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Accountants



GREENTAYLOR
PARTNERS

2014 JULY - SEPTEMBER

Quarterly Newsletter

Green Taylor Partners



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Divorce and Tax

Karen Grainger

In our recent newsletter we spoke about the 'newly married' and looked at relevant issues. In this article we address the opposite and what is involved when separating and getting divorced.

'Spouse' can be broadly defined as another individual (whether of the same sex or different sex) with whom the individual is in a relationship registered under State or Territory law, and, another individual who, although not legally married to the individual, lives with the individual on a genuine domestic basis in a relationship as a couple (ie. de-facto)

There are a few things that need to be addressed particularly if you have assets and children. The transfer of assets between parties, under tax law, gives rise to capital gains tax.

There exists specific 'marriage breakdown rollover' provisions which automatically defer the capital gains tax that would arise in ordinary circumstances.

CGT roll-over relief is available where assets are transferred between spouses. However, of extreme importance is the fact that for rollover relief to apply it must be done under a Court Order pursuant to the Family Law Act or a Binding Financial Agreement. (See examples below).

Under the Family Law Act 1975 (FLA) a Binding Financial Agreement sets out the divorce settlement agreed upon and how all assets are to be dealt with.

Main Residence Property

If it is agreed to transfer one spouse's share of the main residence to the other spouse, the main residence exemption can still apply to the individual receiving the share. Under tax law, the provision that applies allows the individual to assume the former spouse's main residence status.

Other property held

Where a rental property is held in joint names and it has been agreed to transfer it fully to one party, CGT rollover relief can apply. It treats the party receiving the share to have the original cost base as the original holder, thereby effectively deferring any capital gains tax payable until the property is eventually sold.

Superannuation

Under the Family Law Act, superannuation is treated as 'property' for purposes of a binding financial agreement.

Separated couples may choose to split their superannuation but splitting does not convert it into cash – it is still subject to superannuation laws and remains inside a superannuation fund.

This is a very complicated area and you should talk to your accountant together with seeking legal advice when regarding the split of superannuation.

Your Will

While your will is still valid, the terms in the will that relate to your ex-spouse are revoked. Also, if you have appointed your ex-spouse as your executor this will be revoked.

If you were to pass away before updating your will after the separation, the terms of that will still stand.

Children

There are a couple of areas involving children that we want to raise in this article

➤ *Treatment of Maintenance payments*

The payment of child maintenance is not regarded as taxable income to the recipient if the payments are made to a former spouse for the benefit of a child of the payer. This includes maintenance received by a de-facto spouse.

This exemption will not apply where the payer is attempting to divest themselves of an income-producing asset or to divert otherwise taxable income.

The payment of child maintenance is not a tax deduction to the person paying it.

➤ *Child Maintenance Trust*

A Child Maintenance Trust (CMT) is a trust established for the benefit of children following a family breakdown or established by a Family Court order. Property is transferred to the trust in order to generate income that will be distributed to or applied for the benefit of the child beneficiaries.

Income distributed to a minor taxpayer from a Child

Maintenance Trust is taxed at ordinary rates and classed as 'excepted trust income'. So there are tax advantages in doing this. However note, minor beneficiaries in receipt of income not classed as 'excepted trust income' incur tax at a rate of 66% on income between \$417 and \$1,307 and at the highest tax rate thereafter. Important to get this right under professional advice.

Other matters to consider when setting up a child maintenance trust are:

- The property transferred must be income earning and transferred in by either parent
- The terms of the trust must show the minor is absolutely entitled to the trust capital at 18yo.
- The income flowing to or for the benefit of the child does not qualify as a child maintenance payment.
- The income must represent an arm's length return

Disadvantages of a Child Maintenance Trust:

- Where an asset is transferred in, a capital gain event will be triggered as no CGT rollovers apply
- Transferring in certain assets may trigger stamp duty
- The cost of establishing the trust and maintaining it until the child is 18 years old may be costly

Here is a list of things to do when newly separated

- Close all joint bank accounts and credit cards and set up new ones separately
- Update your insurance policies. Make sure you are the owner of your Life insurance – not your former spouse
- Take steps to have your Will reviewed and amended as necessary
- Seek professional advice as you deem necessary

If you have any questions or wish to discuss any of the above further, please contact your advisor at Green Taylor Partners.

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\$ ATO Updates

Tax Amendments passed.

The Minerals Resource Rent Tax Repeal and Other Measures Bill 2014 has been passed by Federal Parliament with government amendments and awaits Royal Assent. The amendments confirm the income support bonus will continue until 31 December 2016; confirm the current Schoolkids Bonus will continue until 31 December 2016, but a means test will be applied, so that only families on incomes of up to \$100,000 per annum would qualify; confirm the low income super contribution in its existing form will apply until 30 June 2017; and increase the compulsory superannuation rate from its current 9.5 per cent to 10 per cent from 1 July 2021 and by 0.5 per cent per year from 1 July 2022 until it reaches 12 per cent for the year beginning 1 July 2025.

No other changes were made to the Bill, meaning the abolition of the associated measures such as loss-carry back, and geothermal expenditure deduction, will proceed. The reduction of the instant asset write-off threshold for small businesses (from \$6,500 to \$1,000), and the discontinuation of the accelerated depreciation arrangements for motor vehicles, will also go ahead.

For small business – only assets less than \$1,000 get a 100% write-off and no longer is there a special write-off for motor car purchases (backdated to 1/1/2014).

ATO focus on rental property deductions

The ATO says it is increasing its focus on rental property deductions. It says common errors made by rental property owners include: claiming rental deductions for properties not genuinely available for rent; incorrectly claiming deductions for properties only available for rent part of the year such as a holiday home; incorrectly claiming structural improvement costs as repairs when they are capital works deductions, such as re-modelling a bathroom or building a pergola; overstating deduction claims for the interest on loans taken out to purchase, renovate or maintain a rental property.

The ATO has also released a series of short videos which explain the tax implications of buying, owning and selling a rental property.



Ice Bucket Challenge

Wimmera Mail Times - 1 September 2014

The bosses at Green Taylor Partners accepted the ice bucket challenge on Monday afternoon, but they did things a bit differently.

Employees at the firm were asked to bid for the chance to dump the buckets of icy cold water over the heads of their bosses.

The purpose of the ice bucket challenge is to raise awareness about amyotrophic lateral sclerosis, or ALS.

Director Rohan Brown said they found out recently that a family member of one of their clients had been diagnosed with ALS. "We've got someone in the local area that is going through it and we want to let them know we actually give a stuff", he said. "You're inside your body watching yourself die essentially, so we thought we could do something and raise a bit of awareness and money".

"There are 1900 people in Australia who have it, two every day are diagnosed with it and two every day die from it."

Mr Brown said they decided to try to raise a bit more money by offering their employees the chance to hold the buckets of freezing cold water.

"Unfortunately I've been a popular target," he said

Jess Maybery said she donated \$50 for the opportunity to douse Mr Brown.

Mr Brown said the firm had raised \$400 so far and was hoping to raise more.



Important Dates

- 21st September 2014
August 2014 Monthly Activity Statement Due
- 21st October 2014
Annual PAYG Notice due for payment (Form N)
- 21st October 2014
September 2014 Monthly Activity Statement Due
- 28th October 2014
September 2014 Quarter Activity Statements due for lodgement and payment
- 28th October 2014
September 2014 Quarterly Superannuation Contributions due
- 21st November 2014
October 2014 Monthly Activity Statement Due 2014



Buying a second hand vehicle?

Natasha Gardner

Looking over the 'vehicle of my dreams' and having a mechanical inspection performed are very important steps; however there are some things that may remain a mystery.

- ❖ Is the car really the one it is supposed to be? Do the VIN, engine and registration number match up?
- ❖ Has the car ever been reported stolen or written off?
- ❖ Is there existing finance or money owing on the vehicle?

Did you know that if you buy a vehicle with money owing to a financier from a previous owner, it could be repossessed??!

The Personal Properties Security Register (PPSR) service is a national register for recording security interests in personal property, including vehicles, watercraft and equipment.

To do a quick motor vehicle search you will need to pay \$4 by credit card and provide the vehicles VIN, (that is the 17 character identifier recorded on most vehicles).

The search certificate will advise if there is or is not a security interest or other registration on a motor vehicle. If there is, it will include the secured party details.

<https://transact.ppsr.gov.au/ppsr/QuickVINSearch>

Example:

Jack buys a \$25,000 car privately. This is financed with a personal loan (therefore unsecured) and he didn't do a PPSR search.

The previous owner purchased the vehicle for \$35,000 from a dealer with a secured car loan. They then sold the vehicle to Jack and kept the sale proceeds (didn't pay out the loan). The finance company, after a few months of payment defaults, traces the vehicle to Jack and repossesses it!

This leaves Jack with no car and a \$25,000 loan to still pay. For the cost of a \$4 cup of coffee this could have all been prevented!!

Lesson: Do your research and get a PPSR check!



Commonwealth Seniors Health Card

Matt Richardson

Are you eligible for a COMMONWEALTH SENIORS HEALTH CARD?

There are some clients who may not be aware they are eligible for a Commonwealth Seniors Health Card (CSHC). This card enables the holder to access significant discounts on Pharmaceutical Benefits Scheme (PBS) prescription medicines.

The eligibility criteria includes the following:

- ❖ Have reached Age Pension age but do not qualify to receive any Age Pension or Vet Affairs payment;
- ❖ Satisfy an "Adjusted Taxable Income (ATI)" test of \$50,000 for singles and \$80,000 for couples. Currently your ATI excludes any tax-free super pensions you are in receipt of.

On 1 January 2015 the rules relating to tax-free super pensions are changing. Any new superannuation pensions which commence after 1 January 2015 will count towards your Adjusted Taxable Income under the Centrelink deeming rules.

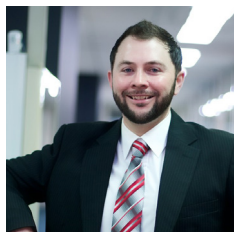
Any existing superannuation pensions at 1 January 2015 will remain exempt from your ATI providing you are holding a Commonwealth Seniors Health Care card on 31 December 2014.

Please contact your accountant if you would like to clarify your eligibility.



GTP Birthdays

- ❖ Happy Birthday Carmen Munro 3rd October!
- ❖ Happy 21st to Kayla Hawker 18th of October!
- ❖ Happy Birthday David Hadley 22nd October!
- ❖ Happy Birthday Natasha Gardner 16th November!



ATO amnesty for foreign income

Daniel Blay

The Australian Tax Office has commenced a global crackdown on unreported foreign income. This includes those taking advantage of international “tax havens”.

The ATO has declared an amnesty until 19th December 2014 for voluntary disclosure. As long as they don’t detect the activity themselves, those who come forward and voluntarily declare any offshore income can do so without fear of steep penalties and possible criminal prosecution.

If you’re an Australian resident for tax purposes, you are taxed on your worldwide income, so you must declare any foreign income in your tax return.

Foreign income includes:

- ❖ Foreign pensions and annuities
- ❖ Foreign employment income
- ❖ Foreign investment income
- ❖ Foreign business income
- ❖ Capital Gains on overseas assets

It is important to be mindful of any foreign investment that you may have or have obtained, such as an inheritance for example, as the income incurred from these offshore assets is taxable in Australia.

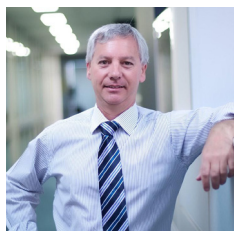
By enlisting the cooperation of many overseas jurisdictions, including some that were previously considered to be safe havens, like Switzerland, and using increasingly complex data matching techniques the ATO can now track a larger quantity of undisclosed foreign income.

Income being targeted includes:

- ❖ Foreign income or a transaction with an offshore structure
- ❖ Deductions relating to foreign income that have been claimed incorrectly
- ❖ Capital Gains in respect of foreign assets or Australian assets transferred offshore
- ❖ Income from an offshore entity that is taxable in your hands

Called Project “DO IT”, the disclosure process requires the completion of a form which then must be lodged with the ATO.

We do not anticipate that our clients will have monies “hidden” offshore but it is part of our role, as your professional advisors, to inform you of any new ATO actions just in case they may be of relevance. Please feel free to contact us if you require any advice about this matter.



Smell the roses

David Hadley

Do you ever keep working long past exhaustion? You’re determined to get a task done tonight, so you press on, with little to no progress. And you’ll have had times where you’ve thrown your hands up, cried “That’s it!”, and sent yourself home to rest, leaving the problem for tomorrow. How often have you found the next day the problem seems so much smaller and you

resolve it in half the time? It’s true that you’re more productive when you’ve had quality time to relax or be with loved ones. These are the things that keep you full of life and motivated. They help you better appreciate what you’re working toward. While you work hard to reach your goals, remember to recharge yourself every now and then. Involve the most important people in

your life in your goals and projects. They are the ones who’ll give you support and help you get where you want to go. Especially at times when the pressure’s really on! Remember, the destination is only part of the equation. It’s important to enjoy the journey as well, so stop and smell a few roses on the way.



Beware of being scammed!

Matt Richardson

Recently we have become aware of some of our clients being “cold called” from people purporting to be international stockbrokers with offers of quick profits to be made.

The callers are very polished, sound believable and appear to make a lot of sense. The investment they describe will generally be along the lines of you getting access to shares prior to them listing on a stock exchange such as the Dow Jones, Nasdaq, etc. They are also reasonably pushy in requesting you make a decision as soon as you can.

The bottom line is, if someone you have never heard from or heard of before is ringing you about an investment opportunity, tell them to “go jump” and hang up the phone immediately! Usually when you quiz the caller about how they accessed your contact details they will tell you that you completed an investment survey months ago and they are just following this up. This is rubbish. Hang up, hang up, hang up!

Scammers are unbelievably sophisticated and will often refer you to a flashy website. They also have the ability to use Search Engine Optimisation (SEO) technology so if you do web searches on some of the information they quote to you (regarding people, companies to invest in, their broking business, etc), fake articles will appear on the internet which appear to give them credibility.

If in doubt, ring us at Green Taylor Partners. For more information go to the www.moneysmart.gov.au website and click on the Scams section.



ATO Lodgement changes

Rohan Brown

The ATO are changing the method of delivering BAS and future information. As of 1st July 2014 the ATO are sending out BAS forms electronically for many GST registered taxpayers. Where your BAS has been electronically processed in the past, the ATO will send the BAS via the internet rather than a paper copy in the mail.

With this change GTP has to review the process by which we lodge and send out BAS information. Since the ATO are moving to electronic method of delivery, GTP will, for BAS purposes, be moving where possible toward total electronic delivery.

What does this mean for you, our clients? For the next BAS, where we have email addresses, BAS information will be emailed. This will include a copy of the prepared BAS and payment slip, (as is currently being prepared on paper and mailed).

We are also investigating the ability to lodge the BAS electronically via the internet directly with the ATO, rather than the existing ‘ELS’ preparation system of lodgement of forms. This will mean that lodgement declaration forms (ELD’s) may not be necessary, therefore speeding up the BAS lodgement process. The ATO advises that some form of declaration will be required, however the format of this has not been finalised as yet.

As part of this process we will need to confirm email addresses. This will mean more reliance on email contact and therefore the need to check emails regularly.

As the process develops we will be sure to keep you in the loop.



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In the cloud

Tracy Richardson

"In the cloud" is the new buzzword in business and we are excited by the benefits on offer. Basically it is an option to access your accounts using the internet from any computer / mobile device instead of having it solely saved to one computer. (Think online banking).

The standouts to this new technology are as follows:

1) Saves you time in data processing:

You log-on to your software providers' web page (at this stage MYOB & Xero are the primary software providers on-line) and press a button to import your bank statement data straight from the bank. A lot of the work in reconciling your bank accounts can now be eliminated. (No more hours wasted on trying to work out at what point you entered a digit wrong which has thrown out your bank balance!) We have had much positive feedback from clients using Cloud software, indicating their home bookkeeping time has been reduced dramatically.

2) Real time reports – anytime

Providing you code your transactions regularly (which is now much quicker) and then factor in other figures such as closing stock on hand, you will be able to see how much profit you are making daily as well as viewing your current equity position! (Proper set up is important and you must enter data correctly).

3) Pro-active management

No more time delays / lost time / issues with losing data / getting corrupt files to us when seeking our advice. If you provide us with your log-in details we can access your data entries at the same time as you, enabling us to report back to you even faster. (Think tax planning, reporting profit positions, strategy planning etc)

In summary: providing you have good internet access, being in the cloud enables you and us to cut out the less-exciting menial tasks and get on with the real job of improving the management and profit of your business. So if this interests you – give us a call to discuss!!



Looking for lost money? - Lost Super

Kathryn Bowles

Have you kept track of all your super? Have you notified your super fund when you changed your name, address, or job? Did you know there are millions and millions of dollars in 'lost' super? (Superannuation accounts where the Trustees have lost contact with the members – who probably don't know they have super). One big risk is if the member dies, the family may never collect not only the balance, but the insurance proceeds that might be payable!

When starting a new job you may start a new super account. It is important to always quote your TFN to a super fund so they can match your super to you. It is preferable to keep your super with the same fund even when you change jobs (if it suits you to do so). If you choose to open a new super account you should consider transferring all your super accounts into one account. By maintaining one account it is easier to keep track of your money and it also means you only pay one set of fees and costs.

If you think you have lost track of some of your super there are many websites available to check. The two we recommend are the ATO's SuperSeeker or ASIC's unclaimed money search:

- ❖ <http://bit.ly/1qDqhSV>
- ❖ <http://bit.ly/1ingXwi>

A good news story? - We 'found' over \$50k for a client who had lost all details of their super!



GTP Anniversaries

- ❖ Kerry Schultz has been with GTP 8 years on the 18th of September
- ❖ Carmen Munro has been with GTP 6 years on the 29th of October
- ❖ Daniel Blay has been with GTP 6 years on the 3rd of November



Changes in Fuel Tax Credits

Ryan Schirmer

The carbon charge component has been removed from the fuel tax credit for fuel acquired from 1 July 2014, resulting in some changes to the credits business can claim as per the table below.

Business use	Eligible fuel	Rate for fuel acquired to 30 June 2014	New rate for fuel acquired from 1 July 2014
In a heavy vehicle* for travelling on public roads	Liquid fuels - for example, diesel or petrol	12.003**	12.003**
Off-road activities where the fuel is combusted	Petrol	32.347	38.143
	Diesel and other liquid fuels	31.622	38.143
	Duty paid LPG - transport	3.636	10
	Duty paid LNG or CNG - transport	8.666 cents/kg	20.9 cents/kg
Non-combustible uses, such as LPG used as a propellant in the manufacture of aerosols	Duty paid LPG - transport	7.5	10
	Duty paid LNG or CNG - transport	15.67 cents/kg	20.9 cents/kg
To power auxiliary equipment of a heavy vehicle* travelling on public roads – such as fuel used to power a refrigeration unit or a concrete mixing barrel	Duty paid LPG – transport	7.5	10
	Duty paid LNG or CNG – transport	15.67 cents/kg	20.9 cents/kg

* A heavy vehicle is a vehicle with a gross vehicle mass (GVM) greater than 4.5 tonnes. Diesel vehicles acquired before 1 July 2006 can equal 4.5 tonnes.

** This rate accounts for the road user charge (which is subject to change) and applies to fuel used in a heavy vehicle for travelling on public roads.

Cost Limit for Car Claims

There is a limit on the cost you can use to work out the depreciation of motor cars and to calculate the GST you can claim back on the car. The maximum value you can use for calculating your claim is the car limit in the year in which you first used or leased the car. The ATO reviews and publishes this amount annually.

Car Limits	
2014-15	\$57,466
2013-14	\$57,466

If you purchase a car and the price is more than the car limit, the maximum amount of GST credit you can claim is one-eleventh of that limit. For 2013-14, the maximum GST credit you can claim is \$5,224 (that is, $1/11 \times \$57,466$). (This limit also applies to cars which are fuel efficient). If you purchase a car with a price that is more than the car limit, you include only the amount of the car limit (or the proportion of the car limit relating to business use). This also means you can only depreciate the vehicle up to the car limit of \$57,466.

For example: Purchased a vehicle for \$66,000 (GST Inclusive) which is used 75% for business. As the car limit is \$57,466, the GST we claim for this purchase of the vehicle is \$3,918 ($((1/11 \times \$57,466) \times 75\%)$). The depreciation claim for the car is calculated on the car limit of \$57,466. So for tax and GST purposes, there is considerable incentive to have the cost of the vehicle no more than \$57,466.



Meet Natasha Team Profile

Place of Birth?

Subiaco - Western Australia

Schooling?

Marong Primary School, Kangaroo Flat Secondary College,
Bendigo Senior Secondary College, Latrobe University
Bendigo (Bachelor of Business)

Pets?

Dog - Stella, Cats - Claudia, Fish - Willow

Favourite TV Shows?

True Blood, Game of Thrones, Dexter, Breaking Bad

Favourite Travel Destination?

My life travel goal is to spend a few months travelling to Italy,
France, Spain and Prague. Favourite local travel destination is
the Great Ocean Road, especially Apollo Bay.

Who would you most like to meet? Why?

Leonardo DiCaprio - who wouldn't? Brilliant actor, and he is
still available isn't he?

What does your Job at Green Taylor Partners involve?

Auditing SMSF, business and family financials, tax & GST.

When did you join Green Taylor Partners?

March 2002

What activities do you enjoy on weekends?

- ❖ Horses
- ❖ Going to horse meets
- ❖ Camping
- ❖ Jet Skiing
- ❖ Fishing
- ❖ Snow skiing in the winter
- ❖ Attempting to do landscaping at my new house
- ❖ BBQ and drinks with friends



GTP Blog

Don't forget our informative Blog articles that are written by the Partners at GTP and released each week on our website and via social media.

These articles are a great way to keep up to date with recent Government updates, ATO announcements and the like.

To view our blog visit www.greentaylor.com.au/blog

Recent Blogs

- ❖ Car expenses - *By Natasha Gardner*
<http://bit.ly/1qE1GNP>
- ❖ Communication - *By Shane Bryan*
<http://bit.ly/1ul4EAY>
- ❖ Private Health Insurance - *By Rohan Brown*
<http://bit.ly/1CQlym9>

GPT TV

Check out GTP TV... featuring GTP team members demonstrating and explaining various topics including MYOB, Estate Planning, Self Management Superannuation Funds, Business Management and so much more!

For more episodes or to subscribe to our channel, visit www.youtube.com/greentaylorpartners

GTP Tid Bits

- ❖ Well done to Kathryn Bowles as she coached and played for Harrow Balmoral in the District League C Grade netball and won the Grand Final.
- ❖ Good luck to Shane Bryan who will be playing in the Wimmera Football League finals for the Horsham Saints Reserves side!!
- ❖ Good luck to Marcus Williamson who will be playing in the hockey finals with his team the Warrack Hoops. He is also the leading goal scorer in the league at the moment!!
- ❖ Kylie Fiedler has received a 100 point dressage award from the Adult Riding Club!! Well done to Kylie and her horse 'Malachi'.
- ❖ Congratulations to Penny Fisher who won the netball A-Grade Best & Fairest in the Wimmera League.



Cooking with Jess
Jess Maybery



Chicken Curry

Ingredients

- ❖ 500g chicken, diced
- ❖ 1 onion, sliced
- ❖ 2 cloves garlic, crushed
- ❖ 2 tsp curry powder
- ❖ 2 carrots, sliced
- ❖ ½ red capsicum, sliced
- ❖ 90g snow peas or frozen peas
- ❖ 90g broccoli florets
- ❖ 375ml can evaporated milk
- ❖ 2 tsp chicken stock
- ❖ 3 tsp corn flour
- ❖ 1/3 cup cold water

Directions

Brown chicken in pan with some olive oil. Add onion and garlic, cook 2 mins. Add curry powder, cook 1 minute.

Add carrot, capsicum, snow peas and broccoli. Cook 1 minute.

Gradually add milk and stock powder, bring to boil while stirring. Reduce heat and simmer 1 minute.

Stir in combined cornflour and water. Return to boil.

Serve with rice.



Cooking with Sally
Sally Hateley



Chocolate Weet Bix Slice

Ingredients

- ❖ 12 Weet Bix, finely crushed
- ❖ 1/4 cup cocoa powder, sifted
- ❖ 3/4 cup brown sugar
- ❖ 200g butter, melted
- ❖ 1/2 cup desiccated coconut
- ❖ 1 egg, lightly beaten
- ❖ Chocolate icing
- ❖ 3 cups icing sugar mixture
- ❖ 2 tablespoons cocoa powder, sifted
- ❖ 1/4 cup boiling water

Directions

Preheat oven to 180°C/160°C fan-forced. Grease an 18cm x 28cm (base) slice pan. Line base and sides with baking paper, allowing 3cm overhang on all sides.

Combine Weet Bix, cocoa powder, sugar, butter, coconut and egg in a bowl. Press mixture over base of prepared pan. Bake for 15 to 20 minutes or until firm to touch.

Meanwhile, make icing: Combine icing sugar and cocoa powder in a bowl. Add boiling water. Stir to combine. Using a hot knife, spread icing over base. Set aside for 2 hours or until firm. Cut into squares. Serve.

Note – you can make this recipe Gluten Free using the new Gluten Free Weet Bix and by making sure the icing sugar is Gluten Free.



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