.00	1,313.00	2,486.00	189.34%		
MEMBER ENTITLEMENTS							
K	Member Entitlement Accounts	364,898.78	328,508.42	36,390.36	11.08%		

Audit Work Papers

Member Receipts

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
B	Member Receipts	47,770.74	50,000.00	(2,229.26)	(4.46)%		
B1	Contributions	47,770.74	50,000.00	(2,229.26)	(4.46)%		
	Employer						
	Mr Christopher Carleton	23,656.00	25,000.00	(1,344.00)	(5.38)%		
	Ms Terrie Eade	24,114.74	25,000.00	(885.26)	(3.54)%		

Audit Work Papers

Interest

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C1	Interest	1,416.32	1,488.51	(72.19)	(4.85)%		
	Cash At Bank						
	Macquarie Cash Management Account '4678	1,416.32	1,488.51	(72.19)	(4.85)%		

Audit Work Papers

Other Expenses

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D	Other Expenses	2,303.00	2,326.00	(23.00)	(0.99)%		
D1	Accountancy Fee	1,441.00	1,210.00	231.00	19.09%		
D2	Auditor Fee	550.00	550.00	-	-		
D3	Fund Administration Fee	-	48.00	(48.00)	(100.00)%		
D4	Regulatory Fees	53.00	-	53.00	-		
D5	SMSF Supervisory Levy	259.00	518.00	(259.00)	(50.00)%		

Audit Work Papers

Decrease in Market Value

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
E1	Decrease in Market Value	3,845.85	2,005.51	1,840.34	91.76%		
	Units In Unlisted Unit Trusts						
	Caread Unit Trust	3,845.85	2,005.51	1,840.34	91.76%		

Audit Work Papers

Income Tax Expense

Income Tax Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
F	Income Tax Expense	6,647.85	7,173.80	(525.95)	(7.33)%		
F1	Income Tax Expense	6,647.85	7,173.80	(525.95)	(7.33)%		

Audit Work Papers

Profit & Loss Clearing Account

Profit & Loss Clearing Account Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
G	Profit & Loss Clearing Account	36,390.36	39,983.20	(3,592.84)	(8.99)%		

Audit Work Papers

Units In Unlisted Unit Trusts

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
H1	Units In Unlisted Unit Trusts		354,149.54	197,995.39	156,154.15	78.87%		
	Caread Unit Trust	360,001.0000	354,149.54	197,995.39	156,154.15	78.87%		

Audit Work Papers

Cash At Bank

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
11	Cash At Bank	13,179.59	137,686.83	(124,507.24)	(90.43)%		
	Macquarie Cash Management Account '4678	13,179.59	137,686.83	(124,507.24)	(90.43)%		

Audit Work Papers

Deferred Tax Assets

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I2	Deferred Tax Assets	585.10	200.50	384.60	191.82%		
	Unrealised Gains/Losses	585.10	200.50	384.60	191.82%		

Audit Work Papers

Current Tax Assets

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I3	Current Tax Assets	783.55	(6,061.30)	6,844.85	(112.93)%		
I3	Current Tax Assets	783.55	(6,061.30)	6,844.85	(112.93)%		
	Provision for Income Tax	(7,032.45)	(7,374.30)	341.85	(4.64)%		
	Income Tax Instalments Paid	7,816.00	1,313.00	6,503.00	495.28%		

Assets Accounts

Audit Work Papers

Other Taxes Payable

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J	Other Taxes Payable	3,799.00	1,313.00	2,486.00	189.34%		
J1	Activity Statement Payable/Refundable	3,799.00	1,313.00	2,486.00	189.34%		

Audit Work Papers

Member Entitlement Accounts

Member Entitlements Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K	Member Entitlement Accounts	364,898.78	328,508.42	36,390.36	11.08%		
K1	Mr Christopher Carleton Accumulation	187,369.26	169,447.23	17,922.03	10.58%		
K2	Ms Terrie Eade Accumulation	177,529.52	159,061.19	18,468.33	11.61%		
		177,529.52	159,061.19	18,468.33	11.61%		

DJC SF

Trial Balance

As At 30 Jun 2019

Income	Debit	As at 30 Jun 2019 Credit	Quantity
Member Receipts			
Contributions			
Employer			
Mr Christopher Carleton		\$ 23,656.00	
Ms Terrie Eade		\$ 24,114.74	
Total Employer		\$ 47,770.74	
Total Contributions		\$ 47,770.74	
Total Member Receipts		\$ 47,770.74	
Investment Income			
Interest			
Cash At Bank			
Macquarie Cash Management Account '4678		\$ 1,416.32	
Total Cash At Bank		\$ 1,416.32	
Total Interest		\$ 1,416.32	
Total Investment Income		\$ 1,416.32	
Total Income		\$ 49,187.06	

Expenses

Other Expenses			
Accountancy Fee	\$ 1,441.00		
Auditor Fee	\$ 550.00		
Regulatory Fees	\$ 53.00		
SMSF Supervisory Levy	\$ 259.00		
Total Other Expenses	\$ 2,303.00		
Investment Losses			
Decrease in Market Value			
Units In Unlisted Unit Trusts			
Caread Unit Trust	\$ 3,845.85		
Total Units In Unlisted Unit Trusts	\$ 3,845.85		
Total Decrease in Market Value	\$ 3,845.85		
Total Investment Losses	\$ 3,845.85		
Total Expenses	\$ 6,148.85		

Income Tax

Income Tax Expense			
Income Tax Expense	\$ 6,647.85		
Total Income Tax Expense	\$ 6,647.85		
Total Income Tax	\$ 6,647.85		

Profit & Loss Clearing Account

Total Profit & Loss Clearing Account	\$ 36,390.36		
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Assets

Investments			
Units In Unlisted Unit Trusts			
Caread Unit Trust	\$ 354,149.54		360,001
Total Units In Unlisted Unit Trusts	\$ 354,149.54		

Total Investments	\$	354,149.54	
Other Assets			
Cash At Bank			
Macquarie Cash Management Account '4678	\$	13,179.59	
Total Cash At Bank	\$	13,179.59	
Deferred Tax Assets			
Unrealised Gains/Losses	\$	585.10	
Total Deferred Tax Assets	\$	585.10	
Current Tax Assets			
Provision for Income Tax			\$ 7,032.45
Income Tax Instalments Paid	\$	7,816.00	
Total Current Tax Assets	\$	783.55	
Total Other Assets	\$	14,548.24	
Total Assets	\$	368,697.78	
Liabilities			
Other Taxes Payable			
Activity Statement Payable/Refundable	\$	3,799.00	
Total Other Taxes Payable	\$	3,799.00	
Total Liabilities	\$	3,799.00	
Member Entitlements			
Member Entitlement Accounts			
Mr Christopher Carleton			
Accumulation	\$	187,369.26	
Total Mr Christopher Carleton	\$	187,369.26	
Ms Terrie Eade			
Accumulation	\$	177,529.52	
Total Ms Terrie Eade	\$	177,529.52	
Total Member Entitlement Accounts	\$	364,898.78	
Total Member Entitlements	\$	364,898.78	
Net Total	\$	381,494.48	\$ 381,494.48

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Employer					
Mr Christopher Carleton					
01/07/2018	Opening Balance				0.00
03/08/2018	QUICKSUPER QSUPER2230607109			1,235.00	1,235.00 CR
05/09/2018	QUICKSUPER QSUPER2252799940			988.00	2,223.00 CR
03/10/2018	QUICKSUPER QSUPER2272831661			988.00	3,211.00 CR
01/11/2018	QUICKSUPER QSUPER2294125975			1,235.00	4,446.00 CR
06/12/2018	QUICKSUPER QSUPER2319087584			988.00	5,434.00 CR
02/01/2019	QUICKSUPER QSUPER2336345682			988.00	6,422.00 CR
01/02/2019	QUICKSUPER QSUPER2357406455			988.00	7,410.00 CR
05/03/2019	QUICKSUPER QSUPER2380804636			988.00	8,398.00 CR
03/04/2019	QUICKSUPER QSUPER2402559451			1,235.00	9,633.00 CR
03/05/2019	QUICKSUPER QSUPER2424218985			988.00	10,621.00 CR
04/06/2019	CJC DRILLING PTY SMSFCHRIS			11,800.00	22,421.00 CR
05/06/2019	QUICKSUPER QSUPER2447558893			247.00	22,668.00 CR
05/06/2019	QUICKSUPER QSUPER2447558894			988.00	23,656.00 CR
30/06/2019	Closing Balance				23,656.00 CR
Ms Terrie Eade					
01/07/2018	Opening Balance				0.00
26/07/2018	SuperChoice P/L PC230718-119393530			30.74	30.74 CR
03/08/2018	QUICKSUPER QSUPER2230607109			665.00	695.74 CR
05/09/2018	QUICKSUPER QSUPER2252799940			532.00	1,227.74 CR
03/10/2018	QUICKSUPER QSUPER2272831661			532.00	1,759.74 CR
01/11/2018	QUICKSUPER QSUPER2294125975			665.00	2,424.74 CR
06/12/2018	QUICKSUPER QSUPER2319087584			532.00	2,956.74 CR
02/01/2019	QUICKSUPER QSUPER2336345682			532.00	3,488.74 CR
01/02/2019	QUICKSUPER QSUPER2357406455			532.00	4,020.74 CR
05/03/2019	QUICKSUPER QSUPER2380804636			532.00	4,552.74 CR
03/04/2019	QUICKSUPER QSUPER2402559451			665.00	5,217.74 CR
03/05/2019	QUICKSUPER QSUPER2424218985			532.00	5,749.74 CR
04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE			17,700.00	23,449.74 CR
05/06/2019	QUICKSUPER QSUPER2447558893			133.00	23,582.74 CR
05/06/2019	QUICKSUPER QSUPER2447558894			532.00	24,114.74 CR
30/06/2019	Closing Balance				24,114.74 CR
Investment Income					
Interest - Cash At Bank					
Macquarie Cash Management Account '4678					
01/07/2018	Opening Balance				0.00
31/07/2018	MACQUARIE CMA INTEREST PAID			145.47	145.47 CR
31/08/2018	MACQUARIE CMA INTEREST PAID			147.17	292.64 CR
28/09/2018	MACQUARIE CMA INTEREST PAID			144.14	436.78 CR
31/10/2018	MACQUARIE CMA INTEREST PAID			150.38	587.16 CR
30/11/2018	MACQUARIE CMA INTEREST PAID			146.96	734.12 CR
31/12/2018	MACQUARIE CMA INTEREST PAID			152.84	886.96 CR
31/01/2019	MACQUARIE CMA INTEREST PAID			153.92	1,040.88 CR
28/02/2019	MACQUARIE CMA INTEREST PAID			140.60	1,181.48 CR
29/03/2019	MACQUARIE CMA INTEREST PAID			139.22	1,320.70 CR
30/04/2019	MACQUARIE CMA INTEREST PAID			40.61	1,361.31 CR
31/05/2019	MACQUARIE CMA INTEREST PAID			40.44	1,401.75 CR
28/06/2019	MACQUARIE CMA INTEREST PAID			14.57	1,416.32 CR
30/06/2019	Closing Balance				1,416.32 CR

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Other Expenses					
Accountancy Fee					
01/07/2018	Opening Balance				0.00
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		121.00		121.00 DR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		1,320.00		1,441.00 DR
30/06/2019	Closing Balance				1,441.00 DR
Auditor Fee					
01/07/2018	Opening Balance				0.00
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		550.00		550.00 DR
30/06/2019	Closing Balance				550.00 DR
Regulatory Fees					
01/07/2018	Opening Balance				0.00
25/01/2019	BPAY TO ASIC		53.00		53.00 DR
30/06/2019	Closing Balance				53.00 DR
SMSF Supervisory Levy					
01/07/2018	Opening Balance				0.00
12/04/2019	BPAY TO TAX OFFICE PAYMENTS		259.00		259.00 DR
30/06/2019	Closing Balance				259.00 DR
Investment Losses					
Decrease in Market Value - Units In Unlisted Unit Trusts					
Caread Unit Trust					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment		3,845.85		3,845.85 DR
30/06/2019	Closing Balance				3,845.85 DR
Income Tax					
Income Tax Expense					
Income Tax Expense					
01/07/2018	Opening Balance				0.00
30/06/2019	Change in provision for deferred tax			384.60	384.60 CR
30/06/2019	Fund Income Tax		7,032.45		6,647.85 DR
30/06/2019	Closing Balance				6,647.85 DR
Assets					
Investments - Caread Unit Trust					
01/07/2018	Opening Balance	200,001.00000			197,995.39 DR
27/03/2019	Purchased 50,000 Units from Terrie (Transfer between Unit h	50,000.00000	50,000.00		247,995.39 DR
27/03/2019	Purchased 50,000 Units from Unit Trust Direct - Unlisted Sec	50,000.00000	50,000.00		297,995.39 DR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD	60,000.00000	60,000.00		357,995.39 DR
30/06/2019	Market Value Adjustment			3,845.85	354,149.54 DR
30/06/2019	Closing Balance	360,001.00000			354,149.54 DR
Cash At Bank - Macquarie Cash Management Account '4678					
01/07/2018	Opening Balance				137,686.83 DR
09/07/2018	BPAY TO TAX OFFICE PAYMENTS			1,313.00	136,373.83 DR
26/07/2018	SuperChoice P/L PC230718-119393530		30.74		136,404.57 DR
31/07/2018	MACQUARIE CMA INTEREST PAID		145.47		136,550.04 DR
03/08/2018	QUICKSUPER QSUPER2230607109		1,900.00		138,450.04 DR
31/08/2018	MACQUARIE CMA INTEREST PAID		147.17		138,597.21 DR
05/09/2018	QUICKSUPER QSUPER2252799940		1,520.00		140,117.21 DR
28/09/2018	MACQUARIE CMA INTEREST PAID		144.14		140,261.35 DR
03/10/2018	QUICKSUPER QSUPER2272831661		1,520.00		141,781.35 DR
22/10/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	140,442.35 DR
31/10/2018	MACQUARIE CMA INTEREST PAID		150.38		140,592.73 DR
01/11/2018	QUICKSUPER QSUPER2294125975		1,900.00		142,492.73 DR

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
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Assets

Cash At Bank - Macquarie Cash Management Account '4678

30/11/2018	MACQUARIE CMA INTEREST PAID		146.96		142,639.69 DR
06/12/2018	QUICKSUPER QSUPER2319087584		1,520.00		144,159.69 DR
20/12/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	142,820.69 DR
31/12/2018	MACQUARIE CMA INTEREST PAID		152.84		142,973.53 DR
02/01/2019	QUICKSUPER QSUPER2336345682		1,520.00		144,493.53 DR
25/01/2019	BPAY TO ASIC			53.00	144,440.53 DR
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			121.00	144,319.53 DR
31/01/2019	MACQUARIE CMA INTEREST PAID		153.92		144,473.45 DR
01/02/2019	QUICKSUPER QSUPER2357406455		1,520.00		145,993.45 DR
28/02/2019	MACQUARIE CMA INTEREST PAID		140.60		146,134.05 DR
05/03/2019	QUICKSUPER QSUPER2380804636		1,520.00		147,654.05 DR
27/03/2019	BPAY TO TAX OFFICE PAYMENTS			1,339.00	146,315.05 DR
27/03/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			100,000.00	46,315.05 DR
29/03/2019	MACQUARIE CMA INTEREST PAID		139.22		46,454.27 DR
03/04/2019	QUICKSUPER QSUPER2402559451		1,900.00		48,354.27 DR
12/04/2019	BPAY TO TAX OFFICE PAYMENTS			6,320.30	42,033.97 DR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			1,870.00	40,163.97 DR
30/04/2019	MACQUARIE CMA INTEREST PAID		40.61		40,204.58 DR
03/05/2019	QUICKSUPER QSUPER2424218985		1,520.00		41,724.58 DR
31/05/2019	MACQUARIE CMA INTEREST PAID		40.44		41,765.02 DR
04/06/2019	CJC DRILLING PTY DJCSMSFERRIE		17,700.00		59,465.02 DR
04/06/2019	CJC DRILLING PTY SMSFCHRIS		11,800.00		71,265.02 DR
05/06/2019	QUICKSUPER QSUPER2447558893		380.00		71,645.02 DR
05/06/2019	QUICKSUPER QSUPER2447558894		1,520.00		73,165.02 DR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			60,000.00	13,165.02 DR
28/06/2019	MACQUARIE CMA INTEREST PAID		14.57		13,179.59 DR
30/06/2019	Closing Balance				13,179.59 DR

Other Assets - Unsettled Trades

Acquisitions - Units In Unlisted Unit Trusts

Caread Unit Trust

01/07/2018	Opening Balance				0.00
27/03/2019	Purchased 50,000 Units from Terrie (Transfer between Unit hc			50,000.00	50,000.00 CR
27/03/2019	Purchased 50,000 Units from Terrie (Transfer between Unit hc	50,000.00			0.00 CR
27/03/2019	Purchased 50,000 Units from Unit Trust Direct - Unlisted Secu			50,000.00	50,000.00 CR
27/03/2019	Purchased 50,000 Units from Unit Trust Direct - Unlisted Secu	50,000.00			0.00 CR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			60,000.00	60,000.00 CR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD	60,000.00			0.00 CR
30/06/2019	Closing Balance				0.00

Other Assets - Receivables

Investment Income Receivable - Interest - Cash At Bank

Macquarie Cash Management Account '4678

01/07/2018	Opening Balance				0.00
31/07/2018	MACQUARIE CMA INTEREST PAID			145.47	145.47 CR
31/07/2018	MACQUARIE CMA INTEREST PAID	145.47			0.00 CR
31/08/2018	MACQUARIE CMA INTEREST PAID			147.17	147.17 CR
31/08/2018	MACQUARIE CMA INTEREST PAID	147.17			0.00 CR
28/09/2018	MACQUARIE CMA INTEREST PAID			144.14	144.14 CR
28/09/2018	MACQUARIE CMA INTEREST PAID	144.14			0.00 CR
31/10/2018	MACQUARIE CMA INTEREST PAID			150.38	150.38 CR
31/10/2018	MACQUARIE CMA INTEREST PAID	150.38			0.00 CR
30/11/2018	MACQUARIE CMA INTEREST PAID			146.96	146.96 CR
30/11/2018	MACQUARIE CMA INTEREST PAID	146.96			0.00 CR
31/12/2018	MACQUARIE CMA INTEREST PAID			152.84	152.84 CR
31/12/2018	MACQUARIE CMA INTEREST PAID	152.84			0.00 CR
31/01/2019	MACQUARIE CMA INTEREST PAID			153.92	153.92 CR

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Assets					
31/01/2019	MACQUARIE CMA INTEREST PAID		153.92		0.00 CR
28/02/2019	MACQUARIE CMA INTEREST PAID			140.60	140.60 CR
28/02/2019	MACQUARIE CMA INTEREST PAID		140.60		0.00 CR
29/03/2019	MACQUARIE CMA INTEREST PAID			139.22	139.22 CR
29/03/2019	MACQUARIE CMA INTEREST PAID		139.22		0.00 CR
30/04/2019	MACQUARIE CMA INTEREST PAID			40.61	40.61 CR
30/04/2019	MACQUARIE CMA INTEREST PAID		40.61		0.00 CR
31/05/2019	MACQUARIE CMA INTEREST PAID			40.44	40.44 CR
31/05/2019	MACQUARIE CMA INTEREST PAID		40.44		0.00 CR
28/06/2019	MACQUARIE CMA INTEREST PAID			14.57	14.57 CR
28/06/2019	MACQUARIE CMA INTEREST PAID		14.57		0.00 CR
30/06/2019	Closing Balance				0.00
Member Income Receivable - Contributions					
Mr Christopher Carleton					
01/07/2018	Opening Balance				0.00
03/08/2018	Contribution Received			1,235.00	1,235.00 CR
03/08/2018	QUICKSUPER QSUPER2230607109	1,235.00			0.00 CR
05/09/2018	Contribution Received			988.00	988.00 CR
05/09/2018	QUICKSUPER QSUPER2252799940	988.00			0.00 CR
03/10/2018	Contribution Received			988.00	988.00 CR
03/10/2018	QUICKSUPER QSUPER2272831661	988.00			0.00 CR
01/11/2018	Contribution Received			1,235.00	1,235.00 CR
01/11/2018	QUICKSUPER QSUPER2294125975	1,235.00			0.00 CR
06/12/2018	Contribution Received			988.00	988.00 CR
06/12/2018	QUICKSUPER QSUPER2319087584	988.00			0.00 CR
02/01/2019	Contribution Received			988.00	988.00 CR
02/01/2019	QUICKSUPER QSUPER2336345682	988.00			0.00 CR
01/02/2019	Contribution Received			988.00	988.00 CR
01/02/2019	QUICKSUPER QSUPER2357406455	988.00			0.00 CR
05/03/2019	Contribution Received			988.00	988.00 CR
05/03/2019	QUICKSUPER QSUPER2380804636	988.00			0.00 CR
03/04/2019	Contribution Received			1,235.00	1,235.00 CR
03/04/2019	QUICKSUPER QSUPER2402559451	1,235.00			0.00 CR
03/05/2019	Contribution Received			988.00	988.00 CR
03/05/2019	QUICKSUPER QSUPER2424218985	988.00			0.00 CR
04/06/2019	CJC DRILLING PTY SMSFCHRS	11,800.00			11,800.00 DR
04/06/2019	Contribution Received			11,800.00	0.00 CR
05/06/2019	Contribution Received			247.00	247.00 CR
05/06/2019	Contribution Received			988.00	1,235.00 CR
05/06/2019	QUICKSUPER QSUPER2447558893	247.00			988.00 CR
05/06/2019	QUICKSUPER QSUPER2447558894	988.00			0.00 CR
30/06/2019	Closing Balance				0.00
Ms Terrie Eade					
01/07/2018	Opening Balance				0.00
26/07/2018	Contribution Received			30.74	30.74 CR
26/07/2018	SuperChoice P/L PC230718-119393530	30.74			0.00 CR
03/08/2018	Contribution Received			665.00	665.00 CR
03/08/2018	QUICKSUPER QSUPER2230607109	665.00			0.00 CR
05/09/2018	Contribution Received			532.00	532.00 CR
05/09/2018	QUICKSUPER QSUPER2252799940	532.00			0.00 CR
03/10/2018	Contribution Received			532.00	532.00 CR
03/10/2018	QUICKSUPER QSUPER2272831661	532.00			0.00 CR
01/11/2018	Contribution Received			665.00	665.00 CR
01/11/2018	QUICKSUPER QSUPER2294125975	665.00			0.00 CR
06/12/2018	Contribution Received			532.00	532.00 CR
06/12/2018	QUICKSUPER QSUPER2319087584	532.00			0.00 CR
02/01/2019	Contribution Received			532.00	532.00 CR
02/01/2019	QUICKSUPER QSUPER2336345682	532.00			0.00 CR

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Assets					
01/02/2019	Contribution Received			532.00	532.00 CR
01/02/2019	QUICKSUPER QSUPER2357406455		532.00		0.00 CR
05/03/2019	Contribution Received			532.00	532.00 CR
05/03/2019	QUICKSUPER QSUPER2380804636		532.00		0.00 CR
03/04/2019	Contribution Received			665.00	665.00 CR
03/04/2019	QUICKSUPER QSUPER2402559451		665.00		0.00 CR
03/05/2019	Contribution Received			532.00	532.00 CR
03/05/2019	QUICKSUPER QSUPER2424218985		532.00		0.00 CR
04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE		17,700.00		17,700.00 DR
04/06/2019	Contribution Received			17,700.00	0.00 CR
05/06/2019	Contribution Received			133.00	133.00 CR
05/06/2019	Contribution Received			532.00	665.00 CR
05/06/2019	QUICKSUPER QSUPER2447558893		133.00		532.00 CR
05/06/2019	QUICKSUPER QSUPER2447558894		532.00		0.00 CR
30/06/2019	Closing Balance				0.00
Other Assets - Deferred Tax Assets					
Unrealised Gains/Losses					
01/07/2018	Opening Balance				200.50 DR
30/06/2019	Change in provision for deferred tax		384.60		585.10 DR
30/06/2019	Closing Balance				585.10 DR
Other Assets - Current Tax Assets					
Income Tax Payable					
01/07/2018	Opening Balance				0.00
01/07/2018	Fund Tax Finalisation			6,061.30	6,061.30 CR
12/04/2019	BPAY TO TAX OFFICE PAYMENTS		6,061.30		0.00 CR
30/06/2019	Closing Balance				0.00
Provision for Income Tax					
01/07/2018	Opening Balance				7,374.30 CR
01/07/2018	Fund Tax Finalisation		7,374.30		0.00 CR
30/06/2019	Tax Effect Of Income			7,032.45	7,032.45 CR
30/06/2019	Closing Balance				7,032.45 CR
Income Tax Instalments Paid					
01/07/2018	Opening Balance				1,313.00 DR
01/07/2018	Fund Tax Finalisation			1,313.00	0.00 CR
30/09/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		1,339.00 DR
30/09/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		2,678.00 DR
31/12/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		4,017.00 DR
30/06/2019	BPAY TO TAX OFFICE PAYMENTS		3,799.00		7,816.00 DR
30/06/2019	Closing Balance				7,816.00 DR
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2018	Opening Balance				0.00
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			121.00	121.00 CR
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		121.00		0.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			1,320.00	1,320.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		1,320.00		0.00 CR
30/06/2019	Closing Balance				0.00

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Auditor Fee					
01/07/2018	Opening Balance				0.00
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			550.00	550.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		550.00		0.00 CR
30/06/2019	Closing Balance				0.00
Regulatory Fees					
01/07/2018	Opening Balance				0.00
25/01/2019	BPAY TO ASIC			53.00	53.00 CR
25/01/2019	BPAY TO ASIC		53.00		0.00 CR
30/06/2019	Closing Balance				0.00
Income Tax Suspense					
01/07/2018	Opening Balance				0.00
12/04/2019	BPAY TO TAX OFFICE PAYMENTS			6,320.30	6,320.30 CR
12/04/2019	BPAY TO TAX OFFICE PAYMENTS		6,320.30		0.00 CR
30/06/2019	Closing Balance				0.00
Other Taxes Payable					
Activity Statement Payable/Refundable					
01/07/2018	Opening Balance				1,313.00 CR
09/07/2018	Jun17 Fund Activity Statement		1,313.00		0.00 CR
30/09/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	1,339.00 CR
30/09/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	2,678.00 CR
22/10/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		1,339.00 CR
20/12/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		0.00 CR
31/12/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	1,339.00 CR
27/03/2019	BPAY TO TAX OFFICE PAYMENTS		1,339.00		0.00 CR
30/06/2019	BPAY TO TAX OFFICE PAYMENTS			3,799.00	3,799.00 CR
30/06/2019	Closing Balance				3,799.00 CR
Fund Suspense					
Macquarie Cash Management Account '4678					
01/07/2018	Opening Balance				0.00
09/07/2018	BPAY TO TAX OFFICE PAYMENTS			1,313.00	1,313.00 CR
09/07/2018	BPAY TO TAX OFFICE PAYMENTS		1,313.00		0.00 CR
26/07/2018	SuperChoice P/L PC230718-119393530			30.74	30.74 CR
26/07/2018	SuperChoice P/L PC230718-119393530		30.74		0.00 CR
31/07/2018	MACQUARIE CMA INTEREST PAID			145.47	145.47 CR
31/07/2018	MACQUARIE CMA INTEREST PAID		145.47		0.00 CR
03/08/2018	QUICKSUPER QSUPER2230607109			1,900.00	1,900.00 CR
03/08/2018	QUICKSUPER QSUPER2230607109		1,900.00		0.00 CR
31/08/2018	MACQUARIE CMA INTEREST PAID			147.17	147.17 CR
31/08/2018	MACQUARIE CMA INTEREST PAID		147.17		0.00 CR
05/09/2018	QUICKSUPER QSUPER2252799940			1,520.00	1,520.00 CR
05/09/2018	QUICKSUPER QSUPER2252799940		1,520.00		0.00 CR
28/09/2018	MACQUARIE CMA INTEREST PAID			144.14	144.14 CR
28/09/2018	MACQUARIE CMA INTEREST PAID		144.14		0.00 CR
03/10/2018	QUICKSUPER QSUPER2272831661			1,520.00	1,520.00 CR
03/10/2018	QUICKSUPER QSUPER2272831661		1,520.00		0.00 CR
22/10/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	1,339.00 CR
22/10/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		0.00 CR
31/10/2018	MACQUARIE CMA INTEREST PAID			150.38	150.38 CR
31/10/2018	MACQUARIE CMA INTEREST PAID		150.38		0.00 CR
01/11/2018	QUICKSUPER QSUPER2294125975			1,900.00	1,900.00 CR
01/11/2018	QUICKSUPER QSUPER2294125975		1,900.00		0.00 CR
30/11/2018	MACQUARIE CMA INTEREST PAID			146.96	146.96 CR
30/11/2018	MACQUARIE CMA INTEREST PAID		146.96		0.00 CR
06/12/2018	QUICKSUPER QSUPER2319087584			1,520.00	1,520.00 CR
06/12/2018	QUICKSUPER QSUPER2319087584		1,520.00		0.00 CR

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
20/12/2018	BPAY TO TAX OFFICE PAYMENTS			1,339.00	1,339.00 CR
20/12/2018	BPAY TO TAX OFFICE PAYMENTS		1,339.00		0.00 CR
31/12/2018	MACQUARIE CMA INTEREST PAID			152.84	152.84 CR
31/12/2018	MACQUARIE CMA INTEREST PAID		152.84		0.00 CR
02/01/2019	QUICKSUPER QSUPER2336345682			1,520.00	1,520.00 CR
02/01/2019	QUICKSUPER QSUPER2336345682		1,520.00		0.00 CR
25/01/2019	BPAY TO ASIC			53.00	53.00 CR
25/01/2019	BPAY TO ASIC		53.00		0.00 CR
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			121.00	121.00 CR
25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		121.00		0.00 CR
31/01/2019	MACQUARIE CMA INTEREST PAID			153.92	153.92 CR
31/01/2019	MACQUARIE CMA INTEREST PAID		153.92		0.00 CR
01/02/2019	QUICKSUPER QSUPER2357406455			1,520.00	1,520.00 CR
01/02/2019	QUICKSUPER QSUPER2357406455		1,520.00		0.00 CR
28/02/2019	MACQUARIE CMA INTEREST PAID			140.60	140.60 CR
28/02/2019	MACQUARIE CMA INTEREST PAID		140.60		0.00 CR
05/03/2019	QUICKSUPER QSUPER2380804636			1,520.00	1,520.00 CR
05/03/2019	QUICKSUPER QSUPER2380804636		1,520.00		0.00 CR
27/03/2019	BPAY TO TAX OFFICE PAYMENTS			1,339.00	1,339.00 CR
27/03/2019	BPAY TO TAX OFFICE PAYMENTS		1,339.00		0.00 CR
27/03/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			50,000.00	50,000.00 CR
27/03/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			50,000.00	100,000.00 CR
27/03/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD		100,000.00		0.00 CR
29/03/2019	MACQUARIE CMA INTEREST PAID			139.22	139.22 CR
29/03/2019	MACQUARIE CMA INTEREST PAID		139.22		0.00 CR
03/04/2019	QUICKSUPER QSUPER2402559451			1,900.00	1,900.00 CR
03/04/2019	QUICKSUPER QSUPER2402559451		1,900.00		0.00 CR
12/04/2019	BPAY TO TAX OFFICE PAYMENTS			6,320.30	6,320.30 CR
12/04/2019	BPAY TO TAX OFFICE PAYMENTS		6,320.30		0.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			550.00	550.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING			1,320.00	1,870.00 CR
12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING		1,870.00		0.00 CR
30/04/2019	MACQUARIE CMA INTEREST PAID			40.61	40.61 CR
30/04/2019	MACQUARIE CMA INTEREST PAID		40.61		0.00 CR
03/05/2019	QUICKSUPER QSUPER2424218985			1,520.00	1,520.00 CR
03/05/2019	QUICKSUPER QSUPER2424218985		1,520.00		0.00 CR
31/05/2019	MACQUARIE CMA INTEREST PAID			40.44	40.44 CR
31/05/2019	MACQUARIE CMA INTEREST PAID		40.44		0.00 CR
04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE			17,700.00	17,700.00 CR
04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE		17,700.00		0.00 CR
04/06/2019	CJC DRILLING PTY SMSFCHRIS			11,800.00	11,800.00 CR
04/06/2019	CJC DRILLING PTY SMSFCHRIS		11,800.00		0.00 CR
05/06/2019	QUICKSUPER QSUPER2447558893			380.00	380.00 CR
05/06/2019	QUICKSUPER QSUPER2447558893		380.00		0.00 CR
05/06/2019	QUICKSUPER QSUPER2447558894			1,520.00	1,520.00 CR
05/06/2019	QUICKSUPER QSUPER2447558894		1,520.00		0.00 CR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD			60,000.00	60,000.00 CR
06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD		60,000.00		0.00 CR
28/06/2019	MACQUARIE CMA INTEREST PAID			14.57	14.57 CR
28/06/2019	MACQUARIE CMA INTEREST PAID		14.57		0.00 CR
30/06/2019	Closing Balance				0.00

DJC Superannuation Fund
General Ledger Account Movement
For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
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Member Entitlements

Member Entitlement Accounts

Mr Christopher Carleton

Accumulation

01/07/2018	Opening Balance				169,447.23 CR
03/08/2018	QUICKSUPER QSUPER2230607109			1,235.00	170,682.23 CR
05/09/2018	QUICKSUPER QSUPER2252799940			988.00	171,670.23 CR
03/10/2018	QUICKSUPER QSUPER2272831661			988.00	172,658.23 CR
01/11/2018	QUICKSUPER QSUPER2294125975			1,235.00	173,893.23 CR
06/12/2018	QUICKSUPER QSUPER2319087584			988.00	174,881.23 CR
02/01/2019	QUICKSUPER QSUPER2336345682			988.00	175,869.23 CR
01/02/2019	QUICKSUPER QSUPER2357406455			988.00	176,857.23 CR
05/03/2019	QUICKSUPER QSUPER2380804636			988.00	177,845.23 CR
03/04/2019	QUICKSUPER QSUPER2402559451			1,235.00	179,080.23 CR
03/05/2019	QUICKSUPER QSUPER2424218985			988.00	180,068.23 CR
04/06/2019	CJC DRILLING PTY SMSFCHRIS			11,800.00	191,868.23 CR
05/06/2019	QUICKSUPER QSUPER2447558893			247.00	192,115.23 CR
05/06/2019	QUICKSUPER QSUPER2447558894			988.00	193,103.23 CR
30/06/2019	Contribution Tax		3,548.40		189,554.83 CR
30/06/2019	Income Taxes Allocated			268.48	189,823.31 CR
30/06/2019	Investment Profit or Loss		2,454.05		187,369.26 CR
30/06/2019	Closing Balance				187,369.26 CR

Ms Terrie Eade

Accumulation

01/07/2018	Opening Balance				159,061.19 CR
26/07/2018	SuperChoice P/L PC230718-119393530			30.74	159,091.93 CR
03/08/2018	QUICKSUPER QSUPER2230607109			665.00	159,756.93 CR
05/09/2018	QUICKSUPER QSUPER2252799940			532.00	160,288.93 CR
03/10/2018	QUICKSUPER QSUPER2272831661			532.00	160,820.93 CR
01/11/2018	QUICKSUPER QSUPER2294125975			665.00	161,485.93 CR
06/12/2018	QUICKSUPER QSUPER2319087584			532.00	162,017.93 CR
02/01/2019	QUICKSUPER QSUPER2336345682			532.00	162,549.93 CR
01/02/2019	QUICKSUPER QSUPER2357406455			532.00	163,081.93 CR
05/03/2019	QUICKSUPER QSUPER2380804636			532.00	163,613.93 CR
03/04/2019	QUICKSUPER QSUPER2402559451			665.00	164,278.93 CR
03/05/2019	QUICKSUPER QSUPER2424218985			532.00	164,810.93 CR
04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE			17,700.00	182,510.93 CR
05/06/2019	QUICKSUPER QSUPER2447558893			133.00	182,643.93 CR
05/06/2019	QUICKSUPER QSUPER2447558894			532.00	183,175.93 CR
30/06/2019	Contribution Tax		3,617.21		179,558.72 CR
30/06/2019	Income Taxes Allocated			249.28	179,808.00 CR
30/06/2019	Investment Profit or Loss		2,278.48		177,529.52 CR
30/06/2019	Closing Balance				177,529.52 CR

DJC Superannuation Fund

Unrealised Capital Gains as at 30 June 2019

		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 '4678												
30/06/2019	13,179.59	13,179.59	13,179.59	0.00	0.00	0.00	0.00	13,179.59		0.00		
	13,179.59	13,179.59	13,179.59	0.00	0.00	0.00	0.00	13,179.59		0.00		
BankTotal		13,179.59	13,179.59	0.00	0.00	0.00	0.00	13,179.59		0.00		
<u>Unlisted Market</u>												
Caread Unit Trust												
1/07/2016	1.00	0.98	1.00	(0.02)	0.00	0.00	0.00	1.00				0.02
27/07/2017	200,000.00	196,749.20	200,000.00	(3,250.80)	0.00	0.00	0.00	200,000.00				3,250.80
27/03/2019	50,000.00	49,187.30	50,000.00	(812.70)	0.00	0.00	0.00	50,000.00				812.70
27/03/2019	50,000.00	49,187.30	50,000.00	(812.70)	0.00	0.00	0.00	50,000.00				812.70
6/06/2019	60,000.00	59,024.76	60,000.00	(975.24)	0.00	0.00	0.00	60,000.00				975.24
	360,001.00	354,149.54	360,001.00	(5,851.46)	0.00	0.00	0.00	360,001.00		0.00		5,851.46
Unlisted MarketTotal		354,149.54	360,001.00	(5,851.46)	0.00	0.00	0.00	360,001.00		0.00		5,851.46

DJC Superannuation Fund
Unrealised Capital Gains as at 30 June 2019

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
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	5,851.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	5,851.00
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	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	

Gains/Losses on Custom Holding Accounts

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

DJC Superannuation Fund
Investment Revaluation as at 30 June 2019

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Unlisted Market					
CAREADUNIT Caread Unit Trust	30 Jun 2019	0.98375	360,001.00000	354,149.54	(3,845.85)
Unlisted Market Total				354,149.54	(3,845.85)
Fund Total				354,149.54	(3,845.85)

Deferred Tax Reconciliation Statement

DJC Superannuation Fund
Deferred Tax Reconciliation Statement
For the Period from 1/07/2018 to 30/06/2019

Unrealised Capital Gains/Losses

Non-Custom Holding Investments From Unrealised Gains Report	Indexed	Discount	Other	Total Capital Gains	Capital Losses
Current Year Unrealised Capital Gains	-	-	-	-	\$5,851.00
Capital Losses Applied	-	-	-	-	-
Net Unrealised Capital Gains After Applying Losses	-	-	-	-	\$5,851.00
Discount Applicable	-	-	-	-	-
Net Unrealised Capital Gains / Losses	-	-	-	-	\$5,851.00
Unrealised Tax Provision	15.00%				-

Custom Holding Accounts**Unrealised Gains/(Losses)**

Total Deferred Tax Liabilities/(Assets) on Investments					-
Pension Exemption Factor	0.0000%			-	-
Unrealised Losses	10.00%			-\$5,851.00	-\$585.10
Offset Utilised Realised Losses	10.00%			-	-
Deferred Tax Effect of Unrealised Capital Gains/(Losses)					-\$585.10

Carry Forward Accounting Losses

Tax Losses Carried Forward				-	-
Accounting Losses Provision	15.00%				-

Deferred Tax Effect of Carry Forward Accounting Losses**Carry Forward Capital Gains/Losses**

Capital Losses Carried Forward				-	-
Capital Losses Provision	10.00%				-

Deferred Tax Effect of Carry Forward Capital Losses

DJC Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2018 to 30 June 2019

Operating Statement Profit vs. Provision for Income Tax		2019 \$
Benefits Accrued as a Result of Operations before Income Tax		43,038.21
<u>ADD:</u>		
Decrease in Market Value		3,845.85
<u>LESS:</u>		
Rounding		1.06
Taxable Income or Loss		46,883.00
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	46,883.00	7,032.45
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	0.00	0.00
Provision for Income Tax		7,032.45

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	7,032.45
<u>LESS:</u>	
Change in Deferred Tax Liability	384.60
Income Tax Expense	6,647.85

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	7,032.45
<u>LESS:</u>	
Income Tax Instalments Paid	7,816.00
Income Tax Payable (Receivable)	(783.55)

Exempt Current Pension Income Settings

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



PAYG Instalments report 2019

Tax Agent 25453725

Last Updated 25/01/2020

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
975991500	THE TRUSTEE FOR DJC SUPERANNUATION FUND	1,339.00	1,339.00	1,339.00	3,799.00	7,816.00

Total No of Clients: 1

DJC SF

[Bank Statements](#)
[Match Transactions](#)
[Business Events](#)
Bank Account Date Range to Group By Show only Unmatched ☐

Add

Upload CSV

Export CSV

Match To New

Edit

Delete

Unmatch

0 selected

41 items

Opening Balance: \$137,686.83 | Closing Balance: \$12,805.37

<input type="checkbox"/>	Date	Description	Cash Out	Cash In	Match Summary	Processed By	Balance
<input type="checkbox"/>	09/07/2018	BPAY TO TAX OFFICE PAYMENTS	\$1,313.00		Matched: Fund Activity Statement	Automated Feed	\$136,373.83
<input type="checkbox"/>	26/07/2018	SuperChoice P/L PC230718-119393530		\$30.74	Matched: Member Contribution	Automated Feed	\$136,404.57
<input type="checkbox"/>	31/07/2018	MACQUARIE CMA INTEREST PAID		\$145.47	Matched: Interest Received	Automated Feed	\$136,550.04
<input type="checkbox"/>	03/08/2018	QUICKSUPER QSUPER2230607109		\$1,900.00	Matched: Member Contribution	Automated Feed	\$138,450.04
<input type="checkbox"/>	31/08/2018	MACQUARIE CMA INTEREST PAID		\$147.17	Matched: Interest Received	Automated Feed	\$138,597.21
<input type="checkbox"/>	05/09/2018	QUICKSUPER QSUPER2252799940		\$1,520.00	Matched: Member Contribution	Automated Feed	\$140,117.21
<input type="checkbox"/>	28/09/2018	MACQUARIE CMA INTEREST PAID		\$144.14	Matched: Interest Received	Automated Feed	\$140,261.35
<input type="checkbox"/>	03/10/2018	QUICKSUPER QSUPER2272831661		\$1,520.00	Matched: Member Contribution	Automated Feed	\$141,781.35
<input type="checkbox"/>	22/10/2018	BPAY TO TAX OFFICE PAYMENTS	\$1,339.00		Matched: Fund Activity Statement	Automated Feed	\$140,442.35
<input type="checkbox"/>	31/10/2018	MACQUARIE CMA INTEREST PAID		\$150.38	Matched: Interest Received	Automated Feed	\$140,592.73
<input type="checkbox"/>	01/11/2018	QUICKSUPER QSUPER2294125975		\$1,900.00	Matched: Member Contribution	Automated Feed	\$142,492.73
<input type="checkbox"/>	30/11/2018	MACQUARIE CMA INTEREST PAID		\$146.96	Matched: Interest Received	Automated Feed	\$142,639.69
<input type="checkbox"/>	06/12/2018	QUICKSUPER QSUPER2319087584		\$1,520.00	Matched: Member Contribution	Automated Feed	\$144,159.69
<input type="checkbox"/>	20/12/2018	BPAY TO TAX OFFICE PAYMENTS	\$1,339.00		Matched: Fund Activity Statement	Automated Feed	\$142,820.69
<input type="checkbox"/>	31/12/2018	MACQUARIE CMA INTEREST PAID		\$152.84	Matched: Interest Received	Automated Feed	\$142,973.53
<input type="checkbox"/>	02/01/2019	QUICKSUPER QSUPER2336345682		\$1,520.00	Matched: Member Contribution	Automated Feed	\$144,493.53
<input type="checkbox"/>	25/01/2019	BPAY TO ASIC	\$53.00		Matched: Regulatory Fee	Automated Feed	\$144,440.53
<input type="checkbox"/>	25/01/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING	\$121.00		Matched: Accountancy Fee	Automated Feed	\$144,319.53
<input type="checkbox"/>	31/01/2019	MACQUARIE CMA INTEREST PAID		\$153.92	Matched: Interest Received	Automated Feed	\$144,473.45
<input type="checkbox"/>	01/02/2019	QUICKSUPER QSUPER2357406455		\$1,520.00	Matched: Member Contribution	Automated Feed	\$145,993.45
<input type="checkbox"/>	28/02/2019	MACQUARIE CMA INTEREST PAID		\$140.60	Matched: Interest Received	Automated Feed	\$146,134.05
<input type="checkbox"/>	05/03/2019	QUICKSUPER QSUPER2380804636		\$1,520.00	Matched: Member Contribution	Automated Feed	\$147,654.05
<input type="checkbox"/>	27/03/2019	BPAY TO TAX OFFICE PAYMENTS	\$1,339.00		Matched: Fund Activity Statement	Automated Feed	\$146,315.05
<input type="checkbox"/>	27/03/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD	\$100,000.00		Matched: 2 transactions	Automated Feed	\$46,315.05
<input type="checkbox"/>	29/03/2019	MACQUARIE CMA INTEREST PAID		\$139.22	Matched: Interest Received	Automated Feed	\$46,454.27
<input type="checkbox"/>	03/04/2019	QUICKSUPER QSUPER2402559451		\$1,900.00	Matched: Member Contribution	Automated Feed	\$48,354.27
<input type="checkbox"/>	12/04/2019	TRANSACT FUNDS TFR TO BPC ACCOUNTING	\$1,870.00		Matched: 2 transactions	Automated Feed	\$46,484.27
<input type="checkbox"/>	12/04/2019	BPAY TO TAX OFFICE PAYMENTS	\$6,320.30		Matched: Fund Income Tax Payment	Automated Feed	\$40,163.97
<input type="checkbox"/>	30/04/2019	MACQUARIE CMA INTEREST PAID		\$40.61	Matched: Interest Received	Automated Feed	\$40,204.58
<input type="checkbox"/>	03/05/2019	QUICKSUPER QSUPER2424218985		\$1,520.00	Matched: Member	Automated Feed	\$41,724.58

				Contribution		
<input type="checkbox"/>	31/05/2019	MACQUARIE CMA INTEREST PAID	\$40.44	Matched: Interest Received	Automated Feed	\$41,765.02
<input type="checkbox"/>	04/06/2019	CJC DRILLING PTY SMSFCHRIS	\$11,800.00	Matched: Member Contribution	Automated Feed	\$53,565.02
<input type="checkbox"/>	04/06/2019	CJC DRILLING PTY DJCSMSFTERRIE	\$17,700.00	Matched: Member Contribution	Automated Feed	\$71,265.02
<input type="checkbox"/>	05/06/2019	QUICKSUPER QSUPER2447558893	\$380.00	Matched: Member Contribution	Automated Feed	\$71,645.02
<input type="checkbox"/>	05/06/2019	QUICKSUPER QSUPER2447558894	\$1,520.00	Matched: Member Contribution	Automated Feed	\$73,165.02
<input type="checkbox"/>	06/06/2019	TRANSACT TFR TO 965491764 CAREAD PTY LTD	\$60,000.00	Matched: Unlisted Security Acquisition	Automated Feed	\$13,165.02
<input type="checkbox"/>	28/06/2019	MACQUARIE CMA INTEREST PAID	\$14.57	Matched: Interest Received	Automated Feed	\$13,179.59
<input type="checkbox"/>	08/07/2019	BPAY TO TAX OFFICE PAYMENTS	\$3,799.00	Matched: Fund Activity Statement	Automated Feed	\$9,380.59
<input type="checkbox"/>	10/07/2019	QUICKSUPER QSUPER2472373237	\$1,900.00	Matched: Member Contribution	Automated Feed	\$11,280.59
<input type="checkbox"/>	31/07/2019	MACQUARIE CMA INTEREST PAID	\$4.78	Matched: Interest Received	Automated Feed	\$11,285.37
<input type="checkbox"/>	31/07/2019	QUICKSUPER QUICKSPR2487015288	\$1,520.00	Matched: 2 transactions	Automated Feed	\$12,805.37

DJCS SF / Browse Holding Accounts

Search Market Type As At Date  ☐ Show Suspended ☐ Show Zero Balances

1 / 1 300 per page, 1 items

Holding Description	Holding Code	Market Type	Market Code	Quantity	Cost	Market Price	Market Value	Status	Reference	Asset Pool
Macquarie Cash Management Acc...	MBL4678	Bank	AUD	13,179.590...	\$13,179.59	\$1.00000	\$13,179.59	Active	182-512 - 9652246...	Default Pool

DJC Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie Cash Management Account '4678				13,179.59	13,179.59			3.59%
				13,179.59	13,179.59			3.59%
<u>Unlisted Market</u>								
Caread Unit Trust	360,001.00000	1.0000	0.9837	360,001.00	354,149.54	(5,851.46)	(1.63)%	96.41%
				360,001.00	354,149.54	(5,851.46)	(1.63)%	96.41%
				373,180.59	367,329.13	(5,851.46)	(1.57)%	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.

DJC Superannuation Fund
Investment Movement Summary
For the period 1 July 2018 to 30 June 2019

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Macquarie Cash Management Account '4678		137,686.83		49,187.06		173,694.30	0.00		13,179.59	13,179.59
		<u>137,686.83</u>		<u>49,187.06</u>		<u>173,694.30</u>	<u>0.00</u>		<u>13,179.59</u>	<u>13,179.59</u>
<u>Unlisted Market</u>										
Caread Unit Trust	200,001	200,001.00	160,000	160,000.00	0	0.00	0.00	360,001	360,001.00	354,149.54
		<u>200,001.00</u>		<u>160,000.00</u>		<u>0.00</u>	<u>0.00</u>		<u>360,001.00</u>	<u>354,149.54</u>
Fund Total		<u><u>337,687.83</u></u>		<u><u>209,187.06</u></u>		<u><u>173,694.30</u></u>	<u><u>0.00</u></u>		<u><u>373,180.59</u></u>	<u><u>367,329.13</u></u>

DJC Superannuation Fund
Investment Revaluation as at 30 June 2019

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Unlisted Market					
CAREADUNIT Caread Unit Trust	30 Jun 2019	0.98375	360,001.00000	354,149.54	(3,845.85)
Unlisted Market Total				354,149.54	(3,845.85)
Fund Total				354,149.54	(3,845.85)

CAREAD UNIT TRUST

**JCB Partners
68 Tenth Avenue
Budgewoi NSW 2262**

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THIS DEED is made on the date and between the parties described in Schedule "A" and is given the name as described in Schedule "B".

BACKGROUND

- (A) It is intended by this Deed that the Trustee will accept the monies paid by the unit holders who have signed this Deed which are to be invested under this Deed and the Trustee may from time to time accept further funds or otherwise for investment under this Deed.
- (B) The Trustee agrees to hold the assets of the trust upon the trusts and subject to the terms and conditions of this Deed.

DEFINITIONS

- 1. Unless the contrary intention appears or the context otherwise requires in this Deed and in any instrument agreement or other document made entered or executed or issued under it, the terms and expressions set out in Schedule "B" have the meanings described in that Schedule.

INITIAL UNITS

- 2.
 - (a) The Trustee intends on or after execution of this Deed to accept from the other party or parties who have executed this Deed such sums of money as are set out opposite their names on the page they have signed and the beneficial interest in the Trust Fund is to be divided into units of \$1.00 each and those parties are deemed to be the holders of their respective units and the Trustee may issue to each of those parties who have paid the sum stated opposite their names, certificates in the form annexed or similar form.
 - (b) The Trustee may accept further cash from time to time before the Commencement Date to be held on the Trusts of this Deed and if any addition is made to the Trust Fund under the provisions of this sub-clause an additional number of units of \$1.00 each will ipso facto be created equal to the amount of cash so paid.
 - (c) Each payment under clause 2 (b) must be accompanied by an application for the number of units which will be created on payment and the applicant will be entered on the register as the holder of the units created pursuant to clause 2 (b). All applications made are to be in the form set out in the First Schedule to this Deed or similar form.
 - (d) When in the opinion of the Trustee sufficient funds have been received for the purposes of the Trust the Trustee may so inform the unit holders and after such date no further units may be created except pursuant to and in conformity with the provisions of this Deed.
 - (e) All units issued by the Trustee pursuant to this Deed must be of the same class and with the same rights.

ISSUE OF FURTHER UNITS

- 3.
 - (a) Subject to the unanimous approval of the unit holders, the Trustee may raise further monies for the purposes of this Trust ('the Additional Sum') and the following provisions have effect:

Office of State Revenue (NSW)	
Client No: 133623040	4417
Duty: \$500.00	Trans No: 8535849-00
Asst details: TRUST DEED	

- (i) the net value of the Trust Fund (excluding the Additional Sum) as determined by the Trustee in accordance with Australian accounting principles is to be ascertained;
 - (ii) the net value of the Trust Fund determined in accordance with clause (i) of this sub-clause is to be divided by the number of units in issue and the quotient adjusted to the nearest cent is the value of a unit in the Trust Fund ("New Unit Price").
 - (iii) the Additional Sum is to be divided by the New Unit Price and the resulting figure adjusted to the nearest whole number is the number of additional units ("New Units") which may be offered for subscription at the New Unit Price in accordance with the next sub-clause of this clause.
- (b) For the avoidance of doubt, any issue of further units pursuant to this clause 3 may only occur if the New Unit Price, determined pursuant to clause 3, of the units on issue immediately before the new issue of units is the same immediately after the issue of the New Units. For the avoidance of doubt, an issue of further units is absolutely prohibited if the issue of the further units will dilute the value of any units already on issue.
- (c) (i) New Units must (unless all the holders of the units on issue unanimously otherwise decide) be offered by the Trustee firstly for subscription at the New Unit Price to all the unit holders in proportion as nearly as may be to their then existing holdings of units.
- (ii) That offer will be made by notice to each unit holder specifying the number of New Units offered to that unit holder and the New Unit Price and shall carry the right to accept the offer in respect of any smaller number of units so offered and the New Unit Price shall carry the right to accept the offer in respect of any smaller number of units and shall limit the time (not being less than 30 days unless the offeree consents in writing to shorter period) within which the offer if not accepted shall be deemed to be declined.
- (iii) Any units declined or not accepted by any unit holder within such time must be offered in the same manner and in the said proportion to those unit holders who have accepted and thereafter units not accepted must be so offered to unit holders until finally it appears to the Trustee that no unit holder is willing to accept any further units. Any units so offered and which it appears to the Trustee no unit holder is willing to subscribe for may be disposed of as the Trustee thinks fit.
- (d) If at any time the value of a unit exceeds one dollar (\$1.00) the Trustee may, if it sees fit, without making any addition to the Trust Fund create such number of additional units as may be required for the purpose of reducing the value of each unit for the time being to one dollar (\$1.00) or any multiple of one dollar (\$1.00). Each unit holder on the date of such creation shall be entitled to that number of the additional units so created which the number of units held by that unit holder bears to the total number of units issued and outstanding immediately before the date of such creation and a new Certificate may be issued to each unit holder in respect of the additional units to which such holder is so entitled.

TRUST

4. The Trustee holds the Trust Fund in trust for the unit holders upon the terms and subject to the provisions of this Deed.

- 4A. To the maximum extent possible, and subject to the Trustee's right of indemnity and exoneration, the unit holders have a beneficial interest in the Trust Fund, including (but not limited to) any Authorised Investment. For the avoidance of doubt, subject only to the proper expenses by and of the Trustee relating to the administration of the trust, the unit holders at all times have a present legal right to demand, and receive payment of the Trust Fund and any net income of the Trust.

AUTHORISED INVESTMENTS

- 5.1 (a) After the Commencement Date the Trust Fund held and received by the Trustee shall be invested by the Trustee within a reasonable time in any investment in which a Trustee may invest and any Authorised Investments (see Schedule "B") chosen by the Trustee provided that any cash in the hands of the Trustee at any time may be retained for such purposes connected with the management, improvement and development or other purposes of any land, buildings, plant machinery, business and equipment or otherwise being Authorised Investments which have been acquired as the Trustee may determine.
- (b) Any Authorised Investments may at any time be sold by the Trustee and in this case (except where the sale has been made for the purpose of winding up the Trust) the proceeds of such sale are to be re-invested as soon as convenient by the Trustee in the acquisition of Authorised Investments.

BORROWING

- 5.2 (a) The Trustee has power to borrow with or without security for any of the purposes of this Deed and may give security for any such borrowing over any of the investments of the Trust Fund.
- (b) Any borrowing may be by way of overdraft accommodation from a Bank or by way of secured or unsecured loan or from any corporation or by way of deposit or otherwise.
- (c) Security may be given by a legal mortgage or equitable fixed or floating mortgage or charge or assignment or lien or in any other form the Trustee determines.

NO PRINCIPAL/AGENT RELATIONSHIP

6. Nothing in this Deed shall be construed so as to constitute the relationship of principal and agent between the unit holders and the Trustee, the relationship of partners between the unit holders and the Trustee or the unit holders inter se nor any contractual relationship between the unit holders inter se.

TRUSTEE

- 7.1 The Trustee must manage the Trust Fund and any business for the time being carried on by the Trustee pursuant to the Trust Deed and without limitation the Trustee agrees to:

Management

- (a) use its best endeavours to ensure that the management of the Trust Fund is carried on and conducted in a proper and efficient manner;

Insurance

- (b) ensure that adequate fire, storm and tempest, burglary, public risk and workers compensation and other insurance is maintained with respect to all properties of the Trust Fund as the Trustee considers appropriate;

Deposits

- (c) deposit all receipts from the management, development and operation of the Trust Fund into a separate account and pay all current expenses and outgoings with respect to the Trust Fund and provide such reserves for future and contingent liabilities as it considers necessary;

Accounts

- (d) (i) keep or cause to be kept proper books of account of all sums of money received and expended by or on behalf of the Trust Fund and the matters in respect of which such receipt and expenditure takes place and of all sales and purchases of investments and of the assets and liabilities of the Trust Fund;
- (ii) without limitation must keep or cause to be kept such accounting and other records in respect of any business for the time being carried on by the Trustee pursuant to the provisions of this Deed, as will sufficiently explain the transactions and financial position of the said business and enable true and fair profit and loss accounts and balance sheets and any other accounts from time to time required to be prepared in respect of the said business and cause those records to be kept in such manner as to enable them to be audited;

Balance Sheet

- (e) As soon as practicable after 30th June (or such other accounting date as may be determined by the Trustee) in each year prepare or cause to be prepared a profit and loss account showing the calculation of the income of the Trust Fund for the period to 30th June or other accounting date (as the case may be) and a balance sheet as at the date to which the profit and loss account is made up.

Trustee May Employ Agents

- 7.2 (a) The Trustee may instead of acting personally engage, employ and pay a Solicitor, accountant, broker, agent, merchant or any other person to transact any business or do any act required to be done in connection with the Trust Fund including the receipt and payment of money and is entitled to be allowed and be paid all charges and expenses so incurred and is not responsible for the default of any such person engaged or employed or for any loss occasioned thereby.

Professional Fees

- (b) A Trustee being a solicitor, accountant, broker, agent, merchant or other such person is entitled to charge and be paid all usual professional or other charges for any business or act done by him or her or their firm or entity or employees in connection with the Trust including any business or act which a Trustee not being such a person could have done personally but which might reasonably be required to be done by such a person. The Trustee is entitled to retain for the Trustee's absolute use and benefit any fees or other form of remuneration payable to the Trustee for acting as a Director, employee or agent of any company in which the Trustee has invested the Trust Fund or any part of it in acquiring shares under this Deed. The Trustee is entitled to retain for the Trustee's absolute use and benefit any salary, wages or other form of remuneration payable to the Trustee by a partnership of which the Trustee becomes a Member in pursuance of the powers in this Deed.

Trustee May Act Despite Personal Conflict of Interest

- 7.3 (a) The Trustee is entitled to appointment to any position whatsoever in any company, firm, trust or organisation despite the fact that such appointment will or may cause conflict with the Trustees duties under this Deed.
- (b) Any company, firm, trust or organisation in which the Trustee is in any way interested may deal and enter into contracts with the Trustee provided that the Trustee previously declares the nature of their interest in such company, firm, trust or organisation and in any dealing or contract.
- (c) Inadvertent failure to make such disclosure will not operate to avoid or render voidable any such dealing or contract if such disclosure is made within a reasonable time after the inadvertent omission being discovered.
- (d) The Trustee will not be disqualified from dealing or contracting with itself beneficially and is empowered to enter into contracts with the Trust, despite clause 7.3(b).
- (e) The Trustee may in such manner as it determines declare any interest including by entry in the Minute Book of the Trust.
- (f) If the Trustee invests the Trust Fund or any portion in shares in any company referred to in this clause 7.3 the following provisions have effect:-
- (i) The Trustee is not obliged to investigate the accounts, management or control of any such company;
- (ii) If the Trustee is appointed a Director the Trustee may vote or refrain from voting at any meeting of directors as the Trustee may think fit notwithstanding that the Trustee may have a personal or other interest in the matter in which such vote is exercised.
- (g) Despite any rule of law or equity to the contrary and without obtaining the order of any court or any independent legal advice the Trustee may exercise or concur in exercising all powers and discretions conferred on it by this Deed or by law even though it or any person being a trustee or any person being a director or shareholder of the Trustee (being a Company) has or may have a direct indirect or personal interest (whether as a shareholder or director or member or partner of any Company or partnership or otherwise) in the mode or result of exercising such power of discretion or may benefit directly or indirectly as a result of the exercise of any such power or discretion and even if the Trustee for the time being is the sole Trustee.
- (h) If all of the unit holders consent in writing to the Trustee acquiring an investment as part of the Trust Fund, the unit holders are to be taken as having waived all rights they may have against the Trustee at law or under this deed with respect to the Trustee's acquisition of the investment. This sub-clause applies whether the consent of the unit holders was obtained on, prior to or after the date the investment was acquired by the Trustee. The Trustee is under no obligation to seek or obtain such consent.

Liability of Trustee

- 7.4 In the execution of the Trusts powers and authorities no Trustee is liable for any loss to the Trust Fund arising by reason of any investment made in good faith or the negligence or fraud of any person or agent employed by that Trustee or by any other Trustee although the employment of such person or agent was not strictly necessary or expedient or by reason of any mistake or omission made in good faith by any Trustee or by reason a good of any other matter or thing except fraud on the part of the Trustee who is sought to be made liable.

INDEMNITY TO TRUSTEE

- 7.5 The Trustee is indemnified and held harmless out of the Trust Fund against all claims, costs, damages, losses, fees, expenses, taxes, duties and impositions which arise in connection with or in consequence of this Deed or the Trusts hereby created except to the extent that the same arise in a manner for which the Trustee is accountable under the preceding clause provided that the right of the Trustee to enforce the indemnity conferred is limited to the Trust Fund and the Trustee has no right of indemnity, reimbursement or recompense whatsoever against any of the unit holders.
- 7.6 The right of the Trustee to be indemnified under clause 7.5 is limited to the assets of the Trust Fund in the hands of or under the control of the Trustee and does not extend to enable the Trustee to recover any loss or obtain reimbursement for any liability incurred from any unit holder or other person beneficially entitled to any unit.

TRUSTEE'S POWERS

Generally

8. In addition to any other power, authority or discretion vested in the Trustee by this Deed or by law, the Trustee has the following general powers and the following Trustee powers of investment which do not limit the powers, authorities and discretions otherwise vested in the Trustee by this Deed or by law.

Delegation

- 8.1 The Trustee may in writing delegate the exercise of all or any of the powers or discretions or authorities hereby conferred on it and execute any powers of attorney or other instruments necessary to effectuate such purpose.

Carry on Business

- 8.2 The Trustee has the following absolute powers and discretions which it may exercise itself and jointly with any other person or persons:
- 8.2.1 To commence acquire and carry on any business which the Trustee may decide can be conveniently carried on or which it is desirable that the same should be commenced, acquired or carried on in the interests of the Trust Fund or the unit holders and without limitation:-

- (i) To acquire and undertake the whole or any part of the business property and liabilities of any person or Company which the Trustee from time to time considers is capable of being conveniently or profitably carried on or utilised in connection or conjunction with any business in which the Trust is for the time being engaged or which in the Trustee's opinion is calculated directly or indirectly to enhance the value of or render profitable any of the Trust's property and rights.
- (ii) To apply for, purchase or otherwise acquire patents, patent rights, copyrights, trademarks, formulas, licences, concessions, designs, secret processes, technical information, franchises and other rights, privileges, and concessions which may seem capable of being used for any of the purposes of the Trust or the acquisition of which may seem calculated directly or indirectly to benefit the Trust and to use, exercise, develop or grant licences in respect of, or otherwise turn to account, the property rights and information so acquired.

Lands and Buildings

- (iii) To purchase, take on lease or in exchange or otherwise acquire any lands and buildings or any estate or interest therein and to improve, develop, sell, mortgage, transfer lease, let, subdivide and without limitation in any other manner dispose of or deal with or use such property or rights or any of them or any part.

Dealers

- (iv) To carry on business as dealers in property both real and personal of all kinds whatsoever and to exploit the same whether by sale, leasing, hire purchase or otherwise as the Trustee considers desirable.

Subdivide

- 8.2.2 To carry on any business on any property which may be acquired by the Trustee and to divide, subdivide, build, repair, wreck, improve, exploit and manage such property as the Trustee may think fit.

Lease

- 8.2.3 To let any property in such parts at such rentals upon such terms and conditions (including, without limiting the generality thereof, the grant or reservation of any necessary easements or rights) and to such tenants as the Trustee considers to be in the best interest of the Trust Fund.

Rents

- 8.2.4 To collect rents, occupation fees, licence fees and all other income in relation to any property or business and to issue receipts.

Legal Proceedings

- 8.2.5 To execute and prosecute legal proceedings of any kind and in any Court to enforce any contract entered into or to recover damages for breach of any such contract.

Surrender Leases

- 8.2.6 To cancel, terminate or accept surrenders of leases; to institute and prosecute legal proceedings of any kind and in any court to oust tenants and recover possession of any part of any property; and to sue for and recover rent and damages for breach of any lease; to sue or prosecute trespassers or any other persons for damage to any part of any property; and to abandon, settle, compromise and release any such action or suit when expedient.

Expenses and Taxes

- 8.2.7 To pay out of the Trust Fund or the income thereof all costs charges and expenses incidental to the management of the Trust Fund or to the exercise of any power, authority or discretion herein contained or carrying out or performing the trusts hereof which the trustee may at any time incur including all income tax or other taxes payable in respect of the Trust Fund costs in any way connected with the preparation and execution of this Deed and all stamp duty, settlement duty, gift duty, probate duty, revenue duty or any other impost or monies of whatever nature payable in respect of these presents or the gift or settlement hereby effected or in respect of any additional monies or investments paid or transferred to the Trustee upon the trusts hereof and whether under the law of the Commonwealth of Australia or of any of the States or Territories thereof or of any other country.

Repairs

- 8.2.8 To repair, renovate, decorate and maintain any chattels personal or any land including all fittings, fixtures, furnishings, furniture and equipment therein and the grounds and outhouses thereof.

Advertising

- 8.2.9 To advertise any property or any part thereof and to display signs and notices thereon.

Rules

- 8.2.10 To impose rules and regulations governing the conduct of the occupants of any building or any other property.

Superannuation

- 8.2.11 To employ and superannuate such managers, staff and servants and engage such contractors as may be necessary or desirable and to engage the services of lawyers, engineers, architects, accountants, auditors, agents and any other professional or technical advisers and to pay any person or corporation whose services are engaged out of the Trust Fund to make all such bonus payments to employees and other persons and such payments by way of superannuation or otherwise as the Trustee determines, or other returns required in connection with the Trust or its income by the law of any State or Territory or of the Commonwealth of Australia.

General

8.2.12 To hold, use, purchase, construct, demolish, maintain, repair, renovate, reconstruct, develop, improve, subdivide, exploit, transfer, convey, surrender, let, lease, exchange, take and grant options, mortgage, charge, pledge, reconvey, release or discharge or otherwise deal with any real or personal property and in particular for shares, debentures or securities of any Company and with or without deferred, restricted, qualified or special rights relating thereto.

Life Insurance

8.2.13 To purchase, acquire or effect any reversionary or deferred property or rights of any description or any life or life-endowment or sinking-fund or term or other policy or policies of insurance of whatsoever nature and at or subject to any premium or premiums whether single or payable periodically and with or subject to any options, rights, benefits, conditions or provisions whatsoever. The Trustee has power to pay out of the income or capital of the Trust Fund as it in its absolute discretion thinks fit all sums payable from time to time for premiums or otherwise for the effecting or maintenance of any such policy or policies whether owned by the Trustee or otherwise or for the exercise or enjoyment of any option, right or benefit thereunder and any surrender of any such policy or policies shall for all the purposes of this deed be deemed to be a sale thereof.

Trustee Vests as if Absolute Owner

8.2.14 To invest the Trust Fund and deal with and manage and transpose and realise such investments entirely as it thinks fit and with such powers in all respects as if the Trustee was the absolute owner and the Trustee shall not be accountable in any way for any loss arising out of the making of any investment or out of the failure to realise any investment or out of its management of any investment.

Shares

8.2.15 To apply and invest all moneys at any time forming part of the Trust Fund in any such investments whether involving liabilities or not or upon personal credit with or without security and upon such terms and conditions as the Trustee in its absolute discretion thinks fit. To this end the Trustee has the same powers in all respects as if it were absolute owner beneficially entitled including, without limitation, the subscription for, the taking up on allotment issue and the purchase of any shares, warrants, stocks, bonds, mortgages, debentures, obligations or securities of any government authority or company incorporated in any part of the world and the taking of and the purchase or acquisition of the whole or any part or share of interest in (including a minority part or share or interest in) any business or partnership and the goodwill and assets thereof and the purchase or acquisition of any real or personal property in any place or country or any part or share or interest therein and even though the same may not be income producing or may be wasting or speculative. To exercise all rights and privileges and perform all duties and obligations appertaining or incidental thereto. The Trustee may make or purchase any such investments for cash or in consideration of any annuity or otherwise and upon such terms and conditions as the Trustee in its absolute discretion thinks fit and it may make or purchase any such investment for a sum greater than the amount of the Trust Fund for the time being and it may agree to pay for any such investments wholly or in part from any future moneys which may come into

its hands, including dividends, profits, interest or other income paid or payable in respect of any such investments.

Directorships

- 8.2.16 To act as a Director and to exercise all rights and privileges and perform all duties appertaining to any shares or stock for the time being subject to the trusts thereof with liberty to assent to any arrangements modifying such rights, privileges or duties and to agree to any scheme or arrangement for the reconstruction or the increase or reduction of the capital of any company and for any such purpose to deposit, surrender or exchange any of the said shares or stock or the title thereto and to pay any calls or contributions or other necessary expenses in connection with any such shares or stock or any such scheme or arrangement as aforesaid.

Loans

- 8.2.17 To advance and lend moneys to and to borrow, raise moneys from and to secure by mortgage, bill of sale, lien or charge fixed or floating, legal or equitable or otherwise howsoever the payment of any money to any persons, firms, companies, corporations or Governmental or Municipal bodies, upon such terms with or without security or interest as the Trustee deems fit. The Trustee is hereby expressly empowered to join with any other company or person in executing any mortgage or other document for the purpose of securing the payment of money to any other person or company and if the Trustee is a Company to give and to execute a registrable floating charge over the assets of the Company and the assets of the Trust Fund held by it as Trustee and to give and execute any other charge or security registrable under the Corporations Act or other Act governing such charges or registrable securities as enacted or applicable in the place of proper law relating to the Trust.

Borrow

- 8.2.18 Without limiting clause 5.2, the Trustee may borrow or raise moneys to be used in deriving income or gain in augmentation of the Trust Fund even though the Trust Fund may already be wholly invested or applied or that the money to be borrowed or raised may exceed the sum or value of the Trust Fund .

Guarantees

- 8.2.19 (i) To give any guarantee or indemnity for payment of money or the performance of any contract, obligation or undertaking by any person, firm, company, corporation or association (including a unit holder) and to agree to pay and to pay and to charge the Trust Fund with the payment of any money.
- (ii) To guarantee and indemnify the borrowings of others (including a unit holder) and to pledge or charge in any manner the assets of the Fund to support such guarantees and indemnities.
- (iii) Without limiting the above, to give any mortgage, charge, pledge or security of any kind over the Trust Fund or any assets of the trust to secure the borrowings or liabilities of unit holders or others.
- (iv) To act in accordance with this clause even if the Trustee is also a unit holder and/or if the Trustee will receive a benefit of any kind arising from such act.

Liabilities

- 8.2.20 To apply the whole or any part of the capital or income of the Trust Fund in or towards payment of any liability undertaken by the Trustee in relation to the acquisition or property intended to form part of the Trust Fund.

Businesses

- 8.2.21 To acquire, carry on or join in carrying on any business either alone or in partnership with any other person or persons at the discretion of the Trustee during such period as it thinks proper with power for that purpose to employ such part or parts of the capital of the Trust Fund as it thinks fit. To employ at such salary as it thinks fit as manager of such business any person or persons (whether Trustees or a Trustee of or otherwise interested in the Trust Fund or not) or to leave the entire management of such business to any partner and to renew partnerships and generally to act in all matters relating to such business or businesses as if it were beneficially entitled thereto and without responsibility for loss.

Agents

- 8.2.22 To employ or engage any manager, solicitor, accountant or agent to transact all or any business of whatever nature required to be done in the premises including the receipt or payment of money and the Trustee shall decide the remuneration to be allowed and paid and all charges and expenses so incurred.

Determination of Capital and Income

- 8.2.23 To determine whether any real or personal property or any increase or decrease in amount, number or value of any property or holdings of property or any receipts or payments, gains or losses from, for or in connection with any real or personal property shall be treated as and credited or debited to capital or to income and generally to determine all matters as to which any doubt, difficulty or question may arise under or in relation to the execution of the Trust and powers of this settlement; and every determination of the Trustee in relation to any of the matters aforesaid whether made upon a question formally or actually raised or implied in any of the acts or proceedings of the Trustee in relation to the Trust Fund, shall bind all parties interested therein and shall not be objected to or questioned on any ground whatsoever.

Counsel's Opinion

- 8.2.24 To take and act upon the opinion of any Junior, Senior or Queen's Counsel practising in the place of proper law of the Trust whether in relation to the interpretation of this Deed or any other document or statute or as to the administration of the trusts hereof without being liable to anyone in respect of any act done by them in accordance with such opinion. This provision does not oblige the Trustee to act in accordance with any such opinion and nothing in it prohibits the Trustee from applying to the Court if it so determines or acting on the opinion of the or other Counsel.

Accountancy Work

- 8.2.25 If the Trustee is so qualified, to carry out accountancy and financial services including management and taxation consultancy and all other work necessarily carried out by a public accountancy business but not including auditing or liquidation services.

Bank Accounts

- 8.2.26 (i) To open in the name of the Trustee or in the name of a person or corporation as nominee of the Trustee, or in the joint names of the Trustee and any other or others (and in accordance with all customs, practises and usages as may apply) any cheque, savings or other account with any bank or financial institution anywhere as the Trustee thinks fit, with full power to operate on any such account and to do so with the power to act in accordance with all terms and conditions applicable to such accounts whether relating to costs and charges in relation to such accounts or anything else.
- (ii) By itself or by its authorised officer or agent to draw, endorse, make, accept, guarantee, discount, execute, issue or be a party in any way to a commercial bill, promissory note, bill of exchange, bill of lading, letter of credit, hypothecation, facility or any negotiable or transferable instruments.
- 8.2.27 (i) To authorise a bank or financial institution to pay bills of exchange drawn upon the banking account of the Trustee by the Trustee or the Trustee being a company by its authorised officer.
- (ii) To recognise as a valid endorsement on any bill of exchange or promissory note the endorsement of the Trustee or such authorised officer.
- (iii) No bank acting in pursuance of any authority herein shall be deemed privy to a breach of trust on the ground only of notice that the person giving the authority was a Trustee.

Occupation

- 8.2.28 To allow any unit holder to occupy, have custody of or use any immovable property, chattels, real or personal property for the time being forming part of the Trust Fund on such terms or conditions as to rent inventories repair replacement insurance outgoings or otherwise at all as the Trustees shall think fit and so that no Trustee shall be liable for any loss or damage which may occur to any property so forming part of the Trust Fund during or by reason of any such occupation custody or use except insofar as such loss or damage shall be occasioned by the conscious and wilful default or neglect of such Trustee.

Foreign Exchange

- 8.2.29 To deal in foreign currency and to enter into foreign currency contracts (including, without limitation, forward exchange contract, currency hedge contracts, currency options and future contracts) and/or financial market products derivatives (including, without limitation, interest rate swaps, currency swaps, forward interest rate contracts, forward exchange rate contracts and options.

Derivatives

- 8.2.30 To enter into any derivatives transaction(s) including but not limited to any contract or purchase or sell or deal in any derivatives product, including any interest rate swap, currency swap, currency option, interest rate option, swaption, smart forward, money market transaction, foreign exchange transaction, margin foreign exchange transaction, futures transaction, forward rate agreement, forward rate bill transaction, synthetic forward exchange transaction, deposit transaction, currency transaction, interest rate transaction, bond option, commodity (including precious metals, electricity or energy) option or other transaction, credit derivative, equity

derivative, capital market transaction, securities buy-back transaction or sell-back transaction and any other product traded, or transaction undertaken, on financial markets (whether on an exchange or not) from time to time and at any future time and synthesis or derivative of any of them and any option on any transaction or product referred to in this paragraph and otherwise to do and perform all things so as to operate, utilise or deal with the facilities of any stock or futures exchange either directly or through any broker or agent in any market in any part of the world.

Master Agreements - Derivatives

- 8.2.31 To enter into any master agreement(s) being any agreement (however described) that sets out the terms of, or otherwise relates to, any derivative transaction, and which is published or prepared by any bank, financial institution, domestic or international financial industry body or association, and any schedule, annexure, annex, supplement, addendum (however described) to, or of, that agreement.

Mortgages - Derivatives

- 8.2.32 To give and execute any mortgage, charge or other security over all or any part or parts of the assets of the Trust as may be required to secure the payment or the performance of any contract obligation under or in connection with any transaction of the type referred to in paragraph 8.2.30 or 8.2.31 above.

Other Acts

- 8.2.33 To do all such other acts matters or things as the Trustee thinks fit.

Third Parties not on Notice

- 8.2.34 (i) Despite clause 7.3, no person dealing with the Trustee shall be concerned to enquire as to the adequacy of the powers of the Trustee in relation to such dealing or as to the proper exercise by the Trustee of any of the powers, authorities and discretions vested in the Trustee by the provisions of this Deed or as to the propriety or regularity of any transaction affecting the Trust Fund or any of the assets thereof or to see to the application of any moneys paid to the Trustee or to any corporation at the Trustee's direction and in the absence of fraud on the part of any such person dealing with the Trustee, such dealing shall be deemed so far as the safety and protection of such person is concerned to be within the powers of the Trustee and to be valid and effectual accordingly and the receipt of the Trustee or the receipt of any person or corporation paid as aforesaid at the direction of the Trustee shall effectually discharge any such person dealing with the Trustee from all liability in respect thereof.
- (ii) Despite clause 7.3, no mortgage, charge or other security given or created by the Trustee at any time to or in favour of any person or corporation over or in respect of the Trust Fund or any part thereof shall be invalid by reason of any error or omission whether of law or fact on the part of the Trustee or its legal or other advisers or by reason of any breach of duty or trust whatsoever unless it shall have been proved to be committed, made or omitted in personal conscious fraudulent bad faith by the Trustee and all persons claiming any beneficial interest in, over or to the Trust Fund shall be deemed to have had notice of the provisions of this clause.

- (iii) If the Trustee enters into any arrangement with any lender or with any other financier or other party, no such lender, financier, or other party shall be concerned to inquire whether there is any necessity for any borrowing, finance or other dealing by the Trustee or as to the purpose for which such borrowing, finance or other dealing is required nor as to the application of any monies so borrowed or financed.

Trading Facilities

- 8.2.35 To enter into any trading facility whether in connection with a flexible trading facility or margin lending facility with any financial institution or other entity and to execute all such documents and comply with such terms and conditions as may apply to such facility and the Trustee shall be entitled to be indemnified out of the assets of the Trust to satisfy any liability properly incurred by the Trustee arising out of such facility.

Option Facility

- 8.2.36 To enter into any option agreement relating to any lending or financing facility, agreement or transaction.

UNIT HOLDERS REGISTER

9. The Trustee must keep and maintain an up-to-date Register of the registered unit holders and enter into that Register the names of the registered holders and the number of units in respect of which they are registered and the distinct numbers of the Certificates held by them respectively. Any change of address on the part of any registered holder shall be notified to the Trustee. No notice of any Trust, express, implied or constructive, need be entered upon the Register by the Trustee, however, the Trustee may do so at their discretion.

DISTRIBUTION OF INCOME

10. (a) The amount which under the provisions of the Income Tax Assessment Act, 1936, section 95, represent the net income for that year in relation to the Trust Fund is the income of the Trust Fund for the purposes of this Deed.
- (b) Subject only to the payment of proper expenses by and of the Trustee relating to the administration of the Trust, the unit holders (in the same proportions as they hold units as at the end of that year) are presently and absolutely entitled to the net income of the Trust Fund for that year.
- (c) Net income of the Trust Fund to which a unit holder is entitled at the end of a financial year and which has not been distributed ceases to form part of the Trust Fund and is to be held by the Trustee as a separate fund upon trust absolutely for the unit holder entitled (without however any entitlement to interest or earnings on such amount and any interest or earnings form part of the Trust Fund). The Trustee has power in respect of the assets of each separate fund to mix and invest them with the assets of the Trust Fund for ease of administration.
- (d) The Trustee may at any time before the end of a financial year, make an interim distribution of net income of the Trust to the unit holders. Such interim distributions will be subject to paragraph 10(b).

- (c) For the avoidance of doubt, the unit holders may compel the Trustee to pay the net income or the capital of the Trust at any time, whether immediately before the end, or during, any financial year.

UNIT CERTIFICATES

11. (a) Each unit holder may be issued with a Certificate in the form in the second schedule or similar form however if a Certificate is not issued this does not affect the rights of a unit holder.
- (b) Every Certificate may be signed by or on behalf of the Trustee and may specify the name of the unit holder and the number of units to which it relates and may bear a distinctive number or letter.

TRANSFERS OF UNITS

- 12.1 Every unit holder is entitled to transfer the units or any of the units for the time being held by the holder by a transfer in writing in the form set out in the third schedule or such other form as the Trustee may from time to time approve provided that the transferee has in the first place been approved by the Trustee. Such approval may not be unreasonably withheld.
- 12.2 Every transfer must be signed by both the transferor and the transferee and the transferor is be deemed to remain the holder of the units the subject of the transfer until the name of the transferee is registered in the Register as the holder of such units.
- 12.3 Every instrument of transfer must be duly stamped if required by law and left with the Trustee and must be accompanied by the Certificate.

PRE-EMPTION

- 12.4 (i) Despite anything appearing in clauses 12.1 to 12.3 above inclusive any units proposed to be transferred must either be consented to in writing by all unit holders or must first be offered to the unit holders (other than the transferor) collectively and individually and so that they rank for acceptance *pari passu* in proportion to the units held by them and so that if any unit cannot be so apportioned such unit shall be offered to them in the order determined by lot and the Trustee shall cause the lots to be drawn accordingly.
- (ii) The person proposing to transfer any units ("the Proposing Transferor") must give notice in writing ("Transfer Notice") to the Trustee that the Proposing Transferor desires to transfer the same. The Transfer Notice constitutes the Trustee as agent for the sale of the units to the other unit holders at the net value to be fixed for the purpose by the Trustee. A Transfer Notice may include several units and in that case operates as if it were a separate notice in respect of each. A Transfer Notice is not revocable except with the Trustee's written consent.
- (iii) The Trustee must then determine the net value of the Trust Fund in accordance with Australian accounting principles. The net value of the Trust Fund so ascertained shall be divided by the number of units issued to all unit holders and the quotient shall be the net value of each unit.

- (iv) If the Trustee shall within the space of forty-five days after being served with a Transfer Notice arrange with the other unit holders to purchase the units ("the Purchasing Members") and gives notice to the Proposing Transferor, the Proposing Transferor is bound on payment of the net value to transfer the units to the Purchasing Members.
- (v) If a sale is effected between a Proposing Transferor and the Purchasing Members the price of such unit or units must be paid by the Purchasing Members to the Proposing Transferor within one calendar month from the date of the Trustee's giving notice to the Proposing Transferor.
- (vi) If in any case the Proposing Transferor after having become bound fails to transfer the unit the Trustee may receive the purchase money and must then cause the name of the Purchasing Members to be entered in the Register as the holders of the unit and shall hold the purchase money in trust for the Proposing Transferor. The receipt of the Trustee for the purchase money or of so much thereof as shall be payable shall be a good discharge to the Purchasing Members and after their names have been entered in the register in purported exercise of the Trustee's power, the validity of the proceedings may not be questioned by any person.
- (vii) If a sale is not effected by the Trustee the Proposing Transferor may subject to clause 12.1 transfer the unit as the Proposing Transferor sees fit however the price must be the net value of the unit determined in accordance with sub-clause (iii) of this clause.

TRANSMISSION OF UNITS

13. (a) In case of the death of any one of the joint unit holders of any unit, the survivor or survivors will be the only persons recognised by the Trustee as having any title to or interest in such units.
- (b) The legal personal representative of a deceased unit holder of units (not being one of several joint holders) shall be the only person recognised by the Trustee as having any title to such units.
- (c) Any person becoming entitled to any units in consequence of the death, legal incapacity or liquidation of a unit holder of such units upon producing evidence that such person sustains the character in respect of which they propose to act under this sub-clause or of their title as the Trustee thinks sufficient and in the case of a legal personal representative of a deceased unit holder (not being one of several joint holders) upon making a declaration in the form set out in the Fourth schedule or similar shall, on delivering the Certificate comprising the units to the Trustee for cancellation, be registered as the holder of those units and is entitled to a new Certificate in their name.

14. The Trustee will recognise the unit holder or their legal personal representative as the only persons having any right or interest in the units in respect of which the unit holder is registered or in the Certificate representing the same. The Trustee need not, except as ordered by a Court of competent jurisdiction, be bound to take notice of any trust or equity affecting any unit or certificate or the rights incidental thereto and the receipt of such unit holder or their legal personal representative for any money payable or any property transferred to a unit holder, is sufficient discharge to the Trustee.

MEETINGS

15. (a) The Trustee may at any time convene a meeting of the unit holders and the Trustee, at the request of the unit holders who at the date of the requisition hold between them not less than 25% of the units, must proceed to convene a meeting of the unit holders.

Notice

- (b) Not less than seven days' notice shall be given to unit holders of every such meeting (except where all unit holders otherwise agree in writing) and the notice must specify the general nature of the business to be transacted.

Chair

- (c) At a meeting convened at the request of the unit holders a person nominated by the meeting (being a unit holder or in the case of a company, their duly appointed representative) is to preside and at any other meeting convened by the Trustee a person nominated by it (whether or not a unit holder) is to preside. The Chairperson does not have a casting vote (in the event of an equality of votes) in addition to the vote or votes to which they may be entitled as a unit holder.

Poll

- (d) Every question arising at any meeting mentioned in this clause may be decided in the first instance by a show of hands unless-
- (i) it is a question which under this Deed must be decided by a specified majority of the votes of the unit holders or
 - (ii) if a poll is demanded.
- (e) A poll may be demanded by any unit holder before or immediately after any question is put to a show of hands.

One Vote Per Unit

- (f) Upon a poll every unit holder present in person or by proxy shall have one vote for every unit held by him or her. Joint holders shall be entitled to only one vote being that of the first named holder on the Register.

Quorum

- (g) The quorum for a meeting is unit holders or unit holder present in person or by proxy not being less than two in number (unless the number of unit holders is one in which case a quorum shall be one) and holding (or representing by proxy) a total of not less than twenty-five per centum (25%) of the units.

Adjournment

- (h) The Chairperson may with the sanction of the meeting adjourn it to such time and place as the Chairperson shall determine. The Chairperson shall adjourn any meeting at which a quorum is not present.

Proxy

- (i) Votes at a meeting of the unit holders may be given either personally or by proxy. A proxy may be in the usual or common form or in such other form as the Trustee may approve. A company being a unit holder may vote by any authorised representative who may speak or demand a poll and generally act as a proxy on its behalf.

Resolution without Meeting

- (j) If all unit holders sign a document that states they are in favour of the resolution in the terms set out in that document then the document is deemed to satisfy any provisions of this Deed requiring a resolution or meeting of unit holders and shall be deemed to have been made on the latest date appearing on that document.

AUDITOR

- 16. (a) The Trustee may appoint an auditor of the Fund who holds office subject to this clause or until such time as the auditor may voluntarily retire by notice in writing.
- (b) If at any time unit holders holding at least 75% of units then issued by resolution at a duly convened meeting or by notice in writing, request the Trustee to terminate the appointment of any auditor, then the Trustee shall by notice in writing to the auditor remove the auditor, and the Trustee may then appoint another auditor to take their place.
- (c) The auditor may be the auditor of the Trustee.

TRUSTEE'S REMUNERATION

- 17. The Trustee may be paid by way of remuneration for its services as Trustee for each period of one year during the continuance of this Deed such reasonable fee as the unit holders shall from time to time by resolution determine.

TRUSTEE'S APPOINTMENT, RETIREMENT

- 18. (a) The Trustee may retire upon giving written notice to the unit holders of its desire to do so and the unit holders may by resolution appoint a new Trustee.
- (b) If the Trustee dies or being a company goes into liquidation or ceases to carry on business or a Receiver, an official Manager or Administrator is appointed, the unit holders shall forthwith by resolution remove the Trustee from its appointment under this Deed and appoint another Trustee.
- (c) The Trustee may be removed and another Trustee may be appointed by resolution of a meeting of the unit holders duly convened and of which notice has been given to the Trustee, if such resolution is passed by a majority of unit holders present in person or by proxy and holding between them not less than 50% of the units then issued.

- (d) Any removal and/or appointment under clause 18 may be by Deed signed by the Trustee and by the new Trustee as appropriate and may but need not be also signed by the unit holders or the legal personal representatives of the holders. This provision does not require a Trustee whose office is vacated or who is removed in terms of clause 18(a) or (b) to sign that Deed.

TERM OF TRUST – VESTING DATE

19. (a) The Trust created by this Deed, unless previously determined under these provisions, shall continue until the Vesting Date.
- (b) If at a meeting of unit holders duly convened under any of the provisions of clause 15, a resolution is passed by a majority of unit holders present in person or by proxy and holding between them not less than 75% of the units then issued that the Trust hereby created shall be determined, the Trustee shall determine it accordingly.
20. On determination of the Trust under clause 19 the following provisions have effect -
- (a) Subject to paragraph 20(e) the Trustee must as soon as practicable sell, call in, convert into money or cause to be sold called in and converted into money the investments of the Trust Fund and divide the proceeds of the sale and all undistributed income less all profit, costs and charges and expenses among the unit holders in proportion to the number of units of which they are respectively registered as the holders.
- (b) The Trustee must as soon as practicable after the determination of the Trust give to each unit holder notice thereof and of the impending distribution.
- (c) The Trustee may postpone the sale, calling in and conversion of any part of the investments of the Trust Fund for such time as it thinks it desirable to do so in the interests of the unit holders and shall not be responsible for any loss attributed to such postponement.
- (d) The Trustee may retain in its hands or under its control for as long as it thinks fit such part of the Trust Fund as in its opinion may be required to meet any outgoings or liabilities (actual or contingent) in respect of the Trust Fund or any of the investments thereof provided that any investments so retained, to the extent that they are ultimately found not to be required, shall remain subject to the Trust for conversion and distribution contained in sub-clause (a).
- (e) Instead of receiving money upon the vesting of the Trust as contemplated by paragraph 20(a), the unit holders may compel the Trustee to make in specie distributions of the Trust Fund to the unit holders. The value of such in specie distributions cannot exceed the proportionate entitlement of the unit holders as provided for in paragraph 20(a), and the difference between the value of such in specie distributions and the proportionate entitlement provided for in paragraph 20(a) must be paid as money to the unit holder. For the avoidance of doubt, upon the Vesting Date occurring, the unit holders must receive their proportionate entitlement as provided for in paragraph 20(a).

RE-PURCHASE OF UNITS

21. (a) Subject to the application of paragraph 21(i), after the Commencement Date, any unit holder may at any time, in the form set out in the Fifth Schedule or such other form as the Trustee approves, request that the Trustee re-purchase all or any of the units that they hold in their name and such a unit holder must at the same time deliver to the Trustee the relevant Certificate together with a form of request to re-purchase duly executed ('the Re-Purchase Form'). For the avoidance of doubt, the unit holders may unconditionally redeem their units as provided for in this clause 21.
- (b) Within seven (7) days after receipt of the Re-Purchase Form, the Trustee will cause a valuation to be made of the net asset value of the Trust Fund according to generally accepted Australian accounting standards. A copy of the valuation must be given to each unit holder within seven (7) days after the Trustee has received it. The unit holder who made the request referred to in paragraph 21(a) may, within thirty (30) days of receipt of the valuation, withdraw, by notice, in writing to the Trustee, that request in which event the Trustee must notify all other unit holders in writing of that withdrawal and the Trustee shall take no further action to implement the re-purchase request.
- (c) If the unit holder has not withdrawn the re-purchase request within sixty (60) days after receipt of the valuation as contemplated in paragraph 21(b), and subject to the application of paragraph 21(i), the Trustee is compelled to re-purchase the units disclosed in the Re-Purchase Form.
- (d) The value of the Trust Fund as ascertained pursuant to sub-clause (b) shall be divided by the number of units issued to all unit holders and the quotient shall be the re-purchase price for each unit however if the investments of the Trust Fund sold by the Trustee pursuant to sub-clause (f) of this clause realise less than the value placed on such investments under the provisions of sub-clause (b) of this clause, then the amount realised by the sale of such investments shall be substituted for the value of the re-purchase price of each unit under the provisions of this sub-clause.
- (e) Upon the value of each unit for the purposes of re-purchase being known, the Trustee shall notify the unit holders who lodged the re-purchase request.
- (f) If in the opinion of the Trustee the circumstances so warrant and the Trustee can so arrange, the Trustee may borrow monies in order that cash shall be available in the Trust Fund to make payments required under this clause and otherwise the Trustee shall realise such investments as shall be necessary to re-purchase the unit or units.
- (g) Such monies shall be used by the Trustee in satisfaction of the re-purchase and on such payment being made the units re-purchased shall be cancelled and shall not be re-issued and appropriate entries must be made in the Register.
- (h) The costs of any valuation of the investments of the Trust Fund made pursuant to this clause shall be paid out of the Trust Fund however all other expenses of a repurchase of units including stamp duty shall be paid by the unit holder making the request.

- (i) Despite any other provision of this Deed, the Trustee shall not be compelled to re-purchase the units disclosed in a Re-Purchase Form if any one or more existing unit holder(s) and the unit holder(s) that have provided the Re-Purchase Form as contemplated in paragraph 21(a) agree to purchase the units at a value being not less than the value determined in this clause 21. Such units shall be offered to the unit holders as if the Re-Purchase Form were a Transfer Notice and the provisions of clause 12 hereof shall apply in the like manner as if the Re-Purchase Form was a Transfer Notice. For the avoidance of doubt:

- (A) if not all of the units disclosed in the Re-Purchase Form are purchased by unit holder(s) pursuant to this paragraph 21(i), then the units not purchased must be re-purchased by the Trustee; and

- (B) this paragraph 21(i) only applies if the unit holder(s) who provide a Re-Purchase Form pursuant to paragraph 21(a) agree that their units instead of being re-purchased by the Trustee, should be transferred to the existing unit holder(s) as purchaser(s).

- (j) For the avoidance of doubt, the right of a unit holder to compel the Trustee to re-purchase any units held by the unit holder cannot be effected by any other unit holder or by the exercise of a discretion or power by any other third party (including the Trustee).
- (k) Instead of receiving money upon the re-purchase of any units, the unit holder that issues a Re-Purchase Form pursuant to paragraph 21(a) may compel the Trustee to make in specie distributions of the Trust Fund to the unit holder. The value of such in specie distributions cannot exceed the re-purchase price as provided for in paragraph 21(d), and the difference between the value of such in specie distributions and the re-purchase price provided for in paragraph 21(d) must be paid as money to the unit holder. For the avoidance of doubt, upon a re-purchase occurring, the unit holder must receive the re-purchase price as provided for in paragraph 21(d).

VALUATION

- 22. At any time after the Commencement Date if unit holders holding between them not less than 75% of the units then issued, by writing signed by them so request or if at a duly convened meeting a majority of unit holders present in person or by proxy and holding between them not less than 75% of the units then issued so resolve, a valuation of the investments of the Trust Fund must be made by the Trustee. The cost of any valuation of the Trust Fund made pursuant to this clause shall be paid out of the Trust Fund.

NOTICES

- 23. (a) Any notice required to be given to a unit holder or to the Trustee shall be deemed to have been duly given if it is in writing and either delivered or sent by post in a prepaid envelope addressed, if to the unit holder, to their address appearing in the register, or if to the Trustee addressed to the address last notified for such purpose and shall be deemed to be served on the second day following that on which the same is posted.
- (b) Service of such notice or document on anyone of several joint unit holders is effective service on the other joint unit holders.

AMENDMENT OF TRUST

24. Subject to clause 29, the Trustee may with the consent of a resolution in respect of which all then unit holders shall have voted in favour at any time by deed make any amendment or addition to this Deed which it has approved having regard to all the circumstances of the case and provided that any such amendment or addition will not prejudice the interest of unit holders without their written consent and after the execution of any such amending deed this Deed shall take effect as amended.

VARIATION

25. All unit holders shall be entitled to the benefit of and shall be bound by the terms and conditions of this Deed and any amending deed.

MANAGED INVESTMENT PROVISION

26. The number of unit holders must not exceed 20 and nothing in this Deed shall permit the issue of units if this would result in the number of unit holders exceeding this number.

UNIT HOLDERS NOT LIABLE TO INDEMNIFY TRUSTEE

- 27.1 No Unit Holder shall be under any obligation to indemnify the Trustee or any creditor against any liability or obligation incurred by the Trustee in the exercise of its duties, rights and powers under this Trust or arising therefrom or in the course of carrying on any business pursuant to these trusts or for any deficiency in the Trust Fund.

UNIT HOLDERS NOT LIABLE

- 27.2 The Trustee shall not have any power or authority to enter into any contract that may so bind the unit holders personally either jointly or severally, or call upon them or any one or more of them for any payment.
- 27.3 All persons or corporations extending credit to, contracting with, or having any claims against the Trust and or the Trustee shall not look to any unit holder for the payment of any such contract or claim, or for the payment of any debt, damages claim, judgment or decree, or for any money that may otherwise become due or payable by the Trustee, so that the unit holders, present or future, shall not be personally liable for any such liability or obligation.
- 27.4 Nothing in this clause affects the liability of a unit holder to pay any unpaid and outstanding consideration for the issue of units to a unit holder under the provisions of this Deed.
- 27.5 The Trustee expressly waives, releases, forfeits and abandons all rights and remedies which it otherwise might have at law or in equity to recover from a unit holder moneys by reason of any right of indemnity or subrogation notwithstanding that any such right may not be able to be satisfied or discharged in whole or in part out of the assets comprising the Trust Fund.

TRUSTEE UNIT HOLDER

28. Despite any other provision of this Deed the Trustee may be and may become a unit holder.

NSW LAND TAX PROVISIONS

29. (a) Notwithstanding anything to the contrary in this Deed and for the avoidance of doubt:
- (i) the unit holders are presently entitled to the income of the Trust as provided for in clause 10 of the Deed, subject only to payment of proper expenses by and of the Trustee relating to the administration of the Trust; and
 - (ii) the unit holders are presently entitled to the capital of the Trust, and may compel the trustee to:
 - (A) redeem their units pursuant to clause 21 of the Deed; or
 - (B) wind up the Trust pursuant to clause 19 of the Deed, and distribute the Trust Fund or the net proceeds of the Trust Fund to them;
 - (iii) the unit holders may compel the Trustee to make in specie distributions of the Trust Fund to them pursuant to clauses 20(e) and 21(k) of the Deed.
 - (iv) only one class of unit can be on issue with respect to the Trust, which entitles the unit holder to be presently entitled to the income and capital of the Trust as described in this clause 29.
- (b) Subject to paragraph 29(d), this clause is irrevocable, and cannot be removed, restricted or otherwise affected by the exercise of any discretion, or the failure to exercise a discretion by anyone (including, but not limited to, the Trustee) under the terms of this Deed.
- (c) Subject to paragraph 29(d), this deed cannot be amended if the effect of the amendment is to cause the Trust to be treated as a 'special trust' as defined in the Land Tax Management Act 1956 (NSW).
- (d) This clause 29 does not apply unless and until the Trust Fund includes land in New South Wales to which the Land Tax Management Act 1956 (NSW) applies.

JURISDICTION

30. The proper law of this Deed shall be the laws of NSW unless the Trustee determines that the proper law shall be that of some other place which the Trustee considers reasonably connected with this Trust.

SCHEDULE A

DATE OF DEED: 13/1/16

PARTIES:

CAREAD PTY LTD
A.C.N. 610 102 513
117 Vincent St
Cessnock NSW 2325

FIRST PART (herein called "the Trustee")

and the (several) parties who execute this Deed or sign an application for units or a transfer of units containing an agreement with the Trustee under which the applicant for or transferee of units agrees to be bound by the provisions of this Deed.

SECOND PART

INITIAL SUM: \$2.00

SCHEDULE B

Definitions

"AUTHORISED INVESTMENTS" means

- (a) any investment not prohibited by law that a Trustee may invest in;
- (b) without limitation, all property whether real or personal movable or immovable of all kinds wherever located and without limitation and any investment that the Trustee is expressly or impliedly permitted to acquire or hold under any other provision of this Deed including without limitation those referred to in clause 8 and below;
- (c) real and personal property, any debt, any chose in action and any estate, interest, right or power whatsoever in or over property;
- (d) any business or interest therein and any partnership interest and any interest in another trust;
- (e) chattels personal of every description or interest therein;
- (f) shares, stock, units, debentures, notes, obligations or any other security in any company or corporation whether such shares, stock, units, debentures, notes or other security be listed on any Stock Exchange or not, and whether the same be fully paid or partly paid or subject to special, deferred or other rights or otherwise;
- (g) loans and deposits at call or otherwise, with or without security, for any term with any person, firm or company and in particular with any Bank, financial institution or any authorised dealer in the short term money market in Australia;
- (h) units of any fixed or flexible trust;
- (i) any hire purchase or rental agreement and any lease or licence of any kind whatsoever;
- (j) freehold or leasehold land or land of any tenure in any of the States of the Commonwealth of Australia or in any of its Territories.

"CHILD" includes an adopted child.

"MARRIED PERSON" includes a defacto partner/spouse.

"SPOUSE" includes a defacto partner/spouse.

"THE COMMENCEMENT DATE" means the date on which the Trustee notifies pursuant to clause 2 (d) hereof of the receipt of sufficient moneys for the purpose of the trust and in the absence of such notification such date as the Trustee determines either expressly or by necessary implication appears to have determined.

"THE TRUST FUND" means and comprises:

- (i) the amounts referred to in Schedule "A" initially paid to the Trustee being the total of the amounts set opposite the names of the unit Holders;
- (ii) further cash accepted by the Trustee under the provisions of this Deed;
- (iii) all investments representing the said sum and said cash;
- (iv) the proceeds of the sale, redemption or repayment of any such investments;

- (v) all investments representing the re-investment in accordance with the provisions herein of any property forming part of the Trust Fund;
- (vi) the proceeds of any borrowing by the Trustee in pursuance of this Deed;
- (vii) any net income which is not distributed;
- (viii) all investments and property into which the above may be converted or which by the exercise of any of the powers herein contained may accrue to or otherwise become subject to the trusts hereof.

"THE TRUST" means this Trust named
CAREAD UNIT TRUST

"VESTING DATE" means the earliest of:

- (a) the day immediately prior to the eightieth anniversary of the Commencement Date; or
- (b) the date as determined by the unit holders pursuant to paragraph 19(b) of this Deed.

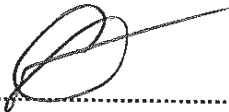
Executed as a Deed on the Date of this Deed.

Executed for and on behalf of

CAREAD PTY LTD

A.C.N. 610 102 513

(Trustee)


.....
Director
.....

Director or Secretary

OR

.....
Sole Director / Secretary

Executed for and on behalf of

DJC Super Nominees Pty Ltd

(A.C.N. 610 102 559)

(Corporate unit holder)


.....

Director


.....

Director or Secretary

Amount to be paid to

and accepted by

the Trustee pursuant

to clause 2(a): \$1.00

OR

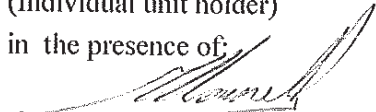
.....
Sole Director / Secretary

Signed Sealed and Delivered by

Terrie Eade

(Individual unit holder)

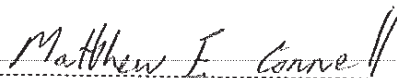
in the presence of:


.....

Witness (Signature)


.....

Terrie Eade


.....

Print Name of Witness

Amount to be paid to and accepted by
the Trustee pursuant to clause 2(a) \$1.00

Caread Unit Trust

**Financial statements
For the year ended 30 June 2019**

Caread Unit Trust

ABN: 34 572 171 871

Contents

For the year ended 30 June 2019

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Taxation schedule of property, plant and equipment	8

Caread Unit Trust

ABN: 34 572 171 871

Income statement

For the year ended 30 June 2019

	2019 \$	2018 \$
Income		
Interest Received	1,301.40	1,957.99
Rent Received	5,834.00	-
	7,135.40	1,957.99
Expenses		
Accountancy Fees	5,200.00	1,160.00
Bank Charges	30.00	90.00
Depreciation - Property Improvements	5,348.00	838.00
Electricity	444.33	-
Filing Fees	263.00	254.00
Insurance	2,336.99	-
Legal Costs	250.00	-
Rates & Taxes	7,942.59	5,298.27
	21,814.91	7,640.27
Net loss	(14,679.51)	(5,682.28)

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of BPC Accounting Chartered Accountants.

Caread Unit Trust

ABN: 34 572 171 871

Appropriation statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Net loss	(14,679.51)	(5,682.28)
Retained earnings (accumulated losses) at the beginning of the financial year	(9,762.28)	(4,080.00)
Total available for distribution (loss)	(24,441.79)	(9,762.28)
Retained earnings (accumulated losses) at the end of the financial year	(24,441.79)	(9,762.28)

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of BPC Accounting Chartered Accountants.

Caread Unit Trust

ABN: 34 572 171 871

Balance sheet

For the year ended 30 June 2019

	2019 \$	2018 \$
Current assets		
Cash on Hand	2.00	2.00
Cash at Bank	42,948.33	181,749.99
Sundry Debtors	0.42	0.42
Trade Debtors	6,417.40	-
GST Paid	-	22,652.44
GST clearing account	262.39	-
Total current assets	49,630.54	204,404.85
Non-current assets		
Land - at Cost	387,852.87	387,852.87
Property Improvements	1,017,842.80	372,400.00
Less: Accumulated Depreciation	(6,186.00)	(838.00)
Total non-current assets	1,399,509.67	759,414.87
Total assets	1,449,140.21	963,819.72
Net assets	1,449,140.21	963,819.72
Equity		
TRUST FUNDS		
Units Issued - DJC Superfund	360,001.00	-
Units Issued - Terrie Eade	1,113,581.00	-
Units Issued	-	973,582.00
	1,473,582.00	973,582.00
Retained earnings	(24,441.79)	(9,762.28)
Total equity	1,449,140.21	963,819.72

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of BPC Accounting Chartered Accountants.

Caread Unit Trust

ABN: 34 572 171 871

Notes to the financial statements

For the year ended 30 June 2019

The financial statements cover Caread Unit Trust and have been prepared in accordance with the trust deed to meet the needs of stakeholders and to assist in the preparation of the tax return.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

The unit trust is non-reporting since there are unlikely to be any users who would rely on the general purpose financial statements.

The special purpose financial statements have been prepared in accordance with the significant accounting policies described below and do not comply with any Australian Accounting Standards unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of significant accounting policies

Revenue and other income

Interest revenue

Interest is recognised using the effective interest method.

Other

Other income is recognised on an accruals basis when the unit trust is entitled to it.

Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Caread Unit Trust

ABN: 34 572 171 871

Notes to the financial statements

For the year ended 30 June 2019

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the trust, commencing when the asset is ready for use.

Caread Unit Trust

ABN: 34 572 171 871

Trustee's declaration

The director has determined that the unit trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

The director of the trustee company declares that:

1. The financial statements and notes present fairly the unit trust's financial position as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;
2. In the trustee's opinion there are reasonable grounds to believe that the unit trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the trustee.

Trustee

Caread Nominees Pty Ltd

Dated

Caread Unit Trust

ABN: 34 572 171 871

Compilation report

I have compiled the accompanying special purpose financial statements of Caread Unit Trust which comprise the balance sheet as at 30 June 2019, and the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of the trust that satisfies the information needs of the director of the trustee company and of the unit holders.

The responsibility of the trustee

The director of the trustee company is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

My responsibility

On the basis of information provided by the director of the trustee company, I have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

I have applied my expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes to the financial statements. I have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants.

Assurance disclaimer

Since a compilation engagement is not an assurance engagement, I am not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, I do not express an audit opinion or a conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustee of the trust who is responsible for the reliability, accuracy and completeness of the information used to compile them. I do not accept responsibility for the contents of the special purpose financial statements.

Firm BPC Accounting
Address 4/16 Lake Street
 Budgewoi NSW 2262

Date

Signed

Brendan Peter Curran

Caread Unit Trust

ABN: 34 572 171 871

Taxation schedule of property, plant and equipment For the year ended 30 June 2019

Asset Description	Acquisition Date	Private Use%	Original Cost	Opening Adjusted Value	-----Disposals-----				----Decline in value----		Closing Adjusted Value
					Disposal Date	Termination Value	Assessable	Deductible	Effective Life or %	Depreciation Amount	
Land - at Cost											
Lot 9 North West Industrial Estate, Gunnedah	09/06/2017	-	354,545.00	354,545.00		-	-	-	0.00 PC	-	354,545.00
Settlement Costs	07/07/2017	-	15,313.00	15,313.00		-	-	-	0.00 PC	-	15,313.00
Survey Fees	22/08/2017	-	800.00	800.00		-	-	-	0.00 PC	-	800.00
Council Water Connection	23/05/2018	-	17,194.00	17,194.00		-	-	-	0.00 PC	-	17,194.00
			387,852.00	387,852.00			-	-		-	387,852.00
Property Improvements											
Fencing	09/10/2017	-	46,182.00	45,344.00		-	-	-	2.50 PC	1,155.00	44,189.00
Industrial Shed Build (incl Electrical & Landscaping)	01/07/2018	-	971,661.00	-		-	-	-	2.50 PC	4,193.00	967,468.00
			1,017,843.00	45,344.00			-	-		5,348.00	1,011,657.00
Grand Total			1,405,695.00	433,196.00			-	-		5,348.00	1,399,509.00

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of BPC Accounting Chartered Accountants.

REGISTER OF UNIT HOLDERS

Caread Unit Trust

Unit Holder Name & Address	ACN (if company)	Date Acquired	Certificate	No. Units
DJC Super Nominees Pty Ltd ATF DJC Superannuation Fund 6 JEFFRIES STREET KEARSLEY NSW 2325	610 102 559	13/01/2016	No. 1	1
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		13/01/2016	No. 2	1
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		18/04/2017	No. 3 - 882	880
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		09/05/2017	No. 883 – 1472	590
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		19/05/2017	No. 1473 – 40,472	39,000
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		06/07/2017	No. 40,473 – 408,223	367,751
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		10/07/2017	No. 408,224 – 411,113	2,890
DJC Super Nominees Pty Ltd ATF DJC Superannuation Fund 6 JEFFRIES STREET KEARSLEY NSW 2325	610 102 559	27/07/2017	No. 411,114 – 611,113	200,000
<i>Redemption</i> <i>Terrie Eade</i> <i>6 JEFFRIES STREET</i> <i>KEARSLEY NSW 2325</i>		<i>(28/09/2017)</i>	<i>No. 40,473 – 45,472</i>	<i>-5,000</i>
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		14/01/2018	No. 611,114– 611,388	275

Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		23/05/2018	No. 611,389 – 628,582	17,194
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		24/05/2018	No. 628,583 – 728,582	100,000
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		07/06/2018	No. 728,583 – 1,128,582	400,000
<i>Redemption Terrie Eade</i> <i>6 JEFFRIES STREET KEARSLEY NSW 2325</i>		<i>(26/06/2018)</i>	<i>No. 45,473 – 195,472</i>	<i>-150,000</i>
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		25/07/2018	No. 1,128,582 – 1,428,581	300,000
Terrie Eade 6 JEFFRIES STREET KEARSLEY NSW 2325		10/09/2018	No. 1,428,582 – 1,578,581	150,000
DJC Super Nominees Pty Ltd ATF DJC Superannuation Fund 6 JEFFRIES STREET KEARSLEY NSW 2325	610 102 559	27/03/2019	No. 1,578,582 – 1,628,581	50,000
<i>Transfer Terrie Eade to DJC Super Nominees Pty Ltd ATF DJC Superannuation Fund</i> <i>6 JEFFRIES STREET KEARSLEY NSW 2325</i>	<i>610 102 559</i>	<i>27/03/2019</i>	<i>No. 195,473 – 245,472</i>	<i>50,000</i>
<i>Transfer Terrie Eade to DJC Super Nominees Pty Ltd ATF DJC Superannuation Fund</i> <i>6 JEFFRIES STREET KEARSLEY NSW 2325</i>	<i>610 102 559</i>	<i>06/06/2019</i>	<i>No. 245,473 – 305,472</i>	<i>60,000</i>

CERTIFICATE

CAREAD UNIT TRUST

Cert. No. 411,114 – 611,113

Established in NSW date the 27 day of July 2017

This is to certify that:

DJC SUPER NOMINEES PTY LTD
(A.C.N. 610 102 559)

of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

Is the holder of 200,000 Unit(s) in

CAREAD UNIT TRUST

On which all monies payable on issue of the units have been paid. The units issued are subject to and with the benefit of the terms and conditions of the Deed establishing

CAREAD UNIT TRUST

As may be varied from time to time.

DATED this 27 day of July 2017

EXECUTED for and on behalf of the Trustee

Executed for and on behalf of

CAREAD NOMINEES PTY LTD
A.C.N 617 822 125
(Trustee)

	Director	Director or Secretary
OR		
	
	Sole Director / Secretary	

CERTIFICATE

CAREAD UNIT TRUST

Cert. No. **1,578,582 – 1,628,581**

Established in NSW date the 27 day of March 2019

This is to certify that:

DJC SUPER NOMINEES PTY LTD
(A.C.N. 610 102 559)

of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

Is the holder of 50,000 Unit(s) in

CAREAD UNIT TRUST

On which all monies payable on issue of the units have been paid. The units issued are subject to and with the benefit of the terms and conditions of the Deed establishing

CAREAD UNIT TRUST

As may be varied from time to time.

DATED this 27 day of March 2019

EXECUTED for and on behalf of the Trustee

Executed for and on behalf of

CAREAD NOMINEES PTY LTD
A.C.N 617 822 125
(Trustee)

OR

.....

Director

.....

Director or Secretary

.....

Sole Director / Secretary

TRANSFER CERTIFICATE

CAREAD UNIT TRUST

Cert. No. 195,473 – 245,472

Established in NSW date the 27 day of March 2019

This is to certify that:

DJC SUPER NOMINEES PTY LTD
(A.C.N. 610 102 559)

of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

has purchased from

Terrie Eade
of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

50,000 Unit(s) in

CAREAD UNIT TRUST

On which all monies payable on issue of the units have been paid. The units issued are subject to and with the benefit of the terms and conditions of the Deed establishing

CAREAD UNIT TRUST

As may be varied from time to time.

DATED this 27 day of March 2019

EXECUTED for and on behalf of the Trustee

Executed for and on behalf of

CAREAD NOMINEES PTY LTD
A.C.N 617 822 125
(Trustee)

.....
Director	Director or Secretary
OR	
.....	
Sole Director / Secretary	

TRANSFER CERTIFICATE

CAREAD UNIT TRUST

Cert. No. 245,473 – 305,472

Established in NSW date the 06 day of June 2019

This is to certify that:

DJC SUPER NOMINEES PTY LTD
(A.C.N. 610 102 559)

of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

has purchased from

Terrie Eade
of: 6 JEFFRIES STREET
KEARSLEY NSW 2325

60,000 Unit(s) in

CAREAD UNIT TRUST

On which all monies payable on issue of the units have been paid. The units issued are subject to and with the benefit of the terms and conditions of the Deed establishing

CAREAD UNIT TRUST

As may be varied from time to time.

DATED this 06 day of June 2019

EXECUTED for and on behalf of the Trustee

Executed for and on behalf of

CAREAD NOMINEES PTY LTD
A.C.N 617 822 125
(Trustee)

.....
Director	Director or Secretary
OR	
.....	
Sole Director / Secretary	

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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

Tax File Number Year of return

Name of Partnership,
Trust, Fund or Entity

Total Income/Loss

Total Deductions

Net Income/Loss

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

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

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

Declaration: I declare that:

- * all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee
or Director

Date

PART D Tax agent's certificate (shared facilities only)

We, BPC Accounting declare that:

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

Agent's Signature

Date

Agent's phone

Client's reference

Agent's Contact Name

Agent's reference number

Trust tax return 2019

01/07/2018 to 30/06/2019

Tax file number **Other attachments?**
 See the Privacy note in the Taxpayer's declaration

Name of trust
ABN

Current postal address

Full name of the trustee to whom the notices should be sent

ABN

Daytime number

Type of trust

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Tax payable by trustee? **Final tax return**

Electronic funds transfer (EFT)

Sensitive (when completed)

Income excluding foreign income

9 Rent

Gross rent	F	5834
Capital works deductions	X	5348
Other rental deductions	H	11004

Net rent 10518 **L**

11 Gross interest - including Australian government loan interest **J** 1301

15 Total of items 5 to 14 9217 **L**

Deductions

18 Other deductions - show only deductions not claimable at any other item

Accounting Fees	5200	Q 5463
Filing Fees	263	

19 Total of items 16 to 18 5463

20 Net Australian income or loss Subtract item 19 from item 15 **\$** 14680 **L**
- other than capital gains

21 Capital gains

Did you have a CGT event during the year? **G** **N**

Foreign Income

22 Attributed foreign income

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? **S** **N**

24 Total of items 20 to 23 14680 **L**

26 Total net income or loss 14680 **L**

27 Losses information

Tax losses carried forward to later income years **U** 24442

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million? **W** **N**

Did the thin capitalisation provisions affect you? **O** **N**

Was any beneficiary who was not a resident of Australia at any time during the year of income presently entitled to a share of the income of the trust? **A** **N**

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property; or

C **N**

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

30 Personal services income

Does your income include an individual's PSI?

N **N**

Key financial information

32 All current assets

F 49631

33 Total assets

G 1449140

34 All current liabilities

I 0

35 Total liabilities

J 0

Business and professional items

41 Trade debtors

E 6417

48 Capital allowances

Depreciating assets first deducted in this income year

Other depreciating assets first deducted

B 971661

Have you self-assessed the

C **N**

effective life of any of these assets?

For all depreciating assets

Did you recalculate the effective life for any of your assets in this income year?

D **N**

Total adjustable values at end of income year

E 1399509

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the *Income Tax Assessment Act 1936* and the *Income Tax Assessment Act 1997* to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution.

55 Statement of distribution

Total of all distribution statements

Share of income of the trust estate	W	<input type="text"/>	Capital gains	F	<input type="text"/>
Share of credit for tax w/held - FRW (excl. CGT)	L	<input type="text"/>	Share of credit for for. res. CGT withholding	Z	<input type="text"/>
Aust. franking credits from a NZ franking co.	N	<input type="text"/>	Attributed foreign inc.	G	<input type="text"/>
Primary production	A	<input type="text"/>	Other assessable foreign source income	H	<input type="text"/>
Non-primary production	B	<input type="text"/>	For. inc. tax offset	I	<input type="text"/>
Credit for tax withheld where ABN not quoted	C	<input type="text"/>	NRAS scheme tax offset	R	<input type="text"/>
Franked distributions	U	<input type="text"/>	Expl. credits distrib.	M	<input type="text"/>
Franking credit	D	<input type="text"/>	Other refund. tax offsets	X	<input type="text"/>
TFN amounts withheld	E	<input type="text"/>	ESVCLP tax offset	T	<input type="text"/>
Share of cr. for TFN amounts w/held from payments from closely held trusts	O	<input type="text"/>	ESVCLP tax offset c/f from prev. year	K	<input type="text"/>
			ESIC tax offset	J	<input type="text"/>
			ESIC tax offset c/f from previous year	M	<input type="text"/>

Small business income tax offset information

Net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amt **J** s98(4) assessable amt **K**

TB statement information

Tax preferred amounts **P** Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distrib. from ordinary or statutory income during income year **S** Total TFN amounts withheld from payments **T**

57 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was **N**
under a legal disability on 30 June 2019, also presently
entitled to a share of the income of another trust?

58 Non-resident trust

Is the trust a non-resident trust? **N**

TAX PAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by a trustee or public officer.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Signature Date

Hours taken to prepare and complete this return

Tax agent's declaration: We, BPC Accounting,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given us a declaration stating that the information provided to us is true and correct and that the taxpayer has authorised us to lodge the tax return.

Agent's signature	<input type="text"/>	Date	<input type="text"/>
Agent's telephone	<input type="text" value="02 4399 1833"/>	Client's reference	<input type="text" value="CARE01"/>
Contact name	<input type="text" value="Brendan Curran"/>	Agent's reference no	<input type="text" value="25453725"/>

NOTE:THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Address of property

	Lot 9 Allgayer Drive		
Suburb/State/P'code	Gunnedah	NSW	2380

Date property first earned rental income

Rented from

Number of weeks property was rented this year

01/06/2019	to	01/06/2019
		30/06/2019
		4

Acquisition and disposal details

Acquired

Date	Amount
09/06/2017	387853

Number of weeks property available for rent this year

What is the entity's % ownership of the property

Has the loan for the property been renegotiated this year?

4
N

Income

(If registered for GST and GST was payable on your rental income, do not include it here.)

Rents received

5834	A	5834
------	----------	------

Gross rent:

5834	C	5834
------	----------	------

Expenses

(If registered for GST do not claim Input credits here. If NOT registered for GST or income is for residential premises, include any GST in the expenses you claim.)

			Net
Council rates	7943	H	7943
Insurance	2337	K	2337
Legal fees	250	N	250
Capital works deductions (special building write off)	5348	R	5348

Sundry rental expenses

Bank Charges

30

Electricity

444

474	V	474
-----	----------	-----

Total expenses: Add expenses amounts (D to V)

16352	W	16352
-------	----------	-------

Net rent: Take W away from C

X	10518	L
----------	-------	----------

Total allowable prior year losses

Prior year losses carried forward (by year)	PP Amount	NPP Amount
2017/2018		5682.00
2016/2017		4080.00
		9762.00

Total prior year loss available to offset		9762.00
2018-2019 Net Income		
Net income or loss per return		-14680.00
Total losses to carry forward at the end of the year		9762.00

Current year loss	14680.00
Total tax losses to carry forward	24442.00



Australian Government
Australian Taxation Office

Agent BRENDAN CURRAN
Client THE TRUSTEE FOR DJC
SUPERANNUATION FUND
ABN 22 585 635 060
TFN 975 991 500

Activity statement 004

Date generated	29/01/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$1,935.00 CR

Transactions

13 results found - from **01 July 2018** to **29 January 2020** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
10 Jul 2018	9 Jul 2018	Payment		\$1,313.00	\$1,313.00 CR
9 Sep 2018	30 Jul 2018	Original Activity Statement for the period ending 30 Jun 18 - PAYG Instalments	\$1,313.00		\$0.00
23 Oct 2018	22 Oct 2018	Payment		\$1,339.00	\$1,339.00 CR
4 Nov 2018	29 Oct 2018	Original Activity Statement for the period ending 30 Sep 18 - PAYG Instalments	\$1,339.00		\$0.00
21 Dec 2018	20 Dec 2018	Payment		\$1,339.00	\$1,339.00 CR
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$1,339.00		\$0.00
28 Mar 2019	27 Mar 2019	Payment		\$1,339.00	\$1,339.00 CR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$1,339.00		\$0.00
9 Jul 2019	8 Jul 2019	Payment		\$3,799.00	\$3,799.00 CR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
4 Aug 2019	29 Jul 2019	Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments	\$3,799.00		\$0.00
8 Oct 2019	7 Oct 2019	Payment		\$1,935.00	\$1,935.00 CR
3 Nov 2019	28 Oct 2019	Original Activity Statement for the period ending 30 Sep 19 - PAYG Instalments	\$1,935.00		\$0.00
14 Jan 2020	13 Jan 2020	Payment received		\$1,935.00	\$1,935.00 CR

DJC Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2018 to 30 June 2019

Operating Statement Profit vs. Provision for Income Tax		2019 \$
Benefits Accrued as a Result of Operations before Income Tax		43,038.21
<u>ADD:</u>		
Decrease in Market Value		3,845.85
<u>LESS:</u>		
Rounding		1.06
Taxable Income or Loss		46,883.00
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	46,883.00	7,032.45
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	0.00	0.00
Provision for Income Tax		7,032.45

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	7,032.45
<u>LESS:</u>	
Change in Deferred Tax Liability	384.60
Income Tax Expense	6,647.85

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	7,032.45
<u>LESS:</u>	
Income Tax Instalments Paid	7,816.00
Income Tax Payable (Receivable)	(783.55)

Exempt Current Pension Income Settings

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



Australian Government
Australian Taxation Office

Agent BRENDAN CURRAN
Client THE TRUSTEE FOR DJC
SUPERANNUATION FUND
ABN 22 585 635 060
TFN 975 991 500

Income tax 002

Date generated	29/01/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **01 July 2018** to **29 January 2020** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
11 Apr 2019	15 May 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$6,320.30		\$6,320.30 DR
15 Apr 2019	12 Apr 2019	Payment received		\$6,320.30	\$0.00



PAYG Instalments report 2019

Tax Agent 25453725

Last Updated 25/01/2020

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
975991500	THE TRUSTEE FOR DJC SUPERANNUATION FUND	1,339.00	1,339.00	1,339.00	3,799.00	7,816.00

Total No of Clients: 1

DJC Superannuation Fund
Contribution Caps
For the Period From 1 July 2018 to 30 June 2019

Mr Christopher Carleton

Date of Birth: 7 Jan 1968
Age: 51 (at 30/06/2019)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Non-Concessional

Prior Year Contributions

Contributions for the previous 2 years are not confirmed
 3-year cap in effect from previous years
 Total non-concessional contributions in previous 2 years

Unknown
 Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1, 2	25,000.00	100,000.00
Contributions made (to this fund)	3	23,656.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		23,656.00	0.00
Amount above caps	4	0.00	0.00
Available		1,344.00	100,000.00

Notes

1. 'Bring Forward Rule' MAY be triggered this year
2. Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
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	23,656.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	23,656.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exception	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
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
03/08/2018	Employer	1,235.00			manual
05/09/2018	Employer	988.00			manual
03/10/2018	Employer	988.00			manual
01/11/2018	Employer	1,235.00			manual
06/12/2018	Employer	988.00			manual
02/01/2019	Employer	988.00			manual
01/02/2019	Employer	988.00			manual
05/03/2019	Employer	988.00			manual

DJC Superannuation Fund
Contribution Caps
For the Period From 1 July 2018 to 30 June 2019

Mr Christopher Carleton

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
03/04/2019	Employer	1,235.00			manual
03/05/2019	Employer	988.00			manual
04/06/2019	Employer	11,800.00			manual
05/06/2019	Employer	247.00			manual
05/06/2019	Employer	988.00			manual
Totals:		23,656.00			

DJC Superannuation Fund
Contribution Caps
For the Period From 1 July 2018 to 30 June 2019

Ms Terrie Eade

Date of Birth: 25 Sep 1973
Age: 45 (at 30/06/2019)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions

Contributions for the previous 2 years are not confirmed
3-year cap in effect from previous years
Total non-concessional contributions in previous 2 years

Non-Concessional

Unknown
Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1, 2	25,000.00	100,000.00
Contributions made (to this fund)	3	24,114.74	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		24,114.74	0.00
Amount above caps	4	0.00	0.00
Available		885.26	100,000.00

Notes

1. 'Bring Forward Rule' MAY be triggered this year
2. Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
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	24,114.74
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	24,114.74
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exception	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
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
26/07/2018	Employer	30.74			manual
03/08/2018	Employer	665.00			manual
05/09/2018	Employer	532.00			manual
03/10/2018	Employer	532.00			manual
01/11/2018	Employer	665.00			manual
06/12/2018	Employer	532.00			manual
02/01/2019	Employer	532.00			manual
01/02/2019	Employer	532.00			manual

DJC Superannuation Fund
Contribution Caps
For the Period From 1 July 2018 to 30 June 2019

Ms Terrie Eade

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
05/03/2019	Employer	532.00			manual
03/04/2019	Employer	665.00			manual
03/05/2019	Employer	532.00			manual
04/06/2019	Employer	17,700.00			manual
05/06/2019	Employer	133.00			manual
05/06/2019	Employer	532.00			manual
Totals:		24,114.74			

Employee Superannuation Advice [Summary]

July 2018 To June 2019

Employee	Superannuation Category	Amount
Employee Name:	Carleton, Christopher John	*None
Superannuation Fund:	DJC SuperFund Pty Ltd	
Employee Membership No:		
	Salary Sacrifice	\$11,800.00
	Superannuation Guarantee	\$13,091.00
Employee Total:		\$24,891.00
Employee Name:	Eade, Terrie Ann	*None
Superannuation Fund:	DJC SuperFund Pty Ltd	
Employee Membership No:		
	Salary Sacrifice	\$17,700.00
	Superannuation Guarantee	\$7,049.00
Employee Total:		\$24,749.00
Grand Total:		\$49,640.00

Employee Superannuation Advice [Detail]

July 2018 To June 2019

Superannuation Category	Pay Period Start	Pay Period End	Amount
Employee Name	Carleton, Christopher John		*None
Superannuation Fund	DJC SuperFund Pty Ltd		
Employee Membership No:			
Superannuation Guarantee	25/06/2018	1/07/2018	\$247.00
Superannuation Guarantee	2/07/2018	8/07/2018	\$247.00
Superannuation Guarantee	9/07/2018	15/07/2018	\$247.00
Superannuation Guarantee	16/07/2018	22/07/2018	\$247.00
Superannuation Guarantee	23/07/2018	29/07/2018	\$247.00
Superannuation Guarantee	30/07/2018	5/08/2018	\$247.00
Superannuation Guarantee	6/08/2018	12/08/2018	\$247.00
Superannuation Guarantee	13/08/2018	19/08/2018	\$247.00
Superannuation Guarantee	20/08/2018	26/08/2018	\$247.00
Superannuation Guarantee	27/08/2018	2/09/2018	\$247.00
Superannuation Guarantee	3/09/2018	9/09/2018	\$247.00
Superannuation Guarantee	10/09/2018	16/09/2018	\$247.00
Superannuation Guarantee	17/09/2018	23/09/2018	\$247.00
Superannuation Guarantee	24/09/2018	30/09/2018	\$247.00
Superannuation Guarantee	1/10/2018	7/10/2018	\$247.00
Superannuation Guarantee	8/10/2018	14/10/2018	\$247.00
Superannuation Guarantee	15/10/2018	21/10/2018	\$247.00
Superannuation Guarantee	22/10/2018	28/10/2018	\$247.00
Superannuation Guarantee	29/10/2018	4/11/2018	\$247.00
Superannuation Guarantee	5/11/2018	11/11/2018	\$247.00
Superannuation Guarantee	12/11/2018	18/11/2018	\$247.00
Superannuation Guarantee	19/11/2018	25/11/2018	\$247.00
Superannuation Guarantee	26/11/2018	2/12/2018	\$247.00
Superannuation Guarantee	3/12/2018	9/12/2018	\$247.00
Superannuation Guarantee	10/12/2018	16/12/2018	\$247.00
Superannuation Guarantee	17/12/2018	23/12/2018	\$247.00
Superannuation Guarantee	24/12/2018	30/12/2018	\$247.00
Superannuation Guarantee	31/12/2018	6/01/2019	\$247.00
Superannuation Guarantee	7/01/2019	13/01/2019	\$247.00
Superannuation Guarantee	14/01/2019	20/01/2019	\$247.00
Superannuation Guarantee	21/01/2019	27/01/2019	\$247.00
Superannuation Guarantee	28/01/2019	3/02/2019	\$247.00
Superannuation Guarantee	4/02/2019	10/02/2019	\$247.00
Superannuation Guarantee	11/02/2019	17/02/2019	\$247.00
Superannuation Guarantee	18/02/2019	24/02/2019	\$247.00
Superannuation Guarantee	25/02/2019	3/03/2019	\$247.00
Superannuation Guarantee	4/03/2019	10/03/2019	\$247.00
Superannuation Guarantee	11/03/2019	17/03/2019	\$247.00
Superannuation Guarantee	18/03/2019	24/03/2019	\$247.00
Superannuation Guarantee	25/03/2019	31/03/2019	\$247.00
Superannuation Guarantee	1/04/2019	7/04/2019	\$247.00
Superannuation Guarantee	8/04/2019	14/04/2019	\$247.00
Superannuation Guarantee	15/04/2019	21/04/2019	\$247.00
Superannuation Guarantee	22/04/2019	28/04/2019	\$247.00
Superannuation Guarantee	29/04/2019	5/05/2019	\$247.00
Superannuation Guarantee	6/05/2019	12/05/2019	\$247.00
Superannuation Guarantee	13/05/2019	19/05/2019	\$247.00
Superannuation Guarantee	20/05/2019	26/05/2019	\$247.00
Superannuation Guarantee	27/05/2019	2/06/2019	\$247.00

Employee Superannuation Advice [Detail]

July 2018 To June 2019

Superannuation Category	Pay Period Start	Pay Period End	Amount
Salary Sacrifice	1/06/2019	30/06/2019	\$11,800.00
Superannuation Guarantee	3/06/2019	9/06/2019	\$247.00
Superannuation Guarantee	10/06/2019	16/06/2019	\$247.00
Superannuation Guarantee	17/06/2019	23/06/2019	\$247.00
Superannuation Guarantee	24/06/2019	30/06/2019	\$247.00
Employee Total:			\$24,891.00

Employee Name	Eade, Terrie Ann	*None
Superannuation Fund	DJC SuperFund Pty Ltd	
Employee Membership No:		

Superannuation Guarantee	25/06/2018	1/07/2018	\$133.00
Superannuation Guarantee	2/07/2018	8/07/2018	\$133.00
Superannuation Guarantee	9/07/2018	15/07/2018	\$133.00
Superannuation Guarantee	16/07/2018	22/07/2018	\$133.00
Superannuation Guarantee	23/07/2018	29/07/2018	\$133.00
Superannuation Guarantee	30/07/2018	5/08/2018	\$133.00
Superannuation Guarantee	6/08/2018	12/08/2018	\$133.00
Superannuation Guarantee	13/08/2018	19/08/2018	\$133.00
Superannuation Guarantee	20/08/2018	26/08/2018	\$133.00
Superannuation Guarantee	27/08/2018	2/09/2018	\$133.00
Superannuation Guarantee	3/09/2018	9/09/2018	\$133.00
Superannuation Guarantee	10/09/2018	16/09/2018	\$133.00
Superannuation Guarantee	17/09/2018	23/09/2018	\$133.00
Superannuation Guarantee	24/09/2018	30/09/2018	\$133.00
Superannuation Guarantee	1/10/2018	7/10/2018	\$133.00
Superannuation Guarantee	8/10/2018	14/10/2018	\$133.00
Superannuation Guarantee	15/10/2018	21/10/2018	\$133.00
Superannuation Guarantee	22/10/2018	28/10/2018	\$133.00
Superannuation Guarantee	29/10/2018	4/11/2018	\$133.00
Superannuation Guarantee	5/11/2018	11/11/2018	\$133.00
Superannuation Guarantee	12/11/2018	18/11/2018	\$133.00
Superannuation Guarantee	19/11/2018	25/11/2018	\$133.00
Superannuation Guarantee	26/11/2018	2/12/2018	\$133.00
Superannuation Guarantee	3/12/2018	9/12/2018	\$133.00
Superannuation Guarantee	10/12/2018	16/12/2018	\$133.00
Superannuation Guarantee	17/12/2018	23/12/2018	\$133.00
Superannuation Guarantee	24/12/2018	30/12/2018	\$133.00
Superannuation Guarantee	31/12/2018	6/01/2019	\$133.00
Superannuation Guarantee	7/01/2019	13/01/2019	\$133.00
Superannuation Guarantee	14/01/2019	20/01/2019	\$133.00
Superannuation Guarantee	21/01/2019	27/01/2019	\$133.00
Superannuation Guarantee	28/01/2019	3/02/2019	\$133.00
Superannuation Guarantee	4/02/2019	10/02/2019	\$133.00
Superannuation Guarantee	11/02/2019	17/02/2019	\$133.00
Superannuation Guarantee	18/02/2019	24/02/2019	\$133.00
Superannuation Guarantee	25/02/2019	3/03/2019	\$133.00
Superannuation Guarantee	4/03/2019	10/03/2019	\$133.00
Superannuation Guarantee	11/03/2019	17/03/2019	\$133.00
Superannuation Guarantee	18/03/2019	24/03/2019	\$133.00
Superannuation Guarantee	25/03/2019	31/03/2019	\$133.00
Superannuation Guarantee	1/04/2019	7/04/2019	\$133.00
Superannuation Guarantee	8/04/2019	14/04/2019	\$133.00
Superannuation Guarantee	15/04/2019	21/04/2019	\$133.00

Employee Superannuation Advice [Detail]

July 2018 To June 2019

Superannuation Category	Pay Period Start	Pay Period End	Amount
Superannuation Guarantee	22/04/2019	28/04/2019	\$133.00
Superannuation Guarantee	29/04/2019	5/05/2019	\$133.00
Superannuation Guarantee	6/05/2019	12/05/2019	\$133.00
Superannuation Guarantee	13/05/2019	19/05/2019	\$133.00
Superannuation Guarantee	20/05/2019	26/05/2019	\$133.00
Superannuation Guarantee	27/05/2019	2/06/2019	\$133.00
Salary Sacrifice	1/06/2019	30/06/2019	\$17,700.00
Superannuation Guarantee	3/06/2019	9/06/2019	\$133.00
Superannuation Guarantee	10/06/2019	16/06/2019	\$133.00
Superannuation Guarantee	17/06/2019	23/06/2019	\$133.00
Superannuation Guarantee	24/06/2019	30/06/2019	\$133.00
Employee Total:			\$24,749.00

DJC Superannuation Fund

Members Summary Report - For the period 1/07/2018 to 30/06/2019

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mr Christopher Carleton												
6 Jeffries Street Kearsley NSW 2325												
Accumulation	Accumulation	169,447.23	23,656.00	0.00	(2,454.05)	0.00	(3,279.92)	0.00	0.00	0.00	0.00	187,369.26
		169,447.23	23,656.00	0.00	(2,454.05)	0.00	(3,279.92)	0.00	0.00	0.00	0.00	187,369.26
Ms Terrie Eade												
6 Jeffries Street Kearsley NSW 2325												
Accumulation	Accumulation	159,061.19	24,114.74	0.00	(2,278.48)	0.00	(3,367.93)	0.00	0.00	0.00	0.00	177,529.52
		159,061.19	24,114.74	0.00	(2,278.48)	0.00	(3,367.93)	0.00	0.00	0.00	0.00	177,529.52
		328,508.42	47,770.74	0.00	(4,732.53)	0.00	(6,647.85)	0.00	0.00	0.00	0.00	364,898.78

DJC Superannuation Fund
(ABN: 22 585 635 060)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 6 Jeffries Street Kearsley, NSW 2325
Member Number: 1	Date of Birth: 7 January 1968
Mr Christopher Carleton	Date Joined Fund: 13 January 2016
Accumulation Account	Eligible Service Date: 11 October 1992
Accumulation	Tax File Number Held: Yes
	Account Start Date: 13 January 2016

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 169,447.23	Tax Free 1.7723 % 3,320.77
<u>Increases to your account:</u>	Taxable - Taxed 184,048.49
Employer Contributions 23,656.00	Taxable - Untaxed -
Tax on Net Fund Income 268.48	Your Preservation Components
<u>Total Increases</u> 23,924.48	Preserved 187,362.31
<u>Decreases to your account:</u>	Restricted Non Preserved -
Contributions Tax 3,548.40	Unrestricted Non Preserved 6.95
Share Of Net Fund Income 2,454.05	Your Insurance Benefits
<u>Total Decreases</u> 6,002.45	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2019 187,369.26	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:
phone 0243991833
mail DJC Superannuation Fund, 6 Jeffries Street, Kearsley NSW 2325

DJC Superannuation Fund
(ABN: 22 585 635 060)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 6 Jeffries Street Kearsley, NSW 2325
Member Number: 2	Date of Birth: 25 September 1973
Ms Terrie Eade	Date Joined Fund: 13 January 2016
Accumulation Account	Eligible Service Date: 30 November 1992
Accumulation	Tax File Number Held: Yes
	Account Start Date: 13 January 2016

Your Account Summary		Your Tax Components
Withdrawal Benefit as at 1 Jul 2018	159,061.19	Tax Free 13.5368 % 24,031.73
<u>Increases to your account:</u>		Taxable - Taxed 153,497.79
Employer Contributions	24,114.74	Taxable - Untaxed -
Tax on Net Fund Income	249.28	
<u>Total Increases</u>	<u>24,364.02</u>	Your Preservation Components
<u>Decreases to your account:</u>		Preserved 177,529.52
Contributions Tax	3,617.21	Restricted Non Preserved -
Share Of Net Fund Income	2,278.48	Unrestricted Non Preserved -
<u>Total Decreases</u>	<u>5,895.69</u>	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2019	<u>177,529.52</u>	No insurance details have been recorded
		Your Beneficiaries
		No beneficiary details have been recorded

For Enquiries:
phone 0243991833
mail DJC Superannuation Fund, 6 Jeffries Street, Kearsley NSW 2325



TAX INVOICE

DJC Super Nominees Pty Ltd
6 Jeffries Street
Kearsley NSW 2325

Invoice Date
10 January 2019

Invoice No.
502297

Client Code
DJCS01

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

Preparation of Company Statement for the Australian Securities and Investments Commission, including Minutes of Meeting	110.00
Our Fee Total	110.00
Plus: GST	11.00
TOTAL FEE	\$ 121.00

How to Pay Client Code: DJCS01 Invoice No : 502297 Amount Due: \$ 121.00

Pay by DIRECT DEPOSIT:

Account Name: BPC Accounting
BSB: 182-222
Account Number: 303 823 330
REFERENCE: INVOICE NUMBER

Pay by CREDIT CARD:

Please phone our office to pay via
VISA or MASTERCARD.

TERMS – 14 DAYS FROM DATE OF INVOICE



By Mail

Detach this section and mail your cheque to:

BPC Accounting
PO Box 41
BUDGEWOI NSW 2262

Cheques to be made payable to:

BPC Accounting

TAX INVOICE

DJC Super Fund
6 Jeffries Street
Kearsley NSW 2325

Invoice Date
29 March 2019

Invoice No.
502514

Client Code
DJCS02

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

Preparation & Lodgement of Financial Statements for the
Superannuation Fund for the year ended 30 June 2018

Preparation & Lodgement of Superannuation Fund Income Tax Return
for the year ended 30 June 2018

1,200.00

Audit Fees

500.00

Our Fee Total
Plus: GST

1,700.00
170.00

TOTAL FEE

\$1,870.00

How to Pay Client Code: DJCS02 Invoice No : 502514

Amount Due: **\$1,870.00**

Pay by DIRECT DEPOSIT:

Account Name: BPC Accounting
BSB: 182-222
Account Number: 303 823 330
REFERENCE: INVOICE NUMBER

Pay by CREDIT CARD:

Please phone our office to pay via
VISA or MASTERCARD.

**By Mail**

Detach this section and mail your cheque to:

BPC Accounting
PO Box 41
BUDGEWOI NSW 2262

Cheques to be made payable to:

BPC Accounting

TERMS – 14 DAYS FROM DATE OF INVOICE

**ASIC**

Australian Securities & Investments Commission

ABN 86 768 265 615

DJC SUPER NOMINEES PTY LTD
BPC ACCOUNTING
PO BOX 41 BUDGEWOI NSW 2262

INVOICE STATEMENT

Issue date 08 Jan 19

DJC SUPER NOMINEES PTY LTD

ACN 610 102 559

Account No. 22 610102559

Summary

Balance outstanding	\$0.00
New items	\$53.00
Payments & credits	\$0.00
TOTAL DUE	\$53.00

- 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

Inquiries

www.asic.gov.au/invoices

1300 300 630

Please pay

Immediately	\$0.00
By 08 Mar 19	\$53.00

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**DJC SUPER NOMINEES PTY LTD**

ACN 610 102 559

Account No: 22 610102559



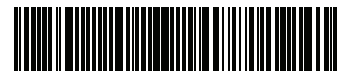
22 610102559

TOTAL DUE	\$53.00
Immediately	\$0.00
By 08 Mar 19	\$53.00

Payment options are listed on the back of this payment slip



Biller Code: 17301
Ref: 2296101025593



*814 129 0002296101025593 22