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SUPER B2B

**FINANCIAL
STATEMENTS**

P May Superannuation Fund

ABN 51 763 746 699

Trustees: May Super Fund Pty Ltd

Financial Statement

For the year ended 30 June 2023

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

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Contributions			
Member		✓ 56,670.00	54,600.00
Investment Gains			
Increase in Market Value	8A	✓ 37,522.69	-
Investment Income			
Interest	7A	✓ 8,829.63	381.12
Rent	7B	✓ 28,526.63	30,263.32
Other Income		-	0.87
		131,548.95	85,245.31
Expenses			
Member Payments			
Insurance Premiums		✓ 11,208.65	9,266.70
Other Expenses			
Accountancy Fee		✓ 2,050.00	2,050.00
Auditor Fee		✓ 330.00	330.00
Depreciation		✓ 2,522.69	-
Property Expenses		✓ 7,354.59	7,128.38
Regulatory Fees		✓ 59.00	56.00
SMSF Supervisory Levy		✓ 259.00	-
		23,783.93	18,831.08
Benefits Accrued as a Result of Operations before Income Tax		107,765.02	66,414.23
Income Tax			
Income Tax Expense		✓ 9,287.55	6,452.07
		9,287.55	6,452.07
Benefits Accrued as a Result of Operations		98,477.47	59,962.16

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

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

	Note	2023 \$	2022 \$
Income			
Member Receipts			
Contributions			
Member			
Personal Concessional			
Mr Peter May		27,500.00	-
Mrs Colleen May		27,300.00	-
Personal Non-Concessional			
Mr Peter May		935.00	-
Mrs Colleen May		935.00	-
Investment Gains			
Increase in Market Value	8A		
Direct Property			
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056		37,522.69	-
Investment Income			
Interest	7A		
Cash At Bank			
Macquarie Cash Management Account		8,829.63	-
Rent	7B		
Direct Property			
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056		28,526.63	-
Other Income			
ATO Interest Payments		-	0.87
		131,548.95	0.87

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

Expenses		
Member Payments		
Insurance Premiums		
Mr Peter May		
Accumulation	11,208.65	-
Other Expenses		
Accountancy Fee	2,050.00	2,050.00
Auditor Fee	330.00	330.00
Depreciation		
Capital Allowances		
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	2,522.69	-
Property Expenses		
Agents Management Fee		
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1,133.24	-
Council Rates		
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1,643.70	-
Repairs Maintenance		
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	268.50	-
Strata Levy Fee		
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	3,048.37	-
Sundry Expenses		
Water Rates	-	160.00
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1,260.78	-
Regulatory Fees		
SMSF Supervisory Levy	59.00	56.00
	259.00	-
	23,783.93	2,596.00
Benefits Accrued as a Result of Operations before Income Tax	107,765.02	(2,595.13)
Income Tax		
Income Tax Expense		
Income Tax Expense	9,287.55	6,452.07
	9,287.55	6,452.07
Benefits Accrued as a Result of Operations	98,477.47	(9,047.20)

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

P May Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Direct Property	6A	435,000.00	400,000.00
Other Assets			
Cash At Bank		571,831.26	505,739.21
Total Assets		<u>1,006,831.26</u>	<u>905,739.21</u>
Liabilities			
Income Tax Payable		5,711.55	2,947.50
Other Taxes Payable		1,526.53	1,676.00
Total Liabilities		<u>7,238.08</u>	<u>4,623.50</u>
Net Assets Available to Pay Benefits		<u>999,593.18</u>	<u>901,115.71</u>
<i>Represented by:</i>			
Liability for Accrued Benefits			
Mr Peter May	2	732,370.31	673,152.37
Mrs Colleen May		267,222.87	227,963.34
Total Liability for Accrued Benefits		<u>999,593.18</u>	<u>901,115.71</u>

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

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

P May Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

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

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

The financial report was authorised for issue on 19 September 2023 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	901,115.71	841,153.55
Benefits Accrued during the period	98,477.47	59,962.16
Benefits Paid during the period	0.00	0.00
Liability for Accrued Benefits at end of period	999,593.18	901,115.71

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	901,115.71	841,153.55
Benefits Accrued during the period	98,477.47	59,962.16
Benefits Paid during the period	0.00	0.00
Vested Benefits at end of period	999,593.18	901,115.71

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Direct Property

	Current	Previous
At market value:		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	435,000.00	400,000.00
	435,000.00	400,000.00

Note 7A – Interest

	Current	Previous
Macquarie Cash Management Account	8,829.63	0.00
	8,829.63	0.00

Note 7B – Rent

	Current	Previous
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	28,526.63	0.00
	28,526.63	0.00

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

Note 8A – Increase in Market Value

	Current	Previous
Direct Property		
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	37,522.69	0.00
	<u>37,522.69</u>	<u>0.00</u>

P May Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2022 to 30 June 2023

Operating Statement Profit vs. Provision for Income Tax		2023
		\$
Benefits Accrued as a Result of Operations before Income Tax		107,765.02
<u>ADD:</u>		
Rounding		0.92
<u>LESS:</u>		
Increase in Market Value		37,522.69
Capital Works Deduction - Tax Only		6,456.25
Non-Taxable Contributions		1,870.00
Taxable Income or Loss		61,917.00
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	61,917.00	9,287.55
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		9,287.55

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	9,287.55
Income Tax Expense	9,287.55



Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	9,287.55
<u>LESS:</u>	
Income Tax Instalments Paid	3,576.00
Income Tax Payable (Receivable)	5,711.55

Exempt Current Pension Income Settings

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

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

Description	Investment Reference	Date	Tax Return Ref.	Amount
			Section B	
Income				
Net Capital Gain				
Deferred Capital Gain Realised		30 Jun 2023	A	0.00
Less Capital Losses Applied		30 Jun 2023	A	0.00
Less Discount		30 Jun 2023	A	0.00
Total Net Capital Gain			A	0.00
Gross Rent and Other Leasing & Hiring Income				
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Aug 2022	B	404.70
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	14 Sep 2022	B	2,099.33
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Sep 2022	B	4,086.52
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Oct 2022	B	2,313.78
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Nov 2022	B	3,343.26
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	16 Dec 2022	B	1,900.78
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	31 Jan 2023	B	2,910.98
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	17 Feb 2023	B	1,900.78
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	22 Mar 2023	B	1,900.74
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	18 Apr 2023	B	2,594.03
Rental Income/Disbursements Received	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	22 Jun 2023	B	5,071.73
Less Rounding			B	(0.63)
Total Gross Rent and Other Leasing & Hiring Income			B	28,526.00
Gross Interest				
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	29 Jul 2022	C	156.08
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	31 Aug 2022	C	340.88
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	30 Sep 2022	C	450.87
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	31 Oct 2022	C	607.86
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	30 Nov 2022	C	688.11
MACQUARIE CMA INTEREST PAID•	Macq: Macquarie Cash Management Account	30 Dec 2022	C	794.25
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	31 Jan 2023	C	907.33
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	28 Feb 2023	C	807.54
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	31 Mar 2023	C	947.13
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	28 Apr 2023	C	900.23
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	31 May 2023	C	1,104.09
MACQUARIE CMA INTEREST PAID*	Macq: Macquarie Cash Management Account	30 Jun 2023	C	1,125.26
Less Rounding			C	(0.63)
Total Gross Interest			C	8,829.00
Total Forestry Managed Investment Scheme Income			X	0.00
Total Net Foreign Income			D	0.00
Total Australian Franking Credits from a New Zealand Company			E	0.00
Total Transfers from Foreign Funds			F	0.00
Total Gross Payments where ABN not quoted			H	0.00

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

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Gross Distribution from Partnerships			I	0.00
Total Unfranked Dividend Amount			J	0.00
Total Franked Dividend Amount			K	0.00
Total Dividend Franking Credit			L	0.00
Total Gross Trust Distributions			M	0.00
Total Assessable Employer Contributions			R1	0.00
Assessable Personal Contributions				
MAY P P May	1: Peter May	21 Jun 2023	R2	27,500.00
MAY C C May	2: Colleen May	21 Jun 2023	R2	27,300.00
Total Assessable Personal Contributions			R2	54,800.00
Total No-TFN quoted contributions			R3	0.00
Total Transfer of Liability to life insurance company or PST			R6	0.00
Total Assessable Contributions			R	54,800.00
Total Other Income			S	0.00
Total Assessable Income Due to Changed Tax Status of Fund			T	0.00
Total Net Non-arm's Length Income			U	0.00
Total Exempt Current Pension Income			Y	0.00
Total Assessable Income				92,155.00
Deductions			Section C	
Total Interest Expenses within Australia			A	0.00
Total Interest Expenses Overseas			B	0.00
Capital Works Deductions				
Capital Works Deduction Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Jun 2023	D	6,456.25
<i>Less Rounding</i>			D	(0.25)
Total Capital Works Deductions			D	6,456.00
Deduction for Decline in Value of Depreciating Assets				
Depreciation Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Jun 2023	E	2,522.69
<i>Less Rounding</i>			E	(0.69)
Total Deduction for Decline in Value of Depreciating Assets			E	2,522.00
Death or Disability Premiums				
MLC Limited 36221032	1: Peter May	25 May 2023	F	11,208.65
<i>Less Rounding</i>			F	(0.65)
Total Death or Disability Premiums			F	11,208.00
Total Death Benefit Increase			G	0.00
Approved Auditor Fee				
Fund General Expense		14 Dec 2022	H	330.00
Total Approved Auditor Fee			H	330.00

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

Description	Investment Reference	Date	Tax Return Ref.	Amount
Investment Expenses				
Council Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Aug 2022	I	404.70
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	14 Sep 2022	I	92.27
Water Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	14 Sep 2022	I	279.32
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Sep 2022	I	185.70
Water Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Sep 2022	I	372.47
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Oct 2022	I	95.04
Council Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Oct 2022	I	413.00
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Nov 2022	I	95.04
Strata Levy Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	25 Nov 2022	I	1,623.34
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	16 Dec 2022	I	95.04
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	31 Jan 2023	I	95.04
Council Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	31 Jan 2023	I	413.00
Repairs Maintenance	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	31 Jan 2023	I	268.50
Water Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	31 Jan 2023	I	328.70
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	17 Feb 2023	I	95.04
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	22 Mar 2023	I	95.00
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	18 Apr 2023	I	95.00
Council Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	18 Apr 2023	I	413.00
Water Rates	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	18 Apr 2023	I	280.29
Agents Management Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	22 Jun 2023	I	190.07
Strata Levy Fee	Breese: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	22 Jun 2023	I	1,425.03
<i>Less Rounding</i>			I	(0.59)
Total Investment Expenses			I	7,354.00
Management and Administration Expenses				
TRANSACT FUNDS TFR TO SOARING SUPER PTY		01 Dec 2022	J	307.50
Accountancy Fee		14 Dec 2022	J	1,435.00
BPAYTOASIC		20 Dec 2022	J	59.00
TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		13 Feb 2023	J	153.75
TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		09 May 2023	J	153.75
Total Management and Administration Expenses			J	2,109.00
Total Forestry Managed Investment Scheme Deduction			U	0.00
Other Deductions				
BPAY TO TAX OFFICE PAYMENTS		07 Mar 2023	L	259.00
Total Other Deductions			L	259.00
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2023	M	0.00

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

Description	Investment Reference	Date	Tax Return	
			Ref.	Amount
Less Net Exempt Income		30 Jun 2023	M	0.00
Total Tax Losses Deducted			M	0.00
Total Deductions				30,238.00
Taxable Income or Loss		(V - N)	O	61,917.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income		30 Jun 2023	T1	9,287.55
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2023	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2023	J	0.00

Total Gross Tax				9,287.55
------------------------	--	--	--	-----------------

Total Credit: Foreign Tax Income Offset			C1	0.00
--	--	--	-----------	-------------

Total Credit: Rebates and Tax Offset			C2	0.00
---	--	--	-----------	-------------

Rebates and Offsets			C	0.00
----------------------------	--	--	----------	-------------

SUBTOTAL				9,287.55
-----------------	--	--	--	-----------------

Total Credit: Refundable Franking Credits			E1	0.00
--	--	--	-----------	-------------

Total Credit: No-TFN Tax Offset			E2	0.00
--	--	--	-----------	-------------

Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0.00
---	--	--	-----------	-------------

Total Credit: Interest on Early Payments			H1	0.00
---	--	--	-----------	-------------

Total Credit: Foreign Resident Withholding			H2	0.00
---	--	--	-----------	-------------

Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	0.00
--	--	--	-----------	-------------

Total Credit: Interest on No-TFN Tax Offset			H6	0.00
--	--	--	-----------	-------------

Total Eligible Credits				0.00
-------------------------------	--	--	--	-------------

Net Tax Payable				9,287.55
------------------------	--	--	--	-----------------

PAYG Instalments Raised

BPAY TO TAX OFFICE PAYMENTS		30 Sep 2022	K	894.00
BPAY TO TAX OFFICE PAYMENTS		31 Dec 2022	K	894.00
BPAY TO TAX OFFICE PAYMENTS		31 Mar 2023	K	894.00
Fund Activity Statement		30 Jun 2023	K	894.00

Total PAYG Instalments Raised			K	3,576.00
--------------------------------------	--	--	----------	-----------------

Total Supervisory Levy			L	259.00
-------------------------------	--	--	----------	---------------

Total Supervisory Levy Adjustment for Wound Up Funds			M	0.00
---	--	--	----------	-------------

Total Supervisory Levy Adjustment for New Funds			N	0.00
--	--	--	----------	-------------

Total Amount Due / (Refundable)				5,970.55
--	--	--	--	-----------------



SUPER B2B

TAX RETURN

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

Who should complete this annual return?

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

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

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

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

A No Yes

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

B No Yes

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

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed

A

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

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

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

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

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

C Electronic service address alias

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

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

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

Gross rent and other leasing and hiring income **B** \$ 28526-00

Gross interest **C** \$ 8829-00

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

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

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

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

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

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0-00

plus Assessable personal contributions

R2 \$ 54800-00

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

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

less Transfer of liability to life insurance company or PST

R6 \$ -00

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

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

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

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

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

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ 54800-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0-00

plus *Net non-arm's length trust distributions

U2 \$ 0-00

plus *Net other non-arm's length income

U3 \$ 0-00

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

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

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

#This is a mandatory label.

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

GROSS INCOME
(Sum of labels **A** to **U**) **W** \$ 92155-00 Loss

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

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 92155-00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="6456"/> -00	D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="2522"/> -00	E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="11208"/> -00	F2 \$ <input type="text" value="0"/> -00
SMSF auditor fee	H1 \$ <input type="text" value="330"/> -00	H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="7354"/> -00	I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="2109"/> -00	J2 \$ <input type="text" value="0"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="259"/> -00 <input type="text" value="0"/> Code	L2 \$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00	

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

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

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

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

#This is a mandatory label.

Fund's tax file number (TFN) 782399713

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income	A	\$	<input style="width: 95%;" type="text" value="61917"/>	-00
(an amount must be included even if it is zero)				
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="9287.55"/>	
(an amount must be included even if it is zero)				
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0"/>	
(an amount must be included even if it is zero)				

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

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text" value="0"/>
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>
Non-refundable non-carry forward tax offsets			
C \$ <input style="width: 95%;" type="text" value="0"/>			
(C1 plus C2)			

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

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0"/>
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0"/>
Non-refundable carry forward tax offsets			
D \$ <input style="width: 95%;" type="text" value="0"/>			
(D1 plus D2 plus D3 plus D4)			
SUBTOTAL 2			
T3 \$ <input style="width: 80%;" type="text" value="9287.55"/>			
(T2 less D – cannot be less than zero)			

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text"/>
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text"/>
Refundable tax offsets			
E \$ <input style="width: 95%;" type="text" value="0"/>			
(E1 plus E2 plus E3 plus E4)			


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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)


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

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

PAYG instalments raised
K \$ 

Supervisory levy
L \$

Supervisory levy adjustment for wound up funds
M \$

Supervisory levy adjustment for new funds
N \$ 

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="5970.55"/>
	<i>(T5 plus G less H less I less K, plus L less M plus N)</i>

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years **U \$** -00

Net capital losses carried forward to later income years **V \$** -00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

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

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

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

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Proceeds from primary residence disposal
H \$

Receipt date (Day Month Year)
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

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

Other transactions

Allocated earnings or losses **O** \$ Loss

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

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

15b Australian direct investments

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

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

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

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

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

15e In-house assets

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

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value="0"/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value="0"/>	-00		
Other borrowings	V3 \$ <input type="text" value="0"/>	-00	Borrowings	V \$ <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="999593"/>
Reserve accounts			X \$	<input type="text" value="0"/>
Other liabilities			Y \$	<input type="text" value="7238"/>
TOTAL LIABILITIES			Z \$	<input type="text" value="1006831"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

When completing this form

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

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

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

Fund's tax file number (TFN) 782399713

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

7 Earnout arrangements

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

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

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

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

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

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

! Request for amendment

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

2023**Losses schedule**

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

Place *X* in all applicable boxes.

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

Tax file number (TFN)

782399713

Name of entity

P May Superannuation Fund

Australian business number

51763746699

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

1 Tax losses carried forward to later income years

Year of loss		
2022–23	B	<input type="text"/> -00
2021–22	C	<input type="text"/> -00
2020–21	D	<input type="text"/> -00
2019–20	E	<input type="text"/> -00
2018–19	F	<input type="text"/> -00
2017–18 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2022–23	H	<input type="text"/> -00
2021–22	I	<input type="text"/> 74204-00
2020–21	J	<input type="text"/> -00
2019–20	K	<input type="text"/> -00
2018–19	L	<input type="text"/> -00
2017–18 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 74204-00

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

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

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

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

1 Whether continuity of majority ownership test passed

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

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

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

Tax losses **G** -00

Net capital losses **H** -00

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

Tax losses **I** -00

Net capital losses **J** -00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

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



SUPER B2B

**MEMBER
INFORMATION
STATEMENT**

P May Superannuation Fund

Members Summary Report - For the period 1/07/2022 to 30/06/2023

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Peter May											
8 Como Street MALVERN VIC 3144											
Accumulation Accumulation	673,152.37	28,435.00	0.00	46,486.30	0.00	(4,494.71)	0.00	(11,208.65)	0.00	0.00	732,370.31
	673,152.37	28,435.00	0.00	46,486.30	0.00	(4,494.71)	0.00	(11,208.65) ✓	0.00	0.00	732,370.31
Mrs Colleen May											
10 Benson Avenue TOORAK VIC 3142											
Accumulation Accumulation	227,963.34	28,235.00	0.00	15,817.37	0.00	(4,792.84)	0.00	0.00	0.00	0.00	267,222.87
	227,963.34	28,235.00	0.00	15,817.37	0.00	(4,792.84)	0.00	0.00	0.00	0.00	267,222.87
	901,115.71	56,670.00	0.00	62,303.67	0.00	(9,287.55)	0.00	(11,208.65) ✓	0.00	0.00	999,593.18

P May Superannuation Fund
(ABN: 51 763 746 699)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 8 Como Street MALVERN, VIC 3144
Member	Number: 1
Mr Peter May	Date of Birth: 19 March 1964 Date Joined Fund: 15 April 2002 Eligible Service Date: 15 January 1987 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2022	
Accumulation	673,152.37
Total as at 1 Jul 2022	<u><u>673,152.37</u></u>
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	732,370.31
Total as at 30 Jun 2023	<u><u>732,370.31</u></u>

Your Tax Components

Tax Free	506,951.66
Taxable - Taxed	225,418.65
Taxable - Untaxed	-

Your Preservation Components

Preserved	732,319.94
Restricted Non Preserved	50.37
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	732,370.31	493,269.00	1,225,639.31
On TPD	732,370.31	-	732,370.31
Salary Cont		7,702.00	

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

mail P May Superannuation Fund, 8 Como Street, MALVERN VIC 3144

P May Superannuation Fund
(ABN: 51 763 746 699)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 8 Como Street MALVERN, VIC 3144
Member Number: 1	Date of Birth: 19 March 1964
Mr Peter May	Date Joined Fund: 15 April 2002
Accumulation Account	Eligible Service Date: 15 January 1987
Accumulation	Tax File Number Held: Yes
	Account Start Date: 15 April 2002

Your Account Summary

Withdrawal Benefit as at 1 Jul 2022	673,152.37
<i><u>Increases to your account:</u></i>	
Member Contributions	28,435.00
Share Of Net Fund Income	46,486.30
Tax Effect Of Direct Member Expenses	1,681.30
<u>Total Increases</u>	76,602.60
<i><u>Decreases to your account:</u></i>	
Contributions Tax	4,125.00
Member Insurance Premiums	11,208.65
Tax on Net Fund Income	2,051.01
<u>Total Decreases</u>	17,384.66
Withdrawal Benefit as at 30 Jun 2023	<u>732,370.31</u>

Your Tax Components

Tax Free	69.2207 %	506,951.66
Taxable - Taxed		225,418.65
Taxable - Untaxed		-

Your Preservation Components

Preserved	732,319.94
Restricted Non Preserved	50.37
Unrestricted Non Preserved	-

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	732,370.31	493,269.00	✓ 1,225,639.31
On TPD	732,370.31	-	✓ 732,370.31
Salary Cont		7,702.00	✓

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

mail P May Superannuation Fund, 8 Como Street, MALVERN VIC 3144

Trustee

The Trustee of the Fund is as follows:

May Super Fund Pty Ltd

The directors of the Trustee company are:

Colleen May and
Peter May

Availability of Other Fund Information

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

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Colleen May
Director - May Super Fund Pty Ltd

.....
Peter May
Director - May Super Fund Pty Ltd

Statement Date: 30 June 2023

P May Superannuation Fund
(ABN: 51 763 746 699)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 10 Benson Avenue TOORAK, VIC 3142
Member Number: 2	Date of Birth: 27 May 1959 Date Joined Fund: 15 April 2002 Eligible Service Date: 22 March 1993
Mrs Colleen May	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2022	
Accumulation	227,963.34
Total as at 1 Jul 2022	227,963.34

Withdrawal Benefit as at 30 Jun 2023	
Accumulation	267,222.87
Total as at 30 Jun 2023	267,222.87

Your Tax Components

Tax Free	1,969.25
Taxable - Taxed	265,253.62
Taxable - Untaxed	-

Your Preservation Components

Preserved	267,222.87
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

mail P May Superannuation Fund, 8 Como Street, MALVERN VIC 3144

P May Superannuation Fund
(ABN: 51 763 746 699)

Member Benefit Statement

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: 10 Benson Avenue TOORAK, VIC 3142
Member Number: 2	Date of Birth: 27 May 1959
Mrs Colleen May	Date Joined Fund: 15 April 2002
Accumulation Account	Eligible Service Date: 22 March 1993
Accumulation	Tax File Number Held: Yes
	Account Start Date: 15 April 2002

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	227,963.34
<i>Increases to your account:</i>	
Member Contributions	28,235.00
Share Of Net Fund Income	15,817.37
<u>Total Increases</u>	<u>44,052.37</u>
<i>Decreases to your account:</i>	
Contributions Tax	4,095.00
Tax on Net Fund Income	697.84
<u>Total Decreases</u>	<u>4,792.84</u>
Withdrawal Benefit as at 30 Jun 2023	<u>267,222.87</u>

Your Tax Components		
Tax Free	0.7369 %	1,969.25
Taxable - Taxed		265,253.62
Taxable - Untaxed		-
Your Preservation Components		
Preserved		267,222.87
Restricted Non Preserved		-
Unrestricted Non Preserved		-
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		



Trustee

The Trustee of the Fund is as follows:

May Super Fund Pty Ltd

The directors of the Trustee company are:

Colleen May and
Peter May

Availability of Other Fund Information

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

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Colleen May
Director - May Super Fund Pty Ltd

.....
Peter May
Director - May Super Fund Pty Ltd

Statement Date: 30 June 2023

For Enquiries:

mail P May Superannuation Fund, 8 Como Street, MALVERN VIC 3144

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

Mr Peter May

Date of Birth: 19 Mar 1964
Age: 59 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	0.00	0.00
Contributions made (to this fund)	3	27,500.00	935.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		27,500.00	935.00
Amount above caps	4	0.00	0.00
Available		0.00	109,065.00

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Total Superannuation Balance was \$500,000 or more at 30 June 2022, member not eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	27,500.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	27,500.00
NonConcessional	Personal	935.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	935.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
14/12/2022	Personal		935.00		manual
21/06/2023	Personal	27,500.00			manual
Totals:		27,500.00	935.00		

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

Mrs Colleen May

Date of Birth: 27 May 1959
Age: 64 (at 30/06/2023)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500.00	110,000.00
Cumulative Available Unused Cap	2	102,500.00	0.00
Contributions made (to this fund)	3	27,300.00	935.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		27,300.00	935.00
Amount above caps	4	0.00	0.00
Available		102,700.00	109,065.00

Notes

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

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0.00
	Personal	27,300.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	27,300.00
NonConcessional	Personal	935.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	935.00
Other	CGT small business 15-year exemption	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	COVID-19 Re-Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
14/12/2022	Personal		935.00		manual
21/06/2023	Personal	27,300.00			manual
Totals:		27,300.00	935.00		

**P May Superannuation Fund
Pension Withdrawal Limits
For the Period 1 July 2022 to 30 June 2023**



SUPER B2B

CASH AT

BANK

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

Bank Statement Line Items					Matched Transaction(s)		
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
Bank Account: Macquarie Cash Management Account							
01/07/2022	Opening Balance			505,739.21			
19/07/2022	MMJ MEL 26 BREESE STREET		1,928.46	507,667.67	1,928.46	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
29/07/2022	MACQUARIE CMA INTEREST PAID•		156.08	507,823.75	156.08	Interest Received	Macquarie Cash Management Account
25/08/2022	MMJ MEL 26 BREESE STREET		40.47	507,864.22	40.47	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
31/08/2022	MACQUARIE CMA INTEREST PAID•		340.88	508,205.10	340.88	Interest Received	Macquarie Cash Management Account
14/09/2022	MMJ MEL 26 BREESE STREET		1,928.45	510,133.55	1,928.45	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
20/09/2022	MMJ MEL 26 BREESE STREET		1,952.72	512,086.27	1,952.72	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
30/09/2022	MACQUARIE CMA INTEREST PAID•		450.87	512,537.14	450.87	Interest Received	Macquarie Cash Management Account
03/10/2022	MMJ MEL 26 BREESE STREET		37.25	512,574.39	37.25	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
25/10/2022	MMJ MEL 26 BREESE STREET		2,027.62	514,602.01	2,027.62	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
31/10/2022	MACQUARIE CMA INTEREST PAID•		607.86	515,209.87	607.86	Interest Received	Macquarie Cash Management Account
25/11/2022	MMJ MEL 26 BREESE STREET		1,949.71	517,159.58	1,949.71	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
25/11/2022	BPAYTOTAX OFFICE PAYMENTS	1,676.00		515,483.58	1,676.00	CreateTaxProvisionOpeningPosition	
30/11/2022	MACQUARIE CMA INTEREST PAID•		688.11	516,171.69	688.11	Interest Received	Macquarie Cash Management Account
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY	330.00		515,841.69	330.00	Accountancy Fee	
01/12/2022	BPAY TO TAX OFFICE PAYMENTS	1,525.00		514,316.69	1,525.00	Fund Activity Statement	
16/12/2022	MMJ MEL 26 BREESE STREET		1,986.32	516,303.01	1,986.32	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
20/12/2022	BPAYTOASIC	59.00		516,244.01	59.00	Regulatory Fee	
30/12/2022	MACQUARIE CMA INTEREST PAID•		794.25	517,038.26	794.25	Interest Received	Macquarie Cash Management Account
05/01/2023	MMJ MEL 26 BREESE STREET		32.87	517,071.13	32.87	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
25/01/2023	MMJ MEL 26 BREESE STREET		2,027.62	519,098.75	2,027.62	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
31/01/2023	MACQUARIE CMA INTEREST PAID*		907.33	520,006.08	907.33	Interest Received	Macquarie Cash Management Account
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	165.00		519,841.08	165.00	Accountancy Fee	
13/02/2023	BPAY TO TAX OFFICE PAYMENTS	1,592.00		518,249.08	1,592.00	Fund Activity Statement	
17/02/2023	MMJ MEL 26 BREESE STREET		1,986.32	520,235.40	1,986.32	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
28/02/2023	MACQUARIE CMA INTEREST PAID*		807.54	521,042.94	807.54	Interest Received	Macquarie Cash Management Account
07/03/2023	BPAY TO TAX OFFICE PAYMENTS	3,206.50		517,836.44	3,206.50	Fund Income Tax Payment	
22/03/2023	MMJ MEL 26 BREESE STREET		1,986.32	519,822.76	1,986.32	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
31/03/2023	MACQUARIE CMA INTEREST PAID*		947.13	520,769.89	947.13	Interest Received	Macquarie Cash Management Account
18/04/2023	MMJ MEL 26 BREESE STREET		2,055.65	522,825.54	2,055.65	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
28/04/2023	MACQUARIE CMA INTEREST PAID*		900.23	523,725.77	900.23	Interest Received	Macquarie Cash Management Account

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

Bank Statement Line Items					Matched Transaction(s)		
Date	Description	Withdrawals	Deposits	Balance	Amount	Matched As	Account Name
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	165.00		523,560.77	165.00	Accountancy Fee	
09/05/2023	BPAY TO TAX OFFICE PAYMENTS	1,495.00		522,065.77	1,495.00	Fund Activity Statement	
25/05/2023	MLC Limited 36221032	11,208.65		510,857.12	11,208.65	Member Insurance Premium	Accumulation (Peter May)
31/05/2023	MACQUARIE CMA INTEREST PAID*		1,104.09	511,961.21	1,104.09	Interest Received	Macquarie Cash Management Account
07/06/2023	MMJ MEL 26 BREESE STREET		1,958.48	513,919.69	1,958.48	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
21/06/2023	MAY C C May		27,300.00	541,219.69	27,300.00	Contribution	Accumulation (Colleen May)
21/06/2023	MAY P P May		27,500.00	568,719.69	27,500.00	Contribution	Accumulation (Peter May)
22/06/2023	MMJ MEL 26 BREESE STREET		1,986.31	570,706.00	1,986.31	Rental Statement	Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
30/06/2023	MACQUARIE CMA INTEREST PAID*		1,125.26	571,831.26	1,125.26	Interest Received	Macquarie Cash Management Account
30/06/2023	Closing Balance	21,422.15	87,514.20	571,831.26			






SUPER B2B

INVESTMENTS

P May Superannuation Fund
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie Cash Management Account				571,831.26	571,831.26			56.80%
				571,831.26	571,831.26			56.80%
<u>Property Direct Market</u>								
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1.00000	384,309.0000	435,000.0000	384,309.00	435,000.00	50,691.00	13.19%	43.20%
				384,309.00	435,000.00	50,691.00	13.19%	43.20%
				956,140.26	1,006,831.26	50,691.00	5.30%	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.

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

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<i>Bank</i>										
Macquarie Cash Management Account		505,739.21		87,514.20		21,422.15	0.00		571,831.26	571,831.26
		<u>505,739.21</u>		<u>87,514.20</u>		<u>21,422.15</u>	<u>0.00</u>		<u>571,831.26</u>	<u>571,831.26</u>
<i>Property Direct Market</i>										
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1.00	372,826.00	0.00	11,483.00	0.00	0.00	0.00	1.00	384,309.00	435,000.00
		<u>372,826.00</u>		<u>11,483.00</u>		<u>0.00</u>	<u>0.00</u>		<u>384,309.00</u>	<u>435,000.00</u>
Fund Total		<u><u>878,565.21</u></u>		<u><u>98,997.20</u></u>		<u><u>21,422.15</u></u>	<u><u>0.00</u></u>		<u><u>956,140.26</u></u>	<u><u>1,006,831.26</u></u>

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

Date	Description	Quantity	Consideration	Book Cost	Unsettled
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
1 July 2022	Opening Balance	1.0000		372,826.00	-
1 July 2022	Recognition of Accumulated Depreciation		11,483.00	11,483.00	
30 June 2023	Closing Balance	<u>1.0000</u>		<u>384,309.00</u>	<u>-</u>

P May Superannuation Fund
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
No Reference					
Breese Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Jun 2023	435,000.00000	1.00000	435,000.00	37,522.69
No Reference Total				435,000.00	37,522.69
Fund Total				435,000.00	37,522.69

P May Superannuation Fund
Investment Revaluation as at 30 June 2023

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Direct Property					
Breese Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	30 Jun 2023	435,000.00000	1.00000	435,000.00	37,522.69
Direct Property Total				435,000.00	37,522.69
Fund Total				435,000.00	37,522.69

P May Superannuation Fund
Market Price Audit Report as at 30 June 2023

Name	Units	Market Price	Price Date	Market Value	Scope (Amended)	Source Price	Variation (%)	Variation (\$)	Modified By
<u>Bank</u>									
Macquarie Cash Management Account	571,831.26	1.0000		571,831.26	Fund				
				571,831.26					
<u>Property Direct Market</u>									
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056	1.00	435,000.0000	30/06/2023	435,000.00	Fund				kailashnathan@superb2b.com.au 19/09/2023 6:37:57PM
				435,000.00					
				1,006,831.26					

P May Superannuation Fund
Unrealised Capital Gains as at 30 June 2023

Quantity /Description	Accounting Treatment			Taxation Treatment								
	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												
30/06/2023	571,831.26	571,831.26	571,831.26	0.00	0.00	0.00	0.00	571,831.26				0.00
	571,831.26	571,831.26	571,831.26	0.00	0.00	0.00	0.00	571,831.26				0.00
Bank Total		571,831.26	571,831.26	0.00	0.00	0.00	0.00	571,831.26				0.00
<u>Property Direct Market</u>												
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056												
23/08/2018	Cost Base	114,805.66	97,124.00	17,681.66	0.00	0.00	0.00	97,124.00		17,681.66		
31/08/2019	Division 43	305,265.03	258,250.00	47,015.03	0.00	0.00	0.00	232,425.75		72,839.28		
1/09/2019	Lifts	2,757.95	2,757.95	0.00	0.00	0.00	0.00	2,757.95				
1/09/2019	Door Closers	178.12	178.12	0.00	0.00	0.00	0.00	178.12				
1/09/2019	Exhaust Fans	121.88	121.88	0.00	0.00	0.00	0.00	121.88				
1/09/2019	Fire Detection Alarms	175.00	175.00	0.00	0.00	0.00	0.00	175.00				
1/09/2019	Emergency Warning & Intercommunication Systems	143.12	143.12	0.00	0.00	0.00	0.00	143.12				
1/09/2019	Fire Alarm Bells	170.62	170.62	0.00	0.00	0.00	0.00	170.62				
1/09/2019	Fire Booster Pumps	183.75	183.75	0.00	0.00	0.00	0.00	183.75				
1/09/2019	Fire Detection Alarms	65.00	65.00	0.00	0.00	0.00	0.00	65.00				
1/09/2019	Fire Hoses & Nozzles	123.12	123.12	0.00	0.00	0.00	0.00	123.12				
1/09/2019	Fire Indicator Panels	166.25	166.25	0.00	0.00	0.00	0.00	166.25				
1/09/2019	Hot Water Systems	375.00	375.00	0.00	0.00	0.00	0.00	375.00				
1/09/2019	Intercom System Assets	149.38	149.38	0.00	0.00	0.00	0.00	149.38				
1/09/2019	Lighting Plant	106.25	106.25	0.00	0.00	0.00	0.00	106.25				
1/09/2019	Car Stackers	5,107.24	5,107.24	0.00	0.00	0.00	0.00	5,107.24				
1/09/2019	Air Conditioning - Packaged Unit	5,106.63	5,106.63	0.00	0.00	0.00	0.00	5,106.63				
		435,000.00	370,303.31	64,696.69	0.00	0.00	0.00	344,479.06		90,520.94		0.00
Property Direct Market Total		435,000.00	370,303.31	64,696.69	0.00	0.00	0.00	344,479.06		90,520.94		0.00

P May Superannuation Fund
Unrealised Capital Gains as at 30 June 2023

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	0.00
Australian Real Estate	0.00	90,520.00	0.00	0.00	90,520.00	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
	<u>0.00</u>	<u>90,520.00</u>	<u>0.00</u>	<u>0.00</u>	<u>90,520.00</u>	<u>0.00</u>
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	74,204.00	0.00	0.00	74,204.00	
	<u>0.00</u>	<u>74,204.00</u>	<u>0.00</u>	<u>0.00</u>	<u>74,204.00</u>	
Net Capital Gains						
Net Gain after applying losses	0.00	16,316.00	0.00	0.00	16,316.00	
Discount applicable		5,438.00				
Net Gain after applying discount	<u>0.00</u>	<u>10,878.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,878.00</u>	

Gains/Losses on Custom Holding Accounts

Account Name	Book Cost	Value	Gain/(Loss)	Tax Rate %	Tax Effect
--------------	-----------	-------	-------------	------------	------------

Custom Holding Accounts Totals

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

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

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



SUPER B2B

**DEBTORS &
RECEIVABLES**



SUPER B2B

**CREDITORS
& ACCRUED
EXPENSES**



SUPER B2B

INCOME

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

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Cash At Bank										
Macq: Macquarie Cash Management Account										
29/07/2022	Interest	156.08	0.00							
31/08/2022	Interest	340.88	0.00							
30/09/2022	Interest	450.87	0.00							
31/10/2022	Interest	607.86	0.00							
30/11/2022	Interest	688.11	0.00							
30/12/2022	Interest	794.25	0.00							
31/01/2023	Interest	907.33	0.00							
28/02/2023	Interest	807.54	0.00							
31/03/2023	Interest	947.13	0.00							
28/04/2023	Interest	900.23	0.00							
31/05/2023	Interest	1,104.09	0.00							
30/06/2023	Interest	1,125.26	0.00							
		8,829.63	0.00							
Total		8,829.63	0.00							

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

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

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Cash At Bank</u>														
Macquarie Cash Management Account														
8,829.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,829.63	0.00	0.00	0.00	0.00
8,829.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,829.63	0.00	0.00	0.00	0.00
<u>Direct Property</u>														
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056														
31,379.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,852.69	28,526.63	0.00	0.00	0.00	0.00	0.00
31,379.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,852.69	28,526.63	0.00	0.00	0.00	0.00	0.00
40,208.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,852.69	37,356.26	0.00	0.00	0.00	0.00	0.00

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

P May Superannuation Fund
Fund ABN: 51 763 746 699
Rental Property Schedule
For the Period From 1 July 2022 to 30 June 2023

Property Account Name **Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056**
Property Type Commercial
Address of the Property 1/26 BREESE STREET
 BRUNSWICK, VIC 3056
 Australia

Description	Tax Return Label	Amount	
Income			
Rent from Property	B	28,526.63	✓
Gross Rent		28,526.63	✓
Expenses			
Agents Management Fee	I	1,133.24	✓
Capital Allowances	E	2,522.69	✓
Capital Work Deduction - Tax Only	D	6,456.25	✓
Council Rates	I	1,643.70	✓
Repairs Maintenance	I	268.50	✓
Strata Levy Fee	I	3,048.37	✓
Water Rates	I	1,260.78	✓
Total Expenses		16,333.53	
Net Rent		12,193.10	
Total Property Expenses : \$16,333.53 - \$2,522.69 - \$6,456.25 : \$7,354.59			✓



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EXPENSES

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

Property Description: Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056
Property Type: Commercial
Property Address: 1/26 BREESE STREET BRUNSWICK VIC 3056

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Balancing Adjustment Events			Decline In Value			Closing Written Down Value	
				Disposal Date	Termination Value	Assessable	Deductible	Rate	Method		Decline In Value
Air Conditioning - Packaged Unit	1-Sep-19	8,820.00	5,890.00					13.30%	DV	783.37	5,106.63
Car Stackers	1-Sep-19	6,653.00	5,474.00					6.70%	DV	366.76	5,107.24
Lifts	1-Sep-19	3,592.00	2,956.00					6.70%	DV	198.05	2,757.95
Door Closers	1-Sep-19	897.00	285.00					37.50%	DV	106.88	178.12
Exhaust Fans	1-Sep-19	614.00	195.00					37.50%	DV	73.12	121.88
Fire Detection Alarms	1-Sep-19	882.00	280.00					37.50%	DV	105.00	175.00
Emergency Warning & Intercommunication Systems	1-Sep-19	722.00	229.00					37.50%	DV	85.88	143.12
Fire Alarm Bells	1-Sep-19	860.00	273.00					37.50%	DV	102.38	170.62
Fire Booster Pumps	1-Sep-19	927.00	294.00					37.50%	DV	110.25	183.75
Fire Detection Alarms	1-Sep-19	328.00	104.00					37.50%	DV	39.00	65.00
Fire Hoses & Nozzles	1-Sep-19	622.00	197.00					37.50%	DV	73.88	123.12
Fire Indicator Panels	1-Sep-19	840.00	266.00					37.50%	DV	99.75	166.25
Hot Water Systems	1-Sep-19	1,890.00	600.00					37.50%	DV	225.00	375.00
Intercom System Assets	1-Sep-19	753.00	239.00					37.50%	DV	89.62	149.38
Lighting Plant	1-Sep-19	535.00	170.00					37.50%	DV	63.75	106.25
Division 43	31-Aug-19	258,250.00	238,882.00					2.50%	PC *	6,456.25	232,425.75
Cost Base	23-Aug-18	97,124.00	97,124.00					0.00%	N/A	-	97,124.00
Property Total		384,309.00	353,458.00							8,978.94	344,479.06

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

Total Capital Allowance **2,522.69**
Total Capital Work Deductions **6,456.25**





SUPER B2B

OTHER

REPORTS

P May Superannuation Fund

Trial Balance as at 30 June 2023



















Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
INCOME				
Contributions				
-	54,600.00	Member	-	56,670.00
-	-	Increase in Market Value	-	37,522.69
-	381.12	Interest	-	8,829.63
-	30,263.32	Rent	-	28,526.63
-	0.87	Other Income	-	-
EXPENSE				
9,266.70	-	Insurance Premiums	11,208.65	-
2,050.00	-	Accountancy Fee	2,050.00	-
330.00	-	Auditor Fee	330.00	-
-	-	Depreciation	2,522.69	-
7,128.38	-	Property Expenses	7,354.59	-
56.00	-	Regulatory Fees	59.00	-
-	-	SMSF Supervisory Levy	259.00	-
INCOME TAX				
6,452.07	-	Income Tax Expense	9,287.55	-
PROFIT & LOSS CLEARING ACCOUNT				
59,962.16	-	Profit & Loss Clearing Account	98,477.47	-
ASSETS				
400,000.00	-	Direct Property	435,000.00	-
505,739.21	-	Cash At Bank	571,831.26	-
LIABILITIES				
-	2,947.50	Income Tax Payable	-	5,711.55
-	1,676.00	Other Taxes Payable	-	1,526.53
MEMBER ENTITLEMENTS				
-	673,152.37	Mr Peter May	-	732,370.31
-	227,963.34	Mrs Colleen May	-	267,222.87
<u>990,984.52</u>	<u>990,984.52</u>		<u>1,138,380.21</u>	<u>1,138,380.21</u>

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









Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Member - Personal Concessional					
Mr Peter May					
01/07/2022	Opening Balance				0.00
21/06/2023	MAY P P May			27,500.00	27,500.00 CR
30/06/2023	Closing Balance				27,500.00 CR
Mrs Colleen May					
01/07/2022	Opening Balance				0.00
21/06/2023	MAY C C May			27,300.00	27,300.00 CR
30/06/2023	Closing Balance				27,300.00 CR
Contributions - Member - Personal Non-Concessional					
Mr Peter May					
01/07/2022	Opening Balance				0.00
14/12/2022	Contribution Allocation			935.00	935.00 CR
30/06/2023	Closing Balance				935.00 CR
Mrs Colleen May					
01/07/2022	Opening Balance				0.00
14/12/2022	Contribution Allocation			935.00	935.00 CR
30/06/2023	Closing Balance				935.00 CR
Investment Gains					
Increase in Market Value - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
30/06/2023	Market Value Adjustment			37,522.69	37,522.69 CR
30/06/2023	Closing Balance				37,522.69 CR
Investment Income					
Interest - Cash At Bank					
Macquarie Cash Management Account					
01/07/2022	Opening Balance				0.00
29/07/2022	MACQUARIE CMA INTEREST PAID•		156.08		156.08 CR
31/08/2022	MACQUARIE CMA INTEREST PAID•		340.88		496.96 CR
30/09/2022	MACQUARIE CMA INTEREST PAID•		450.87		947.83 CR
31/10/2022	MACQUARIE CMA INTEREST PAID•		607.86		1,555.69 CR
30/11/2022	MACQUARIE CMA INTEREST PAID•		688.11		2,243.80 CR
30/12/2022	MACQUARIE CMA INTEREST PAID•		794.25		3,038.05 CR
31/01/2023	MACQUARIE CMA INTEREST PAID*		907.33		3,945.38 CR
28/02/2023	MACQUARIE CMA INTEREST PAID*		807.54		4,752.92 CR
31/03/2023	MACQUARIE CMA INTEREST PAID*		947.13		5,700.05 CR
28/04/2023	MACQUARIE CMA INTEREST PAID*		900.23		6,600.28 CR
31/05/2023	MACQUARIE CMA INTEREST PAID*		1,104.09		7,704.37 CR
30/06/2023	MACQUARIE CMA INTEREST PAID*		1,125.26		8,829.63 CR
30/06/2023	Closing Balance				8,829.63 CR
Rent - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
25/08/2022	MMJ MEL 26 BREESE STREET		404.70		404.70 CR
14/09/2022	MMJ MEL 26 BREESE STREET		2,099.33		2,504.03 CR
30/09/2022	Rental Statement		4,086.52		6,590.55 CR
25/10/2022	MMJ MEL 26 BREESE STREET		2,313.78		8,904.33 CR
25/11/2022	MMJ MEL 26 BREESE STREET		3,343.26		12,247.59 CR
16/12/2022	MMJ MEL 26 BREESE STREET		1,900.78		14,148.37 CR
31/01/2023	Rental Statement		2,910.98		17,059.35 CR
17/02/2023	MMJ MEL 26 BREESE STREET		1,900.78		18,960.13 CR
22/03/2023	MMJ MEL 26 BREESE STREET		1,900.74		20,860.87 CR



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

Date	Description	Quantity	Debits	Credits	Balance
Income					
18/04/2023	MMJ MEL 26 BREESE STREET			2,594.03	23,454.90 CR 
22/06/2023	Rental Statement			5,071.73	28,526.63 CR 
30/06/2023	Closing Balance				28,526.63 CR 
Expenses					
Member Payments					
Insurance Premiums - Mr Peter May					
Accumulation					
01/07/2022	Opening Balance				0.00
25/05/2023	MLC Limited 36221032		11,208.65		11,208.65 DR
30/06/2023	Closing Balance				11,208.65 DR
Other Expenses					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY		307.50		307.50 DR 
14/12/2022	Accountancy Fee		1,435.00		1,742.50 DR 
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		153.75		1,896.25 DR 
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		153.75		2,050.00 DR 
30/06/2023	Closing Balance				2,050.00 DR 
Auditor Fee					
01/07/2022	Opening Balance				0.00
14/12/2022	Fund General Expense		330.00		330.00 DR
30/06/2023	Closing Balance				330.00 DR
Depreciation - Capital Allowances - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
30/06/2023	Depreciation Unit 1, 26 Breese Street, BRUNSWICK, VIC 305		2,522.69		2,522.69 DR
30/06/2023	Closing Balance				2,522.69 DR
Property Expenses - Agents Management Fee - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
14/09/2022	Agents Management Fee		92.27		92.27 DR 
30/09/2022	Agents Management Fee		185.70		277.97 DR 
25/10/2022	Agents Management Fee		95.04		373.01 DR 
25/11/2022	Agents Management Fee		95.04		468.05 DR 
16/12/2022	Agents Management Fee		95.04		563.09 DR 
31/01/2023	Agents Management Fee		95.04		658.13 DR 
17/02/2023	Agents Management Fee		95.04		753.17 DR 
22/03/2023	Agents Management Fee		95.00		848.17 DR 
18/04/2023	Agents Management Fee		95.00		943.17 DR 
22/06/2023	Agents Management Fee		190.07		1,133.24 DR 
30/06/2023	Closing Balance				1,133.24 DR 
Property Expenses - Council Rates - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
25/08/2022	Council Rates		404.70		404.70 DR
25/10/2022	Council Rates		413.00		817.70 DR
31/01/2023	Council Rates		413.00		1,230.70 DR
18/04/2023	Council Rates		413.00		1,643.70 DR
30/06/2023	Closing Balance				1,643.70 DR

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

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Property Expenses - Repairs Maintenance - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
31/01/2023	Repairs Maintenance		268.50		268.50 DR
30/06/2023	Closing Balance				268.50 DR
Property Expenses - Strata Levy Fee - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
25/11/2022	Strata Levy Fee		1,623.34		1,623.34 DR
22/06/2023	Strata Levy Fee		1,425.03		3,048.37 DR
30/06/2023	Closing Balance				3,048.37 DR 
Property Expenses - Water Rates - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
14/09/2022	Water Rates		279.32		279.32 DR
30/09/2022	Water Rates		372.47		651.79 DR
31/01/2023	Water Rates		328.70		980.49 DR
18/04/2023	Water Rates		280.29		1,260.78 DR
30/06/2023	Closing Balance				1,260.78 DR 
Regulatory Fees					
01/07/2022	Opening Balance				0.00
20/12/2022	BPAYTOASIC		59.00		59.00 DR
30/06/2023	Closing Balance				59.00 DR
SMSF Supervisory Levy					
01/07/2022	Opening Balance				0.00
07/03/2023	BPAY TO TAX OFFICE PAYMENTS		259.00		259.00 DR
30/06/2023	Closing Balance				259.00 DR
Income Tax					
Income Tax Expense					
Income Tax Expense					
01/07/2022	Opening Balance				0.00
25/05/2023	Fund Income Tax			1,681.30	1,681.30 CR
21/06/2023	Fund Income Tax		4,095.00		2,413.70 DR
21/06/2023	Fund Income Tax		4,125.00		6,538.70 DR
30/06/2023	Fund Income Tax		2,748.85		9,287.55 DR
30/06/2023	Closing Balance				9,287.55 DR
Assets					
Investments - Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance	1.00000			400,000.00 DR
01/07/2022	Recognition of Accumulated Depreciation				400,000.00 DR
30/06/2023	Depreciation Unit 1, 26 Breese Street, BRUNSWICK, VIC 305			2,522.69	397,477.31 DR
30/06/2023	Market Value Adjustment		37,522.69		435,000.00 DR
30/06/2023	Closing Balance	1.00000			435,000.00 DR
Cash At Bank - Macquarie Cash Management Account					
01/07/2022	Opening Balance				505,739.21 DR
19/07/2022	MMJ MEL 26 BREESE STREET		1,928.46		507,667.67 DR
29/07/2022	MACQUARIE CMA INTEREST PAID•		156.08		507,823.75 DR
25/08/2022	MMJ MEL 26 BREESE STREET		40.47		507,864.22 DR
31/08/2022	MACQUARIE CMA INTEREST PAID•		340.88		508,205.10 DR
14/09/2022	MMJ MEL 26 BREESE STREET		1,928.45		510,133.55 DR
20/09/2022	MMJ MEL 26 BREESE STREET		1,952.72		512,086.27 DR
30/09/2022	MACQUARIE CMA INTEREST PAID•		450.87		512,537.14 DR
03/10/2022	MMJ MEL 26 BREESE STREET		37.25		512,574.39 DR

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

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Cash At Bank - Macquarie Cash Management Account					
25/10/2022	MMJ MEL 26 BREESE STREET		2,027.62		514,602.01 DR
31/10/2022	MACQUARIE CMA INTEREST PAID*		607.86		515,209.87 DR
25/11/2022	BPAYTOTAX OFFICE PAYMENTS			1,676.00	513,533.87 DR
25/11/2022	MMJ MEL 26 BREESE STREET		1,949.71		515,483.58 DR
30/11/2022	MACQUARIE CMA INTEREST PAID*		688.11		516,171.69 DR
01/12/2022	BPAY TO TAX OFFICE PAYMENTS			1,525.00	514,646.69 DR
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY			330.00	514,316.69 DR
16/12/2022	MMJ MEL 26 BREESE STREET		1,986.32		516,303.01 DR
20/12/2022	BPAYTOASIC			59.00	516,244.01 DR
30/12/2022	MACQUARIE CMA INTEREST PAID*		794.25		517,038.26 DR
05/01/2023	MMJ MEL 26 BREESE STREET		32.87		517,071.13 DR
25/01/2023	MMJ MEL 26 BREESE STREET		2,027.62		519,098.75 DR
31/01/2023	MACQUARIE CMA INTEREST PAID*		907.33		520,006.08 DR
13/02/2023	BPAY TO TAX OFFICE PAYMENTS			1,592.00	518,414.08 DR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	518,249.08 DR
17/02/2023	MMJ MEL 26 BREESE STREET		1,986.32		520,235.40 DR
28/02/2023	MACQUARIE CMA INTEREST PAID*		807.54		521,042.94 DR
07/03/2023	BPAY TO TAX OFFICE PAYMENTS			3,206.50	517,836.44 DR
22/03/2023	MMJ MEL 26 BREESE STREET		1,986.32		519,822.76 DR
31/03/2023	MACQUARIE CMA INTEREST PAID*		947.13		520,769.89 DR
18/04/2023	MMJ MEL 26 BREESE STREET		2,055.65		522,825.54 DR
28/04/2023	MACQUARIE CMA INTEREST PAID*		900.23		523,725.77 DR
09/05/2023	BPAY TO TAX OFFICE PAYMENTS			1,495.00	522,230.77 DR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	522,065.77 DR
25/05/2023	MLC Limited 36221032			11,208.65	510,857.12 DR
31/05/2023	MACQUARIE CMA INTEREST PAID*		1,104.09		511,961.21 DR
07/06/2023	MMJ MEL 26 BREESE STREET		1,958.48		513,919.69 DR
21/06/2023	MAY C C May		27,300.00		541,219.69 DR
21/06/2023	MAY P P May		27,500.00		568,719.69 DR
22/06/2023	MMJ MEL 26 BREESE STREET		1,986.31		570,706.00 DR
30/06/2023	MACQUARIE CMA INTEREST PAID*		1,125.26		571,831.26 DR
30/06/2023	Closing Balance				571,831.26 DR

Other Assets - Receivables

Investment Income Receivable - Interest - Cash At Bank
Macquarie Cash Management Account

01/07/2022	Opening Balance				0.00
29/07/2022	MACQUARIE CMA INTEREST PAID*			156.08	156.08 CR
29/07/2022	MACQUARIE CMA INTEREST PAID*		156.08		0.00 CR
31/08/2022	MACQUARIE CMA INTEREST PAID*			340.88	340.88 CR
31/08/2022	MACQUARIE CMA INTEREST PAID*		340.88		0.00 CR
30/09/2022	MACQUARIE CMA INTEREST PAID*			450.87	450.87 CR
30/09/2022	MACQUARIE CMA INTEREST PAID*		450.87		0.00 CR
31/10/2022	MACQUARIE CMA INTEREST PAID*			607.86	607.86 CR
31/10/2022	MACQUARIE CMA INTEREST PAID*		607.86		0.00 CR
30/11/2022	MACQUARIE CMA INTEREST PAID*			688.11	688.11 CR
30/11/2022	MACQUARIE CMA INTEREST PAID*		688.11		0.00 CR
30/12/2022	MACQUARIE CMA INTEREST PAID*			794.25	794.25 CR
30/12/2022	MACQUARIE CMA INTEREST PAID*		794.25		0.00 CR
31/01/2023	MACQUARIE CMA INTEREST PAID*			907.33	907.33 CR
31/01/2023	MACQUARIE CMA INTEREST PAID*		907.33		0.00 CR
28/02/2023	MACQUARIE CMA INTEREST PAID*			807.54	807.54 CR
28/02/2023	MACQUARIE CMA INTEREST PAID*		807.54		0.00 CR
31/03/2023	MACQUARIE CMA INTEREST PAID*			947.13	947.13 CR
31/03/2023	MACQUARIE CMA INTEREST PAID*		947.13		0.00 CR
28/04/2023	MACQUARIE CMA INTEREST PAID*			900.23	900.23 CR
28/04/2023	MACQUARIE CMA INTEREST PAID*		900.23		0.00 CR

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

Date	Description	Quantity	Debits	Credits	Balance
Assets					
31/05/2023	MACQUARIE CMA INTEREST PAID*			1,104.09	1,104.09 CR
31/05/2023	MACQUARIE CMA INTEREST PAID*		1,104.09		0.00 CR
30/06/2023	MACQUARIE CMA INTEREST PAID*			1,125.26	1,125.26 CR
30/06/2023	MACQUARIE CMA INTEREST PAID*		1,125.26		0.00 CR
30/06/2023	Closing Balance				0.00
Investment Income Receivable - Rent - Direct Property					
Unit 1, 26 Breese Street, BRUNSWICK, VIC 3056					
01/07/2022	Opening Balance				0.00
19/07/2022	Rental Income/Disbursements Received			1,928.46	1,928.46 CR
25/08/2022	MMJ MEL 26 BREESE STREET		40.47		1,887.99 CR
25/08/2022	Rental Income/Disbursements Received			40.47	1,928.46 CR
14/09/2022	MMJ MEL 26 BREESE STREET		1,928.45		0.01 CR
14/09/2022	Rental Income/Disbursements Received			1,928.45	1,928.46 CR
20/09/2022	Rental Income/Disbursements Received			1,952.72	3,881.18 CR
30/09/2022	Rental Statement		3,918.43		37.25 DR
03/10/2022	Rental Income/Disbursements Received			37.25	0.00 CR
25/10/2022	MMJ MEL 26 BREESE STREET		2,027.62		2,027.62 DR
25/10/2022	Rental Income/Disbursements Received			2,027.62	0.00 CR
25/11/2022	MMJ MEL 26 BREESE STREET		1,949.71		1,949.71 DR
25/11/2022	Rental Income/Disbursements Received			1,949.71	0.00 CR
16/12/2022	MMJ MEL 26 BREESE STREET		1,986.32		1,986.32 DR
16/12/2022	Rental Income/Disbursements Received			1,986.32	0.00 CR
05/01/2023	Rental Income/Disbursements Received			32.87	32.87 CR
25/01/2023	Rental Income/Disbursements Received			2,027.62	2,060.49 CR
31/01/2023	Rental Statement		2,060.49		0.00 CR
17/02/2023	MMJ MEL 26 BREESE STREET		1,986.32		1,986.32 DR
17/02/2023	Rental Income/Disbursements Received			1,986.32	0.00 CR
22/03/2023	MMJ MEL 26 BREESE STREET		1,986.32		1,986.32 DR
22/03/2023	Rental Income/Disbursements Received			1,986.32	0.00 CR
18/04/2023	MMJ MEL 26 BREESE STREET		2,055.65		2,055.65 DR
18/04/2023	Rental Income/Disbursements Received			2,055.65	0.00 CR
07/06/2023	Rental Income/Disbursements Received			1,958.48	1,958.48 CR
22/06/2023	Rental Income/Disbursements Received			1,986.31	3,944.79 CR
22/06/2023	Rental Statement		3,944.79		0.00 CR
30/06/2023	Closing Balance				0.00
Member Income Receivable - Contributions					
Mr Peter May					
01/07/2022	Opening Balance				0.00
14/12/2022	Contribution Allocation		935.00		935.00 DR
14/12/2022	Contribution Received			165.00	770.00 DR
14/12/2022	Contribution Received			770.00	0.00 CR
21/06/2023	Contribution Received			27,500.00	27,500.00 CR
21/06/2023	MAY P P May		27,500.00		0.00 CR
30/06/2023	Closing Balance				0.00
Mrs Colleen May					
01/07/2022	Opening Balance				0.00
14/12/2022	Contribution Allocation		935.00		935.00 DR
14/12/2022	Contribution Received			165.00	770.00 DR
14/12/2022	Contribution Received			770.00	0.00 CR
21/06/2023	Contribution Received			27,300.00	27,300.00 CR
21/06/2023	MAY C C May		27,300.00		0.00 CR
30/06/2023	Closing Balance				0.00

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

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2022	Opening Balance				0.00
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY			330.00	330.00 CR
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY		330.00		0.00 CR
14/12/2022	Accountancy Fee			1,540.00	1,540.00 CR
14/12/2022	Accountancy Fee		1,540.00		0.00 CR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	165.00 CR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00		0.00 CR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	165.00 CR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00		0.00 CR
30/06/2023	Closing Balance				0.00
Auditor Fee					
01/07/2022	Opening Balance				0.00
14/12/2022	Fund General Expense			330.00	330.00 CR
14/12/2022	Fund General Expense		330.00		0.00 CR
30/06/2023	Closing Balance				0.00
Regulatory Fees					
01/07/2022	Opening Balance				0.00
20/12/2022	BPAYTOASIC			59.00	59.00 CR
20/12/2022	BPAYTOASIC		59.00		0.00 CR
30/06/2023	Closing Balance				0.00
Member Payments					
Insurance Premiums - Mr Peter May					
Accumulation					
01/07/2022	Opening Balance				0.00
25/05/2023	Insurance Premium Paid		11,208.65		11,208.65 DR
25/05/2023	MLC Limited 36221032			11,208.65	0.00 CR
30/06/2023	Closing Balance				0.00
Income Tax Suspense					
01/07/2022	Opening Balance				0.00
07/03/2023	BPAY TO TAX OFFICE PAYMENTS			3,206.50	3,206.50 CR
07/03/2023	BPAY TO TAX OFFICE PAYMENTS		3,206.50		0.00 CR
30/06/2023	Closing Balance				0.00
Income Tax Payable					
Income Tax Payable					
01/07/2022	Opening Balance				2,947.50 CR
07/03/2023	BPAY TO TAX OFFICE PAYMENTS		2,947.50		0.00 CR
30/06/2023	Closing Balance				0.00
Provision for Income Tax					
01/07/2022	Opening Balance				0.00
25/05/2023	Tax Effect Of Income		1,681.30		1,681.30 DR
21/06/2023	Tax Effect Of Income			4,095.00	2,413.70 CR
21/06/2023	Tax Effect Of Income			4,125.00	6,538.70 CR
30/06/2023	Tax Effect Of Income			2,748.85	9,287.55 CR
30/06/2023	Closing Balance				9,287.55 CR
Income Tax Instalments Paid					
01/07/2022	Opening Balance				0.00
30/09/2022	BPAY TO TAX OFFICE PAYMENTS		894.00		894.00 DR
31/12/2022	BPAY TO TAX OFFICE PAYMENTS		894.00		1,788.00 DR
31/03/2023	BPAY TO TAX OFFICE PAYMENTS		894.00		2,682.00 DR
30/06/2023	Fund Activity Statement		894.00		3,576.00 DR
30/06/2023	Closing Balance				3,576.00 DR

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

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Other Taxes Payable					
Activity Statement Payable/Refundable					
01/07/2022	Opening Balance				1,676.00 CR
30/09/2022	BPAY TO TAX OFFICE PAYMENTS			1,525.00	3,201.00 CR
25/11/2022	Outstanding Activity Statement Payment		1,676.00		1,525.00 CR
01/12/2022	BPAY TO TAX OFFICE PAYMENTS		1,525.00		0.00 CR
31/12/2022	BPAY TO TAX OFFICE PAYMENTS			1,592.00	1,592.00 CR
13/02/2023	BPAY TO TAX OFFICE PAYMENTS		1,592.00		0.00 CR
31/03/2023	BPAY TO TAX OFFICE PAYMENTS			1,495.00	1,495.00 CR
09/05/2023	BPAY TO TAX OFFICE PAYMENTS		1,495.00		0.00 CR
30/06/2023	Fund Activity Statement			1,632.00	1,632.00 CR
30/06/2023	Closing Balance				1,632.00 CR
GST Payable/Refundable					
01/07/2022	Opening Balance				0.00
25/08/2022	MMJ MEL 26 BREESE STREET			40.47	40.47 CR
14/09/2022	MMJ MEL 26 BREESE STREET			200.71	241.18 CR
30/09/2022	BPAY TO TAX OFFICE PAYMENTS	631.00			389.82 DR
30/09/2022	Rental Statement			390.08	0.26 CR
25/10/2022	MMJ MEL 26 BREESE STREET			221.88	222.14 CR
25/11/2022	MMJ MEL 26 BREESE STREET			324.83	546.97 CR
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY	22.50			524.47 CR
14/12/2022	Accountancy Fee	105.00			419.47 CR
16/12/2022	MMJ MEL 26 BREESE STREET			180.58	600.05 CR
31/12/2022	BPAY TO TAX OFFICE PAYMENTS	698.00			97.95 DR
31/01/2023	Rental Statement			254.75	156.80 CR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	11.25			145.55 CR
17/02/2023	MMJ MEL 26 BREESE STREET			180.58	326.13 CR
22/03/2023	MMJ MEL 26 BREESE STREET			180.58	506.71 CR
31/03/2023	BPAY TO TAX OFFICE PAYMENTS	601.00			94.29 DR
18/04/2023	MMJ MEL 26 BREESE STREET			249.91	155.62 CR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	11.25			144.37 CR
22/06/2023	Rental Statement			488.16	632.53 CR
30/06/2023	Fund Activity Statement	738.00			105.47 DR
30/06/2023	Closing Balance				105.47 DR
<div style="border: 1px solid red; padding: 2px; display: inline-block; color: red;"> Other Taxes Payable : \$1,632 - \$105.47 : \$1,526.53 </div> ✓					
Fund Suspense					
Macquarie Cash Management Account					
01/07/2022	Opening Balance				0.00
19/07/2022	MMJ MEL 26 BREESE STREET			1,928.46	1,928.46 CR
19/07/2022	MMJ MEL 26 BREESE STREET	1,928.46			0.00 CR
29/07/2022	MACQUARIE CMA INTEREST PAID•			156.08	156.08 CR
29/07/2022	MACQUARIE CMA INTEREST PAID•	156.08			0.00 CR
25/08/2022	MMJ MEL 26 BREESE STREET			40.47	40.47 CR
25/08/2022	MMJ MEL 26 BREESE STREET	40.47			0.00 CR
31/08/2022	MACQUARIE CMA INTEREST PAID•			340.88	340.88 CR
31/08/2022	MACQUARIE CMA INTEREST PAID•	340.88			0.00 CR
14/09/2022	MMJ MEL 26 BREESE STREET			1,928.45	1,928.45 CR
14/09/2022	MMJ MEL 26 BREESE STREET	1,928.45			0.00 CR
20/09/2022	MMJ MEL 26 BREESE STREET			1,952.72	1,952.72 CR
20/09/2022	MMJ MEL 26 BREESE STREET	1,952.72			0.00 CR
30/09/2022	MACQUARIE CMA INTEREST PAID•			450.87	450.87 CR
30/09/2022	MACQUARIE CMA INTEREST PAID•	450.87			0.00 CR
03/10/2022	MMJ MEL 26 BREESE STREET			37.25	37.25 CR
03/10/2022	MMJ MEL 26 BREESE STREET	37.25			0.00 CR
25/10/2022	MMJ MEL 26 BREESE STREET			2,027.62	2,027.62 CR
25/10/2022	MMJ MEL 26 BREESE STREET	2,027.62			0.00 CR
31/10/2022	MACQUARIE CMA INTEREST PAID•			607.86	607.86 CR
31/10/2022	MACQUARIE CMA INTEREST PAID•	607.86			0.00 CR

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

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
25/11/2022	BPAYTOTAX OFFICE PAYMENTS			1,676.00	1,676.00 CR
25/11/2022	BPAYTOTAX OFFICE PAYMENTS		1,676.00		0.00 CR
25/11/2022	MMJ MEL 26 BREESE STREET			1,949.71	1,949.71 CR
25/11/2022	MMJ MEL 26 BREESE STREET		1,949.71		0.00 CR
30/11/2022	MACQUARIE CMA INTEREST PAID*			688.11	688.11 CR
30/11/2022	MACQUARIE CMA INTEREST PAID*		688.11		0.00 CR
01/12/2022	BPAY TO TAX OFFICE PAYMENTS			1,525.00	1,525.00 CR
01/12/2022	BPAY TO TAX OFFICE PAYMENTS		1,525.00		0.00 CR
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY			330.00	330.00 CR
01/12/2022	TRANSACT FUNDS TFR TO SOARING SUPER PTY		330.00		0.00 CR
16/12/2022	MMJ MEL 26 BREESE STREET			1,986.32	1,986.32 CR
16/12/2022	MMJ MEL 26 BREESE STREET		1,986.32		0.00 CR
20/12/2022	BPAYTOASIC			59.00	59.00 CR
20/12/2022	BPAYTOASIC		59.00		0.00 CR
30/12/2022	MACQUARIE CMA INTEREST PAID*			794.25	794.25 CR
30/12/2022	MACQUARIE CMA INTEREST PAID*		794.25		0.00 CR
05/01/2023	MMJ MEL 26 BREESE STREET			32.87	32.87 CR
05/01/2023	MMJ MEL 26 BREESE STREET		32.87		0.00 CR
25/01/2023	MMJ MEL 26 BREESE STREET			2,027.62	2,027.62 CR
25/01/2023	MMJ MEL 26 BREESE STREET		2,027.62		0.00 CR
31/01/2023	MACQUARIE CMA INTEREST PAID*			907.33	907.33 CR
31/01/2023	MACQUARIE CMA INTEREST PAID*		907.33		0.00 CR
13/02/2023	BPAY TO TAX OFFICE PAYMENTS			1,592.00	1,592.00 CR
13/02/2023	BPAY TO TAX OFFICE PAYMENTS		1,592.00		0.00 CR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	165.00 CR
13/02/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00		0.00 CR
17/02/2023	MMJ MEL 26 BREESE STREET			1,986.32	1,986.32 CR
17/02/2023	MMJ MEL 26 BREESE STREET		1,986.32		0.00 CR
28/02/2023	MACQUARIE CMA INTEREST PAID*			807.54	807.54 CR
28/02/2023	MACQUARIE CMA INTEREST PAID*		807.54		0.00 CR
07/03/2023	BPAY TO TAX OFFICE PAYMENTS			3,206.50	3,206.50 CR
07/03/2023	BPAY TO TAX OFFICE PAYMENTS		3,206.50		0.00 CR
22/03/2023	MMJ MEL 26 BREESE STREET			1,986.32	1,986.32 CR
22/03/2023	MMJ MEL 26 BREESE STREET		1,986.32		0.00 CR
31/03/2023	MACQUARIE CMA INTEREST PAID*			947.13	947.13 CR
31/03/2023	MACQUARIE CMA INTEREST PAID*		947.13		0.00 CR
18/04/2023	MMJ MEL 26 BREESE STREET			2,055.65	2,055.65 CR
18/04/2023	MMJ MEL 26 BREESE STREET		2,055.65		0.00 CR
28/04/2023	MACQUARIE CMA INTEREST PAID*			900.23	900.23 CR
28/04/2023	MACQUARIE CMA INTEREST PAID*		900.23		0.00 CR
09/05/2023	BPAY TO TAX OFFICE PAYMENTS			1,495.00	1,495.00 CR
09/05/2023	BPAY TO TAX OFFICE PAYMENTS		1,495.00		0.00 CR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD			165.00	165.00 CR
09/05/2023	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00		0.00 CR
25/05/2023	MLC Limited 36221032			11,208.65	11,208.65 CR
25/05/2023	MLC Limited 36221032		11,208.65		0.00 CR
31/05/2023	MACQUARIE CMA INTEREST PAID*			1,104.09	1,104.09 CR
31/05/2023	MACQUARIE CMA INTEREST PAID*		1,104.09		0.00 CR
07/06/2023	MMJ MEL 26 BREESE STREET			1,958.48	1,958.48 CR
07/06/2023	MMJ MEL 26 BREESE STREET		1,958.48		0.00 CR
21/06/2023	MAY C C May			27,300.00	27,300.00 CR
21/06/2023	MAY C C May		27,300.00		0.00 CR
21/06/2023	MAY P P May			27,500.00	27,500.00 CR
21/06/2023	MAY P P May		27,500.00		0.00 CR
22/06/2023	MMJ MEL 26 BREESE STREET			1,986.31	1,986.31 CR
22/06/2023	MMJ MEL 26 BREESE STREET		1,986.31		0.00 CR
30/06/2023	MACQUARIE CMA INTEREST PAID*			1,125.26	1,125.26 CR
30/06/2023	MACQUARIE CMA INTEREST PAID*		1,125.26		0.00 CR
30/06/2023	Closing Balance				0.00

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

Date	Description	Quantity	Debits	Credits	Balance
Member Entitlements					
Member Entitlement Accounts					
Mr Peter May					
Accumulation					
01/07/2022	Opening Balance				673,152.37 CR
14/12/2022	Contribution Allocation			935.00	674,087.37 CR
25/05/2023	MLC Limited 36221032		11,208.65		662,878.72 CR
25/05/2023	Tax Effect of Direct Member Expenses			1,681.30	664,560.02 CR
21/06/2023	Contribution Tax Withheld		4,125.00		660,435.02 CR
21/06/2023	MAY P P May			27,500.00	687,935.02 CR
30/06/2023	Income Taxes Allocated		2,051.01		685,884.01 CR
30/06/2023	Investment Profit or Loss			46,486.30	732,370.31 CR
30/06/2023	Closing Balance				732,370.31 CR
Mrs Colleen May					
Accumulation					
01/07/2022	Opening Balance				227,963.34 CR
14/12/2022	Contribution Allocation			935.00	228,898.34 CR
21/06/2023	Contribution Tax Withheld		4,095.00		224,803.34 CR
21/06/2023	MAY C C May			27,300.00	252,103.34 CR
30/06/2023	Income Taxes Allocated		697.84		251,405.50 CR
30/06/2023	Investment Profit or Loss			15,817.37	267,222.87 CR
30/06/2023	Closing Balance				267,222.87 CR

P May Superannuation Fund
ABN: 51 763 746 699
Activity Statement Preparation Report - Detail
For the period 1 July 2022 to 30 June 2023

GST Detail

Description	Return Item	Gross (Inc GST)	GST
<i>Income (GST Collected)</i>			
<i>Sales Detail</i>			
MACQUARIE CMA INTEREST PAID•		156.08	0.00
MACQUARIE CMA INTEREST PAID•		340.88	0.00
MACQUARIE CMA INTEREST PAID•		450.87	0.00
MACQUARIE CMA INTEREST PAID•		607.86	0.00
MACQUARIE CMA INTEREST PAID•		688.11	0.00
MACQUARIE CMA INTEREST PAID•		794.25	0.00
MACQUARIE CMA INTEREST PAID*		907.33	0.00
MACQUARIE CMA INTEREST PAID*		807.54	0.00
MACQUARIE CMA INTEREST PAID*		947.13	0.00
MACQUARIE CMA INTEREST PAID*		900.23	0.00
MACQUARIE CMA INTEREST PAID*		1,104.09	0.00
MACQUARIE CMA INTEREST PAID*		1,125.26	0.00
Rental Statement		445.17	40.47
Rental Statement		4,495.17	408.65
Rental Statement		2,309.27	209.94
Rental Statement		2,545.16	231.38
Rental Statement		3,677.59	334.33
Rental Statement		2,090.86	190.08
Rental Statement		3,202.08	291.10
Rental Statement		2,090.86	190.08
Rental Statement		2,090.82	190.08
Rental Statement		2,853.44	259.41
Rental Statement		5,578.90	507.17
Total Sales	G1	40,208.95	2,852.69
<i>Export Sales Detail</i>			
Nil			
Export Sales	G2		
<i>Other GST-Free Sales Detail</i>			
Other GST-Free Sales	G3		
Total GST Collect on Sales	1A		2,852.69



Outgoings (GST Paid)

Capital Purchases Detail

Nil			
Capital Purchases	G10		

P May Superannuation Fund
ABN: 51 763 746 699
Activity Statement Preparation Report - Detail
For the period 1 July 2022 to 30 June 2023

Non-Capital Purchases Detail

BPAYTOASIC		59.00	0.00
TRANSACT FUNDS TFR TO SOARING SUPER PTY		330.00	22.50
TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00	11.25
TRANSACT FUNDS TFR TO SUPERB2B PTY LTD		165.00	11.25
Council Rates		404.70	0.00
Agents Management Fee		204.27	18.57
Water Rates		372.47	0.00
Agents Management Fee		101.50	9.23
Water Rates		279.32	0.00
Agents Management Fee		104.54	9.50
Council Rates		413.00	0.00
Agents Management Fee		104.54	9.50
Strata Levy Fee		1,623.34	0.00
Agents Management Fee		104.54	9.50
Agents Management Fee		104.54	9.50
Water Rates		328.70	0.00
Council Rates		413.00	0.00
Repairs Maintenance		295.35	26.85
Agents Management Fee		104.54	9.50
Agents Management Fee		104.50	9.50
Agents Management Fee		104.50	9.50
Water Rates		280.29	0.00
Council Rates		413.00	0.00
Agents Management Fee		209.08	19.01
Strata Levy Fee		1,425.03	0.00
Accountancy Fee		1,540.00	105.00
Fund General Expense		330.00	0.00
Non-Capital Purchases	G11	10,083.75	290.16
Total GST Paid on Purchases	1B		290.16



P May Superannuation Fund
ABN: 51 763 746 699
Activity Statement Preparation Report - Detail
For the period 1 July 2022 to 30 June 2023

PAYG Withholding Tax Detail

Description	Return Item	Gross	Tax Withheld
Benefit Payment Detail			
<i>Colleen May</i>			
			0.00
 <i>Peter May</i>			
			0.00
Total Benefit Payments	W1		
Amounts withheld from benefit payments (W1)	W2		0.00
Total Amounts Withheld	W5		0.00

GST Reconciliations			GST per Lodged BAS	
GST Collected	\$2,852.69	✓	Sep-22	\$631.00
GST Paid	\$290.16	✓	Dec-22	\$698.00
			Mar-23	\$601.00
			Jun-23	\$738.00
Net GST	\$2,562.53		Total GST Lodged	\$2,668.00
Opening Balance GST	\$0.00			
Net GST	\$2,562.53			
Total GST Lodged	\$2,668.00			
GST Refundable as per GL	-\$105.47	✓		





SUPERANNUATION FUNDS THIRD PARTY CONFIRMATION DOCUMENTS FILE INDEX

CHECKLISTS & REVIEW

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

AUDIT DOCUMENTS

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

BANK STATEMENTS

- Banks Statements
- Cash Management Trust

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- Holding Balance
- DRP Statement
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+ ATO PORTAL REPORTS

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- Integrated Client Account
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+ CONTRIBUTIONS

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

+ ROLLOVER IN & OUT

- Eligible Termination Payment Documents

+ INVESTMENTS REVENUE

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

+ EXPENSES

- Accounting /Audit Fees
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- Property Expenses

+ PROCESSING REPORTS

- Prior year documents for load balance
- Miscellaneous documents



SUPER B2B

**CHECKLISTS
& REVIEW**

Checklist SMSF compilation

Client details					
Fund name	P May Superannuation Fund			Client code	PMAY
Period start	1/7/2022	Period end	30/06/2023	Workpaper	
Prepared by	Kailashnathan	Preparation date	12/07/2023		

		Yes	No	N/A	WP Ref
A.	Core details				
1.	Registrations:				
1.1.	<ul style="list-style-type: none"> GST 	Y			
1.2.	<ul style="list-style-type: none"> PAYG Withholding 		N		
1.3.	<ul style="list-style-type: none"> Land Tax 		N		
1.4.	<ul style="list-style-type: none"> ABN 	51763746699			
2.	If this is the fund's first year OR if the Trustee changed in 2021-22, has the following been lodged with the ATO: <ul style="list-style-type: none"> trustee declaration and change of details for superannuation entities 		N		
2.1.	If it is a newly registered fund, has this been recorded at Item 5 label B?		N		
3.	Did the fund have a change of members, contact details, and address during the year?		N		
3.1.	If yes, has a change of details for superannuation entities been lodged with the ATO?		N		
B.	Prior years				
1.	Has the prior year file been reviewed to identify any issues that were carried forward to the current year? If yes, identify any carried forward issues below:				
1.1.					
2.	Are there any revenue or capital losses brought forward from the prior year (i.e., capital losses as at 30 June 2021)? If yes, see E18 below.				
C.	Pre job commencement				
1.	Client data file				
1.1.	If the accounts are computerised, has an electronic copy of the data file been provided to us? <i>If yes, detail below:</i>				
1.2.					
1.3.	The software version below:				
1.4.					
1.5.	The file name below:				
1.6.					
1.7.	The user name below:				
1.8.					
1.9.	The password below:				
1.10.					
1.11.	Are there any peculiarities or problems with the client data file? <i>If yes, detail below:</i>				
1.12.					
1.13.	Has the client been advised to stop using the current data file while in use by us? <i>If no, explain below:</i>				
1.14.					
2.	Internal data file				
2.1.	If there is a client code and password? <i>If yes, detail below:</i>				
2.2.					
2.3.	Has the prior year software file been backed-up before commencing current year?				
D.	General				
1.	Was the fund a regulated Australian superannuation fund at all times during the year?				
E.	Income				
1.	Identify how the fund attributes income for tax purposes (see TR 98/1).				

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

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

		Yes	No	N/A	WP Ref
	<ul style="list-style-type: none"> • A member had a TRIS and turned 65? • A member had a TRIS and ceased gainful employment after the age of 60 and notified the fund? <p><i>If yes, the TRIS will become a retirement phase interest (TRIS in retirement phase), and the fund can claim exempt pension income as per 16 above.</i></p>				
17.	Did the fund own a rental property at any point during the financial year? If yes, complete <i>Checklist SMSF supplementary (rental property) 2022</i> .				
18.	If the fund has revenue or capital losses brought forward, have you deducted against the current year capital gains or assessable income? <i>If no, identify reasons below:</i>				
18.1.					
F.	Expenses				
1.	Does the fund derive both assessable and exempt income?				
1.1.	If yes, have you ensured that the expenses have been apportioned accordingly? (See TR 93/17) in accordance with the actuarial certificate exemption amount.				
2.	Has the fund paid the appropriate supervisory levy for the year?				
3.	If the fund made prepayments during the year that covers services in the following tax year, have you confirmed what portion of the prepayments can be claimed in the current year?				
4.	If the fund had any part of a prepayment denied as a tax deduction in the prior year, have you confirmed whether the amount denied last year can be claimed in the current year?				
5.	Have all accrual, creditor and provision accounts been reviewed in order to determine any tax adjustments? (e.g., any expenses that cannot be claimed as the expenditure is not yet incurred as at the end of the year)? <i>Note consider any accrual, creditor and provision accounts that were denied a deduction last year and whether they can be claimed now in the current year.</i>				
6.	Have non-deductible expenses been adjusted for tax purposes? <i>Non-deductible expenses are required to be recorded in the SMSF Annual Return. Ensure these are recorded at Item 12, label A2 to L2.</i>				
7.	Has a deduction been claimed for life insurance premiums?				
7.1.	If yes, is the deduction allowed? <i>You can only claim a deduction for a specific member's policy where the definitions are consistent with the death, terminal illness, permanent incapacity and temporary incapacity conditions of release under SIS Regulations Schedule 1. If not, the premium may not be deductible to the fund, see your Manager/Partner.</i>				
8.	Has a deduction been claimed for Total and Permanent Disability (TPD) insurance premiums?				
8.1.	If yes, is the deduction allowed? <i>i.e., is there a connection between the policy and a current or contingent liability of the fund to provide a 'disability super benefit'. And, the definitions of the member's policy are consistent with permanent incapacity and temporary incapacity conditions of release under SIS Regulations Schedule 1. If not, the premium may not be deductible to the fund, see your Manager/Partner.</i>				
8.2.	If yes, is the correct percentage of the TPD premium being deducted? <i>See regulation 295-465.01 of the Income Tax Assessment Regulations 1997.</i>				
9.	Is the SMSF auditor fee separate from other fees and recorded at Item 12, label H1?				
10.	Have relevant expense accounts been reviewed to determine any tax adjustments (e.g., any expenses that are capital in nature)?				
11.	If the fund is able to claim a deduction for capital allowances				

		Yes	No	N/A	WP Ref
	(depreciation) or capital works, has the capital allowances (depreciation) schedule been reviewed to ensure the depreciation rates and balancing adjustments are correct? <i>Consider effective life/pooling and writing off obsolete assets.</i>				
12.	If the fund has a Limited Recourse Borrowing Arrangement, has the fund claimed a deduction for any interest expense on the loan?				
13.	Are all fund expenses at arm's length? See Arm's length expenditure				
13.1.	If no, has the fund incurred non-arm's length expenditure as per TR 2006/7 and LCR 2021/2 ?				
14.	Has the fund satisfied the substantiation and record keeping requirements?				
G.	Capital gains				
1.	If the fund sold, redeemed, or disposed of an asset during the year have you reviewed the calculation of any capital gain or loss? See <i>Workpaper Calculating capital gains.</i>				
2.	Have you considered whether any exemptions, reductions, or rollovers could apply?				
3.	If applying the discount method, have you ensured that the discount applied is only one third?				
4.	Are there capital gains or losses on any segregated assets used to produce exempt current pension income? <i>If so, ensure these are disregarded.</i>				
5.	Did the fund apply the transitional CGT relief in 2016-17 for assets held between 9 November 2016 to 30 June 2017?				
5.1.	If yes, has the fund ceased to hold any asset for which the relief was applied? <i>The previously deferred capital gain should be recognised and the Capital gains tax (CGT) schedule 2022 completed. See Item 1 label S of Capital gains tax (CGT) schedule 2022.</i>				
H.	Members				
1.	Has a member made a CGT small business concession amount?				
1.1.	If yes, has this been recorded under Member's Information, Section F or G and Label C (for small business retirement) or Label D (for small business 15 year exemption)?				
2.	Has a member made a downsizer contribution? If yes has the fund received the downsizer contribution form ?				
2.1.	If yes, has this been recorded under Member's Information, Section F or G at Labels H and H1?				
3.	Has the member received a transfer from a foreign superannuation fund?				
3.1.	If yes, has this been recorded under Member's Information, Section F or G and Label I (for assessable amounts) or Label J (for non-assessable amounts)?				
4.	Was there a transfer from a reserve to a member?				
4.1.	If yes, has this been recorded under Member's Information, Section F or G and Label K (for assessable transfers) and Label L (for non-assessable transfers)?				
5.	If a member has received a Superannuation Co-contribution or Low Income Superannuation Contribution, ensure these are recorded <i>under Member's Information, Section F or G and Label M and that Item 8 Label C is completed.</i>				
6.	Did the fund receive an inwards rollover or pay an outwards rollover for a member?				
6.1.	If yes, has this been recorded under Member's Information, Section F or G and Label P (for inward rollovers and transfers) and Label Q (for outward rollovers and transfers)?				
7.	Have you recorded the following balances at 30 June 2022 under each Member's information: <ul style="list-style-type: none"> • accumulation phase account balance at S1; 				

		Yes	No	N/A	WP Ref
	<ul style="list-style-type: none"> retirement phase account balance – non-capped defined benefit income streams – including market linked income streams at S2; retirement phase account balance – capped defined benefit income streams – excluding market-linked income streams at S3? the number of Transition to retirement income stream (TRIS) accounts in the accumulation phase for each member as at 30 June 2022 				
I.	Pensions and lump sum benefits				
1.	Do pensions and lump sums on the payment summary reconciliation agree to the general ledger and activity statements lodged?				
2.	If required, has the payment summary information been lodged with the ATO?				
3.	If a member has received a benefit payment during the year, has this been recorded under Member's Information, Section F or G and Label R1 (for lump sums) and Label R2 (for income streams)?				
J.	Miscellaneous				
1.	Is an Interposed Entity Election (IEE) required for this year?				
2.	Did the fund pay interest or royalties to a non-resident?				
2.1.	If yes, does withholding tax apply? <i>Some exemptions to withholding tax exist for treaty countries (but not from the reporting requirements).</i>				
2.2.	Where payments have been made, has the correct amount been withheld, a payment summary issued, and the PAYG withholding from interest, dividend and royalty payments paid to a non-resident – annual report lodged by 31 October 2022?				
3.	If the fund is required to report annually for event based reporting, ensure that the transfer balance account report (TBAR) is completed for any relevant events during the year prior to the lodgement of the tax return.				
K.	Client accounts				
1.	Is the client using their software efficiently? <i>If no, detail below ways in which it could be improved:</i>				
1.1.					
2.	Has the adjustment journal been provided to the client and the client advised to update their accounts and roll over for new year?				
L.	GST				
1.	If the fund is not registered for GST (see A1.1), should it be registered?				
2.	If the fund is registered for GST, do the GST accounts reconcile to the BAS lodged?				
3.	Does the income declared per the activity statements reconcile with the income disclosed in the tax return? i.e., have you reconciled total net G1 to net income in the fund's ITR?				
4.	Is the fund making both taxable supplies and input taxed supplies?				
4.1.	If yes, have you ensured that input taxed credits are apportioned accordingly? Refer to GSTR 2006/4				
M.	Assets and liabilities				
1.	If there was a debtor balance at 30 June 2022, do supporting documents verify this balance?				
2.	If there was a creditor balance at 30 June 2022, do supporting documents verify this balance?				
3.	If the fund acquired an asset/s during the year, are the relevant acquisition documents on file?				
4.	Does the fund have a Limited Recourse Borrowing Arrangement?				
4.1.	If yes, have you completed Item 15b Label J1 to J7, 15f, Item 16, Label V				

		Yes	No	N/A	WP Ref
4.2.	If the LRBA was entered into after 1 July 2018 and: <ul style="list-style-type: none"> the LRBA lender is an associate, or the member has met a nil cashing condition of release confirm the outstanding value of the LRBA has been included at Members Information, Section F or G, Label Y				
5.	Does the fund have in-house assets?				
5.1.	If yes, have you completed Item 15e?				
6.	Does the fund have crypto-currency (e.g., Bitcoin)?				
6.1.	If yes, have you completed Item 15c?				
N.	Contentious issues (APES 320 requirement)				
1.	Were there any issues raised during the course of this job that required a professional judgment to be made as to the correct treatment of a matter where the treatment was unclear or subject to debate (i.e., should you expense or capitalise an item)?				
1.1.	If yes, do file notes identify the issue, the consultation or research undertaken, and the conclusion reached?				
2.	Are there any transactions or pattern of events identified that may be subject to Part IVA? <i>If yes, review with your Manager/ Partner.</i>				
O.	Additional client requirements				
1.	Does the client have any additional requirements for other services provided by the firm? <i>If yes, detail below:</i>				
1.1.	If yes, has a paragraph highlighting the firm's capabilities in this area been inserted into the client letter and has a Partner/Director been alerted?				
P.	Summary of important issues				
1.	Detail below any issues that need to be addressed in the letter to the trustees:				
1.1.					
Q.	Summary				
1.	Have you taken into account all applicable taxes and credits. For example, TFN withholding, PAYG instalments, franking credits, foreign tax credits, exploration credits, early stage venture capital limited partnership tax offset, early stage investor tax offset?				
2.	Have you compared the previous years' return against this year and noted any variances or anomalies?				
3.	Are there any revenue or capital losses carried forward (i.e. losses as at 30 June 2021)?				
3.1.	If yes, has this amount been noted at Item 14U and 14V?				
4.	Is the fund's audit report qualified?				
4.1.	If yes, ensure you have completed Item 6, label B, C and D.				
R.	Notes for this year				
1.					
S.	Reviewer sign off				Signature
1.	Reviewer's name and signature on completion of review:				
1.1.					
2.	Date of review completion:				
2.1.					

Note:

Arm's length expenditure

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

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

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

Disregarded small fund assets

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

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

1. ACCOUNTNACY & AUDIT FEES

- We have an invoice for Accountancy & Audit fees of \$1,870 (Kindly refer page no: 72 in workpaper file) but same is not paid through fund's bank account. Should we need to accrue against Sundry Creditors? Please confirm. **Nick – paid personally, therefore treat as a non-concessional contribution to be split 50/50 between Peter and Colleen.**
- The payment for “Business Activity Statement - September 2022” is \$165 (Kindly refer page no: 71 in workpaper file) but the payment has been paid through fund bank account is \$330 on 01 Dec 2022. Therefore, I have assumed payments has been paid twice an inadvertently. Please confirm and advise the accounting treatment as well. **Nick – I have uploaded the June 2022 BAS invoice of \$165. The \$330 is the payment of the June 2022 and September 2022 BAS.**
- We have an invoice for “Business Activity Statement - June 2023” of \$220 (Kindly refer page no: 49 in workpaper file) and it will be paid on next FY. Shall I account this as Sundry Creditors? Please confirm. **Nick – this will be taken up in the 2024 financial year.**

2. MEMBER LIFE INSURANCE

Kindly provide source documents for the payment of member life insurance premium of \$11,208.65 and sum assured details for member Peter. **Nick – uploaded to the life insurance folder**

3. UNIT 1 / 26 BREESE STREET, BRUNSWICK, VIC 3056

Kindly provide market valuation statement for the above-mentioned property as on 30/06/2023 **Nick – uploaded to the Property folder**

4. OTHER TAXES PAYABLE

I have raised PAYG instalment of \$894 & GST payable of \$738 in class, as per the June 2023 BAS Statements (Kindly refer page no: 46 in workpaper file). This is for your kind information. **Nick – this is correct.**

5. ASIC DATA

- Please provide the ASIC Company Statements for “May Super Fund Pty Ltd”.
- Kindly provide the ASIC Fee invoice for the payment of \$59.

Nick – uploaded to the Source Documents folder

6. INVESTMENT STRATEGY

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

No Insurance Required – Given the ages of the members of the fund and the costs of life, trauma, disability and other life type insurances the Trustee of the fund has decided not to hold insurance for its members.

LRBA – As the Trustee of the fund has entered into a limited recourse borrowing arrangement the Trustee has decided to hold insurance for its members to cover any liability arising from the borrowing as well as attend to the insurance needs of the fund's members where premiums and age warrant it prudent for the Trustee of the fund to do so.

In Place – The Trustee has decided to hold insurance for its members to cover possible insurable events in relation to the fund’s members where premiums and age warrant it prudent for the Trustee of the fund to do so.

Considered and Declined – The Trustee of the fund has been made aware of the insurances of its members outside the fund and in some cases other superannuation funds and has decided not to hold any insurance on behalf of its members until circumstances change.

Nick – please select “In Place”

Latest Trust Deed – 28 Feb 2012

Nick – we will insert the trust deed upgrade paragraph in the cover letter to advise the trustees of the need to consider a deed upgrade.



SUPER B2B

**AUDIT
DOCUMENTS**

Inquires 1300 300 630

Issue date 08 Dec 22

Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 63593253

Check this statement carefully

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

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

ACN 154 683 333
FOR MAY SUPER FUND PTY LTD

REVIEW DATE: 08 December 22

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



To make changes to company details or amend incorrect information

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



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



Use your agent.

Company Statement

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

1 Registered office
8 COMO STREET MALVERN VIC 3144

2 Principal place of business
8 COMO STREET MALVERN VIC 3144

3 Officeholders

Name: PETER WILLIAM MAY
Born: YARRAM VIC
Date of birth: 19/03/1964
Address: 10 BENSON AVENUE TOORAK VIC 3142
Office(s) held: DIRECTOR, APPOINTED 08/12/2011

Name: COLLEEN MICHELLE MAY
Born: FOOTSCRAY VIC
Date of birth: 27/05/1959
Address: 10 BENSON AVENUE TOORAK VIC 3142
Office(s) held: DIRECTOR, APPOINTED 08/12/2011

4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY	20	\$20.00	\$0.00

5 Members

These details continue on the next page

MAY SUPER FUND PTY LTD ACN 154 683 333

Page 1 of 2

Company statement continued

Name: PETER WILLIAM MAY
Address: 10 BENSON AVENUE TOORAK VIC 3142

Share Class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

Name: COLLEEN MICHELLE MAY
Address: 10 BENSON AVENUE TOORAK VIC 3142

Share Class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

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

End of company statement

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



SUPER B2B

**BANK
STATEMENTS**



Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.auGPO Box 2520
Sydney, NSW 20011 Shelley Street
Sydney, NSW 2000MAY SUPER FUND PTY LTD
PO BOX 397
MALVERN VIC 3144account balance **\$517,038.26**
as at 30 Dec 22account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

transaction	description	debits	credits	balance
30.06.22	OPENING BALANCE			505,739.21
19.07.22	Deposit		MMJ MEL 26 BREESE STREET 1,928.46	507,667.67
29.07.22	Interest		MACQUARIE CMA INTEREST PAID* 156.08	507,823.75
25.08.22	Deposit		MMJ MEL 26 BREESE STREET 40.47	507,864.22
31.08.22	Interest		MACQUARIE CMA INTEREST PAID* 340.88	508,205.10
14.09.22	Deposit		MMJ MEL 26 BREESE STREET 1,928.45	510,133.55
20.09.22	Deposit		MMJ MEL 26 BREESE STREET 1,952.72	512,086.27
30.09.22	Interest		MACQUARIE CMA INTEREST PAID* 450.87	512,537.14
03.10.22	Deposit		MMJ MEL 26 BREESE STREET 37.25	512,574.39
25.10.22	Deposit		MMJ MEL 26 BREESE STREET 2,027.62	514,602.01
31.10.22	Interest		MACQUARIE CMA INTEREST PAID* 607.86	515,209.87
25.11.22	Deposit		MMJ MEL 26 BREESE STREET 1,949.71	517,159.58

how to make a transaction

online

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

by phone

Call 133 275 to make a phone transaction

transfers from another bank account

Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 961856887

deposits using BPay

From another bank

Billers code: 667022
Ref: 961 856 887

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

	transaction	description	debits	credits	balance
25.11.22	BPAY	BPAY TO TAX OFFICE PAYMENTS	1,676.00		515,483.58
30.11.22	Interest	MACQUARIE CMA INTEREST PAID*		688.11	516,171.69
01.12.22	BPAY	BPAY TO TAX OFFICE PAYMENTS	1,525.00		514,646.69
01.12.22	Funds transfer	TRANSACT FUNDS TFR TO SOARING SUPER PTY	330.00		514,316.69
16.12.22	Deposit	MMJ MEL 26 BREESE STREET		1,986.32	516,303.01
20.12.22	BPAY	BPAY TO ASIC	59.00		516,244.01
30.12.22	Interest	MACQUARIE CMA INTEREST PAID*		794.25	517,038.26
		CLOSING BALANCE AS AT 30 DEC 22	3,590.00	14,889.05	517,038.26

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

continued on next



Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

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

GPO Box 2520
Sydney, NSW 2001



MAY SUPER FUND PTY LTD
PO BOX 397
MALVERN VIC 3144

1 Shelley Street
Sydney, NSW 2000

account balance **\$571,831.26**
as at 30 Jun 23

account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

transaction	description	debits	credits	balance
30.12.22	OPENING BALANCE			517,038.26
05.01.23	Deposit MMJ MEL 26 BREESE STREET		32.87	517,071.13
25.01.23	Deposit MMJ MEL 26 BREESE STREET		2,027.62	519,098.75
31.01.23	Interest MACQUARIE CMA INTEREST PAID*		907.33	520,006.08
13.02.23	BPAY BPAY TO TAX OFFICE PAYMENTS	1,592.00		518,414.08
13.02.23	Funds transfer TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	165.00		518,249.08
17.02.23	Deposit MMJ MEL 26 BREESE STREET		1,986.32	520,235.40
28.02.23	Interest MACQUARIE CMA INTEREST PAID*		807.54	521,042.94
07.03.23	BPAY BPAY TO TAX OFFICE PAYMENTS	3,206.50		517,836.44
22.03.23	Deposit MMJ MEL 26 BREESE STREET		1,986.32	519,822.76
31.03.23	Interest MACQUARIE CMA INTEREST PAID*		947.13	520,769.89
18.04.23	Deposit MMJ MEL 26 BREESE STREET		2,055.65	522,825.54

how to make a transaction

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

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 182 512
ACCOUNT NO. 961856887

deposits using BPay
From another bank



Bill code: 667022
Ref: 961 856 887

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

transaction	description	debits	credits	balance
28.04.23	Interest	MACQUARIE CMA INTEREST PAID*	900.23	523,725.77
09.05.23	BPAY	BPAY TO TAX OFFICE PAYMENTS	1,495.00	522,230.77
09.05.23	Funds transfer	TRANSACT FUNDS TFR TO SUPERB2B PTY LTD	165.00	522,065.77
25.05.23	Direct debit	MLC Limited 36221032	11,208.65	510,857.12
31.05.23	Interest	MACQUARIE CMA INTEREST PAID*	1,104.09	511,961.21
07.06.23	Deposit	MMJ MEL 26 BREESE STREET	1,958.48	513,919.69
21.06.23	Deposit	MAY C C May	27,300.00	541,219.69
21.06.23	Deposit	MAY P P May	27,500.00	568,719.69
22.06.23	Deposit	MMJ MEL 26 BREESE STREET	1,986.31	570,706.00
30.06.23	Interest	MACQUARIE CMA INTEREST PAID*	1,125.26	571,831.26
		CLOSING BALANCE AS AT 30 JUN 23	17,832.15	571,831.26

* Stepped interest rates for the period 31 December to 21 February: balances \$0.00 to \$4,999.99 earned 2.00% balances \$5,000.00 and above earned 2.00% pa (53 days); 22 February to 21 March: balances \$0.00 to \$4,999.99 earned 2.10% balances \$5,000.00 and above earned 2.10% pa (28 days); 22 March to 18 May: balances \$0.00 to \$4,999.99 earned 2.25% balances \$5,000.00 and above earned 2.25% pa (58 days); 19 May to 22 June: balances \$0.00 to \$4,999.99 earned 2.50% balances \$5,000.00 and above earned 2.50% pa (35 days); 23 June to 30 June: balances \$0.00 to \$4,999.99 earned 2.75% balances \$5,000.00 and above earned 2.75% pa (8 days)

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

Please note the following financial services companies and/or financial advisers have authority on your account.

Name	Authority Type
ENVA ADVISORY PTY LTD ADVISER ENVA ADVISORY PTY LTD	Enquiry authority

Authority descriptions

Enquiry authority - you have authorised the third party to have access to information about your account.

Please consider carefully who you appoint as a third party authority on your account as we may follow their instructions as if they were yours. It is important that you understand this risk and carefully consider what level of authority you give to them. For more information on third party authority levels search 'Macquarie Help' in your browser to find our Help Centre.

annual interest summary 2022/2023

INTEREST PAID	8,829.63
TOTAL INCOME PAID	8,829.63





Macquarie Cash Management Account

enquiries 1800 806 310

account name MAY SUPER FUND PTY LTD ATF
P MAY SUPERANNUATION FUND
account no. 961856887

We offer several options that allow you to make payments and view transactions free of charge

- Electronic funds transfers up to \$5,000 a day using online banking.
- Increase your limit to \$100,000 using the Macquarie Authenticator App or nominate an account for unlimited transfers by contacting us.
- BPAY payments (subject to BPAY biller code limits) free of charge via online and mobile banking.
- Make the switch to free online statements by updating your preference online.

About your account

- Interest is calculated on daily balances and paid monthly. The interest rate is variable and may change at any time without prior notice.
- For more information about your account including fees and charges, mistaken payments or unauthorised transactions, please read the terms and conditions for your product, available at macquarie.com.au or by contacting us. If you have a complaint about our service, or to find out more about our dispute resolution procedures, please refer to macquarie.com.au/feedback-and-complaints.

Protect your account

- Please check each entry on this statement. If you think there is an error or unauthorised transaction, please contact us right away.
- If you have new contact details, please contact us to update them.
- This statement should be kept in a safe place at all times. Please read the Product Information Statement for more details about keeping your account secure.

Access to and sharing your data

- We may provide access to or share an electronic copy of your data (account details, balance, transaction history and personal information) with other parties at your or your Financial Services Professional's request. This includes people who work with or for your Financial Services Professional such as accountants, consultants, technology platform owner/operators and others, some of whom may not be in Australia.
- Please refer to the current offer document for more information and speak with your Financial Services Professional if you have questions about how your data may be used, disclosed and/or protected.

Visit our Help Centre

- Here you'll find answers to common questions about your account. For more information, please visit help.macquarie.com

Download the Macquarie Mobile Banking app

- The Macquarie Mobile Banking app makes managing your money simple and convenient.



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App Store is a service mark of Apple Inc. Google Logo is a trademark of Google LLC.*



SUPER B2B

INVESTMENTS



capitalclaims
TAX DEPRECIATION

benefits...
you'd appreciate

capital allowance & tax depreciation report

Unit 1 / 26 Breese Street,

BRUNSWICK, VIC 3056

1300 922 220

www.capitalclaims.com.au



14-May-2021

May Super Fund Pty Ltd
C/ - Unit 1, 26 Breese Street,
BRUNSWICK, VIC 3056

ABN: 52 245 613 400
a: PO Box 283, CARDIFF, NSW 2285
p: 1300 922 220
e: info@capitalclaims.com.au
w: www.capitalclaims.com.au

Dear Peter,

Re: Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Thank you for selecting Capital Claims to undertake an assessment of your investment property depreciation entitlements for the above address.

Our goal at Capital Claims is maximise the affordability of investment property ownership. Our extensive experience in this specialist area of quantity surveying has allowed us to sharpen our ability to maximise your claim. We uncover and assess all possible depreciable items within the ATO guidelines, ensuring that as our client you receive every dollar to which you are entitled.

Please find herewith a detailed report outlining all depreciable claims allowable under Divisions 40 and 43 of the Income Tax Assessment Act 1997.

Key Report Elements

- **Property Information** (page 3) – please review this information to confirm accuracy of details;
- **40 Year Projection** (page 5) – summarises the full entitlements forecasted over the life of the property;
- **Graphical Representation** (page 6) – provides for a quick assessment of the comparable depreciation methods;
- **Detailed Depreciation Schedules** (pages 7-9) – all depreciable assets and capital allowances are itemised and projected.

Should you require any clarification or have any queries with respect to the contents of this report, or if you have any feedback you would like to share with us, please do not hesitate to contact us on 1300 922 220.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Wilkins', is written over a light blue horizontal line.

Mark Wilkins
Managing Director

It is important to note that any change of property ownership, or the completion of any extensive capital works, will make the contents of this report inaccurate or void. In these circumstances please contact us to ensure the report remains compliant and valid.

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Disclaimer

The information provided in this report has been prepared by Capital Claims Pty Ltd, as property depreciation consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client and authorities. It is intended for use by the parties to whom directed. The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. We recommend that clients consult with their own advisors before relying on these schedules.

Capital Claims Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or relying on this document.

Property Information

Property Owner:	May Super Fund Pty Ltd
Property Address:	Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056
Settlement Date:	31-August-2019
Purchase Price:	\$400,000
Days in First Year:	303
Property Type:	Commercial
Schedule Start Date:	01-September-2019
Construction Cost @ Schedule Preparation Date:	\$290,396

Schedule of Information

Written and Verbal Information Provided by:	May Super Fund Pty Ltd
Written Information Provided by:	Department of Lands
Strata Plans provided by:	Espreon
Verbal Information Provided by:	Moreland City Council
Site Inspection Conducted by Capital Claims on:	12-May-2021

Methodology

As an overview of the methodology applied in this report, below is a brief of the methods, adjustments and applied legislation utilised to maximise the claims for your property. The following measures have been applied:

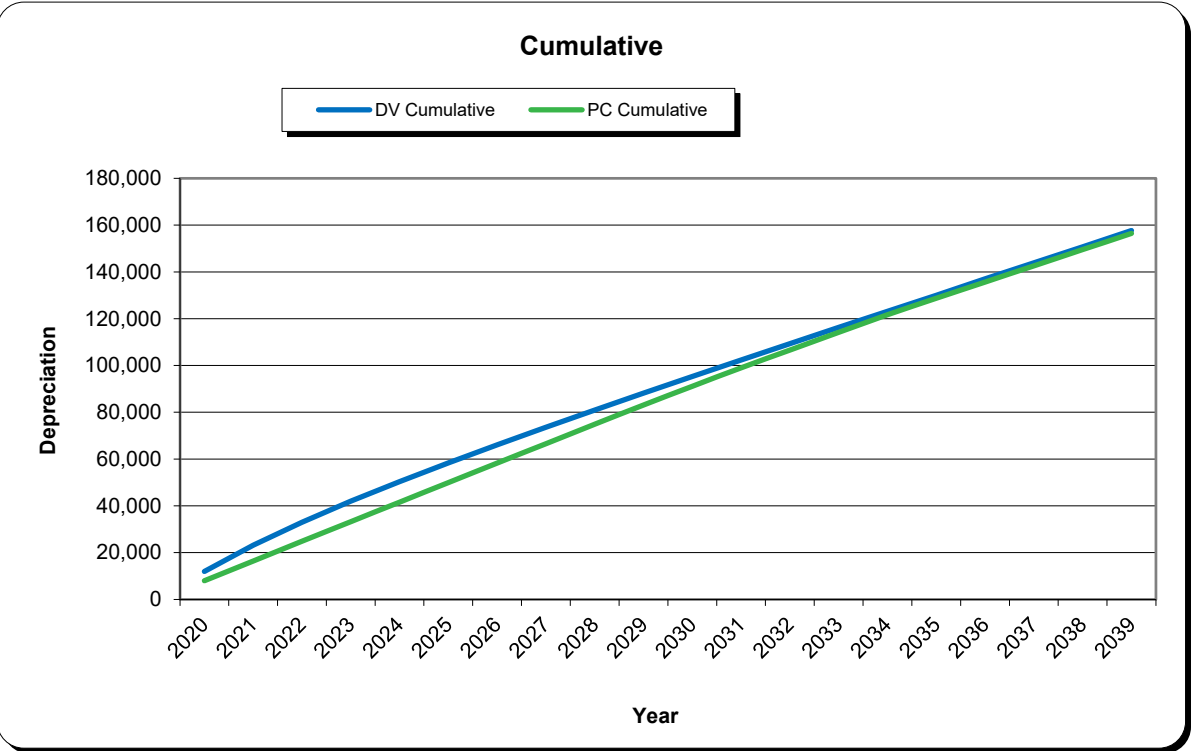
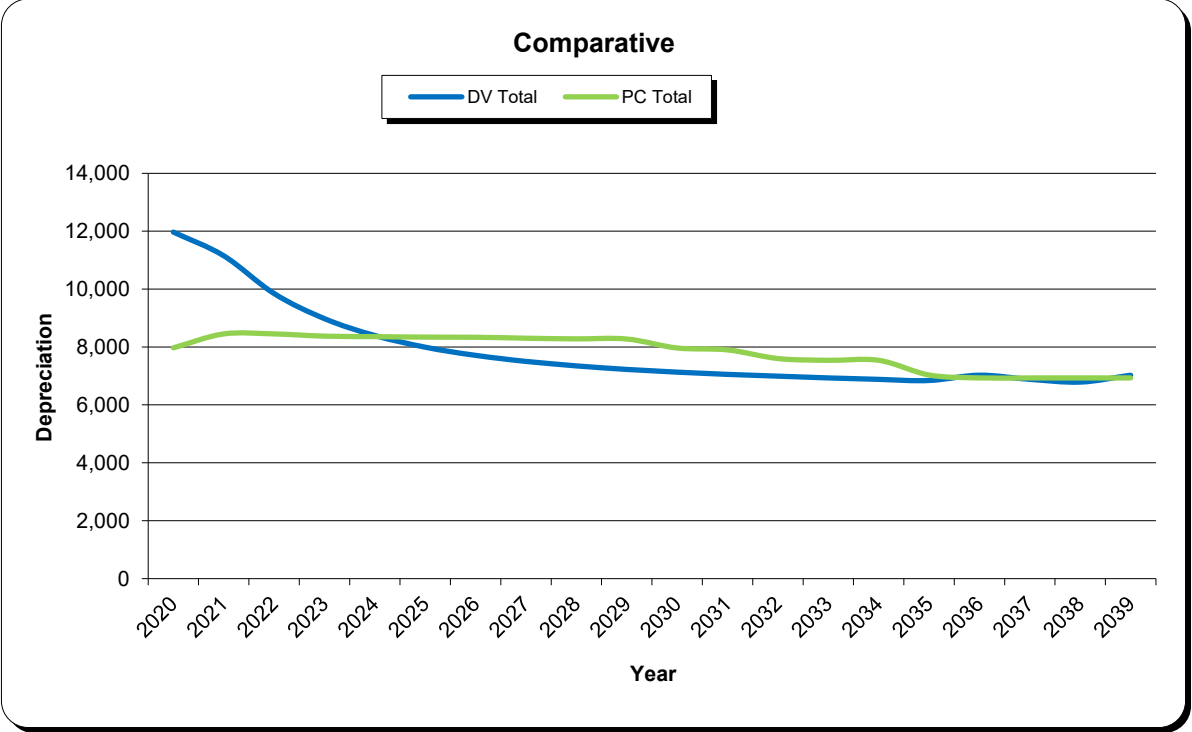
- **Pro-Rata Adjusted** - the first year is adjusted to the number of days from purchase till 30th June;
- **Low Cost Pool** - assets costing less than \$1000 at acquisition have been allocated to a common pool to be depreciated at 18.75% in the year of acquisition and each year thereafter at 37.5%;
- **Low Value Pool** - assets with an adjusted value less than \$1000 at the start of each financial year have been allocated to a common pool to be depreciated at 37.5% each year;
- **Preliminaries and Consultants Fees** - have been apportioned within the schedules;
- **Non Depreciable Items** - have been excluded from the schedules, including:
 - Land cost;
 - Rates & taxes;
 - Holding costs;
 - Soft landscaping;
 - Non qualifying works;
- **Estimated Costs** - where actual cost information was not available, Capital Claims have estimated these assets/works using current cost advice;
- **Alternative Schedules** - two alternative schedules have been applied, Diminishing Value (including Pooling) and Prime Cost. You will need to select which one suits your own personal investment structure, your financial advisor can assist you with this;
- **Existing Schedules** - we have assumed that there are not any existing depreciation schedules currently being used for this property or within the contract of sale.
- **\$300 immediate write-off** - individual assets costing \$300 or less are written off in full in the first year of ownership;
- **Scrapped Assets** - Where a depreciating asset has been removed from the property and effectively scrapped, the residual value will appear in the schedule in **blue font** in the year the asset was scrapped;

For a further detailed understanding of the legislation applied within this report please refer to the section titled "Additional Information" on page 11 of this report. Here you will find the references, interpretations, assumptions and rulings applied in preparing this report. If you have any further questions regarding the methodology of this report please feel free to contact our helpful team at Capital Claims.

40 Year Projection

Period			Diminishing Value				Prime Cost		
Year	Start Date	End Date	Diminishing Value	Pooling	Division 43	DV Total	Prime Cost	Division 43	PC Total
1	01-Sep-19	30-Jun-20	4,759	1,850	5,360	11,969	2,615	5,360	7,975
2	01-Jul-20	30-Jun-21	1,690	3,007	6,456	11,153	1,996	6,456	8,453
3	01-Jul-21	30-Jun-22	1,508	1,881	6,456	9,845	1,996	6,456	8,453
4	01-Jul-22	30-Jun-23	✓ 1,347	1,175	6,456	✓ 8,978	1,919	6,456	8,376
5	01-Jul-23	30-Jun-24	1,206	735	6,456	8,397	1,904	6,456	8,360
6	01-Jul-24	30-Jun-25	1,080	459	6,456	7,995	1,886	6,456	8,342
7	01-Jul-25	30-Jun-26	968	287	6,456	7,711	1,882	6,456	8,338
8	01-Jul-26	30-Jun-27	870	179	6,456	7,505	1,849	6,456	8,305
9	01-Jul-27	30-Jun-28	782	112	6,456	7,350	1,826	6,456	8,282
10	01-Jul-28	30-Jun-29	704	69	6,456	7,229	1,823	6,456	8,279
11	01-Jul-29	30-Jun-30	635	44	6,456	7,135	1,511	6,456	7,967
12	01-Jul-30	30-Jun-31	573	28	6,456	7,057	1,445	6,456	7,901
13	01-Jul-31	30-Jun-32	519	20	6,456	6,995	1,146	6,456	7,602
14	01-Jul-32	30-Jun-33	470	9	6,456	6,935	1,086	6,456	7,542
15	01-Jul-33	30-Jun-34	426	2	6,456	6,884	1,086	6,456	7,542
16	01-Jul-34	30-Jun-35	386	1	6,456	6,843	580	6,456	7,036
17	01-Jul-35	30-Jun-36	229	343	6,456	7,028	479	6,456	6,935
18	01-Jul-36	30-Jun-37	214	215	6,456	6,885	479	6,456	6,935
19	01-Jul-37	30-Jun-38	200	134	6,456	6,790	479	6,456	6,935
20	01-Jul-38	30-Jun-39	121	451	6,456	7,028	479	6,456	6,935
21	01-Jul-39	30-Jun-40	113	282	6,456	6,851	397	6,456	6,853
22	01-Jul-40	30-Jun-41	105	176	6,456	6,737	379	6,456	6,835
23	01-Jul-41	30-Jun-42	98	110	6,456	6,664	379	6,456	6,835
24	01-Jul-42	30-Jun-43	92	69	6,456	6,617	379	6,456	6,835
25	01-Jul-43	30-Jun-44	86	43	6,456	6,585	379	6,456	6,835
26	01-Jul-44	30-Jun-45	80	27	6,456	6,563	348	6,456	6,804
27	01-Jul-45	30-Jun-46	75	17	6,456	6,548	342	6,456	6,798
28	01-Jul-46	30-Jun-47	70	10	6,456	6,536	342	6,456	6,798
29	01-Jul-47	30-Jun-48	0	371	6,456	6,827	342	6,456	6,798
30	01-Jul-48	30-Jun-49	0	234	6,456	6,690	342	6,456	6,798
31	01-Jul-49	30-Jun-50	0	146	6,456	6,602	57	6,456	6,513
32	01-Jul-50	30-Jun-51	0	90	6,456	6,546	0	6,456	6,456
33	01-Jul-51	30-Jun-52	0	57	6,456	6,513	0	6,456	6,456
34	01-Jul-52	30-Jun-53	0	36	6,456	6,492	0	6,456	6,456
35	01-Jul-53	30-Jun-54	0	22	6,456	6,478	0	6,456	6,456
36	01-Jul-54	30-Jun-55	0	13	6,456	6,469	0	6,456	6,456
37	01-Jul-55	30-Jun-56	0	8	6,456	6,464	0	6,456	6,456
38	01-Jul-56	30-Jun-57	0	5	6,456	6,461	0	6,456	6,456
39	01-Jul-57	30-Jun-58	0	4	6,456	6,460	0	6,456	6,456
40	01-Jul-58	30-Jun-59	0	2	6,456	6,458	0	6,456	6,456
41	01-Jul-59	30-Jun-60	0	0	1,097	1,097	0	1,097	1,097
Total			\$ 19,406	\$ 12,723	\$ 258,250	\$ 290,379	\$ 32,146	\$ 258,250	\$ 290,396

Graphical Representation





Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Diminishing Value Method

Financial Years 1 -10		Financial Year										Adjustable Value @ 30-Jun-29		
		1	2	3	4	5	6	7	8	9	10			
		Start Date	01-Sep-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27		01-Jul-28	
		End Date	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29		
	Adjustable Value	Effective Life (yrs)	Decline in Value Rate											
1. Unit Specific - Depreciating Assets (Division 40)														
Air Conditioning - Packaged Unit	\$ 8,820	15	13.3%	979	1,045	906	785	681	590	511	443	384	333	2,163
Bathroom Accessories - Freestanding	\$ 951	1	100.0%	951	0	0	0	0	0	0	0	0	0	0
Door Closers	\$ 897	10	37.5%	0	0	0	0	0	0	0	0	0	0	11
Exhaust Fans	\$ 614	10	37.5%	0	0	0	0	0	0	0	0	0	0	7
Fire Detection Alarms	\$ 882	20	37.5%	0	0	0	0	0	0	0	0	0	0	10
Fire Extinguishers	\$ 202	10	100.0%	202	0	0	0	0	0	0	0	0	0	0
Sub Total	\$ 12,366			\$ 2,132	\$ 1,045	\$ 906	\$ 785	\$ 681	\$ 590	\$ 511	\$ 443	\$ 384	\$ 333	\$ 2,191
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ 246	10	100.0%	246	0	0	0	0	0	0	0	0	0	0
Car Stackers	\$ 6,653	30	6.7%	369	419	391	365	341	318	297	277	258	241	3,377
Carpet	\$ 123	10	100.0%	123	0	0	0	0	0	0	0	0	0	0
Door Closers	\$ 82	10	100.0%	82	0	0	0	0	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	\$ 722	12	37.5%	0	0	0	0	0	0	0	0	0	0	9
Fire Alarm Bells	\$ 860	12	37.5%	0	0	0	0	0	0	0	0	0	0	10
Fire Booster Pumps	\$ 927	25	37.5%	0	0	0	0	0	0	0	0	0	0	11
Fire Detection Alarms	\$ 328	20	37.5%	0	0	0	0	0	0	0	0	0	0	4
Fire Extinguishers	\$ 282	15	100.0%	282	0	0	0	0	0	0	0	0	0	0
Fire Hoses & Nozzles	\$ 622	10	37.5%	0	0	0	0	0	0	0	0	0	0	7
Fire Indicator Panels	\$ 840	12	37.5%	0	0	0	0	0	0	0	0	0	0	10
Furniture - Freestanding	\$ 153	8	100.0%	153	0	0	0	0	0	0	0	0	0	0
Garbage Bins	\$ 246	10	100.0%	246	0	0	0	0	0	0	0	0	0	0
Hot Water Systems	\$ 1,890	12	37.5%	0	0	0	0	0	0	0	0	0	0	22
Intercom System Assets	\$ 753	10	37.5%	0	0	0	0	0	0	0	0	0	0	9
Lifts	\$ 3,592	30	6.7%	199	226	211	197	184	172	160	150	140	130	1,823
Lighting Plant	\$ 535	20	37.5%	0	0	0	0	0	0	0	0	0	0	6
Pumps	\$ 109	5	100.0%	109	0	0	0	0	0	0	0	0	0	0
Security Monitoring Proximity Readers	\$ 280	7	100.0%	280	0	0	0	0	0	0	0	0	0	0
Security Monitoring Swipe Card	\$ 277	3	100.0%	277	0	0	0	0	0	0	0	0	0	0
Ventilation Fans	\$ 260	20	100.0%	260	0	0	0	0	0	0	0	0	0	0
Sub Total	\$ 19,780			\$ 2,627	\$ 645	\$ 602	\$ 562	\$ 525	\$ 490	\$ 457	\$ 427	\$ 398	\$ 371	\$ 5,287
3. Low Cost & Low Value Pool														
Sub Total			37.5%	\$ 1,850	\$ 3,007	\$ 1,881	\$ 1,175	\$ 735	\$ 459	\$ 287	\$ 179	\$ 112	\$ 69	
4. Division 40														
Sub Total	\$ 32,146			\$ 6,609	\$ 4,697	\$ 3,389	\$ 2,522	\$ 1,941	\$ 1,539	\$ 1,255	\$ 1,049	\$ 894	\$ 773	\$ 2,191
5. Division 43														
Sub Total	\$ 258,250			\$ 5,360	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 194,784
Annual Decline in Value - Total														
	\$ 290,396			\$ 11,969	\$ 11,153	\$ 9,845	\$ 8,978	\$ 8,397	\$ 7,995	\$ 7,711	\$ 7,505	\$ 7,350	\$ 7,229	\$ 202,262



Diminishing Value Method

Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Financial Years 11-20		Financial Year	11	12	13	14	15	16	17	18	19	20	Adjustable Value	
		Start Date	01-Jul-29	01-Jul-30	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37	01-Jul-38		@
		End Date	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39		30-Jun-39
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate												
Air Conditioning - Packaged Unit	\$ 2,163	13.3%	288	250	217	188	163	141	0	0	0	0	140	
Bathroom Accessories - Freestanding	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ 11	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Exhaust Fans	\$ 7	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Detection Alarms	\$ 10	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Extinguishers	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 2,191		\$ 288	\$ 250	\$ 217	\$ 188	\$ 163	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ 143	
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Car Stackers	\$ 3,377	6.7%	225	210	196	183	171	159	149	139	130	121	1,694	
Carpet	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Emergency Warning & Intercommunication Systems	\$ 9	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Alarm Bells	\$ 10	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Booster Pumps	\$ 11	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Detection Alarms	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Extinguishers	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Fire Hoses & Nozzles	\$ 7	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Fire Indicator Panels	\$ 10	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Furniture - Freestanding	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Garbage Bins	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Hot Water Systems	\$ 22	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Intercom System Assets	\$ 9	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Lifts	\$ 1,823	6.7%	122	113	106	99	92	86	80	75	70	0	613	
Lighting Plant	\$ 6	37.5%	0	0	0	0	0	0	0	0	0	0	1	
Pumps	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Proximity Readers	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Swipe Card	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Ventilation Fans	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 5,287		\$ 347	\$ 323	\$ 302	\$ 282	\$ 263	\$ 245	\$ 229	\$ 214	\$ 200	\$ 121	\$ 2,315	
3. Low Cost & Low Value Pool														
Sub Total		37.5%	\$ 44	\$ 28	\$ 20	\$ 9	\$ 2	\$ 1	\$ 343	\$ 215	\$ 134	\$ 451		
4. Division 40														
Sub Total			\$ 679	\$ 601	\$ 539	\$ 479	\$ 428	\$ 387	\$ 572	\$ 429	\$ 334	\$ 572	\$ 2,458	
5. Division 43														
Sub Total	\$ 194,784		\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 130,222	
Annual Decline in Value - Total	\$ 202,262		\$ 7,135	\$ 7,057	\$ 6,995	\$ 6,935	\$ 6,884	\$ 6,843	\$ 7,028	\$ 6,885	\$ 6,790	\$ 7,028	\$ 132,679	

Job Number: 17775



Low Cost and Low Value Pooling

Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Financial Years 1 -10		Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value	
		Start Date	01-Sep-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27	01-Jul-28		@
		End Date	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29		30-Jun-29
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate												
Air Conditioning - Packaged Unit	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Bathroom Accessories - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ 897	37.5%	168	273	171	107	67	42	26	16	10	6	11	
Exhaust Fans	\$ 614	37.5%	115	187	117	73	46	29	18	11	7	4	7	
Fire Detection Alarms	\$ 882	37.5%	165	269	168	105	66	41	26	16	10	6	10	
Fire Extinguishers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 2,393		\$ 448	\$ 729	\$ 456	\$ 285	\$ 179	\$ 112	\$ 70	\$ 43	\$ 27	\$ 16	\$ 28	
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Car Stackers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Carpet	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Emergency Warning & Intercommunication Systems	\$ 722	37.5%	135	220	138	86	54	33	21	13	8	5	9	
Fire Alarm Bells	\$ 860	37.5%	161	262	164	102	64	40	25	16	10	6	10	
Fire Booster Pumps	\$ 927	37.5%	174	282	177	110	69	43	27	17	11	6	11	
Fire Detection Alarms	\$ 328	37.5%	62	100	62	39	24	15	10	6	4	2	4	
Fire Extinguishers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Fire Hoses & Nozzles	\$ 622	37.5%	117	189	119	74	46	29	18	11	7	5	7	
Fire Indicator Panels	\$ 840	37.5%	158	256	160	100	62	39	24	15	10	6	10	
Furniture - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Garbage Bins	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Hot Water Systems	\$ 1,890	37.5%	354	576	360	225	141	88	55	34	21	14	22	
Intercom System Assets	\$ 753	37.5%	141	230	143	90	56	35	22	14	8	5	9	
Lifts	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Lighting Plant	\$ 535	37.5%	100	163	102	64	40	25	15	10	6	4	6	
Pumps	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Proximity Readers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Swipe Card	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Ventilation Fans	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 7,477		\$ 1,402	\$ 2,278	\$ 1,425	\$ 890	\$ 556	\$ 347	\$ 217	\$ 136	\$ 85	\$ 53	\$ 88	
Annual Decline in Value - Total			\$ 1,850	\$ 3,007	\$ 1,881	\$ 1,175	\$ 735	\$ 459	\$ 287	\$ 179	\$ 112	\$ 69		

Job Number: 17775



Low Cost and Low Value Pooling

Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Financial Years 11-20		Financial Year										Adjustable Value		
		11	12	13	14	15	16	17	18	19	20			
		Start Date	01-Jul-29	01-Jul-30	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37		01-Jul-38	
		End Date	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39		
		Adjustable Value	Decline in Value Rate											
1. Unit Specific - Depreciating Assets (Division 40)														
Air Conditioning - Packaged Unit	\$ 2,163	37.5%	0	0	0	0	0	0	343	215	134	84	140	
Bathroom Accessories - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ 11	37.5%	4	3	2	1	0	0	0	0	0	0	1	
Exhaust Fans	\$ 7	37.5%	3	2	1	0	0	0	0	0	0	0	1	
Fire Detection Alarms	\$ 10	37.5%	4	2	2	1	0	0	0	0	0	0	1	
Fire Extinguishers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 2,191		\$ 11	\$ 7	\$ 5	\$ 2	\$ -	\$ -	\$ 343	\$ 215	\$ 134	\$ 84	\$ 143	
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Car Stackers	\$ 3,377	37.5%	0	0	0	0	0	0	0	0	0	0	3,377	
Carpet	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Emergency Warning & Intercommunication Systems	\$ 9	37.5%	3	2	2	1	0	0	0	0	0	0	1	
Fire Alarm Bells	\$ 10	37.5%	4	2	2	1	0	0	0	0	0	0	1	
Fire Booster Pumps	\$ 11	37.5%	4	3	2	1	0	0	0	0	0	0	1	
Fire Detection Alarms	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1	
Fire Extinguishers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Fire Hoses & Nozzles	\$ 7	37.5%	3	2	1	0	0	0	0	0	0	0	1	
Fire Indicator Panels	\$ 10	37.5%	4	2	2	1	0	0	0	0	0	0	1	
Furniture - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Garbage Bins	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Hot Water Systems	\$ 22	37.5%	8	5	3	2	2	1	0	0	0	0	1	
Intercom System Assets	\$ 9	37.5%	3	2	2	1	0	0	0	0	0	0	1	
Lifts	\$ 1,823	37.5%	0	0	0	0	0	0	0	0	0	367	1,456	
Lighting Plant	\$ 6	37.5%	2	2	1	0	0	0	0	0	0	0	1	
Pumps	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Proximity Readers	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Swipe Card	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Ventilation Fans	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 5,287		\$ 33	\$ 21	\$ 15	\$ 7	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ 367	\$ 4,841	
Annual Decline in Value - Total			\$ 44	\$ 28	\$ 20	\$ 9	\$ 2	\$ 1	\$ 343	\$ 215	\$ 134	\$ 451		

Job Number: 17775



Prime Cost Method

Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Financial Years 1 -10				Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value			
				Start Date	01-Sep-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27	01-Jul-28				@
				End Date	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29				30-Jun-29
	Adjustable Value	Effective Life (yrs)	Decline in Value Rate															
1. Unit Specific - Depreciating Assets (Division 40)																		
Air Conditioning - Packaged Unit	\$ 8,820	15	6.7%	490	588	588	588	588	588	588	588	588	588	588	3,038			
Bathroom Accessories - Freestanding	\$ 951	1	100.0%	951	0	0	0	0	0	0	0	0	0	0	0			
Door Closers	\$ 897	10	10.0%	75	90	90	90	90	90	90	90	90	90	90	12			
Exhaust Fans	\$ 614	10	10.0%	51	61	61	61	61	61	61	61	61	61	61	14			
Fire Detection Alarms	\$ 882	20	5.0%	37	44	44	44	44	44	44	44	44	44	44	449			
Fire Extinguishers	\$ 202	10	10.0%	17	20	20	20	20	20	20	20	20	20	20	5			
Sub Total	\$ 12,366			\$ 1,621	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 803	\$ 3,518			
2. Common Property - Depreciating Assets (Division 40)																		
Automatic Garage Door - Motor	\$ 246	10	10.0%	20	25	25	25	25	25	25	25	25	25	25	5			
Car Stackers	\$ 6,653	30	3.3%	185	222	222	222	222	222	222	222	222	222	222	4,472			
Carpet	\$ 123	10	10.0%	10	12	12	12	12	12	12	12	12	12	12	2			
Door Closers	\$ 82	10	10.0%	7	8	8	8	8	8	8	8	8	8	8	1			
Emergency Warning & Intercommunication Systems	\$ 722	12	8.3%	50	60	60	60	60	60	60	60	60	60	60	131			
Fire Alarm Bells	\$ 860	12	8.3%	60	72	72	72	72	72	72	72	72	72	72	155			
Fire Booster Pumps	\$ 927	25	4.0%	31	37	37	37	37	37	37	37	37	37	37	562			
Fire Detection Alarms	\$ 328	20	5.0%	14	16	16	16	16	16	16	16	16	16	16	166			
Fire Extinguishers	\$ 282	15	6.7%	16	19	19	19	19	19	19	19	19	19	19	97			
Fire Hoses & Nozzles	\$ 622	10	10.0%	52	62	62	62	62	62	62	62	62	62	62	10			
Fire Indicator Panels	\$ 840	12	8.3%	58	70	70	70	70	70	70	70	70	70	70	152			
Furniture - Freestanding	\$ 153	8	12.5%	16	19	19	19	19	19	19	19	19	3	0	0			
Garbage Bins	\$ 246	10	10.0%	20	25	25	25	25	25	25	25	25	25	25	5			
Hot Water Systems	\$ 1,890	12	8.3%	131	158	158	158	158	158	158	158	158	158	158	342			
Intercom System Assets	\$ 753	10	10.0%	63	75	75	75	75	75	75	75	75	75	75	12			
Lifts	\$ 3,592	30	3.3%	100	120	120	120	120	120	120	120	120	120	120	2,414			
Lighting Plant	\$ 535	20	5.0%	22	27	27	27	27	27	27	27	27	27	27	272			
Pumps	\$ 109	5	20.0%	18	22	22	22	22	4	0	0	0	0	0	0			
Security Monitoring Proximity Readers	\$ 280	7	14.3%	33	40	40	40	40	40	40	7	0	0	0	0			
Security Monitoring Swipe Card	\$ 277	3	33.3%	77	92	92	15	0	0	0	0	0	0	0	0			
Ventilation Fans	\$ 260	20	5.0%	11	13	13	13	13	13	13	13	13	13	13	132			
Sub Total	\$ 19,780			\$ 994	\$ 1,193	\$ 1,193	\$ 1,116	\$ 1,101	\$ 1,083	\$ 1,079	\$ 1,046	\$ 1,023	\$ 1,020	\$ 8,930				
3. Division 40																		
Sub Total	\$ 32,146			\$ 2,615	\$ 1,996	\$ 1,996	\$ 1,919	\$ 1,904	\$ 1,886	\$ 1,882	\$ 1,849	\$ 1,826	\$ 1,823	\$ 12,448				
4. Division 43																		
Sub Total	\$ 258,250			\$ 5,360	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 194,784			
Annual Decline in Value - Total	\$ 290,396			\$ 7,975	\$ 8,453	\$ 8,453	\$ 8,376	\$ 8,360	\$ 8,342	\$ 8,338	\$ 8,305	\$ 8,282	\$ 8,279	\$ 207,233				

Job Number: 17775



Prime Cost Method

Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056

Financial Years 11-20		Financial Year	11	12	13	14	15	16	17	18	19	20	Adjustable Value	
		Start Date	01-Jul-29	01-Jul-30	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37	01-Jul-38		@
		End Date	30-Jun-30	30-Jun-31	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39	30-Jun-39	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate												
Air Conditioning - Packaged Unit	\$ 3,038	6.7%	588	588	588	588	588	98	0	0	0	0	0	
Bathroom Accessories - Freestanding	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ 12	10.0%	12	0	0	0	0	0	0	0	0	0	0	
Exhaust Fans	\$ 14	10.0%	14	0	0	0	0	0	0	0	0	0	0	
Fire Detection Alarms	\$ 449	5.0%	44	44	44	44	44	44	44	44	44	44	9	
Fire Extinguishers	\$ 5	10.0%	5	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 3,518		\$ 663	\$ 632	\$ 632	\$ 632	\$ 632	\$ 142	\$ 44	\$ 44	\$ 44	\$ 44	\$ 9	
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ 5	10.0%	5	0	0	0	0	0	0	0	0	0	0	
Car Stackers	\$ 4,472	3.3%	222	222	222	222	222	222	222	222	222	222	2,254	
Carpet	\$ 2	10.0%	2	0	0	0	0	0	0	0	0	0	0	
Door Closers	\$ 1	10.0%	1	0	0	0	0	0	0	0	0	0	0	
Emergency Warning & Intercommunication Systems	\$ 131	8.3%	60	60	10	0	0	0	0	0	0	0	0	
Fire Alarm Bells	\$ 155	8.3%	72	72	12	0	0	0	0	0	0	0	0	
Fire Booster Pumps	\$ 562	4.0%	37	37	37	37	37	37	37	37	37	37	191	
Fire Detection Alarms	\$ 166	5.0%	16	16	16	16	16	16	16	16	16	16	2	
Fire Extinguishers	\$ 97	6.7%	19	19	19	19	19	3	0	0	0	0	0	
Fire Hoses & Nozzles	\$ 10	10.0%	10	0	0	0	0	0	0	0	0	0	0	
Fire Indicator Panels	\$ 152	8.3%	70	70	12	0	0	0	0	0	0	0	0	
Furniture - Freestanding	\$ -	12.5%	0	0	0	0	0	0	0	0	0	0	0	
Garbage Bins	\$ 5	10.0%	5	0	0	0	0	0	0	0	0	0	0	
Hot Water Systems	\$ 342	8.3%	158	158	27	0	0	0	0	0	0	0	0	
Intercom System Assets	\$ 12	10.0%	12	0	0	0	0	0	0	0	0	0	0	
Lifts	\$ 2,414	3.3%	120	120	120	120	120	120	120	120	120	120	1,217	
Lighting Plant	\$ 272	5.0%	27	27	27	27	27	27	27	27	27	27	5	
Pumps	\$ -	20.0%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Proximity Readers	\$ -	14.3%	0	0	0	0	0	0	0	0	0	0	0	
Security Monitoring Swipe Card	\$ -	33.3%	0	0	0	0	0	0	0	0	0	0	0	
Ventilation Fans	\$ 132	5.0%	13	13	13	13	13	13	13	13	13	13	2	
Sub Total	\$ 8,930		\$ 848	\$ 813	\$ 514	\$ 454	\$ 454	\$ 438	\$ 435	\$ 435	\$ 435	\$ 435	\$ 3,672	
3. Division 40														
Sub Total	\$ 12,448		\$ 1,511	\$ 1,445	\$ 1,146	\$ 1,086	\$ 1,086	\$ 580	\$ 479	\$ 479	\$ 479	\$ 479	\$ 3,681	
4. Division 43														
Sub Total	\$ 194,784		\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 6,456	\$ 130,222	
Annual Decline in Value - Total	\$ 207,233		\$ 7,967	\$ 7,901	\$ 7,602	\$ 7,542	\$ 7,542	\$ 7,036	\$ 6,935	\$ 6,935	\$ 6,935	\$ 6,935	\$ 133,903	

Division 43

Works Description	Date	Rate	Original Cost	Annual Claims
Original Works	31-August-2019	2.5%	\$ 258,250	\$ 6,456
		Total	\$ 258,250	

Additional Information

Capital Claims has been engaged on behalf of May Super Fund Pty Ltd to prepare a Capital Allowance and Tax Depreciation Report on Unit 1 / 26 Breese Street, BRUNSWICK, VIC 3056.

Where actual costs for the building structure and the depreciable assets were not available these costs have been estimated using Capital Claims cost advice current to the date of the assessment. Where necessary costs have been adjusted through the application of Building Price Indices.

The report covers both Division 40 and Division 43 of ITAA97:

- **Division 43** - may also be known as the Capital Allowance and applies to the structural elements of the property that are not considered Depreciable Assets or Plant and Equipment. Capital Allowances are only claimable upon works that have commenced construction after:

- **18th July 1985** for Residential properties;
- **20th July 1982** for Non Residential properties;
- **20th July 1982** for Industrial properties;
- **22nd August 1979** for Traveller Accommodation properties.

Where the property is too old to qualify for the Capital Allowances no claim has been made.

- **Division 40** - consists of the Depreciable Assets or Plant and Equipment items, these are basically items that can be 'easily' removed from the property as opposed to 'permanently fixed'. Items that are either mechanical or electronic in nature will also be included in this element even where they are permanently fixed to the property.

The effective lives applied to the assets in this report are those set down by the Tax Commissioner in their assessment of the applicable effective life. Low Value/Cost Pooling and the immediate write off rules have been applied where appropriate to maximise the claimable benefits available to the property owners during the qualifying periods. The rates are in accordance with:

- **Income Tax Order 1217** - for assets acquired prior to 1 July 1991;
- **Income Tax Ruling IT 2685** - for assets acquired up until 1 January 2001;
- **Tax Ruling TR 2000/18** - for assets acquired up until 1 July 2006;
- **Tax Ruling TR 2006/5 and subsequent addendums** - for assets acquired since 1 July 2006.

Both the Diminishing Value Method and Prime Cost Method of depreciation have been provided within this report. Each of these methods have considered the legislation in application at the time of the acquisition of the asset and the preparation of the report. Where Low Cost Pooling has been applied the asset has been depreciated at 18.75% in the year of acquisition and 37.5% for all subsequent years.

We have assumed that the property owner is entitled to claim the available depreciation and that no schedules of depreciation exist or form conditions of the acquisition of the property.

The report is based on Capital Claims Pty Ltd interpretation of the Income Tax Assessment Act of 1997, tax cases, rulings, interpretive decisions and intentions of the Commissioner of Taxation.

Teska & Carson Pty Ltd
ABN 53 729 298 316
ACN 060 569 502
Licensed Estate Agent
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Richmond, Victoria 3121
PO Box 4192
Richmond East, Victoria 3121
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Level 6, 50 Queen Street
Melbourne, Victoria 3000

Directors
I. Teska
L. Takis
M. Ludski
M. Taylor
A. Boutsakis
M. Feld
S. Fein

15 September 2023

Mr. Peter May
May Super Fund Pty Ltd

By Email: peter.may@maycon.com.au

Dear Mr. May

Re: Opinion of Value
Property: Lot 1, 26 Breese Street, Brunswick

Further to your request we are pleased to advise we have undertaken a review of the expected sale value of the abovementioned property.

We confirm the subject property is a ground floor strata office/shop of 89sqm. Currently utilised as gym, the property suits a variety of small business uses within an evolving mixed-use precinct.

$\$420,000 + \$450,000 : \$870,000/2 : \$435,000$ ✓

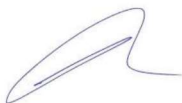
It is our opinion that should the property be offered to the public market it would sell in the range of \$420,000 - \$450,000 reflecting a building rate of \$4,750/sqm - \$5,000/sqm.

To support this appraisal, we reference the sale following sales:

Address	Price	Build Rate
1/304-306 Lygon St Brunswick East	\$500,000	\$4760/sqm
4/601 Sydney Road, Brunswick	\$415,000	\$5,060/sqm

If you have any queries regarding our above appraisal, please don't hesitate to contact me to discuss.

Yours faithfully
Teska & Carson Pty Ltd



Stephen Speck
Sales & Leasing
Mobile 0404 893 142
Email sspeck@teskacarson.com.au



SUPER B2B

BORROWINGS



SUPER B2B

**ATO PORTAL
REPORTS**



Income tax 551

Date generated	12 July 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

4 results found - from **01 July 2022** to **12 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Jul 2023	6 Jul 2023	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$29.22		\$0.00
26 Jun 2023	13 Jun 2023	Interest for early payment of Income Tax		\$29.22	\$29.22 CR
23 Jun 2023	13 Jun 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$3,206.50		\$0.00
8 Mar 2023	7 Mar 2023	Payment received		\$3,206.50	\$3,206.50 CR

Includes SMSF Levy \$259





Activity statement 001

Date generated	12 July 2023
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

11 results found - from **01 July 2022** to **12 July 2023** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
10 May 2023	9 May 2023	Payment received		\$1,495.00	\$0.00
9 May 2023	26 May 2023	Original Activity Statement for the period ending 31 Mar 23	\$1,495.00		\$1,495.00 DR
PAYG Installments \$2,682 + \$894 : \$3,576					
9 May 2023	26 May 2023	- GST	\$601.00		
9 May 2023	26 May 2023	- PAYG Instalments	\$894.00 →		
24 Feb 2023	28 Feb 2023	Original Activity Statement for the period ending 31 Dec 22	\$1,592.00		\$0.00
24 Feb 2023	28 Feb 2023	- GST	\$698.00		
24 Feb 2023	28 Feb 2023	- PAYG Instalments	\$894.00 →		
15 Feb 2023	13 Feb 2023	Payment received		\$1,592.00	\$1,592.00 CR
2 Dec 2022	1 Dec 2022	Payment received		\$1,525.00	\$0.00
1 Dec 2022	1 Dec 2022	General interest charge			\$1,525.00 DR
28 Nov 2022	25 Nov 2022	Payment received		\$1,676.00	\$1,525.00 DR
24 Nov 2022	28 Nov 2022	Original Activity Statement for the period ending 30 Sep 22	\$1,525.00		\$3,201.00 DR
24 Nov 2022	28 Nov 2022	- GST	\$631.00		
24 Nov 2022	28 Nov 2022	- PAYG Instalments	\$894.00 →		

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
24 Nov 2022	28 Nov 2022	Original Activity Statement for the period ending 30 Jun 22	\$1,676.00		\$1,676.00 DR
24 Nov 2022	28 Nov 2022	- GST	\$800.00		
24 Nov 2022	28 Nov 2022	- PAYG Instalments	\$876.00		
25 Aug 2022	1 Jul 2022	General interest charge			\$0.00
24 Aug 2022	26 May 2022	Original Activity Statement for the period ending 31 Mar 22	\$1,261.00		\$0.00
24 Aug 2022	26 May 2022	- GST	\$385.00		
24 Aug 2022	26 May 2022	- PAYG Instalments	\$876.00		



Australian Government
Australian Taxation Office

PAYG Instalments report 2023

Tax Agent 25217877
Last Updated 16/09/2023

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
782399713	P MAY SUPERANNUATION FUND	894.00	894.00	894.00	894.00	3,576.00



Total No of Clients: 1

A

Office use only



Business activity statement

Document ID

ABN

Form due on

Payment due on

GST accounting method

Contact phone number

Contact person who completed the form

When completing this form:

- print clearly using a black pen
- show whole dollars only (do not show cents)
- if reporting a zero amount, print '0' (do not use NIL)
- leave boxes blank if not applicable (do not use N/A, NIL)
- do not use symbols such as +, -, /, \$.

Goods and services tax (GST)

Complete Option 1 OR 2 OR 3 (indicate one choice with an X) **Option 1: Calculate GST and report quarterly**Total sales **G1** \$ Does the amount shown at G1 include GST? (indicate with X) Yes NoExport sales **G2** \$ Other GST-free sales **G3** \$ Capital purchases **G10** \$ Non-capital purchases **G11** \$ **Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page****OR** **Option 2: Calculate GST quarterly and report annually**Total sales **G1** \$ Does the amount shown at G1 include GST? (indicate with X) Yes No**Report GST on sales at 1A and GST on purchases at 1B in the Summary section over the page****OR** **Option 3: Pay GST instalment amount quarterly****G21** \$ **Write the G21 amount at 1A in the Summary section over the page (leave 1B blank)****OR if varying this amount, complete G22, G23, G24**Estimated net GST for the year **G22** \$ Varied amount for the quarter **G23** \$ **Write the G23 amount at 1A in the Summary section over the page (leave 1B blank)**Reason code for variation **G24**

Methods of payment



BPAY: contact your financial institution to make this payment from your cheque or savings account. Quote biller code **75556** and your EFT code (shown on the front of the payment slip) as the customer reference number.

Direct credit: you can electronically transfer funds to the Tax Office's direct credit bank account using online banking facilities. Use BSB 093 003, Account number 316 385 and your EFT code. Phone **1800 815 886** for assistance if required.

Direct debit: have your payment deducted from your financial institution account (**not credit cards**). Phone **1800 802 308** for a direct debit request form and/or details.

Mail payments: mail the payment slip together with your cheque or money order using the envelope provided. Please do not use pins or staples. Do **not** send cash. See below for cheque information.

Post office: payments can be made at any post office by cash, cheque or EFTPOS (where available and subject to daily limits). A \$3,000 limit applies to cash payments. Your payment slip must be presented with your payment.

Cheques/money orders should be for amounts in Australian dollars and payable to 'Deputy Commissioner of Taxation'. Cheques should be crossed 'Not Negotiable'. **Payments cannot be made by credit card, or in person at any Tax Office branch or shopfront.**

Activity Statement Declaration

This declaration is to be completed if an entity elects to use a third party such as a tax or business activity statement (BAS) agent for lodging an activity statement on its behalf to Australian Taxation Office (ATO). It is the responsibility of the entity to keep a record of the declaration for five years after the declaration has been made.

Privacy

The following taxation laws authorise the ATO to collect information required on the activity statement. For information about privacy and personal information go to ato.gov.au/privacy.

- A New Tax System (Australian Business Number) Act 1999
- A New Tax System (Goods and Service Tax Transition) Act 1999
- A New Tax System (Wine Equalisation Tax) Act 1999
- Income Tax Assessment Act 1936
- Taxation Administration Act 1953
- Fuel Tax (Consequential and Transitional Provisions) Act 2006
- A New Tax System (Goods and Service Tax) Act 1999
- A New Tax System (Luxury Car Tax) Act 1999
- A New Tax System (Wine Equalisation Tax and Luxury Car Tax Transition) Act 1999
- Income Tax Assessment Act 1997
- Fringe Benefits Tax Assessment Act 1986
- Fuel Tax Act 2006


This information will assist the ATO to administer these and other tax laws. Where authorised by law, information may be provided to other government agencies, including Commonwealth, state, territory and local government agencies. Information may also be used by the Commissioner of Taxation, to update and maintain the Australian Business Register.

PART A: Activity Statement Details

Entity Name:	<input type="text"/>		
Period From:	<input type="text"/>	To:	<input type="text"/>
ABN:	<input type="text"/>	DIN:	<input type="text"/>
BAS / IAS Type:	<input type="text"/>	EFT Code:	<input type="text"/>
BPAY Biller Code:	<input type="text"/>		

PART B: Entity Declaration

- I declare that the information provided to the agent for the preparation of the activity statement is true and correct, and that I am authorised to make this declaration; and
- I authorise the agent to give my activity statement to the Commissioner of Taxation.

 Tax law imposes heavy penalties for giving false or misleading information.

Signature of Trustee or Director:	<input type="text"/>	Date:	<input type="text"/>
Trustee's Name:	<input type="text"/>		

PART C: Tax / BAS Agent Declaration

I declare that:

- I have prepared this activity statement in accordance with the information supplied by the trustees;
- I have received a declaration made by the trustees that the information provided to me for the preparation of this activity statement is true and correct; and
- I am authorised by the trustees to give the information in this activity statement to the Commissioner of Taxation.

Signature of Tax Agent:	<input type="text"/>	Date:	<input type="text"/>
-------------------------	----------------------	-------	----------------------

Agent's Firm Name:	<input type="text"/>		
--------------------	----------------------	--	--

Agent's Name:	<input type="text"/>	Agent's Phone:	<input type="text"/>
---------------	----------------------	----------------	----------------------

Agent's Reference:	<input type="text"/>	Client's Reference:	<input type="text"/>
--------------------	----------------------	---------------------	----------------------



Payment options

If you can't make a payment using BPAY[®], credit or debit card, other payment options are also available. It may take up to five business days for your ATO account to reflect any payments.

Account	Activity statement 1 P MAY SUPERANNUATION FUND
Payment reference number	001517637466990560
Overdue	\$0.00
Balance	\$1,632.00

BPAY[®]



Biller code 75556
Ref 001517637466990560

Telephone and Internet Banking - BPAY[®]

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

For more information see www.bpay.com.au

Credit or Debit card

Pay online with the Government EasyPay card payment service or ATO online (individuals).

A card payment fee will apply equal to the fee we incur from our bank.

Payment reference number 001517637466990560

Australia Post

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

Payment reference number 001517637466990560



*171 001517637466990560



TAX INVOICE

P May Superannuation Fund
10 Benson Ave
TOORAK VIC 3142
AUSTRALIA

Invoice Date
12 Jul 2023

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

Invoice Number
INV-0801

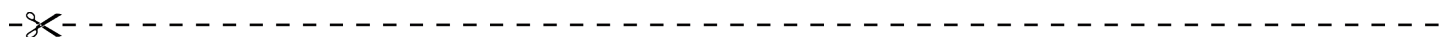
Reference
P May Superannuation Fund
- June 2023 BAS

ABN
65 611 377 149

Description	Quantity	Unit Price	GST	Amount AUD
Accounting Fee for preparation of Quarterly BAS Return for the P May Superannuation Fund for the quarter ended 30 June 2023, including: - Review of General Ledger for GST applicable transactions - Adjustments for GST reduced input credits (where applicable) - Lodgement of the Quarterly BAS Return with Australian Taxation Office	1.00	200.00	10%	200.00
			Subtotal	200.00
			TOTAL GST 10%	20.00
			TOTAL AUD	220.00

Due Date: 15 Aug 2023

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



PAYMENT ADVICE

Customer P May Superannuation Fund
Invoice Number INV-0801
Amount Due **220.00**
Due Date 15 Aug 2023

Amount Enclosed

Enter the amount you are paying above

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



SUPER B2B

CONTRIBUTIONS



Notice of intent to claim or vary a deduction for personal super contributions

COMPLETING THIS STATEMENT

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

The instructions contain important information about completing this notice. Refer to them for more information about how to complete and lodge this notice.

Section A: Your details

1 Tax file number (TFN)

6 8 8 1 7 1 0 1 0

The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title: Mr Mrs Miss Ms Other

Family name
M A Y

First given name
C O L L E E N

3 Date of birth Day: 2 7 / Month: 0 5 / Year: 1 9 5 9

4 Current postal address

P O B O X 3 9 7

Suburb/town/locality
M A L V E R N

State/territory
V I C
(Australia only)

Postcode
3 1 4 4
(Australia only)

Country if outside of Australia

5 Daytime phone number (include area code) 0 3 9 5 0 0 1 8 0 0

Section B: Super fund's details

6 Fund name

P M A Y S U P E R A N N U A T I O N F U N D

7 Fund Australian business number (ABN) 5 1 7 6 3 7 4 6 6 9 9

8 Member account number 0 0 0 0 2

9 Unique Superannuation Identifier (USI) (if known)

Declaration

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

! Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

VARIATION OF PREVIOUS VALID NOTICE OF INTENT

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.
- I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, **or**
- the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.

*I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:*

- I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, **or**

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Grid of boxes for name entry

Signature

Signature box

Date

Date fields: Day, Month, Year

➔ Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.



Notice of intent to claim or vary a deduction for personal super contributions

COMPLETING THIS STATEMENT

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

! The instructions contain important information about completing this notice. Refer to them for more information about how to complete and lodge this notice.

Section A: Your details

1 Tax file number (TFN)

4 5 4 3 7 4 6 7 3

! The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

2 Name

Title: Mr Mrs Miss Ms Other

Family name
M A Y

First given name: P E T E R
Other given names:

3 Date of birth
Day: 1 9 / Month: 0 3 / Year: 1 9 6 4

4 Current postal address

P O B O X 3 9 7

Suburb/town/locality: M A L V E R N
State/territory: V I C
Postcode: 3 1 4 4

Country if outside of Australia:

5 Daytime phone number (include area code) 0 3 9 5 0 0 1 8 0 0

Section B: Super fund's details

6 Fund name

P M A Y S U P E R A N N U A T I O N F U N D

7 Fund Australian business number (ABN) 5 1 7 6 3 7 4 6 6 9 9

8 Member account number 0 0 0 0 1

9 Unique Superannuation Identifier (USI) (if known)



SUPER B2B

**ROLLOVER
IN & OUT**



SUPER B2B

**INVESTMENTS
REVENUE**



MMJ Melbourne
ABN: 18 607 353 631
Joel Wald

Shop 2, 126 Wellington Parade
East Melbourne, VIC 3002
03 9041 0927

Property Manager - Erin Byfield
erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
PO Box 397
MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/07/2022 To: 31/07/2022

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick	Description	From	To	Net	GST	Total
Fiachra Eviston	Water Consumption	24/03/2022	22/06/2022	25.85	2.59	28.44
Fiachra Eviston	Water Rates	01/04/2022	30/06/2022	228.07	22.81	250.88
Fiachra Eviston	Base Rent	01/08/2022	31/08/2022	1,845.41	184.54	2,029.95
				2,099.33	209.94	2,309.27

Payments
Supplier

Owners Expenditure	Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty	Management Fee - JUL 2022	20798	19/07/2022	92.27	9.23	101.50
Directly Recoverable Expenditure						
Yarra Valley Water	Water Consumption	1111437576	11/07/2022	25.85	2.58	28.43
Yarra Valley Water	Water Rates	1111437576	11/07/2022	228.07	22.81	250.88
				346.19	34.62	380.81

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May Owner Remittance - JUL 2022 19/07/2022 (1,928.46)

Closing cash balance



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

Shop 2, 126 Wellington Parade
 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Erin Byfield
 erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/08/2022 To: 31/08/2022

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick
 Fiachra Eviston

Description	From	To	Net	GST	Total
Council Rates - 2022/23 - 1st Instalment	01/07/2022	30/09/2022	404.70	40.47	445.17
			<u>404.70</u>	<u>40.47</u>	<u>445.17</u>

Payments
Supplier

Directly Recoverable Expenditure
 Moreland City Council

Description	Invoice	Paid	Net	GST	Total
Council Rates - 2022/23 - 1st	1890073	25/08/2022	404.70	0.00	404.70
			<u>404.70</u>	<u>0.00</u>	<u>404.70</u>

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May Owner Remittance - AUG 2022 25/08/2022 (40.47)

Closing cash balance

40.47

0.00

0.00



MMJ Melbourne
ABN: 18 607 353 631
Joel Wald

Shop 2, 126 Wellington Parade
East Melbourne, VIC 3002
03 9041 0927

Property Manager - Erin Byfield
erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
PO Box 397
MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/09/2022 To: 30/09/2022

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick

Description	From	To	Net	GST	Total
Fiachra Eviston Annual Parks charge	22/06/2022	16/09/2022	81.60	8.16	89.76
Fiachra Eviston Water Consumption	22/06/2022	16/09/2022	33.48	3.35	36.83
Fiachra Eviston Water& Sewerage Rates	01/07/2022	30/09/2022	257.40	25.74	283.14
Fiachra Eviston Base Rent	01/09/2022	30/09/2022	1,845.41	184.54	2,029.95
Fiachra Eviston Base Rent	01/10/2022	18/10/2022	1,071.53	107.15	1,178.68
Fiachra Eviston Base Rent	19/10/2022	31/10/2022	797.10	79.71	876.81
			4,086.52	408.65	4,495.17

Payments
Supplier

Owners Expenditure

Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty Management Fee - SEP 2022	22103	14/09/2022	92.27	9.23	101.50
MMJ Real Estate (Melbourne) Pty Management Fee - SEP 2022	22196	20/09/2022	93.43	9.34	102.77

Directly Recoverable Expenditure

Description	Invoice	Paid	Net	GST	Total
Yarra Valley Water Water Consumption	1113448651	30/09/2022	33.48	0.00	33.48
Yarra Valley Water Water& Sewerage Rates	1113448651	30/09/2022	257.40	0.00	257.40
Yarra Valley Water Annual Parks charge	1113448651	30/09/2022	81.60	0.00	81.60
			558.18	18.57	576.75

Cash movement for the month

3,918.42

Opening cash balance

0.00

May Super Fund Pty Ltd ATF P May Owner Remittance - SEP 2022	14/09/2022	(1,928.45)
May Super Fund Pty Ltd ATF P May Owner Remittance - SEP 2022	20/09/2022	(1,952.72)
May Super Fund Pty Ltd ATF P May Owner Remittance - SEP 2022	30/09/2022	(37.25)

Closing cash balance

0.00



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

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 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Erin Byfield
 erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/10/2022 To: 31/10/2022

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick

Description	From	To	Net	GST	Total
Fiachra Eviston Council Rates - 2022/23 - 2nd Instalment	01/10/2022	31/12/2022	413.00	41.30	454.30
Fiachra Eviston Base Rent	01/11/2022	30/11/2022	1,900.78	190.08	2,090.86
			2,313.78	231.38	2,545.16

Payments
Supplier

Owners Expenditure

Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty Management Fee - OCT 2022	22951	25/10/2022	95.04	9.50	104.54
Directly Recoverable Expenditure Moreland City Council Council Rates - 2022/23 - 2nd	1890073	25/10/2022	413.00	0.00	413.00
			508.04	9.50	517.54

Cash movement for the month

2,027.62

Opening cash balance

0.00

May Super Fund Pty Ltd ATF P May Owner Remittance - OCT 2022 25/10/2022

(2,027.62)

Closing cash balance

0.00



MMJ Melbourne
ABN: 18 607 353 631
Joel Wald

Shop 2, 126 Wellington Parade
East Melbourne, VIC 3002
03 9041 0927

Property Manager - Erin Byfield
erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
PO Box 397
MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/11/2022 To: 30/11/2022

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick

Description	From	To	Net	GST	Total
Fiachra Eviston Adjustment levy to back date admin fees	01/06/2022	24/08/2022	172.30	17.23	189.53
Fiachra Eviston Base Rent	01/12/2022	31/12/2022	1,900.78	190.08	2,090.86
Fiachra Eviston OC 6 monthly Admin Fund Fees	01/12/2022	31/05/2023	1,270.18	127.02	1,397.20
			3,343.26	34.33	3,677.59

Payments
Supplier

Owners Expenditure

Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty Management Fee - NOV 2022	23658	25/11/2022	95.04	9.50	104.54
Ace Body Corporate Management OC 6 monthly Sinking Fund Fees	PS731067	25/11/2022	154.87	0.00	154.87
Ace Body Corporate Management Adjustment levy to back date Sinking	PS731067	25/11/2022	25.99	0.00	25.99
Directly Recoverable Expenditure					
Ace Body Corporate Management Adjustment levy to back date admin	PS731067	25/11/2022	172.30	0.00	172.30
Ace Body Corporate Management OC 6 monthly Admin Fund Fees	PS731067	25/11/2022	1,270.18	0.00	1,270.18
			1,718.38	9.50	1,727.88

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May	Owner Remittance - NOV 2022	25/11/2022			(1,949.71)
Closing cash balance					0.00



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

Shop 2, 126 Wellington Parade
 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Erin Byfield
 erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/12/2022 To: 31/12/2022

Receipts						
Tenant	Description	From	To	Net	GST	Total
Unit 1/26 Breese Street, Brunswick Fiachra Eviston	Base Rent	01/01/2023	31/01/2023	1,900.78	190.08	2,090.86
				<u>1,900.78</u>	<u>✓ 190.08</u>	<u>2,090.86</u>
Cash movement for the month						1,986.32
Opening cash balance						0.00
Payments	Description	Invoice	Paid	Net	GST	Total
Supplier						
Owners Expenditure						
MMJ Real Estate (Melbourne) Pty	Management Fee - DEC 2022	24255	16/12/2022	95.04	9.50	104.54
				<u>95.04</u>	<u>✓ 9.50</u>	<u>104.54</u>
May Super Fund Pty Ltd ATF P May Owner Remittance - DEC 2022						(1,986.32)
Closing cash balance						0.00



MMJ Melbourne
ABN: 18 607 353 631
Joel Wald

Shop 2, 126 Wellington Parade
East Melbourne, VIC 3002
03 9041 0927

Property Manager - Erin Byfield
erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
PO Box 397
MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/01/2023 To: 31/01/2023

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick	Description	From	To	Net	GST	Total
Fiachra Eviston	Water Consumption	16/09/2022	20/12/2022	71.30	7.13	78.43
Fiachra Eviston	Water& Sewerage Rates	01/10/2022	31/12/2022	257.40	25.74	283.14
Fiachra Eviston	Council Rates - 2022/23 - 3rd Instalment	01/01/2023	31/03/2023	413.00	41.30	454.30
Fiachra Eviston	Fire protection equipment inspection	17/01/2023	17/01/2023	268.50	26.85	295.35
Fiachra Eviston	Base Rent	01/02/2023	28/02/2023	1,900.78	190.08	2,090.86
				2,910.98	291.10	3,202.08

Payments
Supplier

Owners Expenditure	Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty	Management Fee - JAN 2023	24992	25/01/2023	95.04	9.50	104.54
Directly Recoverable Expenditure						
Yarra Valley Water	Water Consumption	1118476616	05/01/2023	71.30	0.00	71.30
Yarra Valley Water	Water& Sewerage Rates	1118476616	05/01/2023	257.40	0.00	257.40
Moreland City Council	Council Rates - 2022/23 - 3rd	1890073	25/01/2023	413.00	0.00	413.00
GMH Fire & Safety Australia	Fire protection equipment inspection	INV-8671	27/01/2023	268.50	26.85	295.35
				1,105.24	36.35	1,141.59

Cash movement for the month

2,060.49

Opening cash balance

0.00

May Super Fund Pty Ltd ATF P May Owner Remittance - JAN 2023

05/01/2023

(32.87)

May Super Fund Pty Ltd ATF P May Owner Remittance - JAN 2023

25/01/2023

(2,027.62)

Closing cash balance

0.00



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

Shop 2, 126 Wellington Parade
 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Erin Byfield
 erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/02/2023 To: 28/02/2023

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick Fiachra Eviston	Description	From	To	Net	GST	Total
	Base Rent	01/03/2023	31/03/2023	1,900.78	190.08	2,090.86
				<u>1,900.78</u>	<u>190.08</u>	<u>2,090.86</u>

Payments
Supplier

Owners Expenditure MMJ Real Estate (Melbourne) Pty	Description	Invoice	Paid	Net	GST	Total
	Management Fee - FEB 2023	25593	17/02/2023	95.04	9.50	104.54
				<u>95.04</u>	<u>9.50</u>	<u>104.54</u>

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May Owner Remittance - FEB 2023 17/02/2023 (1,986.32)

Closing cash balance



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

Shop 2, 126 Wellington Parade
 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Erin Byfield
 erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/03/2023 To: 31/03/2023

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick Fiachra Eviston	Description	From	To	Net	GST	Total
	Base Rent	01/04/2023	30/04/2023	1,900.78	190.08	2,090.86
				<u>1,900.78</u>	<u>✓ 190.08</u>	<u>2,090.86</u>

Payments
Supplier

Owners Expenditure MMJ Real Estate (Melbourne) Pty	Description	Invoice	Paid	Net	GST	Total
	Management Fee - MAR 2023	26290	22/03/2023	95.04	9.50	104.54
				<u>95.04</u>	<u>✓ 9.50</u>	<u>104.54</u>

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May Owner Remittance - MAR 2023 22/03/2023 (1,986.32)

Closing cash balance

1,986.32

0.00

0.00



MMJ Melbourne
ABN: 18 607 353 631
Joel Wald

Shop 2, 126 Wellington Parade
East Melbourne, VIC 3002
03 9041 0927

Property Manager - Erin Byfield
erin.byfield@mmj.com.au

May Super Fund Pty Ltd ATF P May Superannuation Fund
PO Box 397
MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/04/2023 To: 30/04/2023

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick

Description	From	To	Net	GST	Total
Fiachra Eviston Water Consumption	20/12/2022	23/03/2023	28.48	2.85	31.33
Fiachra Eviston Water rates & sewerage rates	01/01/2023	31/03/2023	251.81	25.18	276.99
Fiachra Eviston Council Rates - 2022/23 - 4th Instalment	01/04/2023	30/06/2023	413.00	41.30	454.30
Fiachra Eviston Base Rent	01/05/2023	31/05/2023	1,900.78	100.08	2,090.86
			2,594.07	259.41	2,853.48

Payments
Supplier

Owners Expenditure

Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty Management Fee - APR 2023	26890	18/04/2023	95.04	9.50	104.54

Directly Recoverable Expenditure

Description	Invoice	Paid	Net	GST	Total
Yarra Valley Water Water Consumption	1117811795	18/04/2023	28.48	0.00	28.48
Yarra Valley Water Water rates & sewerage rates	1117811795	18/04/2023	251.81	0.00	251.81
Moreland City Council Council Rates - 2022/23 - 4th	1890073	18/04/2023	413.00	0.00	413.00
			788.33	9.50	797.83

Cash movement for the month

2,055.65

Opening cash balance

0.00

May Super Fund Pty Ltd ATF P May Owner Remittance - APR 2023

18/04/2023

(2,055.65)

Closing cash balance

0.00



MMJ Melbourne
 ABN: 18 607 353 631
 Joel Wald

Shop 2, 126 Wellington Parade
 East Melbourne, VIC 3002
 03 9041 0927

Property Manager - Steven Haigh

May Super Fund Pty Ltd ATF P May Superannuation Fund
 PO Box 397
 MALVERN, VIC 3144

Owners Statement
26 Breese Street
Period From: 01/06/2023 To: 30/06/2023

Receipts
Tenant

Unit 1/26 Breese Street, Brunswick	Description	From	To	Net	GST	Total
Fiachra Eviston	Base Rent	01/06/2023	30/06/2023	1,900.78	190.08	2,090.86
Fiachra Eviston	OC 6 monthly Admin Fund Fees	01/06/2023	30/11/2023	1,270.17	127.02	1,397.19
Fiachra Eviston	Base Rent	01/07/2023	31/07/2023	1,900.78	190.08	2,090.86
				5,071.73	507.18	5,578.91

Payments
Supplier

Owners Expenditure	Description	Invoice	Paid	Net	GST	Total
MMJ Real Estate (Melbourne) Pty	Management Fee - JUN 2023	28074	07/06/2023	95.04	9.50	104.54
Ace Body Corporate Management	OC 6 monthly Sinking Fund Fees	PS731067	07/06/2023	154.86	0.00	154.86
MMJ Real Estate (Melbourne) Pty	Management Fee - JUN 2023	28308	22/06/2023	95.04	9.51	104.55
Directly Recoverable Expenditure						
Ace Body Corporate Management	OC 6 monthly Admin Fund Fees	PS731067	07/06/2023	1,270.17	0.00	1,270.17
				1,615.11	19.01	1,634.12

Strata Levy : \$1,425.03

Cash movement for the month

Opening cash balance

May Super Fund Pty Ltd ATF P May	Owner Remittance - JUN 2023	07/06/2023	(1,958.48)
May Super Fund Pty Ltd ATF P May	Owner Remittance - JUN 2023	22/06/2023	(1,986.31)

Closing cash balance

3,944.79

0.00

0.00



SUPER B2B

EXPENSES



TAX INVOICE

P May Superannuation Fund
10 Benson Ave
TOORAK VIC 3142
AUSTRALIA

Invoice Date
24 Nov 2022

Invoice Number
INV-0024


Reference
P May Superannuation
Fund - June 2022 BAS

Soaring Super Pty Ltd
Postal - PO BOX 393
Seddon West
Email -
info@soaringsuper.com.
au
ABN - 72 364 250 771

Description	Quantity	Unit Price	GST	Amount AUD
Business Activity Statement - June 2022	1.00	150.00	10%	150.00
			Subtotal	150.00
			TOTAL GST 10%	15.00
			TOTAL AUD	165.00

Accountancy Fees : \$165.00
Less : GST : \$15*75% : \$11.25

\$153.75



Due Date: 1 Dec 2022

Direct bank transfer:
Soaring Super Pty Ltd

BSB: 013481 ACC: 264985034

PAYMENT ADVICE

To: Soaring Super Pty Ltd
Postal - PO BOX 393 Seddon West
Email - info@soaringsuper.com.au
ABN - 72 364 250 771

Customer P May Superannuation Fund
Invoice Number INV-0024
Amount Due 165.00
Due Date 1 Dec 2022
Amount Enclosed _____

Enter the amount you are paying above



TAX INVOICE

P May Superannuation Fund
10 Benson Ave
TOORAK VIC 3142
AUSTRALIA

Invoice Date
24 Nov 2022

Invoice Number
INV-0025


Reference
P May Superannuation
Fund - September 2022
BAS

Soaring Super Pty Ltd
Postal - PO BOX 393
Seddon West
Email -
info@soaringsuper.com.
au
ABN - 72 364 250 771

Description	Quantity	Unit Price	GST	Amount AUD
Business Activity Statement - September 2022	1.00	150.00	10%	150.00
			Subtotal	150.00
			TOTAL GST 10%	15.00
			TOTAL AUD	165.00

Accountancy Fees : \$165.00
Less : GST : \$15*75% : \$11.25

\$153.75



Due Date: 1 Dec 2022

Direct bank transfer:
Soaring Super Pty Ltd

BSB: 013481 ACC: 264985034

PAYMENT ADVICE

To: Soaring Super Pty Ltd
Postal - PO BOX 393 Seddon West
Email - info@soaringsuper.com.au
ABN - 72 364 250 771

Customer P May Superannuation Fund
Invoice Number INV-0025
Amount Due 165.00
Due Date 1 Dec 2022
Amount Enclosed _____

Enter the amount you are paying above



TAX INVOICE

P May Superannuation Fund
10 Benson Ave
TOORAK VIC 3142
AUSTRALIA

Invoice Date
14 Dec 2022

Invoice Number
INV-0026

Reference
P May Superannuation
Fund - 2022 Year

Soaring Super Pty Ltd
Postal - PO BOX 393
Seddon West
Email -
info@soaringsuper.com.
au
ABN - 72 364 250 771

Description	Quantity	Unit Price	GST	Amount AUD
Accounting and taxation services for 2022 compliance year:	1.00	1,400.00	10%	1,400.00
Fee for preparation of financial statements, trustee minutes, member statements and income tax return for P May Superannuation Fund for the year ended 30 June 2022.				
General administration of the Fund.				
Arranging for the 30 June 2022 financial statements and income tax return to be audited as required by the Superannuation Industry (Supervision) Act 1993.	1.00	300.00	10%	300.00

Accountancy Fees	: \$1,540.00	✓
Less : GST : \$140*75%	: \$105.00	

	\$1,435.00	
Auditor Fees	\$330.00	✓

Subtotal	1,700.00
TOTAL GST 10%	170.00
TOTAL AUD	1,870.00

Due Date: 21 Dec 2022

Direct bank transfer:
Soaring Super Pty Ltd

BSB: 013481 ACC: 264985034



PAYMENT ADVICE

To: Soaring Super Pty Ltd
Postal - PO BOX 393 Seddon West
Email - info@soaringsuper.com.au
ABN - 72 364 250 771

Customer P May Superannuation Fund
Invoice Number INV-0026

Amount Due **1,870.00**
Due Date 21 Dec 2022

Amount Enclosed _____

Enter the amount you are paying above

TAX INVOICE

P May Superannuation Fund
 10 Benson Ave
 TOORAK VIC 3142
 AUSTRALIA

Invoice Date
 7 Feb 2023

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

Invoice Number
 INV-0712


Reference
 P May Superannuation Fund
 - December 2022 BAS

ABN
 65 611 377 149

Description	Quantity	Unit Price	GST	Amount AUD
Accounting Fee for preparation of Quarterly BAS Return for the P May Superannuation Fund for the quarter ended 31 December 2022, including: - Review of General Ledger for GST applicable transactions - Adjustments for GST reduced input credits (where applicable) - Lodgement of the Quarterly BAS Return with Australian Taxation Office	1.00	150.00	10%	150.00
Subtotal				150.00
TOTAL GST 10%				15.00
TOTAL AUD				165.00

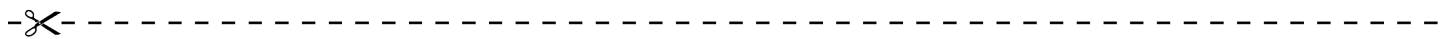
Accountancy Fees : \$165.00
 Less : GST : \$15*75% : \$11.25

 \$153.75



Due Date: 15 Mar 2023

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



PAYMENT ADVICE

Customer	P May Superannuation Fund
Invoice Number	INV-0712
Amount Due	165.00
Due Date	15 Mar 2023
Amount Enclosed	

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

Enter the amount you are paying above



TAX INVOICE

P May Superannuation Fund
10 Benson Ave
TOORAK VIC 3142
AUSTRALIA

Invoice Date
30 Apr 2023

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

Invoice Number
INV-0766


Reference
P May Superannuation Fund
| March 2023 BAS

ABN
65 611 377 149

Description	Quantity	Unit Price	GST	Amount AUD
Accounting Fee for preparation of Quarterly BAS Return for the P May Superannuation Fund for the quarter ended 31 March 2023, including: - Review of General Ledger for GST applicable transactions - Adjustments for GST reduced input credits (where applicable) - Lodgement of the Quarterly BAS Return with Australian Taxation Office	1.00	150.00	10%	150.00
			Subtotal	150.00
			TOTAL GST 10%	15.00
			TOTAL AUD	165.00

Accountancy Fees : \$165.00
Less : GST : \$15*75% : \$11.25

\$153.75



Due Date: 15 May 2023

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

PAYMENT ADVICE

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

Customer P May Superannuation Fund
Invoice Number INV-0766
Amount Due 165.00
Due Date 15 May 2023

Amount Enclosed

Enter the amount you are paying above



ASIC
Australian Securities & Investments Commission

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

ABN 86 768 265 615

Paid
20.12.2022

MAY SUPER FUND PTY LTD
8 COMO ST MALVERN VIC 3144

INVOICE STATEMENT

Issue date 08 Dec 22

MAY SUPER FUND PTY LTD

ACN 154 683 333

Account No. 22 154683333

Summary

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



Please pay

Immediately	\$0.00
By 08 Feb 23	\$59.00

If you have already paid please ignore this invoice statement.

- 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

- 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

TOTAL DUE	\$59.00
Immediately	\$0.00
By 08 Feb 23	\$59.00

PAYMENT SLIP

MAY SUPER FUND PTY LTD

Payment options are listed on the back of this payment slip



Bill Code: 17301
Ref: 2291546833339

ACN 154 683 333

Account No: 22 154683333



22 154683333



*814 129 0002291546833339 19

Transaction details:

	Transactions for this period	ASIC reference	\$ Amount
2022-12-08	Annual Review - Special Purpose Pty Co	4X1795493480P A	\$59.00
	Outstanding transactions		
2022-12-08	Annual Review - Special Purpose Pty Co	4X1795493480P A	\$59.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2291 5468 3333 919

Australia Post

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

Phone

Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

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



Bill Code: 17301
Ref: 2291546833339

Telephone & Internet Banking – BPAY[®]

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



LIFE INSURANCE

MLC Life Insurance Policy Schedule

This Policy Schedule replaces any previous Policy Schedules. Effective date 10 May 2023

Policy details

Policy Owner	MAY SUPER FUND PTY LTD ATFT P MAY SUPERANNUTION FUND ATF MAY SUPER FUND PTY LTD ATFT P MAY SUPERANNUTION FUND		
Product name	MLC Personal Protection Portfolio		
Policy number	36221032	Policy start date	10 May 2000
Review Date(Annual renewal)	10 May	Yearly premium*	\$11,208.65
Yearly policy fee	\$89.69	Stamp Duty state	VIC
Yearly Stamp Duty	\$612.83		

* Your Yearly premium includes the policy fee and stamp duty

Life Insured details

Life Insured

Life Insured	Mr PETER MAY	Date of Birth	19 March 1964
Age next birthday	60	Occupation Class	A

What you're covered for

Mr PETER MAY Life Insured

Individual Benefit details

Benefit type	Premium structure	Benefit amount	Yearly premium	Benefit expiry date	Smoker status	Inflation Linked
Income Protection Plus	Level	\$7,702	\$6,076.42	19 March 2029	Non-smoker	Yes
Extra benefits (benefit details)						

- Home Assistance included
- Transportation Benefit included
- Accommodation Benefit included
- Benefit during the Waiting Period included
- Advance Payment Benefit included
- Double benefits for specified conditions included
- Child Support Income Benefit included
- Rehabilitation Expense Benefit included
- Rehabilitation Bonus included
- Claim Indexation Applicable included
- Extra Benefit Option included
- Waiting Period 3 months
- Benefit Period to Age 65
- Insured at Agreed Value
- Premium is calculated based on an occupation code of A.



Life Cover Plus	Stepped	\$493,269	\$4,429.71	10 May 2064	Non-smoker	Yes
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Extra benefits (benefit details)

- Financial Planning included

The premium referred to in the Individual Benefits details section does not include any Policy Fee that may be payable. The premium details in this Schedule will be valid until the next Review Date. This Schedule is current as at the effective date shown, and replaces any Schedule previously issued. You should refer to the Policy Document for full details of when we will pay a Benefit. Please also refer to your Policy Document for a full description of your Extra benefits, including any eligibility criteria that may apply.

This annual review notice is subject to payment of all premiums due. If you have already received notice or receive a notice that your policy has been cancelled, the insurances set out in this notice ceased to be effective on the date of cancellation of your policy.

A request by you to reinstate your policy will be subject to our requirements, payment of overdue premiums and may be subject to evidence of continued good health.



Moreland City Council
Locked Bag 10 Moreland VIC 3058

Moreland City Council

TAX INVOICE

Civic Centre 90 Bell Street
Coburg Victoria Australia
Telephone (03) 9240 1111
Facsimile (03) 9240 1212

TTY 133 677
Website www.moreland.vic.gov.au
Email info@moreland.vic.gov.au
ABN 46 202 010 737

VALUATION AND RATE NOTICE

For the period 1 July 2022 to 30 June 2023



May Breese Pty Ltd
C/- Urbane Commercial Pty Ltd
PO Box 6060
SOUTH YARRA VIC 3141

026
R0_3053990

ASSESSMENT NUMBER

1890073

DATE OF ISSUE

26/07/2022

\$404.70

payable by

30 September, 2022

Any arrears shown on this notice
are payable immediately

Property Address 1/26 Breese Street, BRUNSWICK VIC 3056

Property Description CT-11877/670 Lot 1 PS 731067

Level of Valuation Date	Site Value	Capital Improved Value	Net Annual Value	AVPCC
01/01/2022	\$45,000	\$520,000	\$26,000	820.3

Commercial Rate	520,000 x 0.0021175	\$1,101.10
Commercial FSPL Fixed Charge		\$238.00
Commercial FSPL Levy Rate	520,000 x 0.000605	\$314.60
Payments		-\$10.00

Balance Of Rates & Charges Grossed up in Rental Statements **\$1,643.70** ✓

If you are experiencing payment difficulties, please contact Council's Revenue Services Unit on 9240-1111 or via email to ratescontact@moreland.vic.gov.au
Any payments received after 24 July 2022 may not be reflected on this notice.



Receive your notice via email
Go to moreland.enotices.com.au

Your eNotice Reference No:

B5653E763S

Four Instalments

DUE DATE	AMOUNT
30/09/2022	\$404.70
30/11/2022	\$413.00
28/02/2023	\$413.00
31/05/2023	\$413.00

Ten Monthly Instalments (Council Initiated Direct Debits Only).

DUE DATE	AMOUNT	DUE DATE	AMOUNT
15-Sep-22	\$158.70	15-Feb-23	\$165.00
15-Oct-22	\$165.00	15-Mar-23	\$165.00
15-Nov-22	\$165.00	15-Apr-23	\$165.00
15-Dec-22	\$165.00	15-May-23	\$165.00
15-Jan-23	\$165.00	15-Jun-23	\$165.00

See reverse for payment options. Please return this section if paying by mail.

BPAY this payment via Internet or phone banking.

	Billers Code: 35105
	Ref: 1890 073

POST billpay



*3523 1890073

For Council Use



Instalment One



Assessment Number

Assessment No: 1890073

Ratepayer Name: May Breese Pty Ltd

Property Address: 1/26 Breese Street, BRUNSWICK VIC 3056



Moreland City Council

Amount Payable:

\$404.70

Payment Due by:

30 September, 2022

IMPORTANT INFORMATION FOR RATEPAYERS

NOTICE OF VALUATION

The property described in this Valuation and Rate Notice has been valued as at 1 January 2022. The operative date for rating purposes of this valuation is 1 July 2022. Moreland City Council bases its rates on the Capital Improved Value.

COMPLIANCE WITH THE VICTORIAN GOVERNMENT'S RATE CAP

Council has complied with the Victorian Government's rates cap of 1.75%. The cap applies to the average annual increase of rates and charges.

The rates and charges for your property may have increased or decreased by a different percentage amount for the following reasons—

- (i) the valuation of your property relative to the valuation of other properties in the municipal district;
- (ii) the inclusion of other rates and charges not covered by the Victorian Government's rates cap.

RATE PAYMENT OPTIONS

a) Payment by Four Instalments

To pay by four instalments, the amounts indicated on the front of this notice must be received no later than the following dates:

- 1st Instalment – 30 September 2022,**
- 2nd Instalment – 30 November 2022,**
- 3rd Instalment – 28 February 2023,**
- 4th Instalment – 31 May 2023**

Instalment notices for the 2nd, 3rd and 4th instalments will be issued no less than 14 days prior to each instalment due date.

b) Council approved Direct Debits are available by 10 Monthly or Quarterly Instalments

(From a nominated cheque or savings account only)
For due dates please refer to the front of this notice. Ratepayers must complete a Council approved Direct Debit Request form to be eligible for this option. Ratepayer scheduled payments via alternative payment methods are not eligible for the 10 monthly instalment plan.

CHANGE OF PROPERTY OWNERSHIP AND MAILING ADDRESS

Council must be notified in writing of a change of ownership or address. When ownership of a property changes, liability for the payment of rates remains with the owner recorded by Council, until a "Notice of Acquisition" is received from the purchaser or their legal representative, within one month of sale.

Council must be notified in writing of any change of address or occupancy. Forms are available from Council's website www.moreland.vic.gov.au

RIGHT OF OBJECTION TO VALUATIONS

Ratepayers have a right under Part III of the *Valuation of Land Act 1960* to object to the valuation of the described property, on a number of specific grounds. Objections must be lodged with Council within 2 months of the date of issue shown on this notice. To lodge a valuation objection please visit www.moreland.vic.gov.au

It should be noted however that an objection or an appeal against a valuation assessment does not prevent the recovery by Council of any rates due pending the determination of the objection or appeal. Any instalment that falls due should still be paid by the due date.

APPEAL AGAINST RATE

If aggrieved by any such matters included or omitted from any rate or charge other than in respect of the assessment value of the property any person may, within 60 days of the issue of the Valuation and Rate Notice, give notice in writing to Council of the intention to appeal to the County Court in the manner set out in section 184 of the *Local Government Act 1989*.

PENALTIES FOR FAILURE TO PAY

Penalty Interest on any arrears of Rates and Charges will continue to accrue until full payment of the outstanding amount and interest accrued to the date of payment is received. Late or non-payment of rates and charges will incur an interest penalty in accordance with the *Penalty Interest Rate Act 1983*. Interest will be charged on overdue instalment amounts from the due date of each instalment until payment is received, at the prescribed rate.

PAYMENT ALLOCATION OF RATES AND CHARGES

Please be aware that any payments/adjustments made to this account in the last few days may not be reflected on this notice.

All payments will be allocated as follows:

- 1) Legal Costs Owing (if any)
- 2) Interest Owing (if any)
- 3) Arrears Owing (if any)
- 4) Current Rates & Charges Owing

OVERDUE RATES

If you are having difficulties in making payments prior to the due dates, please contact the Revenue Services Unit on (03) 9240 1111 for assistance.

Any arrears shown on the front of this notice are payable immediately and may be the subject of legal action and interest charges without further notice.

LAND TAX

The Valuer-General Victoria (VGV) is the sole valuation authority to conduct annual valuations of all land in Victoria for rating and taxation purposes. The State Revenue Office uses the Site Value in assessing land tax. Further information on the use of valuations for land tax can be found on the State Revenue Office website (www.sro.vic.gov.au) or by contacting **13 21 61**.

FIRE SERVICES PROPERTY LEVY

Council are required to collect the Fire Services Property Levy on behalf of the State Revenue Office (www.sro.vic.gov.au or 13 21 61). This amount is listed as a separate charge on the front of this notice. In cases of financial hardship the owner of land may apply for a waiver, deferral or concession in respect to the leviable land under Section 27 of the *Fire Services Property Levy Act 2012* for rateable land and Section 28 for non-rateable residential land.

PENSIONER RATE CONCESSIONS

If you currently hold an eligible Pensioner concession card or DVA gold card, you may be able to apply for a rebate on rates and the Fire Services Property Levy at your principal place of residence. Further information and application forms are available on Council's website www.moreland.vic.gov.au or by calling (03) 9240 1111. If you have previously applied for the rebate you do not need to reapply unless the rebate is not reflected on your annual rate notice. Please note Health Care cardholders are not eligible for Municipal Rates Concessions.

PRIVACY

Council is committed to protecting your privacy and personal information in accordance with the *Privacy and Data Protection Act 2014* and our Privacy Policy. Council will not disclose your information to a third party unless there is a statutory or legal requirement, or in order for Council to meet its service provision responsibilities.









Personal information collected by Council will be used for municipal related purposes. You are able to request access to the personal information that we hold about you, and to request that it be corrected if necessary. Please contact Council on 9240 1111 with any queries about this statement.

DATE RATES AND CHARGES DECLARED, 23RD JUNE 2022.



Printed on recycled paper.

Methods of Payment

 <p>Council Approved Direct Debit Direct Debit Forms are available from Council's Citizens Service Centre or online at www.moreland.vic.gov.au Ratepayer scheduled payments do not constitute direct debit registration. Direct Debit from Credit Cards is not available. Quarterly direct debits will be deducted on the instalment due dates. Monthly Direct Debits will be deducted over 10 monthly instalments commencing 15 September.</p>	 <ul style="list-style-type: none"> • Visit: www.moreland.vic.gov.au to make your payment 24 hours a day 7 days a week. <p>Visa and MasterCard are accepted for telephone and internet banking.</p>	 <ul style="list-style-type: none"> • Pay in-store at Australia Post. Present this notice intact and pay via cash, cheque or EFTPOS, Debit Card and Credit Card (MasterCard and Visa) available. 	 <ul style="list-style-type: none"> • Please call telephone number 9240 1111 and quote the assessment number shown on the front of the notice.
 <p>Telephone & Internet Banking - BPAY®</p> <ul style="list-style-type: none"> • Contact your bank or financial institution to make this payment from your cheque, debit, or transaction account. • Quote the Biller Code (35105) and Customer Reference Number shown on the rate notice. • More info: www.bpay.com.au <p>© Registered to BPAY Pty Ltd, ABN 69 079 137 518</p>	 <p>Centrepay Use Centrepay to arrange regular deductions from your Centrelink payment.</p> <p>Call Centrelink or visit www.humanservices.gov.au/centrepay for more information.</p> <p>Council's Centrepay number is: 555 061 978C</p>	 <ul style="list-style-type: none"> • Hours of payment: 8.30am to 5.00pm, Monday to Friday • Coburg Citizens Service Centre 90 Bell Street Coburg Vic. 3058 (cash payment up to \$3,000 per invoice) • Brunswick Citizens Service Centre 233 Sydney Road Brunswick Vic. 3056 (no cash payments, EFT only) • Glenroy Community Hub 50 Wheatsheaf Road, Glenroy VIC 3046 (no cash payments, EFT only) • EFTPOS and Credit Card Facilities available at all centres. (Visa and MasterCard only) 	 <ul style="list-style-type: none"> • Make cheque payable to Moreland City Council and cross it 'Not Negotiable'. • Detach payment slip and mail with cheque to: Moreland City Council Locked Bag 10, Moreland 3058 • A receipt will not be issued for payments received by mail. Retain top portion of notice for your record.

Contact details

Moreland City Council

Locked Bag 10, Moreland, VIC, 3058
9240 1111 | moreland.vic.gov.au

Find us on Facebook, Instagram, and Twitter



To learn about rates or to speak with us about a payment plan in your language, call 9280 1919.

Per informazioni in Italiano sulle tariffe o per organizzare un piano di pagamento chiamate il numero 9280 1911.

Για πληροφορίες στα Ελληνικά σχετικά με δημοτικά τέλη ή για να συζητήσετε μαζί μας σχέδιο πληρωμής τηλεφωνήστε στο 9280 1912.

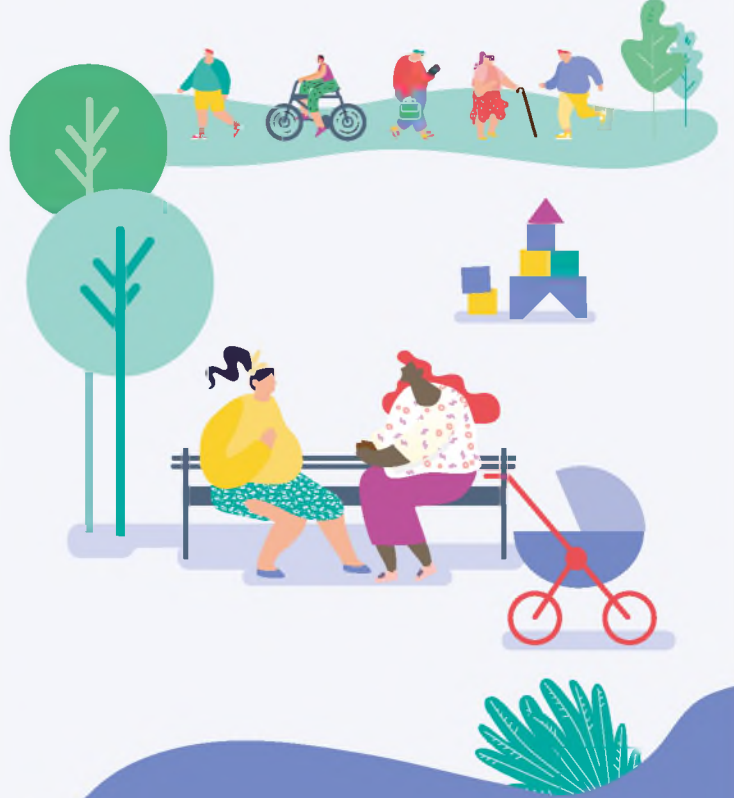
للتعرف على الأسعار أو التحدث إلينا عن خطة السداد في اللغة العربية اتصل
ب 9280 1913

如需用中文了解市政费或向我们查询如何订立还款计划，
请致电 9280 0750.

Vergi ücretlerini öğrenmek veya ödeme planı hakkında bizimle Türkçe konuşmak için 9280 1914 numaralı telefonu arayın.



Moreland
City Council

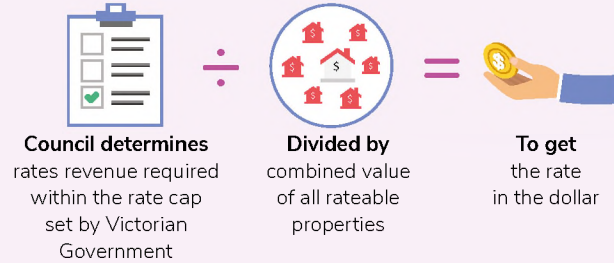


Rates 2022-23

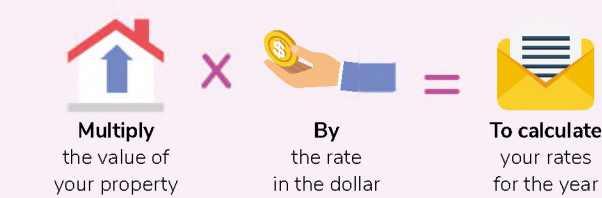
How are my rates calculated?

When deciding how much Council needs to raise in general rates, we consider community needs and available income for the coming year. This is done when we are preparing our annual budget. Your rates are calculated using the following process:

Total rates for the municipality



What you pay



Your property is valued each year by the Victorian Government's Valuer General. Your property value is used to work out how much the rates of each property will be. Property values vary across the municipality and over time.

Property values across Moreland increased 16.7% between 1 January 2021 and 1 January 2022. The average increase in rates payable is \$31. Some rate assessments will increase more than average and some less than average or even see a decrease - it depends on the increase or decrease of each property's valuation relative to the overall change in valuations across the municipality.

Other charges on my rates notice

Waste charges

2022-23 annual waste charges have increased largely due to the scheduled increase to the landfill levy imposed by the Victorian Government, increased fuel costs as well as starting the work to expand our waste service from 3 to 4 streams (including a bin for glass only) to accommodate the Victorian Government circular economy plan *Recycling Victoria: A new economy*.

If you have a standard 80 litre garbage bin, the increase adds up to an extra 54 cents per week or \$28.19 per year.

This financial year Council is also trialling booked hard waste collections, with up to 2 collections available per eligible household (conditions apply, refer to enclosed flyer).

The annual waste fees are directly linked to the cost of providing the waste services on a cost recovery basis.

Fire Services Property Levy

Your rates include the Victorian Government's Fire Services Property Levy. All revenue collected goes directly to the State Government to help support Victoria's fire services.



What else can I do with my hard waste?

Most items collected through hard waste end up in landfill. If your items are in good condition, consider giving them a second life. Options for reusing goods include:

- **Donate:** drop items off at a charity store during business hours, or call one of these charities to arrange a free collection:
 - » Brotherhood of St Laurence **1300 366 283**;
 - » Diabetes Australia – Victoria **9923 8400**;
 - » St Vincent de Paul Society of Victoria **1800 621 349**.
- **Sell, swap or give away:** many online platforms are available to sell, give away, swap or share your pre-loved goods such as Facebook Marketplace and free goods groups, Ziilch, Freecycle and Gumtree.
- **Garage Sale Trail:** we participate in Garage Sale Trail each year. Garage Sale Trail gives residents and community groups the opportunity to participate in a national weekend of garage sales. Go to garagesaletrail.com.au for more information.
- **Repair:** some broken household items can be fixed at a Repair Café. Go to brunswicktoolibrary.org for information and event dates.

More information

Visit moreland.vic.gov.au/reducingwaste for more information on how to recycle, reuse or donate items that you no longer need.

Visit moreland.vic.gov.au/bookedhardwaste for more information about the booked hard waste service trial.

This trial service is only available to households who pay the annual Waste Charge.



Moreland
City Council

Introducing your booked hard waste service



We are trialling a booked hard waste collection service from July 2022. During the trial period, there will be no municipal-wide collections. You must book to have your hard waste picked up from your home.

How do I book a collection?

There are two ways you can book your hard waste collection.



When do I put my hard waste out?

After your booking has been confirmed you will be sent a 'how to guide' for using the service which outlines how and when to place your items on your nature strip.

Do not put items out on your nature strip without a booking. It is illegal to place items out at any other time and penalties apply under the General Local Law.

How much hard waste will be collected?

Households can book 2 collections of up to 1 cubic metre, or 1 collection of up to 2 cubic metres per year.

✔ What items will be collected?

The following items will be collected through the booked collection service:

- Carpet and underlay (rolled and tied)
- Household furniture
- Mattress and base (1 per household)*
- Timber (up to 10 pieces, no longer than 1.5 metres)
- E-waste including TVs, household appliances, computers and accessories*
- White goods including washing machines, dishwashers, stoves, dryers, fridges and freezers (with doors removed)*
- Scrap metal*
- Sheet glass or mirror wrapped and marked as 'glass'

Items with an asterisk () must be placed in a separate pile for recycling collection*

✘ What items will not be collected?

Do not place the following items out for collection as they will not be picked up.

- Building waste and renovation materials
- Cement sheeting
- Gas bottles
- Tyres
- Chemicals, oils or poisons
- Paint
- Household recycling and rubbish (including cardboard boxes)
- Garden materials
- Bean bags, polystyrene and foam
- Hazardous waste including asbestos
- Commercial or industrial waste

Your rates are at work everyday

View our 4-Year Budget 2022-2026:



Rates help to build a better Moreland with \$57.7 million invested in capital works programs and \$204.6 million in services over the next 12 months.

Rates support the places where our community comes together and funds core services and infrastructure, while delivering on the new priorities of the 2021-2025 Council Plan.

Bin collections, recycling, hard waste and street cleansing



Footpaths and bicycle paths



Council infrastructure and maintenance



Arts, culture and events



Home and social support



Family, child and youth services



Libraries and community centres



Leisure centres and reserves



Playgrounds, parks and open space



Sustainability

Community engagement



Economic development





Are you having difficulty paying your rates?

You can put a payment plan in place with us if you cannot pay your rates in full or by the instalment due date. If you need to speak to us about your rates payment, please call us on **9240 1111** and press **7** to speak to the Revenue Services team.

You can also visit www.moreland.vic.gov.au/laterates

Mayor's message

I want to thank you for your role in contributing to your community through your rates payment. This payment helps us provide much needed services to support our community and businesses.

We are all still feeling the impacts of the COVID-19 pandemic, which has affected our community in many ways. Moreland has faced financial challenges in providing new and modified services to people who need it most, while dealing with reduced income.

Despite these challenges, we are continuing to build exciting new infrastructure while delivering our core council services. In 2022-23, some highlights include:

- A capital works program of **\$57.7 million**, to improve community infrastructure and stimulate jobs
- Commencing construction of the **\$27.8 million** Fawkner Leisure Centre Development (stage 1)
- Commencing construction of the **\$22.6 million** Saxon Street Community Hub
- Upgrading several kindergartens over the next 5 years totalling **\$14.6 million**
- Completing construction of the **\$11.3 million** Fleming Park redevelopment
- Funding **\$550,000** of community budget ideas.

I, along with all other Councillors, look forward to working with you in the community to deliver these valued services and exciting projects throughout the coming year.

Cr Mark Riley
Mayor of Moreland

Mark Riley



Your quarterly bill



MAY BREESE PTY LTD
C/O MMJ REAL ESTATE
58 HIGH ST
GLEN IRIS VIC 3146

Enquiries 1300 304 688
Faults (24/7) 13 27 62

Account number 11 1647 4541
Invoice number 1111 4375 76019
Issue date 24 Jun 2022

Tax Invoice Yarra Valley Water ABN 93 066 902 501

List no. 46785

Grossed up in Rental Statements

Amount due
\$279.31

Due date
15 Jul 2022

Summary

UNIT 1 26 BREESE ST, BRUNSWICK

Property Number 5128 007, PS 731067 MAY BREESE PTY LTD

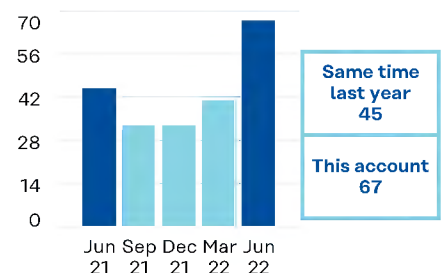
Product/Service	Amount
Usage Charges	\$28.43
Water Supply System Charge	\$72.30
Sewerage System Charge	\$139.04
Yarra Valley Water Total	\$239.77
Other Authority Charges	
Waterways and Drainage Charge on behalf of Melbourne Water	\$39.54
TOTAL (GST does not apply)	\$279.31

Payment summary

Last Account	\$267.06
Paid/Adjusted	-\$267.06
Balance	\$0.00
Total this Account	+\$279.31
Total Balance	\$279.31

Daily water use

Your average usage in litres per day



How to pay



*3042 111143757601 9



Direct Debit

Sign up for Direct Debit at yvwm.com.au/directdebit or call 1300 304 688.



Centrelink

Arrange regular deductions from your Centrelink payments. Visit yvwm.com.au/paying CRN reference: 555 054 118T



EFT

Transfer direct from your bank account to ours by Electronic Funds Transfer (EFT).

Account name:
Yarra Valley Water
BSB: 033-885
Account number: 111653479



Credit card

Online: yvwm.com.au/paying
Phone: 1300 362 332



Post Billpay®

Pay in person at any post office, by phone on 13 18 16 or at postbillpay.com.au
Bill code: 3042
Ref: 1111 4375 76019



BPAY®

Bill code: 344366
Ref: 111 6474 5416

MAY BREESE PTY LTD

Account number	11 1647 4541
Invoice number	1111 4375 76019
Total due	\$279.31
Due date	15 Jul 2022
Amount paid	\$

Detail of charges

From 24 Mar 2022 - 22 Jun 2022 (90 days)

1kL = 1,000 litres

Meter number	Current reading	Previous reading	Usage
YAAD045908	350kL -	344kL =	6kL
Water usage charge	Usage	Price \$/kL	Amount
	6.000kL x	\$2.9171 =	\$17.50
Total	6.000kL		\$17.50

Sewage disposal

	Usage	Discharge factor	Sewage volume
	6.000kL x	0.900 =	5.400kL
Sewage disposal charge	Sewage volume	Price \$/kL	Amount
	5.400kL x	\$2.0236 =	\$10.93
Total	5.400kL		\$10.93
Total usage charges			\$28.43

Your *NAV is at a sufficiently low level to attract the current quarterly minimum charge of \$39.54.

*NAV = Net Annual Value of your property which is capped at 1990 levels.

Your charges explained

- **Water usage charge**
The cost for water used at your property, including treatment and delivery.
- **Sewage disposal charge**
This charge is for the disposal and treatment of sewage. It is reduced by a discharge factor which is based on the nature of your business.
- **Water supply system charge**
1 April 2022 - 30 June 2022
A fixed cost for maintaining and repairing pipes and other infrastructure that store, treat and deliver water to your property.
- **Sewerage system charge**
1 April 2022 - 30 June 2022
A fixed cost for running, maintaining, and repairing the sewerage system.
- **Other authority charges**
Waterways and drainage charge
1 April 2022 - 30 June 2022
This charge, based on a daily rate is collected on behalf of Melbourne Water and used to manage and improve waterways, drainage, and flood protection. For more information visit melbournewater.com.au/wwdc

Financial assistance

Are you facing financial difficulty? For more time to pay, payment plans and government assistance, we can find a solution that works for you.

Please call us on **1800 994 789** or visit yvwm.com.au/financialhelp.

Contact us

📞 Enquiries 1300 304 688

🔧 Faults and Emergencies 13 27 62 (24hr)

✉️ enquiry@yvwm.com.au

🌐 yvwm.com.au

📞 TTY Voice Calls 133 677

🗣️ Speak and Listen 1300 555 727

For language assistance

العربية 1300 914 361

廣東話 1300 921 362

Ελληνικά 1300 931 364

普通话 1300 927 363

For all other languages call our translation service on **03 9046 4173**



Next meter reading:
Between 13-20 Sep
2022

Your quarterly bill



MAY BREESE PTY LTD
C/O MMJ REAL ESTATE
58 HIGH ST
GLEN IRIS VIC 3146

Enquiries 1300 304 688
Faults (24/7) 13 27 62

Account number 11 1647 4541
Invoice number 1113 4486 51132
Issue date 19 Sep 2022
Tax Invoice Yarra Valley Water ABN 93 066 902 501

List no. 46785

Grossed up in Rental Statements

Amount due
\$372.48

Due date
10 Oct 2022

Summary

UNIT 1 26 BREESE ST, BRUNSWICK

Property Number 5128 007, PS 731067 MAY BREESE PTY LTD

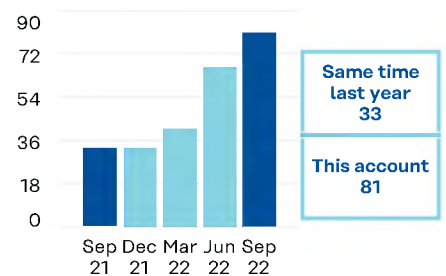
Product/Service	Amount
Usage Charges	\$33.48
Water Supply System Charge	\$73.84
Sewerage System Charge	\$142.03
Yarra Valley Water Total	\$249.35
Other Authority Charges	
Waterways and Drainage Charge on behalf of Melbourne Water	\$41.53
Annual Parks Charge	\$81.60
TOTAL (GST does not apply)	\$372.48

Payment summary

Last Account	\$279.31
Paid/Adjusted	-\$279.31
Balance	\$0.00
Total this Account	+\$372.48
Total Balance	\$372.48

Daily water use

Your average usage in litres per day



Important note
This bill may seem higher than usual, as it includes the annual parks charge.



How to pay



*3042 111344865113 2



Direct Debit

Sign up for Direct Debit at yvwm.com.au/directdebit or call 1300 304 688.



Centrelink

Arrange regular deductions from your Centrelink payments. Visit yvwm.com.au/paying CRN reference: 555 054 118T



EFT

Transfer direct from your bank account to ours by Electronic Funds Transfer (EFT).

Account name: Yarra Valley Water
BSB: 033-885
Account number: 111653479



Credit card

Online: yvwm.com.au/paying
Phone: 1300 362 332



Post Billpay®

Pay in person at any post office, by phone on 13 18 16 or at postbillpay.com.au
Bill code: 3042
Ref: 1113 4486 51132



BPAY®

Bill code: 344366
Ref: 111 6474 5416

MAY BREESE PTY LTD

Account number	11 1647 4541
Invoice number	1113 4486 51132
Total due	\$372.48
Due date	10 Oct 2022
Amount paid	\$

Detail of charges

From 22 Jun 2022 - 16 Sep 2022 (86 days)

Water usage

1kL = 1,000 litres

Meter number	Current reading	Previous reading	Usage
YAAD045908	357kL -	350kL =	7kL
Water usage charge	Usage	Price \$/kL	Amount
22 Jun 2022 - 30 Jun 2022	0.651kL x	\$2.9171 =	\$1.90
1 Jul 2022 - 16 Sep 2022	6.349kL x	\$2.9474 =	\$18.71
Total	7.000kL		\$20.61

Sewage disposal

	Usage	Discharge factor	Sewage volume
	7.000kL x	0.900 =	6.300kL
Sewage disposal charge	Sewage volume	Price \$/kL	Amount
22 Jun 2022 - 30 Jun 2022	0.586kL x	\$2.0236 =	\$1.19
1 Jul 2022 - 16 Sep 2022	5.714kL x	\$2.0446 =	\$11.68
Total	6.300kL		\$12.87
Total usage charges			\$33.48

Price changes are effective from 1 July 2022.

Your *NAV is at a sufficiently low level to attract the current quarterly minimum charge of \$41.53.

Your *NAV is at a sufficiently low level to attract the minimum charge of \$81.60.

*NAV = Net Annual Value of your property which is capped at 1990 levels.

Your charges explained

→ Water usage charge

The cost for water used at your property, including treatment and delivery.

→ Sewage disposal charge

This charge is for the disposal and treatment of sewage. It is reduced by a discharge factor which is based on the nature of your business.

→ Water supply system charge

1 July 2022 - 30 September 2022

A fixed cost for maintaining and repairing pipes and other infrastructure that store, treat and deliver water to your property.

→ Sewerage system charge

1 July 2022 - 30 September 2022

A fixed cost for running, maintaining, and repairing the sewerage system.

→ Other authority charges

Waterways and drainage charge

1 July 2022 - 30 September 2022

This charge, based on a daily rate is collected on behalf of Melbourne Water and used to manage and improve waterways, drainage, and flood protection. For more information visit melbournewater.com.au/wwdc



Annual parks charge

1 July 2022 - 30 June 2023

Collected on behalf of Parks Victoria and used to maintain and enhance Victoria's parks, zoos, the Royal Botanic Gardens, the Shrine of Remembrance, and other community facilities. For more information visit parks.vic.gov.au

Financial assistance

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Ελληνικά 1300 931 364

普通话 1300 927 363

For all other languages call our translation service on **03 9046 4173**



Next meter reading:
Between 15-22 Dec
2022



SUPER B2B

**PROCESSING
REPORTS**