

ANNUAL FINANCIAL STATEMENTS

For the period 1 July 2021 to 30 June 2022

Prepared For

Auchen Towers

CTS 14389

364 Milton Road
Auchenflower
Queensland 4066

Manager

Trinity Salloum
The Community Co

Printed

18 July 2022

Balance Sheet

Administrative & Sinking Fund

Body Corporate for Auchen Towers CTS 14389

As at 30th June 2022

364 Milton Road Auchenflower Queensland 4066

ABN/ACN 47 037 186 984

Assets

2022

Cash		83,059.40
Prepaid Expenses	Note 9	5,018.36
Accounts Receivable	Note 10	500.00
Levies in Arrears	Note 11	2.75
GST Asset		17,594.72
GST balance to collect		402.50
Total Assets		\$ 106,577.73

Liabilities

Levies in Advance	Note 13	6,865.32
Loan Account	Note 14	165,224.76
Accounts Payable Liability	Note 15	381.33
Unallocated Monies Received	Note 12	654.09
Accrued Expenses	Note 16	845.76
Total Liabilities		\$ 173,971.26
Net Assets		(\$ 67,393.53)

Equity

Administrative Fund	309.74
Sinking Fund	(67,703.27)
Total Equity	(\$ 67,393.53)

Income and Expenditure Statement

Administrative Fund

Body Corporate for Auchen Towers CTS 14389

1 July 2021 to 30 June 2022

364 Milton Road Auchenflower Queensland 4066

ABN/ACN 47 037 186 984

	Actuals 01/07/21 30/06/22	Budget 01/07/21 30/06/22	Variance \$ 01/07/21 30/06/22	Variance % 01/07/21 30/06/22
Income				
Bank Fees & Charges - DEFT fees	5.50	0.00	5.50	100
Discount Levies - normal	(3,166.95)	(3,387.90)	220.95	7
Levy Fees - normal	33,873.40	33,879.02	(5.62)	(0)
Sundry Revenue - other	454.55	0.00	454.55	100
Sundry Revenue - supply of services to Lot owners	198.00	0.00	198.00	100
Total Administrative Fund Income	31,364.50	30,491.12	873.38	3
Expenditure				
Accountant	600.00	0.00	(600.00)	(100)
Accountant - BAS/IAS fees	800.00	800.00	0	0
Accountant - audit fees	700.00	0.00	(700.00)	(100)
Accountant - income tax return	200.00	200.00	0	0
Bank Fees & Charges	0.00	100.00	100.00	100
Body Corporate Manager - fixed fee agreement	4,363.68	4,400.00	36.32	1
Electrical Repairs	1,071.00	990.00	(81.00)	(8)
Electricity - community power	828.08	1,200.00	371.92	31
Garden/Lawn Maintenance	4,022.69	4,000.00	(22.69)	(1)
Insurance Premiums	6,754.15	6,800.00	45.85	1
Insurance Premiums - stamp duty component	550.04	550.00	(0.04)	(0)
Legal Services	2,708.45	0.00	(2,708.45)	(100)
Lift Maintenance	9,889.25	9,750.00	(139.25)	(1)
Minor Building Maintenance	2,074.58	2,150.00	75.42	4
Pest Control Services	636.36	850.00	213.64	25
Taxes, Fees & Charges - lift registration fee	268.66	150.00	(118.66)	(79)
Water	4,586.70	3,550.00	(1,036.70)	(29)
Total Administrative Fund Expenditure	40,053.64	35,490.00	(4,563.64)	(13)
Surplus / Deficit for period	(8,689.14)	(4,998.88)		

Summary

Opening Balance as at 1 July 2021	8,998.88
Total Revenue during period	31,364.50
Total Expenditure during period	(40,053.64)
Administrative Fund balance as at 30 June 2022	\$ 309.74

Income and Expenditure Statement

Sinking Fund

Body Corporate for Auchen Towers CTS 14389

1 July 2021 to 30 June 2022

364 Milton Road Auchenflower Queensland 4066

ABN/ACN 47 037 186 984

	Actuals 01/07/21 30/06/22	Budget 01/07/21 30/06/22	Variance \$ 01/07/21 30/06/22	Variance % 01/07/21 30/06/22
Income				
Discount Levies - normal	(1,221.82)	(1,484.10)	262.28	18
Levy Fees - normal	14,841.20	14,840.98	0.22	0
Non-Mutual Revenue - loans proceeds	0.00	185,000.00	(185,000.00)	(100)
Sundry Revenue - tower lease fee	32,010.57	32,010.57	0	0
Total Sinking Fund Income	45,629.95	230,367.45	(184,737.50)	(80)
Expenditure				
Balustrades	62,527.18	59,000.00	(3,527.18)	(6)
Common Property - loan repayment	0.00	17,800.00	17,800.00	100
Common Property - unexpected capital works	9,434.16	0.00	(9,434.16)	(100)
Consultant	10,665.73	0.00	(10,665.73)	(100)
Electrical Repairs - electrical capital works	0.00	13,800.00	13,800.00	100
Exterior Finishes - paints/finishes	120,744.00	75,400.00	(45,344.00)	(60)
Lifts	2,836.00	0.00	(2,836.00)	(100)
Lighting	13,760.50	13,800.00	39.50	0
Loan Fees & Charges - fee incurred	1,000.00	0.00	(1,000.00)	(100)
Loan Fees & Charges - interest incurred	3,267.21	0.00	(3,267.21)	(100)
Roof Systems	12,253.36	98,200.00	85,946.64	88
Structural - Engineer	1,200.00	9,100.00	7,900.00	87
Taxes, Fees & Charges - GST rounding	(3.26)	0.00	3.26	(100)
Total Sinking Fund Expenditure	237,684.88	287,100.00	49,415.12	17
Surplus / Deficit for period	(192,054.93)	(56,732.55)		

Summary

Opening Balance as at 1 July 2021	124,351.66
Total Revenue during period	45,629.95
Total Expenditure during period	(237,684.88)
Sinking Fund balance as at 30 June 2022	(\$ 67,703.27)

Notes To Financial Statements

Body Corporate for Auchen Towers CTS 14389

364 Milton Road Auchenflower Queensland 4066

ABN/ACN 47 037 186 984

Note 1 Summary of Accounting Policies

This special purpose financial report has been prepared for distribution to owners to fulfill the body corporate's financial reporting requirements under the Body Corporate and Community Management Act 1997. The accounting policies used in the preparation of this report, as described below, are in the opinion of the body corporate manager appropriate to meet the needs of owners. (a) The financial report has been prepared on the Accrual basis of accounting including the historical cost convention and the going concern assumption. (b) The requirements of Accounting Standards and other professional reporting requirements in Australia do not have mandatory applicability to the body corporate because it is not a "reporting entity" as defined in those Standards.

Note 2 Levies in Arrears, in Advance, not Due and payments unidentified

Any items shown as "Levies in Arrears" and "Levies in Advance" in the Balance Sheet represent the position of all levies in arrears or advance, as the case may be, as at the balance date. Any items shown as "Levies not Due" in the Balance Sheet represent levies which have a due date after the balance date. Any items shown as "Levy payments unidentified" in the Balance Sheet represent levy payments that have been received, however could not be identified and therefore allocated to a unit correctly, these funds are held as a liability until they can be correctly allocated. Any other charges against unit owners in arrears or payments in advance appear as liabilities and assets, as the case may be, elsewhere in the Balance Sheet.

Note 3 Unallocated Monies Received

Any items shown as "Unallocated Monies Received" in the Balance Sheet represents amounts received for levies and/or items not yet billed and are recognised as revenue on the day the levy and/or invoice is billed.

Note 4 Income Tax

Assessable income such as interest, dividends and other investment income derived by the Body Corporate, is taxable at the current company tax rate of 30%. Assessable income received by the Body Corporate in respect of common property, other than as stated above, is taxable in the hands of individual owners as determined by Tax Ruling 2015/3.

Note 5 Depreciation

Common property, including assets fixed to it, is not beneficially owned by the body corporate and is therefore not depreciable. Non-fixed assets that are purchased by the body corporate are beneficially owned by it, but the purchase cost is expensed upon acquisition and not depreciated.

Note 6 Unearned Revenue

Any items shown as "Unearned Revenue" in the Balance Sheet represents money received for a service or product that has yet to be fulfilled. For example, pre-payment on a lease agreement. The revenue is a liability until it has been 'earned' by the owners corporation.

Note 7 GST Rounding

Any items shown as "GST Rounding" in the Income and Expenditure Statement represents the rounded amount not included in any amounts paid to the ATO when calculating GST transactions. This amount is net of GST.

Note 8 GST balance to collect

Any items shown as "GST balance to collect" in the Balance Sheet represents the GST portion of any invoices that are due and accrue in the next financial year. EG. Interim levies issued in this reporting period that are for a levy period in the next financial year. The invoice (net of GST) is not an asset as the accrual period has not started. However the GST portion is considered both an asset and a liability as at the invoice date. The asset is reported as "GST balance to collect".

Note 9 Prepaid Expenses

Detail	Amount
Coverforce Partners Pty Ltd Insurance renewal for 01.09.21 - 01.09.22	1659.12
WorkPlace Health and Safety QLD (WHSQ) Lift registration renewal 01.01.22 - 31.12.22	136.51
Otis Elevator Company Pty Ltd Lift maintenance 01.07.22 - 30.09.22	2822.73
The Community Co 01.07.22 - 31.07.22 Management & disbursement fees	400.00
	\$ 5,018.36

Note 10 Accounts Receivable

Detail	Amount
Optus Network Pty Ltd / Optus Mobile Pty Ltd Reimbursement for the legal cost (advice on transfer of lease)	500.00
	\$ 500.00

Note 11 Levies in Arrears - also see note 2

These notes (other than notes added by the body corporate manager) are the subject of copyright and are generated by the software program "Strataware", developed by Mystrata Pty Ltd (www.mystrata.com). These notes explain how the accounts were prepared, what specific policies/rulings apply and further clarify the figures in the financial statement. The form of accounts produced by Strataware has been settled by a prominent national firm of Chartered Accountants and certified as being compliant with the requirements of the Body Corporate and Community Management Act 1997 by a leading strata and community titles lawyer. The accuracy of data used to generate the accounts is the responsibility of the software user.

Notes To Financial Statements

Body Corporate for Auchen Towers CTS 14389

364 Milton Road Auchenflower Queensland 4066

ABN/ACN 47 037 186 984

Detail	Amount
Lot: 10 Unit: 10	2.75
	\$ 2.75

Note 12 Unallocated Monies Received - also see note 3

Detail	Amount
Lot: 4 Unit: 4	654.09
	\$ 654.09

Note 13 Levies in Advance - also see note 2

Detail	Amount
Lot: 1 Unit: 1	802.74
Lot: 3 Unit: 3	948.69
Lot: 4 Unit: 4	729.77
Lot: 5 Unit: 5	729.77
Lot: 7 Unit: 7	729.77
Lot: 8 Unit: 8	729.77
Lot: 9 Unit: 9	729.77
Lot: 10 Unit: 10	5.50
Lot: 11 Unit: 11	729.77
Lot: 12 Unit: 12	729.77
	\$ 6,865.32

Note 14 Loan Account

Detail	Amount
Macquarie Bank Limited For building rectification works	165224.76
	\$ 165,224.76

Note 15 Accounts Payable Liability

Detail	Amount
Abydoss Landscapes + Gardening Gardening & Cleaning Maintenance	381.33
	\$ 381.33

Note 16 Accrued Expenses

Detail	Amount
Origin electricity accrual period 17.05.22 - 30.06.22	90.26
QUU water accrual period 14.04.22 - 30.06.22	755.50
	\$ 845.76

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST

ADMINISTRATIVE FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Accountant

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
09/11/2021	9520	AMG Accounting Pty Ltd	Calculation of lot holders share of income from lease of common property and preparation of letters to lot holders outlining tax implications and shar	660.00		600.00
Total for Accountant						600.00

Accountant - BAS/IAS fees

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
20/08/2021	8847	AMG Accounting Pty Ltd	BAS lodgment for period ending 30.06.21	220.00		200.00
25/10/2021	9360	AMG Accounting Pty Ltd	September 2021 BAS preparation & subsequent lodgment	220.00		200.00
08/03/2022	10535	AMG Accounting Pty Ltd	December 2021 BAS preparation & subsequent lodgment	220.00		200.00
27/05/2022	11299	AMG Accounting Pty Ltd 2	March 2022 BAS preparation & subsequent lodgment	220.00		200.00
Total for Accountant - BAS/IAS fees						800.00

Accountant - audit fees

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
09/09/2021	1114	AMG Assurance Pty Ltd	FYE 30.06.21 audit & preparation of audit report	770.00		700.00
Total for Accountant - audit fees						700.00

Accountant - income tax return

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
05/11/2021	9440	AMG Accounting Pty Ltd	2021 ITR preparation & subsequent lodgment	220.00		200.00
Total for Accountant - income tax return						200.00

Body Corporate Manager - fixed fee agreement

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
14/06/2021	TCC-2868	The Community Co	01.07.21 - 31.07.21 Management & Disbursement fees	400.00	01-07-21 to 31-07-21	363.64
14/07/2021	TCC-3011	The Community Co	01.08.21 - 31.08.21 Management & Disbursement fees	400.00	01-08-21 to 31-08-21	363.64

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST (continued)

ADMINISTRATIVE FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE						
Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
14/08/2021	TCC-3107	The Community Co	01.09.21 - 30.09.21 Management & Disbursement fees	400.00	01-09-21 to 30-09-21	363.64
14/09/2021	TCC-3208	The Community Co	01.10.21 - 31.10.21 Management & Disbursement fees	400.00	01-10-21 to 31-10-21	363.64
14/10/2021	TCC-3295	The Community Co	01.11.21 - 30.11.21 Management & Disbursement fees	400.00		363.64
14/11/2021	TCC-3399	The Community Co	01.12.21 - 31.12.21 Management & Disbursement fees	400.00		363.64
08/12/2021	TCC-3498	The Community Co	01.01.22 - 31.01.22 Management & Disbursement fees	400.00	01-01-22 to 31-01-22	363.64
14/01/2022	TCC-3558	The Community Co	01.02.22 - 28.02.22 Management & Disbursement fees	400.00		363.64
14/02/2022	TCC-3669	The Community Co	01.03.22- 31.03.22 Management & Disbursement fees	400.00		363.64
14/03/2022	TCC-3762	The Community Co	01.04.22 - 30.04.22 Management & disbursement fees	400.00	01-04-22 to 30-04-22	363.64
14/04/2022	TCC-3874	The Community Co	01.05.22- 31.05.22 Management & disbursement fees	400.00	01-05-22 to 31-05-22	363.64
14/05/2022	TCC-3947	The Community Co	01.06.22- 30.06.22 Management & disbursement fees	400.00	01-06-22 to 30-06-22	363.64
Total for Body Corporate Manager - fixed fee agreement						4,363.68

Electrical Repairs

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
18/03/2022	2623	Home Hub Electrical	Communal lights tripping	198.00		180.00
15/05/2022	2817	Home Hub Electrical	Unit 10 Water Coming Through Kitchen Ceiling Near Light	330.00		300.00
16/05/2022	INV-2231	Vedre Pty Ltd T/AS Thermographic Solutions	Electrical testing	650.10		591.00
Total for Electrical Repairs						1,071.00

Electricity - community power

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/06/2021	PPE Reversal	Origin - 130112	Origin electricity accrual 13.05.21 - 30.06.21	144.94		(144.94)
09/08/2021	119002128330	Origin - 130112	Electricity for 13.05.21 - 05.08.21	283.53		257.75
10/11/2021	127002163700	Origin - 130112	Electricity for 06.08.21 - 09.11.21	242.44		220.40
10/02/2022	114002295981	Origin - 130112	Electricity for 10.10.21 - 09.02.22	233.26		212.05
17/05/2022	121002305518	Origin - 130112	Electricity for 10.02.22- 16.05.22	211.82		192.56
30/06/2022	RPE Accrued Expense	Origin - 130112	Origin electricity accrual period 17.05.22 - 30.06.22	90.26		90.26
Total for Electricity - community power						828.08

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST (continued)

ADMINISTRATIVE FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Garden/Lawn Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
05/07/2021	INV-6546	Abydoss Landscapes + Gardening	Garden Maintenance	88.00		80.00
12/07/2021	INV-6581	Abydoss Landscapes + Gardening	Garden Maintenance	88.00		80.00
20/07/2021	INV-6610	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
26/07/2021	INV-6641	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
03/08/2021	INV-6677	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
09/08/2021	INV-6702	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
16/08/2021	INV-6726	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
23/08/2021	INV-6778	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
30/08/2021	INV-6805	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
07/09/2021	INV-6821	Abydoss Landscapes + Gardening	Garden Maintenance	88.00		80.00
13/09/2021	INV-6862	Abydoss Landscapes + Gardening	Garden Maintenance	88.00		80.00
21/09/2021	INV-6894	Abydoss Landscapes + Gardening	Garden Maintenance for 21.09.21	88.00		80.00
27/09/2021	INV-6924	Abydoss Landscapes + Gardening	Garden maintenance	88.00	27-08-21 to 27-09-21	80.00
12/10/2021	INV-6970	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
21/10/2021	INV-6996	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
26/10/2021	INV-7023	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
02/11/2021	INV-7040	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
09/11/2021	INV-7074	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
15/11/2021	INV-7093	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
23/11/2021	INV-7121	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
01/12/2021	INV-7151	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
07/12/2021	INV-7185	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
21/12/2021	INV-7222	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
29/12/2021	INV-7236	Abydoss Landscapes + Gardening	Garden Maintenance - bin placement and collection	25.00		22.73
03/01/2022	INV-7242	Abydoss Landscapes + Gardening	Garden maintenance	88.00		80.00
28/01/2022	INV-7338	Abydoss Landscapes + Gardening	Gardening & cleaning maintenance	381.33		346.66

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST (continued)

ADMINISTRATIVE FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE						
Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
28/02/2022	INV-7430	The McMaster Family Trust	Gardening & cleaning maintenance	381.33		346.66
28/03/2022	INV-7514	Abydoss Landscapes + Gardening	Gardening & cleaning maintenance	381.33		346.66
28/04/2022	INV-7627	The McMaster Family Trust	Gardening & cleaning maintenance	381.33		346.66
28/05/2022	INV-7723	The McMaster Family Trust	Gardening & cleaning maintenance	381.33		346.66
28/06/2022	INV-7846	Abydoss Landscapes + Gardening	Gardening & Cleaning Maintenance	381.33		346.66
Total for Garden/Lawn Maintenance						4,022.69

Insurance Premiums

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
06/08/2021	0027244	Coverforce Partners Pty Ltd	Insurance renewal for 01.09.21 - 01.09.22	9,638.73	01-09-21 to 01-09-22	6,754.15
Total for Insurance Premiums						6,754.15

Insurance Premiums - stamp duty component

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
06/08/2021	0027244	Coverforce Partners Pty Ltd	Insurance renewal for 01.09.21 - 01.09.22	9,638.73	01-09-21 to 01-09-22	550.04
Total for Insurance Premiums - stamp duty component						550.04

Legal Services

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/11/2021	140197	Grace Lawyers Pty Limited	Advice on transfer of lease	1,581.40		1,438.45
16/02/2022	142060	Grace Lawyers Pty Limited	Advice on transfer of lease	1,120.90		1,019.00
28/02/2022	142670	Grace Lawyers Pty Limited	Advice on transfer of lease	276.10		251.00
Total for Legal Services						2,708.45

Lift Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
04/06/2021	1781970	Otis Elevator Company Pty Ltd	Lift maintenance for 01.07.21 - 30.09.21	2,698.91	01-07-21 to 30-09-21	2,453.55
03/09/2021	1798694	Otis Elevator Company Pty Ltd	Lift maintenance for 01.10.21 - 31.12.21	2,698.91	01-10-21 to 31-12-21	2,453.55
07/12/2021	1815710	Otis Elevator Company Pty Ltd	Lift maintenance for 01.01.22 - 31.03.22	2,698.91	01-01-22 to 31-03-22	2,453.55
04/03/2022	1832925	Otis Elevator Company Pty Ltd	Lift maintenance for 01.04.22 - 30.06.22	2,698.91	01-04-22 to 30-06-22	2,453.55

Body Corporate for Auchen Towers CTS 14389
EXPENDITURE - TRANSACTION LIST (continued)

ADMINISTRATIVE FUND
For the period 1 July 2021 to 30 June 2022

EXPENDITURE						
Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
06/04/2022	1839656	Otis Elevator Company Pty Ltd	Maintenance fee price adjustment from 01.05.22 - 30.06.22	82.55	01-05-22 to 30-06-22	75.05
Total for Lift Maintenance						9,889.25

Minor Building Maintenance

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
14/07/2021	Reimb 14.07.21	Kim Ksiazek	Tenant cars Only Sign RD157	260.33		260.33
01/09/2021	00004359	Kypriadakis Family Trust t/a Diverse Group of Companies	WHS Compliance Management Plan	990.00		900.00
18/01/2022	NCE83174	Newport Consulting Engineers	Prof services dated 18.01.22 - 18.01.22 for Site visit for structural advice - Zone 1 - Projects	385.00		350.00
15/02/2022	INV-2935	Fire Matters Pty Ltd	Annual third party fire safety audit 2022	385.00		350.00
21/02/2022	NCE83174 refund	Newport Consulting Engineers	Refund for Prof services dated 18.01.22 - 18.01.22 for Site visit for structural advice - Zone 1 - Projects	(385.00)		(350.00)
04/05/2022	37485	Core4 AUS Pty Ltd	Checked water pressure to hot water to unit 4	217.80		198.00
25/05/2022	38068	Core4 AUS Pty Ltd	Attend to site and conducted temporary repairs to the ceiling	402.88		366.25
Total for Minor Building Maintenance						2,074.58

Pest Control Services

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/03/2022	737800	Termi Home & Commercial (QLD)	Renewal of Exterra Contract-Termite Inspection and Treatment	700.00		636.36
Total for Pest Control Services						636.36

Taxes, Fees & Charges - GST rounding

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
20/08/2021	001470371869 844160	ATO (QLD, NSW & NT)	ATO Transaction	258.00		(0.66)
01/11/2021	001470371869 844160	ATO (QLD, NSW & NT)	ATO Transaction	1,536.00		(0.76)
26/05/2022	001470371869 844160	ATO (QLD, NSW & NT)	ATO Transaction	60.00		(1.84)
30/06/2022	2	General Journal	Transfer the taxes entry from Admin Fund to Sinking Fund	0.00		3.26
Total for Taxes, Fees & Charges - GST rounding						0.00

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST (continued)

ADMINISTRATIVE FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Taxes, Fees & Charges - lift registration fee

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
01/01/2021	R8584414	WorkPlace Health and Safety QLD (WHSQ)	Lift registration renewal 01.01.21 - 31.12.21	266.55	01-01-21 to 31-12-21	134.37
01/01/2022	R8731345	WorkPlace Health and Safety QLD (WHSQ)	Lift registration renewal 01.01.22 - 31.12.22	270.80	01-01-22 to 31-12-22	134.29
Total for Taxes, Fees & Charges - lift registration fee						268.66

Water

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/06/2021	PPE Reversal Accrued Expense	Queensland Urban Utilities	QUU water accrual 13.04.21 - 30.06.21	678.81		(678.81)
29/07/2021	1012057596	Queensland Urban Utilities	Water billing for 13.04.21 - 08.07.21	1,328.60		1,328.60
20/10/2021	1012057597	Queensland Urban Utilities	Water billing for 09.07.21 - 12.10.21	1,513.14		1,513.14
17/01/2022	1012057598	Queensland Urban Utilities	Water billing for 13.10.21 - 11.01.22	777.17		777.17
22/04/2022	1012057599	Queensland Urban Utilities	Water billing for 12.01.22- 13.04.22	891.10		891.10
30/06/2022	RPE Accrued Expense	Queensland Urban Utilities	QUU water accrual period 14.04.22 - 30.06.22	755.50		755.50
Total for Water						4,586.70

Total Administrative Fund Expenditure

40,053.64

Body Corporate for Auchen Towers CTS 14389

EXPENDITURE - TRANSACTION LIST

SINKING FUND

For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Balustrades

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
07/03/2022	INV-0598	Refresh Interiors Pty Ltd	20% Deposit for Balustrades	12,769.00		11,608.18
11/04/2022	INV-0680	Refresh Interiors Pty Ltd	80% Final Payment for Balustrades	51,079.60		46,436.00
06/06/2022	INV-0724	Refresh Interiors Pty Ltd	Front fence variation	4,931.30		4,483.00
Total for Balustrades						62,527.18

Common Property - unexpected capital works

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
24/08/2021	31822	Core4 AUS Pty Ltd	Actions to WHS Recommendations	5,280.00		4,800.00
08/09/2021	33455	Core4 AUS Pty Ltd	Paver Leveling	1,353.00		1,230.00
23/05/2022	37799	Core4 AUS Pty Ltd	Supply and install all new valves to the hot water system in replacement of old faulty valves	799.22		726.56
30/05/2022	Reimb 30.05.22	Louise Ryan	BC reimbursement for accommodation due to the mould treatment requiring us to be off premises for 24 hours	417.60		417.60
31/05/2022	273	ICreate Change International Pty Ltd	Mould Remediation Service WO 1036	2,486.00		2,260.00
Total for Common Property - unexpected capital works						9,434.16

Consultant

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
04/08/2021	INV-0447	Refresh Interiors Pty Ltd	Building Refurbishment Stage 1	4,180.00		3,800.00
18/08/2021	INV-0459	Refresh Interiors Pty Ltd	Initial scoping, visit, work up budgets	720.00		654.55
14/12/2021	00004541	Kypriadakis Family Trust t/a Diverse Group of Companies	50% Deposit project management of Lot 1 leaks into garage remedial works project	495.00		450.00
20/12/2021	00004556	Kypriadakis Family Trust t/a Diverse Group of Companies	Unit 10 site inspection report for window noise issue	220.00		200.00
07/04/2022	00004718	Kypriadakis Family Trust t/a Diverse Group of Companies	Preparing the scope of works, tendering & obtaining quotes and issuing the tender review & recommendations report	1,320.00		1,200.00
21/04/2022	Q220036.1	JHA Consulting Engineers (Qld) Pty Ltd	Progress claim 1- Hydraulic Services	2,585.00		2,350.00
30/05/2022	145593	Grace Lawyers Pty Limited-Gold Coast Account	Review of building contract	1,717.30		1,561.18
06/06/2022	00004714	Kypriadakis Family Trust t/a Diverse Group of Companies	Preparation of scope of remedial works and Phase 2 Tender documentation plus obtaining quotes	495.00		450.00
Total for Consultant						10,665.73

Body Corporate for Auchen Towers CTS 14389
EXPENDITURE - TRANSACTION LIST (continued)
SINKING FUND
For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Exterior Finishes - paints/finishes

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
15/03/2022	INV-0600	Refresh Interiors Pty Ltd	10% for approved items	15,584.14		14,167.40
04/05/2022	INV-0703	Refresh Interiors Pty Ltd	55% Painting at Auchen Towers	85,712.77		77,920.70
06/05/2022	INV-0701	Refresh Interiors Pty Ltd	Prepare and paint the steel security grilles	4,118.40		3,744.00
06/06/2022	INV-0727	Refresh Interiors Pty Ltd	35% Final payment for Painting at Auchen Towers	27,403.09		24,911.90
Total for Exterior Finishes - paints/finishes						120,744.00

Lifts

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
07/04/2022	37048	Core4 AUS Pty Ltd	Attended to site to conduct the lift well pumping	825.00		750.00
22/04/2022	516717	Otis Elevator Company Pty Ltd	Emergency Repairs Agreement	2,294.60		2,086.00
Total for Lifts						2,836.00

Lighting

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
01/03/2022	INV-0599	Refresh Interiors Pty Ltd	30% deposit for lighting & electrical	4,540.97		4,128.15
05/04/2022	INV-0678	Refresh Interiors Pty Ltd	70% Final payment for lighting & electrical	10,595.59		9,632.35
Total for Lighting						13,760.50

Loan Fees & Charges - fee incurred

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
07/04/2022	Loan Account	MBL Strata Loan	Loan Fees & Charges > fee incurred	(1,000.00)		1,000.00
Total for Loan Fees & Charges - fee incurred						1,000.00

Loan Fees & Charges - interest incurred

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
29/04/2022	Loan Account	MBL Strata Loan	Interest incurred	(835.09)		835.09
31/05/2022	Loan Account	MBL Strata Loan	Interest incurred	(1,235.25)		1,235.25
30/06/2022	Loan Account	MBL Strata Loan	Interest incurred	(1,196.87)		1,196.87
Total for Loan Fees & Charges - interest incurred						3,267.21

Body Corporate for Auchen Towers CTS 14389
EXPENDITURE - TRANSACTION LIST (continued)
SINKING FUND
For the period 1 July 2021 to 30 June 2022

EXPENDITURE

Roof Systems

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/08/2021	00004341	Kypriadakis Family Trust t/a Diverse Group of Companies	50% deposit Prepare tender invitation for full reroof project and obtain 3 quotes from specialist contractors	660.00		600.00
28/09/2021	00004411	Kypriadakis Family Trust t/a Diverse Group of Companies	50% final tax invoice for reroof projects	660.00		600.00
24/11/2021	005611	O'Brien Building Consultants Pty Ltd	Private certifier to process the Building Approval application for the reroof project at Auchen Towers	3,061.70		2,783.36
28/02/2022	2022-2-019	SLN Consulting Pty Ltd	Pre-design site inspection	5,665.00		5,150.00
23/03/2022	INV-0674	Refresh Interiors Pty Ltd	Installation of Anchor Points	3,432.00		3,120.00
Total for Roof Systems						12,253.36

Structural - Engineer

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
08/09/2021	00000680	Structural Diagnostics Pty Ltd	Water Ingress to Lot 1 & 2 garages	1,320.00		1,200.00
Total for Structural - Engineer						1,200.00

Taxes, Fees & Charges - GST rounding

Date	Invoice No.	Paid to	Reference	Trans Amount (Gross of GST)	Accrual dates	Amount (Net of GST)
30/06/2022	2	General Journal	Transfer the taxes entry from Admin Fund to Sinking Fund	0.00		(3.26)
Total for Taxes, Fees & Charges - GST rounding						(3.26)

Total Sinking Fund Expenditure

237,684.88