
Financial statements and reports for the year ended
30 June 2022

JARRA SUPERANNUATION FUND

JARRA SUPERANNUATION FUND

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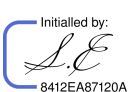

Trial Balance

JARRA SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Fixtures and Fittings (at written down value) - Unitised	2	5,218.19	6,569.96
Real Estate Properties (Australian - Non Residential)	3	660,000.00	620,000.00
Total Investments		<u>665,218.19</u>	<u>626,569.96</u>
Other Assets			
Sundry Debtors		445.00	0.00
NAB Business Management Account 1147		58,870.09	13,271.83
GST Refundable		0.00	478.56
Income Tax Refundable		1,127.00	0.00
Total Other Assets		<u>60,442.09</u>	<u>13,750.39</u>
Total Assets		<u>725,660.28</u>	<u>640,320.35</u>
Less:			
Liabilities			
GST Payable		689.79	0.00
Income Tax Payable		0.00	6,116.10
PAYG Payable		1,100.00	1,329.00
Sundry Creditors		0.00	32,649.73
Total Liabilities		<u>1,789.79</u>	<u>40,094.83</u>
Net assets available to pay benefits		<u>723,870.49</u>	<u>600,225.52</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Efstathis, Terry - Accumulation		318,261.36	299,061.08
Efstathis, Stathis - Pension (Account Based Pension)		164,661.59	160,250.27
Efstathis, Constantine - Accumulation		166,086.86	140,914.17
Efstathis, Amy Margaret - Accumulation		72,898.65	0.00
Efstathis, Despo - Accumulation		1,962.03	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>723,870.49</u>	<u>600,225.52</u>

Initialled by:  Initialled by:  Initialled by:  Initialled by:  Initialled by: 

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Interest Received		1.31	0.00
Property Income	8	21,491.10	95,012.96
Investment Gains			
Changes in Market Values	9	40,000.00	0.00
Contribution Income			
Employer Contributions		20,156.38	11,993.77
Transfers In		70,431.13	0.00
Total Income		<u>152,079.92</u>	<u>107,006.73</u>
Expenses			
Accountancy Fees		4,151.25	5,610.00
Administration Costs		0.00	273.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	400.00
Bank Charges		35.00	0.00
Depreciation		1,351.77	1,708.60
Rental Property Expenses		12,924.93	13,535.03
		<u>19,161.95</u>	<u>21,785.63</u>
Member Payments			
Pensions Paid		6,000.00	7,000.00
Benefits Paid/Transfers Out		0.00	236,817.73
Total Expenses		<u>25,161.95</u>	<u>265,603.36</u>
Benefits accrued as a result of operations before income tax		<u>126,917.97</u>	<u>(158,596.63)</u>
Income Tax Expense	10	3,273.00	10,514.10
Benefits accrued as a result of operations		<u>123,644.97</u>	<u>(169,110.73)</u>

Initialled by:  5BE7B97F34B3
 Initialled by:  8412EA87120A
 Initialled by:  E85AA1B2B444
 Initialled by:  A4117D36849A
 Initialled by:  C5C1EDCFD428

JARRA SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

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 associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

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 recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers 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.

d. 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.

e. Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

Note 2: Fixtures and Fittings (at written down value) - Unitised

	2022 \$	2021 \$
Airconditioning Plant	314.89	440.84
New Air conditioner - Mitsubishi	4,903.30	6,129.12

Notes to the Financial Statements

For the year ended 30 June 2022

	5,218.19	6,569.96
Note 3: Real Estate Properties (Australian - Non Residential)		
	2022	2021
	\$	\$
10/149 Colburn Avenue	660,000.00	620,000.00
	660,000.00	620,000.00
Note 4: Banks and Term Deposits		
	2022	2021
	\$	\$
Banks		
NAB Business Management Account 1147	58,870.09	13,271.83
	58,870.09	13,271.83
Note 5: Liability for Accrued Benefits		
	2022	2021
	\$	\$
Liability for accrued benefits at beginning of year	600,225.52	769,336.25
Benefits accrued as a result of operations	123,644.97	(169,110.73)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	723,870.49	600,225.52
Note 6: Vested Benefits		
Vested benefits are benefits that 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 end of the reporting period.		
	2022	2021
	\$	\$
Vested Benefits	723,870.49	600,225.52
Note 7: Guaranteed Benefits		
No guarantees have been made in respect of any part of the liability for accrued benefits.		

Notes to the Financial Statements

For the year ended 30 June 2022

Note 8: Rental Income

	2022 \$	2021 \$
10/149 Colburn Avenue	21,491.10	95,012.96
	<u>21,491.10</u>	<u>95,012.96</u>

Note 9: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Fixtures and Fittings (at written down value) - Unitised		
Airconditioning Plant	(125.95)	(176.32)
New Air conditioner - Mitsubishi	(1,225.82)	(1,532.28)
	<u>(1,351.77)</u>	<u>(1,708.60)</u>
Real Estate Properties (Australian - Non Residential)		
10/149 Colburn Avenue	40,000.00	0.00
	<u>40,000.00</u>	<u>0.00</u>
Total Unrealised Movement	<u>38,648.23</u>	<u>(1,708.60)</u>
Realised Movements in Market Value		
	2022 \$	2021 \$
Total Realised Movement	<u>0.00</u>	<u>0.00</u>
Changes in Market Values	<u>38,648.23</u>	<u>(1,708.60)</u>

Note 10: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	3,273.00	10,514.10
Income Tax Expense	<u>3,273.00</u>	<u>10,514.10</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	19,037.70	(23,789.55)
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Notes to the Financial Statements

For the year ended 30 June 2022

Less:

Tax effect of:

Non Taxable Transfer In	10,564.67	0.00
Increase in MV of Investments	6,000.00	0.00
Exempt Pension Income	834.15	2,905.95

Add:

Tax effect of:

SMSF Non-Deductible Expenses	733.35	636.90
Pension Payments	900.00	1,050.00
Benefit Payments	0.00	35,522.70
Rounding	0.77	0.00
Income Tax on Taxable Income or Loss	3,273.00	10,514.10

Less credits:

Other Adjustments		4,398.00
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Current Tax or Refund

3,273.00

10,514.10

Trustees Declaration

Euro Marque Australia Pty Ltd ACN: 066582296

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of the trustee company by:

Signed by:



665DC08C2B67D92

Stathis Efstathis
Euro Marque Australia Pty Ltd
Director

Signed by:



270A9EE72ED57101

Terry Efstathis
Euro Marque Australia Pty Ltd
Director

Signed by:



A33DC302D1773FBC

Constantine Efstathis
Euro Marque Australia Pty Ltd
Director

Signed by:



5C8D0510DD0C1BA0

Amy Margaret Efstathis
Euro Marque Australia Pty Ltd
Director

Signed by:



D5BA4A1261C7C941

Despo Efstathis
Euro Marque Australia Pty Ltd
Director

14 April 2023

JARRA SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the JARRA SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2022, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of JARRA SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

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

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

of

Signed:

Dated: 14/04/2023

JARRA SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	126,917.97
Less	
Non Taxable Transfer In	70,431.13
Increase in MV of investments	40,000.00
Exempt current pension income	5,561.00
	<u>115,992.13</u>
Add	
SMSF non deductible expenses	4,889.00
Pension Payments	6,000.00
	<u>10,889.00</u>
SMSF Annual Return Rounding	5.16
Taxable Income or Loss	<u>21,820.00</u>
Income Tax on Taxable Income or Loss	<u>3,273.00</u>
CURRENT TAX OR REFUND	<u>3,273.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,400.00)
AMOUNT DUE OR REFUNDABLE	<u>(868.00)</u>

Minutes of a meeting of the Director(s)

held on 30 June 2022 at 95 Masthead Drive, Cleveland, Queensland 4163

PRESENT:	Amy Margaret Efstathis and Despo Efstathis
APOLOGIES:	Constantine Efstathis, Stathis Efstathis and Terry Efstathis
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376 Rundle Mall, Adelaide South, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>The Matador Group</p> <p>act as tax agents of the Fund for the next financial year.</p>
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.
CONTRIBUTIONS RECEIVED:	It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

Minutes of a meeting of the Director(s)

held on 30 June 2022 at 95 Masthead Drive, Cleveland, Queensland 4163

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

Signed by:

A33DC302D1773FBC.....

Constantine Efstathis

Chairperson

JARRA SUPERANNUATION FUND

Members Statement

Terry Efstathis
41 Ritchard Avenue
Coogee, New South Wales, 2034, Australia

Your Details

Date of Birth : Provided
Age: 61
Tax File Number: Provided
Date Joined Fund: 26/06/1995
Service Period Start Date: 01/07/1983
Date Left Fund:
Member Code: EFSTER00002A
Account Start Date: 26/06/1995
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 318,261.36

Your Balance

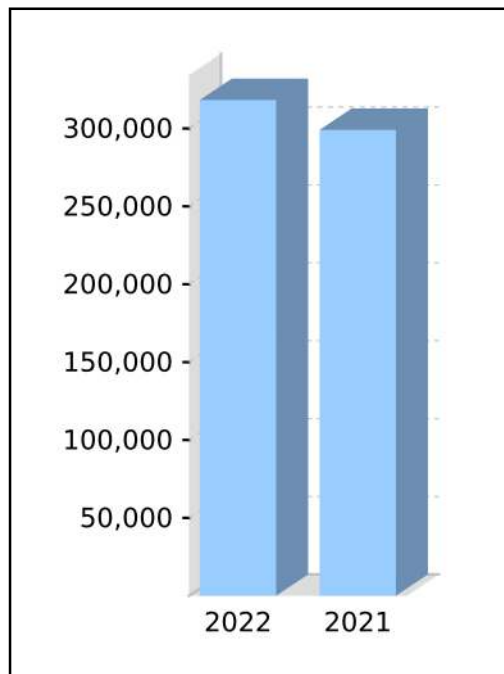
Total Benefits 318,261.36

Preservation Components

Preserved 307,930.50
Unrestricted Non Preserved 10,330.86
Restricted Non Preserved

Tax Components

Tax Free 25,293.30
Taxable 292,968.06
Investment Earnings Rate 6.36%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	299,061.08	270,793.70
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	19,405.82	32,220.07
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	205.54	3,952.69
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	318,261.36	299,061.08


JARRA SUPERANNUATION FUND


Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.


Signed by all the trustees of the fund


Signed by:

66EDCC9BC3B67D62
Stathis Efstathis
Director

Signed by:

270A9EE72ED57101
Terry Efstathis
Director

Signed by:

A82DC866B4779F86
Constantine Efstathis
Director

Signed by:

5C8D0510DD0C1BA0
Amy Margaret Efstathis
Director

Signed by:

D5BA4A1261C7C941
Despo Efstathis
Director

JARRA SUPERANNUATION FUND

Members Statement

Stathis Efsthathis
95 Masthead Drive
Cleveland, Queensland, 4163, Australia

Your Details

Date of Birth :	Provided
Age:	80
Tax File Number:	Provided
Date Joined Fund:	01/07/2013
Service Period Start Date:	15/12/1966
Date Left Fund:	
Member Code:	EFSSTA00002P
Account Start Date:	01/07/2013
Account Phase:	Retirement Phase
Account Description:	Account Based Pension

Reversionary Pension:	NO
Nominated Beneficiaries:	N/A
Nomination Type:	N/A
Vested Benefits:	164,661.59
Centrelink Product	503

Your Balance

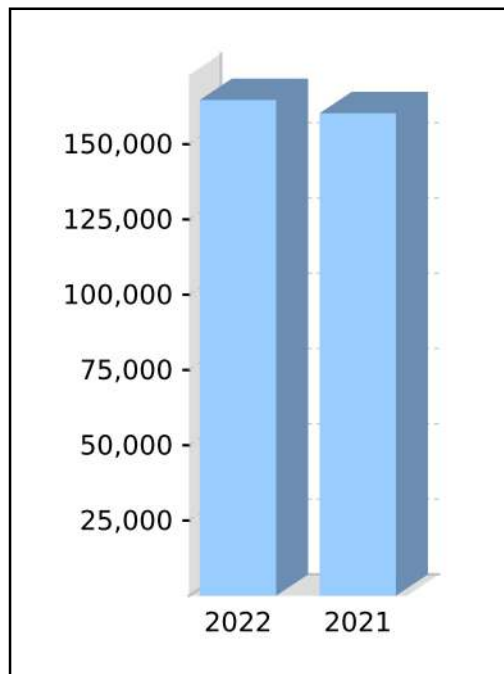
Total Benefits	164,661.59
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Preservation Components

Preserved	
Unrestricted Non Preserved	164,661.59
Restricted Non Preserved	

Tax Components

Tax Free (58.78%)	96,792.99
Taxable	67,868.60
Investment Earnings Rate	6.43%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	160,250.27	151,140.27
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	10,411.32	16,110.00
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	6,000.00	7,000.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	164,661.59	160,250.27

JARRA SUPERANNUATION FUND

Members Statement

Trustee's Disclaimer


This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Signed by:

66EDCC9BC3B67D62

Stathis Efstathis
Director

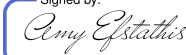
Signed by:

270A0EE72ED57101

Terry Efstathis
Director

Signed by:

A89DC882D1779FBC

Constantine Efstathis
Director

Signed by:

5C8D0510DD0C1BA0

Amy Margaret Efstathis
Director

Signed by:

D5BA4A1261C7C941

Despo Efstathis
Director

JARRA SUPERANNUATION FUND

Members Statement

Constantine Efstathis
88 Bundah Street
Camp Hill, Queensland, 4152, Australia

Your Details

Date of Birth : Provided
Age: 45
Tax File Number: Provided
Date Joined Fund: 26/06/2014
Service Period Start Date: 01/10/1995
Date Left Fund:
Member Code: EFSCON00002A
Account Start Date: 26/06/2014
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 166,086.86

Your Balance

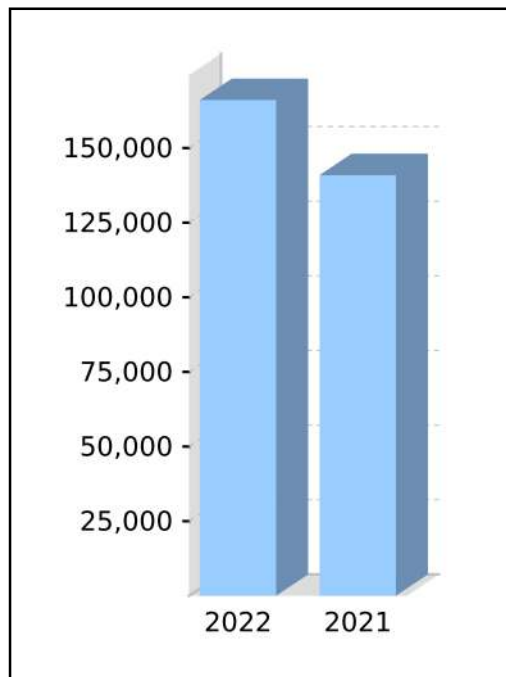
Total Benefits 166,086.86

Preservation Components

Preserved 166,086.86
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 0.93
Taxable 166,085.93
Investment Earnings Rate 6.33%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	140,914.17	114,644.94
<u>Increases to Member account during the period</u>		
Employer Contributions	17,919.38	11,993.77
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	431.13	
Net Earnings	9,602.92	17,120.33
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,687.91	1,799.07
Income Tax	92.83	1,045.80
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	166,086.86	140,914.17


JARRA SUPERANNUATION FUND


Members Statement


Trustee's Disclaimer

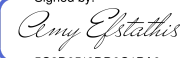
This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.


Signed by all the trustees of the fund

Signed by:

66EDCC9BC3B67D62
Stathis Efstathis
Director

Signed by:

270A9FE72ED57101
Terry Efstathis
Director

Signed by:

A33DC302D1773FBC
Constantine Efstathis
Director

Signed by:

5C8D0510DD0C1BA0
Amy Margaret Efstathis
Director

Signed by:

D5BA4A1261C7C941
Despo Efstathis
Director

JARRA SUPERANNUATION FUND

Members Statement

Amy Margaret Efstathis
88 Bundah Street
Camp Hill, Queensland, 4152, Australia

Your Details

Date of Birth : Provided
Age: 37
Tax File Number: Provided
Date Joined Fund: 29/03/2022
Service Period Start Date: 06/07/2000
Date Left Fund:
Member Code: EFSAMY00001A
Account Start Date: 29/03/2022
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 72,898.65

Your Balance

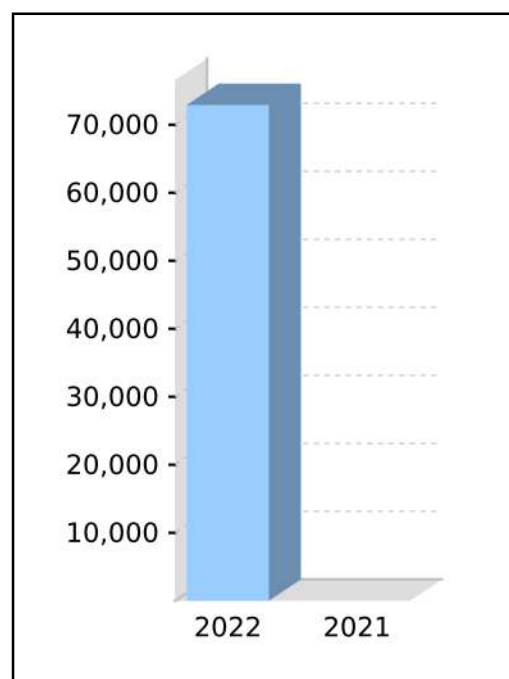
Total Benefits 72,898.65

Preservation Components

Preserved 72,898.65
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable 72,898.65
Investment Earnings Rate 5.48%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	70,000.00	
Net Earnings	2,851.18	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(47.47)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	72,898.65	0.00

JARRA SUPERANNUATION FUND

Members Statement

Trustee's Disclaimer


This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Signed by:

66EDCC9BC3B67D62

Stathis Efstathis
Director

Signed by:

276A5EE76E657461

Terry Efstathis
Director

Signed by:

A33DC302D1773FBC

Constantine Efstathis
Director

Signed by:

5C8D0510DD0C1BA0

Amy Margaret Efstathis
Director

Signed by:

65BA1A10C1670841

Despo Efstathis
Director

JARRA SUPERANNUATION FUND

Members Statement

Despo Efsthathis
95 Masthead Drive
Raby Bay, Queensland, 4163, Australia

Your Details

Date of Birth : Provided
Age: 78
Tax File Number: Provided
Date Joined Fund: 02/02/2022
Service Period Start Date: 01/10/1995
Date Left Fund:
Member Code: EFSDES00001A
Account Start Date: 02/02/2022
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 1,962.03

Your Balance

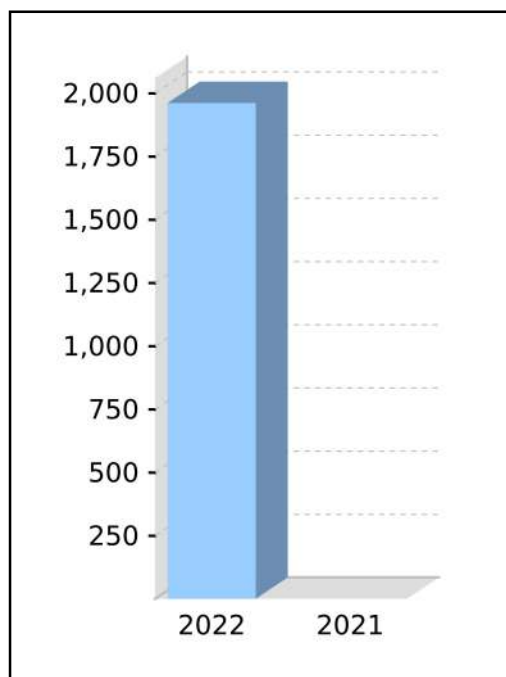
Total Benefits 1,962.03

Preservation Components

Preserved
Unrestricted Non Preserved 1,962.03
Restricted Non Preserved

Tax Components

Tax Free
Taxable 1,962.03
Investment Earnings Rate 5.30%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions	2,237.00	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	59.22	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	335.55	
Income Tax	(1.36)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,962.03	0.00

JARRA SUPERANNUATION FUND

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Signed by:

66EDCC9BC3B67D62

Stathis Efstathis
Director

Signed by:

270A9EE72ED57101

Terry Efstathis
Director

Signed by:


A33DC302D1773FBC

Constantine Efstathis
Director

Signed by:

5C8D0510DD0C1BA0

Amy Margaret Efstathis
Director

Signed by:

D6DA441391676841

Despo Efstathis
Director

ARRA SUPERANNUATION FUND

Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022

Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
fstathis, Constantine	Provided	44	140,914.17	17,919.38	0.00	0.00	0.00	17,919.38
fstathis, Terry	Provided	60	299,061.08	0.00	0.00	0.00	0.00	0.00
fstathis, Amy Margaret	Provided	36	0.00	0.00	0.00	0.00	0.00	0.00
fstathis, Despo	Provided	77 *4	0.00	2,237.00	0.00	0.00	0.00	2,237.00
All Members				20,156.38	0.00	0.00	0.00	20,156.38

TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

* Members aged 75 or over generally can't accept non-mandated contributions. Only mandated employer contribution can be accepted.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
fstathis, Constantine	Concessional	17,919.38	81,956.23	64,036.85 Below Cap
	(5 year carry forward cap available)			
fstathis, Terry	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
fstathis, Amy Margaret	Concessional	0.00	102,500.00	102,500.00 Below Cap
	(5 year carry forward cap available)			
fstathis, Despo	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
fstathis, Amy Margaret	Concessional	0.00	102,500.00	102,500.00 Below Cap
	(5 year carry forward cap available)			
fstathis, Despo	Non-Concessional	0.00	110,000.00	110,000.00 Below Cap
fstathis, Constantine	Concessional	2,237.00	102,500.00	100,263.00 Below Cap
	(5 year carry forward cap available)			
fstathis, Terry	Non-Concessional	0.00	0.00	Age 75 Or Above

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
--------	------	------	------	------	------	------	------------------

fsthathis, Constantine

Concessional Contribution Cap	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	3,800.00	4,750.00	3,800.00	11,993.77	17,919.38
Unused Concessional Contribution	0.00	0.00	20,250.00	21,200.00	13,006.23	9,580.62
Cumulative Carry Forward Unused	N/A	N/A	0.00	20,250.00	41,450.00	54,456.23
Maximum Cap Available	30,000.00	25,000.00	25,000.00	45,250.00	66,450.00	81,956.23
Total Super Balance	0.00	80,163.44	86,286.26	93,676.58	114,644.94	140,914.17

64,036.85 Below Cap

fsthathis, Terry

Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	3,288.42	0.00	0.00	0.00	0.00
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	25,000.00	27,500.00
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	75,000.00
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	102,500.00
Total Super Balance	0.00	208,998.37	219,222.85	228,059.76	270,793.70	299,061.08

102,500.00 Below Cap

fsthathis, Amy Margaret

Concessional Contribution Cap	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	25,000.00	27,500.00
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	75,000.00
Maximum Cap Available	30,000.00	25,000.00	25,000.00	50,000.00	75,000.00	102,500.00
Total Super Balance	0.00	0.00	0.00	0.00	0.00	0.00

102,500.00 Below Cap

fsthathis, Despo

Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	2,237.00
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	25,000.00	25,263.00
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	75,000.00
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	102,500.00
Total Super Balance	0.00	0.00	0.00	0.00	0.00	0.00

100,263.00 Below Cap

ICC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
fsthathis, Constantine	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
fsthathis, Terry	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
fsthathis, Amy Margaret	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

total - Efstathis, Despo

2,237.00	0.00	0.00	0.00
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0.00	0.00	0.00
------	------	------

total for All Members

20,156.38	0.00	0.00	0.00
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JARRA SUPERANNUATION FUND

Pension Summary

As at 30 June 2022

Member Name : Efstathis, Stathis

Member Age : 79* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
EFSSTA0002P	Account Based Pension	01/07/2013	58.78%	3.00%	\$4,810.00*	N/A	\$6,000.00	\$0.00	\$6,000.00	NIL

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$4,810.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
--	--	--	--	--	------------	--------	------------	--------	------------	--------

Total :

					\$4,810.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
--	--	--	--	--	------------	--------	------------	--------	------------	--------

*Age as at 01/07/2021 or pension start date for new pensions.

ARRA SUPERANNUATION FUND

Investment Summary Report

as at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
NAB Business Management Account 1147		58,870.090000	58,870.09	58,870.09	58,870.09			8.13 %
			58,870.09		58,870.09			8.13 %
Fixtures and Fittings (at written down value) - Unitted								
AIRPLANT Airconditioning Plant	1.00	314.890000	314.89	15,000.00	15,000.00	(14,685.11)	(97.90) %	0.04 %
MITAIRCON New Air conditioner - Mitsubishi	1.00	4,903.300000	4,903.30	8,590.91	8,590.91	(3,687.61)	(42.92) %	0.68 %
			5,218.19		23,590.91	(18,372.72)	(77.88) %	0.72 %
Real Estate Properties (Australian - Non Residential)								
PROP COM1 10/149 Colburn Avenue	1.00	660,000.000000	660,000.00	401,458.65	401,458.65	258,541.35	64.40 %	91.15 %
			660,000.00		401,458.65	258,541.35	64.40 %	91.15 %
			724,088.28		483,919.65	240,168.63	49.63 %	100.00 %

ARRA SUPERANNUATION FUND

Investment Movement Report

as at 30 June 2022

Investment	Opening Balance		Additions		Disposals		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost	Units	Market Value
Bank Accounts								
NAB Business Management Account 1147		13,271.83		105,526.02		(59,927.76)		58,870.09
		13,271.83		105,526.02		(59,927.76)		58,870.09
Fixtures and Fittings (at written down value) - Unitised								
AIRPLANT - Airconditioning Plant								
	1.00	15,000.00			1.00	15,000.00		314.8
MITAIRCON - New Air conditioner - Mitsubishi								
	1.00	8,590.91			1.00	8,590.91		4,903.3
		23,590.91				23,590.91		5,218.1
Real Estate Properties (Australian - Non Residential)								
PROPCOM108 - 10/149 Colburn Avenue								
	1.00	401,458.65			1.00	401,458.65		660,000.0
		401,458.65				401,458.65		660,000.0
		438,321.39		105,526.02		(59,927.76)		724,088.2

ARRA SUPERANNUATION FUND

Investment Income Report

as at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income		TFN Credits	Other Deductions	Distributed Capital Gains	Non Assessable Payments
								(Excl. Capital Gains) * 2	Capital Gains				
Bank Accounts													
NAB Business Management Account 1147	1.31			1.31	0.00	0.00	0.00	1.31				0.00	0.0
	1.31			1.31	0.00	0.00	0.00	1.31				0.00	0.0
Real Estate Properties (Australian - Non Residential)													
PROPCOM1 10/149 Colburn Avenue	21,491.10							21,491.10					
8													
	21,491.10							21,491.10					
	21,492.41			1.31	0.00	0.00	0.00	21,492.41				0.00	0.0

Assessable Income (Excl. Capital Gains)	21,492.41
Net Capital Gain	0.00
Total Assessable Income	21,492.41

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

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

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number Year

Name of partnership, trust, fund or entity

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


Important

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

Declaration: I declare that:

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner,
trustee or director

Signed by:

66EDCC9BC3B67D62

Date

PART B Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

Account Name

I authorise the refund to be deposited directly to the specified account.

Signature

Signed by:

66EDCC9BC3B67D62

Date

Self-managed superannuation fund annual return

2022**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 2022 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2022 (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 (NAT3036).

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, 9 and 11.

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)

Jarra Superannuation Fund

3 Australian business number (ABN)
(if applicable)

14 269 270 915

4 Current postal address

PO Box 3249

SOUTH BRISBANE BC

QLD

4101

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

☒ A ☐ N

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

☒ B ☐ N

6 SMSF auditor

Auditor's name

Title	Mr		
Family name	Boys		
First given name	Anthony		
Other given names			
SMSF Auditor Number	100 014 140		
Auditor's phone number	04	10712708	
Postal address	PO Box 3376		
	Rundle mall		
	Adelaide South	SA	5000
Date audit was completed	A		
Was Part A of the audit report qualified ?	B	N	
Was Part B of the audit report qualified ?	C	N	
If Part B of the audit report was qualified, have the reported issues been rectified?	D		

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. Print **Y** for yes or **N** for no. **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 aliasProvide the electronic service address alias(ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

8 Status of SMSF Australian superannuation fund**A** ☒ YFund benefit structure **B** ☒ A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C ☒ Y**9 Was the fund wound up during the income year?**☒ NPrint Y for yes
or N for no.If yes, provide the date on
which the fund was wound up

Day Month Year

Have all tax lodgment
and payment
obligations been met?☐**10 Exempt current pension income**

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

☒ YPrint Y for yes
or N for no.

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.

If No, Go to Section B: Income

If Yes

Exempt current pension income amount **A**

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

Segregated assets method **B** ☐Unsegregated assets method **C** ☒ XWas an actuarial certificate obtained? **D** ☒ Y Print Y for yes

Did the fund have any other income that was assessable?

E ☒ YPrint Y for yes
or N for no.

If Yes, go to Section B: Income

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** ☐ **N** ☒ Print **Y** for yes or **N** for no.

Have you applied an exemption or rollover? **M** ☐ **N** ☒ Print **Y** for yes or **N** for no. Code

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 2022.

Net capital gain **A**

Gross rent and other leasing and hiring income **B**

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income

D1

Net foreign income **D** Loss

Australian franking credits from a New Zealand company **E**

Transfers from foreign funds **F** Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L**

* Gross trust distributions **M** Code

Calculation of assessable contributions

Assessable employer contributions

R1

plus Assessable personal contributions

R2

plus #*No-TFN-quoted contributions

R3

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6

Assessable contributions (R1 plus R2 plus R3 less R6) **R**

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

* Other income **S** Code

* Assessable income due to changed tax status of fund **T**

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

#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** Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME (W less Y) **V** 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	<div>A1</div> <div></div>	<div>A2</div> <div></div>	
Interest expenses overseas	<div>B1</div> <div></div>	<div>B2</div> <div></div>	
Capital works expenditure	<div>D1</div> <div></div>	<div>D2</div> <div></div>	
Decline in value of depreciating assets	<div>E1</div> <div>1,001</div>	<div>E2</div> <div>349</div>	
Insurance premiums – members	<div>F1</div> <div></div>	<div>F2</div> <div></div>	
SMSF auditor fee	<div>H1</div> <div>326</div>	<div>H2</div> <div>113</div>	
Investment expenses	<div>I1</div> <div>9,579</div>	<div>I2</div> <div>3,344</div>	
Management and administration expenses	<div>J1</div> <div>3,361</div>	<div>J2</div> <div>1,083</div>	
Forestry managed investment scheme expense	<div>U1</div> <div></div>	<div>U2</div> <div></div>	
Other amounts	<div>L1</div> <div></div> <div>Code</div> <div></div>	<div>L2</div> <div>6,116</div> <div>Code</div> <div>O</div>	
Tax losses deducted	<div>M1</div> <div></div>		
<div>TOTAL DEDUCTIONS</div> <div><div>N</div><div>14,267</div></div> <div>(Total A1 to M1)</div>		<div>TOTAL NON-DEDUCTIBLE EXPENSES</div> <div><div>Y</div><div>11,005</div></div> <div>(Total A2 to L2)</div>	
<div>#TAXABLE INCOME OR LOSS</div> <div><div>O</div><div>21,820</div><div>Loss</div><div></div></div> <div>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</div>		<div>TOTAL SMSF EXPENSES</div> <div><div>Z</div><div>25,272</div></div> <div>(N plus Y)</div>	

#This is a mandatory label.

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 2022 on how to complete the calculation statement.

#Taxable income **A** 21,820

(an amount must be included even if it is zero)

#Tax on taxable income **T1** 3,273.00

(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** 0.00

(an amount must be included even if it is zero)

Gross tax B 3,273.00

(T1 plus J)

Foreign income tax offset

C1

Rebates and tax offsets

C2**Non-refundable non-carry forward tax offsets****C**

0.00

(C1 plus C2)

SUBTOTAL 1**T2**

3,273.00

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1

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

D2

Early stage investor tax offset

D3

Early stage investor tax offset carried forward from previous year

D4**Non-refundable carry forward tax offsets****D**

0.00

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2**T3**

3,273.00

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1

No-TFN tax offset

E2

National rental affordability scheme tax offset

E3

Exploration credit tax offset

E4**Refundable tax offsets****E**

0.00

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** 3,273.00

(T3 less E - cannot be less than zero)

Section 102AAM interest charge**G**

Fund's tax file number (TFN)

Credit for interest on early payments –
amount of interest**H1**Credit for tax withheld – foreign
resident withholding (excluding capital gains)**H2**Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3**Credit for TFN amounts withheld from
payments from closely held trusts**H5**

Credit for interest on no-TFN tax offset

H6Credit for foreign resident capital gains
withholding amounts**H8**

Eligible credits

H

0.00

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

I

0.00

(unused amount from label E-
an amount must be included even if it is zero)

PAYG instalments raised

K

4,400.00

Supervisory levy

L

259.00

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**

868.00

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000,
complete and attach a Losses
schedule 2022.Tax losses carried forward
to later income years**U**Net capital losses carried
forward to later income years**V**

Section F / Section G: **Member Information**

Title

Mr

Family name

EFSTATHIS

First given name

CONSTANTINE

Other given names

See the Privacy note in the Declaration.

Member'sTFN

Member

1

Account status

O

Code

Date of birth

02/02/1977

If deceased,
date of death

Contributions

OPENING ACCOUNT BALANCE

140,914.17

Refer to instructions for completing these labels.

Employer contributions

A

17,919.38

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H1

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

17,919.38

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

166,086.86

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

Allocated earnings or losses

O

6,822.18

Loss

Inward rollovers and transfers

P

431.13

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

Code

TRIS Count

0

CLOSING ACCOUNT BALANCE

S

166,086.86

(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)

Title

Mr

Family name

EFSTATHIS

First given name

STATHIS

Other given names

See the Privacy note in the Declaration.

Member'sTFN

Member

2

Account status

O

Code

Date of birth

25/12/1941

If deceased,
date of death

Contributions

OPENING ACCOUNT BALANCE 160,250.27

Refer to instructions for completing these labels.

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H1

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 0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 0.00

Retirement phase account balance - Non CDBIS

S2 164,661.59

Retirement phase account balance - CDBIS

S3 0.00

0 TRIS Count

Allocated earnings or losses

O 10,411.32

Loss

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2 6,000.00

Code

M

CLOSING ACCOUNT BALANCE S 164,661.59

(S1 plus S2 plus S3)

Accumulation phase value

X1

Retirement phase value

X2

Outstanding limited recourse borrowing arrangement amount

Y

Sensitive (when completed)

Signature

Title

Mr

Family name

EFSTATHIS

First given name

TERRY

Other given names

See the Privacy note in the Declaration.

Member'sTFN

Member

3

Account status

0

Code

Date of birth

16/07/1960

If deceased,
date of death

Contributions

OPENING ACCOUNT BALANCE299,061.08

Refer to instructions for completing these labels.

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H1

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

0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

318,261.36

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

Allocated earnings or losses

O

19,200.28

Loss

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

Code

TRIS Count

0

CLOSING ACCOUNT BALANCE

S

318,261.36

(S1 plus S2 plus S3)

Accumulation phase value

X1

Retirement phase value

X2

Outstanding limited recourse borrowing arrangement amount

Y

Title	Mrs	See the Privacy note in the Declaration.	Member	4
Family name	Efstathis	Member'sTFN		
First given name	Amy Margaret		Account status	<input type="radio"/> Code
Other given names				
Date of birth	11/09/1984	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE0.00

Refer to instructions for completing these labels.

Employer contributions	A	Proceeds from primary residence disposal	H
ABN of principal employer	A1	Receipt date	H1
Personal contributions	B	Assessable foreign superannuation fund amount	I
CGT small business retirement exemption	C	Non-assessable foreign superannuation fund amount	J
CGT small business 15-year exemption amount	D	Transfer from reserve: assessable amount	K
Personal injury election	E	Transfer from reserve: non-assessable amount	L
Spouse and child contributions	F	Contributions from non-complying funds and previously non-complying funds	T
Other third party contributions	G	Any other contributions (including Super Co-contributions and low Income Super Amounts)	M
TOTAL CONTRIBUTIONS		N	0.00
(Sum of labels A to M)			

Other transactions	Allocated earnings or losses	Loss
Accumulation phase account balance	O	2,898.65
S172,898.65	Inward rollovers and transfers	P
Retirement phase account balance - Non CDBIS		70,000.00
S20.00	Outward rollovers and transfers	Q
Retirement phase account balance - CDBIS	Lump Sum payments	R1
S30.00		
	Income stream payments	R2
0 TRIS Count	CLOSING ACCOUNT BALANCE	S
		72,898.65
	(S1 plus S2 plus S3)	

Accumulation phase value	X1
Retirement phase value	X2
Outstanding limited recourse borrowing arrangement amount	Y

Title

Mr

Family name

Efstathis

First given name

Despo

Other given names

See the Privacy note in the Declaration.

Member'sTFN

Member

5

Account status

0

Code

Date of birth

01/05/1944

If deceased,
date of death

Contributions

OPENING ACCOUNT BALANCE

0.00

Refer to instructions for completing these labels.

Employer contributions

A

2,237.00

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H1

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

2,237.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1

1,962.03

Retirement phase account balance - Non CDBIS

S2

0.00

Retirement phase account balance - CDBIS

S3

0.00

Allocated earnings or losses

O

274.97

Loss

L

Inward rollovers and transfers

P

Outward rollovers and transfers

Q

Lump Sum payments

R1

Code

Income stream payments

R2

Code

TRIS Count

0

CLOSING ACCOUNT BALANCE

S

1,962.03

(S1 plus S2 plus S3)

Accumulation phase value

X1

Retirement phase value

X2

Outstanding limited recourse borrowing arrangement amount

Y

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

Cash and term deposits **E** 58,870Debt securities **F** Loans **G** Listed shares **H** Unlisted shares **I**

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 Limited recourse borrowing arrangements **J** 0Non-residential real property **K** 660,000Residential real property **L** Collectables and personal use assets **M** Other assets **O** 6,790

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** 725,660
(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** **N** Print **Y** for yes
or **N** for no.

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A ☐

Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B ☐

Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1

Permissible temporary borrowings

V2

Other borrowings

V3

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

TOTAL LIABILITIES **Z**

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 2021–22 income year, write 2022).

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 2022.

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 2022 for each election.

C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2022.

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

Signed by:

66EDCC9BC3B67D62

Day Month Year
Date

Preferred trustee or director contact details:

Title

Family name

First given name

Other given names

Area code Number
Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Hrs
Time taken to prepare and complete this annual return

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 2022 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

Tax agent's contact details

Title

Family name

First given name

Other given names

Tax agent's practice

Area code Number
Tax agent's phone number

Tax agent number Reference number

Sensitive (when completed)

Signature _____

TERMS OF ENGAGEMENT AS YOUR ACCOUNTANT & TAX AGENT

- 1 **Client Name:** Jarra Superannuation Fund (hereinafter referred to as “the entity”).
- 2 “The Matador Group” (hereinafter referred to as “we” or “us”).
- 3 This letter sets out below the terms of our engagement as the entity's accountant and tax agent and the nature and limitations of the services we will provide. All references in these terms to “you” and “your” refer to the entity, its directors (where the entity is a company), the trustee and the directors of any trustee company where the entity is a trust or superannuation fund and the partners where the entity is a partnership. In performing our services, we will accept instructions from this group of persons and entities or any person you nominate in writing and acknowledged by us.
- 4 You agree to receive and provide information via email and acknowledge that email is not a secure form of communication. You also agree for us to communicate via email to any other party in the performance of services to you.

Scope of Services

- 5 The services that you have requested are outlined in the attached covering letter or as previously agreed if this is a continuing engagement. If we agree to provide additional services to you, we may provide you with a new or amended engagement letter. If we do not, those additional services will be provided under this engagement letter except as noted in these terms.
- 6 From time to time we may send you newsletters advising you of changes in the income tax law, however this does not imply any obligation on us to keep you informed of changes in the law. If this is required a separate engagement needs to be agreed to.
- 7 We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied upon unless confirmed in writing. If we provide verbal advice (for example during a meeting or telephone conversation) that you wish to rely on, you must ask us to confirm the advice in writing. You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.
- 8 Where financial statements, tax returns, advice or any other work/services is provided to you in Draft, you may not rely on it and it is provided on the basis that you confirm the accuracy and completeness of the information relied upon and the matters contained in the draft.
- 9 Our services are for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in writing that a specified third party may rely on our work.
- 10 We will not provide you with investment or financial advice regulated under the Corporations Act 2001 (Cth). Further we will not provide you with any advice with respect to employment matters such as but not limited to pay rates, work conditions and advice in relation to the Fair Work Legislation or advice with respect to State based taxes such as but not limited to land tax, stamp duty and payroll tax.

Our Responsibilities

- 11 We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards (“APES”) Board, available at apesb.org.au.

- 12 We have a duty to act in your best interests, unless this duty is inconsistent with our duty to act in the public interest. We will inform you if we become aware of any conflict of interest in our relationship with you or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services or restrict what services could be provided. If this arises, we will inform you promptly.
- 13 Further APES 110 Code of Ethics for Professional contains provisions that if we become aware of any actual or potential 'non-compliance with governing laws or regulations' (NOCLAR) and where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.
- 14 We will provide our services with reasonable care and skill. We hold professional indemnity insurance of at least the minimum prescribed by law. Our liability is limited by a scheme approved under Professional Standards Legislation. Further information is available from <http://www.psc.gov.au>. You agree not to bring a claim against any of our directors, shareholders or employees in their personal capacity. To the maximum extent permitted by law, we are not liable to you for:
- indirect, special or consequential losses or damages of any kind;
 - liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms.

Your Responsibilities

- 15 You are responsible for:
- Providing all the information relevant to the performance of the services at the time of requesting the services and during the course of the engagement;
 - Ensuring the reliability, accuracy and completeness of the information provided to us;
 - Advising us of anything that occurs which means the information already provided could be misleading or incomplete;
 - Advising us on a timely basis of any changes in your circumstances or information provided (including contact details) that may affect our services;
 - Maintaining adequate accounting and business records, an adequate internal control structure and ensuring compliance with the laws of the jurisdictions you operate in.
- 16 You are solely responsible for:
- Making all management judgements and decisions, and assuming all management responsibilities;
 - Evaluating the adequacy and the results of the services provided;
 - Accepting responsibility for any action to be taken arising from the results of the services provided.
- 17 It is agreed that you will provide your records and other information necessary to perform the services required in sufficient time or as requested so that the appropriate deadlines are met. If the information is not provided in sufficient time or as requested, we will not be responsible if such deadlines are not met and for any late lodgment penalties.

Responsibilities of Taxpayers

- 18 As your tax agent, we advise you of the record keeping requirements of the Income Tax Assessment Act and the responsibilities it imposes upon you as a taxpayer. In general, every person carrying on a business must retain records of his/her income and expenditure for a period of at least five (5) years after the Australian Taxation Office ("ATO") has issued an assessment in relation to the financial year to which the records relate. However, other statutory acts require that records be held for seven (7) years and accordingly, we advise that your records should be kept for seven (7) years after the entity's statutory returns have been lodged.
- 19 Furthermore, it should be noted that the Capital Gains Tax Legislation requires that records for assets acquired after 19 September 1985 showing the purchase date, the acquisition costs, the costs of any improvements and the date of payment, the date the asset was sold and its sale price, need to be kept for the period the asset is owned plus seven (7) years after it has been sold.
- 20 The income tax law requires the disclosure of all income including foreign/overseas income and all interests in foreign assets including companies and trusts. Further disclosures are required for transactions with overseas related parties.
- 21 We will prepare your income tax returns and provide any advice from the books, records and other information supplied by you and from any financial report prepared from that information. The Income Tax Assessment Act imposes the responsibility on the taxpayer to ensure that the information provided in the preparation of the return is true and accurate, all income is recorded, all the required disclosures have been made and, all expenses have the necessary documentary evidence and such evidence is retained for the necessary period. Accordingly, you should review the return to ensure that you have met your responsibility under the tax law before you sign the return. Further, a declaration to this effect is required to be signed as part of the return.

Nature and Limitations of Our Services

- 22 Our procedures use accounting expertise to collect, classify and summarise the financial information, which you provide, into a financial report for the entity. We will rely on you for both the completeness and accuracy of the information supplied to us and you are solely responsible to the users of the financial report compiled by us, including the selection and application of appropriate accounting policies. Our procedures will not include verification or validation procedures. No audit or review will be performed and accordingly no assurance will be expressed.
- 23 Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However we will inform you of any such matters which may come to our attention.
- 24 You have confirmed that the entity is a non-reporting entity and as such Accounting Standards and other mandatory professional reporting requirements need not be applied in the preparation of your financial report. As such a general purpose financial report which requires the application of Accounting Standards will not be prepared.
- 25 It is agreed that the entity is a non-reporting entity as those in charge of management such as the officers of the company, trustees of a trust/superannuation fund or partners in a partnership are also the owners or members of the entity or are associated with the owners/members; the entity is not economically or politically important to its city and the entity does not dominate its market.

- 26 Any known departures from this financial reporting framework will be disclosed within the financial report, and where considered necessary, will be mentioned in our compilation report.
- 27 If for any reason, we are unable to complete the compilation of the financial report or we consider the information to be misleading, we may refer to such matters within our compilation report or may determine not to issue a report.
- 28 The financial report will be prepared exclusively for your benefit and for the purpose specified to us by you. We will not accept responsibility to any other person for the contents of the financial report. No person should rely on the financial report without having an audit or review conducted.

Disputes and Complaints

- 29 Our engagement is governed by Queensland law. If any provision of these terms is void, that provision will be severed and the remainder will continue to apply.
- 30 If you have any concerns about our costs or services, please speak to the person responsible for this engagement. We will use best endeavours to resolve a complaint or dispute in accordance with our policies to the mutual satisfaction of the parties involved. We may require you to detail your complaint in writing to allow us to fully investigate any concerns that you raise.

Fees and Terms of Payment

- 31 Fees for services rendered will be based upon time spent to complete the work at a rate charged per hour or part thereof plus outlays incurred on your behalf subject to a minimum fee. Our rates vary in accordance with the skill and experience of staff members and the nature of the assignment. At the date of this letter our hourly rates vary from \$150/hour to \$350/hour (excluding GST). These rates are reviewed yearly.
- 32 Our fees for work done or any supply made will be increased by the amount of any GST which must be charged on those fees. We will issue you a tax invoice which would show the amount of any GST charged. Outlays which have been incurred on your behalf will be shown separately on our tax invoice.
- 33 If we have provided you with an estimate of our fees for any specific work, this is an estimate only and our actual fees may vary. Where we have provided a fixed fee for the provision of specific services and if it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.
- 34 It is the policy of the firm to issue fees once the assignment is completed or where the assignment extends beyond one month, to issue a fee on a monthly basis. Our payment terms are strictly seven (7) days. Further, our policy is that returns are not lodged with the ATO until the fee issued for their completion has been paid. In cases where a discount in the professional fee has been given and our account is not paid within seven (7) days of issue, we reserve the right to withdraw the discount.
- 35 It is our policy that an assignment is not started until all the required information and records are received. When we commence an assignment with insufficient records because you have not provided all the necessary information by the required date, extra time will be required to complete your work and accordingly the fee for the work will increase.

- 36 Where the entity is a company, trust or superannuation fund, the directors of the company or trustee company are personally responsible for the payment of any invoice.
- 37 It is agreed that where our fee is not paid within 30 days of issue or a previously arranged payment schedule is not met, our responsibilities and obligations to you cease (including suspending or not commencing work on any engagement) and a service fee may be charged until the professional fee is paid. Furthermore it is agreed that all costs (including legal costs) associated with the collection of any outstanding fee will be paid by yourself. The jurisdiction for any dispute is Brisbane.
- 38 If it is permitted by law or professional guidelines, we may exercise a lien over all materials or records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

Professional Obligations & Confidentiality

- 39 You must make all the necessary notifications and obtain necessary consents for us to process personal information you provide to us. Where required we will comply with the Privacy Act 1988 (Cth).
- 40 We will take all reasonable steps to keep your information confidential except as follows:
- Required to be disclosed by law or by our professional obligations noted above;
 - Subject to a quality review as noted below;
 - Provided to external service providers as noted below;
 - Limited information (but only to the extent reasonably necessary) requested by our insurer or a potential purchaser but we will take reasonable steps to ensure the recipient keeps the disclosed information confidential;
 - You instruct us to disclose the information.
- 41 Our files are subject to review as part of the quality control review program of Chartered Accountants Australia and New Zealand which monitors compliance with professional standards by its members. The same strict confidentiality requirements imposed on us as your accountant also apply to such a review. If your file is selected to be reviewed as part of the quality control review program, we will advise you of such and obtain your authority for its release.
- 42 In the interest of enhancing our availability to meet your needs whilst maintaining service quality and timeliness, we may use external parties to assist us in the completion of your requirements and to provide cloud computing services and off-site data storage services. These parties are required to protect client confidentiality and maintain data security. However, we remain responsible for the work completed including the work prepared meets our quality control standards. By providing your information you acknowledge that this information may be shared with our employees, directors, consultants and external service providers.
- 43 We use the following outsourced service providers
- Odyssey Resources based in Vietnam for accounting and bookkeeping services;
 - Computit for email hosting and offsite data backup services which maintains the data in servers located in Australia;
 - Sage Business Cloud Accounting which provide cloud accounting software services hosted from servers located in Australia;
 - Wrkr SMSF hub managed by ClickSuper an AFSL licensed entity in Australia for managing SMSF reporting and transfers;
 - BGL for Company Compliance and SMSF Administration software

- 44 You authorise us to approach such third parties as may be appropriate for information that we may consider necessary in the performance of services to you.
- 45 We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT back-up and archiving practices. We will continue to hold such information confidentially. Upon the expiry of a period of seven (7) years after the date of completion of any assignment for you, we are hereby authorised to destroy the file pertaining to the assignment.
- 46 For the purposes of the Australian Taxation Office access guidelines, our work may be considered a restricted source or non-source document.
- 47 We may mention that you are client for promotional purposes.
- 48 You agree that we are not restricted in any way to provide similar services to any other client or use the experience, skills or knowledge gained or arising from the performing the services to you.

Copyright

- 49 It is hereby acknowledged and agreed that all copyright and other intellectual property rights in any letters or documents created by us or in connection with any assignment performed by us for you, will be and remain our sole property. Unless we agree otherwise, anything we create in connection with this agreement may be used by you only for the purpose for which you have engaged us.

Force Majeure

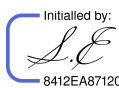




- 50 Neither party shall be responsible for any delays or nonperformance resulting from circumstances or causes beyond their reasonable control, including, without limitation, acts or omissions or the failure to co-operate by the other party (including but not limited to entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), fire or other casualty, acts of God, epidemic, pandemic, strike or labour dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

These terms will be effective for future years unless you are advised in any change in arrangements.

Our agreement may be terminated by either party at any time by giving 30 days written notice. You will continue to be responsible for payment of services performed up to the effective date of termination.

Acceptance

I/We have reviewed the above and agree with these terms of engagement as our accountant and tax agent. I/We authorise you to act on our behalf in relation to our affairs with the ATO and to lodge any return, statement or form electronically with the ATO or any other government agency/department as you deemed necessary in your engagement as our accountant and tax agent.

Initialled by:  Initialled by:  Initialled by:  Initialled by:  Initialled by: 
8412EA87120A E85AA1B2B444 5BE7B97F34B3 C5C1EDCFD428 A4117D36849A

Messrs Efsthatis

Dated:



Certificate of completion

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Envelope Id	560a70a1a49c4a0ca34aedfc119b1caa	Sender	Nicholas Valassakis
Envelope name	2022 FS & ITR Jarra Super Fund.pdf	Business	The Matador Group
Sent	26 Apr 2023, 02:06:34 pm (GMT+10:00)	Email	nickv@thematadorgroup.com.au
Completed	05 May 2023, 01:30:11 pm (GMT+10:00)	Number	0413826044
Number of documents	1 (One)	Address	Suite 10, 205 Montague Road, West End QLD, 4101.
Number of pages	54 (Fifty-four)	Website	
Number of recipients	5 (Five)	IP Address	211.30.65.12
Recipient Id	f0f36a8a1d6f47438aee2d1e57c40e35	Sent	26 Apr 2023, 02:06:34 pm (GMT+10:00)
Recipient name	Stathis Efstathis	Viewed	26 Apr 2023, 02:09:52 pm (GMT+10:00)
Email address	stathise@bigpond.com	Signed	26 Apr 2023, 02:11:53 pm (GMT+10:00)
Mobile number+61416211765	Completed	26 Apr 2023, 02:12:37 pm (GMT+10:00)
Authenticated by	SMS & Password	Signature	<div>Signed by:  66EDCC9BC3B67D62</div>
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Fingerprint	5238c75e1c95316c2bbab56ace6d2e6b		
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Geolocation	-27.51736693421959 153.27034081189058 (approximate)		
User agent	Mozilla/5.0 (iPhone; CPU iPhone OS 16_3_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/16.3 Mobile/15E148 Safari/604.1		
Recipient Id	9e63e72a198043788e4fbf452bf6be4b	Sent	26 Apr 2023, 02:19:57 pm (GMT+10:00)
Recipient name	Con Efstathis	Viewed	02 May 2023, 12:09:08 pm (GMT+10:00)
Email address	cefstathis@gmail.com	Signed	02 May 2023, 12:10:28 pm (GMT+10:00)
Mobile number+61403300443	Completed	02 May 2023, 12:10:50 pm (GMT+10:00)
Authenticated by	SMS & Password	Signature	<div>Signed by:  A33DC302D1773FBC</div>
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Fingerprint	5a6ad84fc1f32396a4e6d2c80a97024b		
IP Address	1.146.14.57		
Geolocation	-27.586309435148664 153.30748428249754 (approximate)		
User agent	Mozilla/5.0 (iPhone; CPU iPhone OS 16_4_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/16.4 Mobile/15E148 Safari/604.1		

Recipient Id 391b2b22965e488aa82e5f0a15015ae5
Recipient name Amy Efstathis
Email address amyefstathis@gmail.com
Mobile number+61413102082
Authenticated by Email & Password
Session Id 22423bc739c54ff6a17d78612afbfc78
Fingerprint 7d8af21d564fdd34590b97c12b95dc6e
IP Address 120.22.138.24
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Sent 02 May 2023, 12:10:51 pm (GMT+10:00)
Viewed 03 May 2023, 09:09:10 am (GMT+10:00)
Signed 03 May 2023, 09:09:39 am (GMT+10:00)
Completed 03 May 2023, 09:09:59 am (GMT+10:00)
Signature

Signed by:

5C8D0510DD0C1BA0

Recipient Id 313bd03381514acab06409f70f08109a
Recipient name Despo Efstathis
Email address stathise@bigpond.com
Mobile number+61439774482
Authenticated by SMS & Password
Session Id 6e57ef0ac80346fd974ff328092be1c1
Fingerprint 88e3b3089933a9ba5b0e805f3ed2900a
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Signed 26 Apr 2023, 02:19:35 pm (GMT+10:00)
Completed 26 Apr 2023, 02:19:56 pm (GMT+10:00)
Signature

Signed by:

D5BA4A1261C7C941

Recipient Id e013c1568a454d83b20b89ea0849b5e5
Recipient name Terry Efstathis
Email address terryefstathis@hotmail.com
Mobile number+61414544434
Authenticated by SMS & Password
Session Id 8e29bac4660349a1a05e8c76bc824f98
Fingerprint 476f0f150ae2988d4ad8c31c0fe3b01b
IP Address 101.114.8.61
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Signed 05 May 2023, 01:29:47 pm (GMT+10:00)
Completed 05 May 2023, 01:30:11 pm (GMT+10:00)
Signature

Signed by:

270A9EE72ED57101

Audit log

25 Apr 2023, 03:57:11 pm The envelope has been created by Nicholas Valassakis.

26 Apr 2023, 02:06:27 pm The envelope has been sent by Nicholas Valassakis.

26 Apr 2023, 02:06:35 pm Stathis Efstathis (stathise@bigpond.com) has been emailed a copy of the envelope to complete.

26 Apr 2023, 02:06:36 pm Stathis Efstathis (stathise@bigpond.com) has been sent an sms notification.

26 Apr 2023, 02:09:52 pm Stathis Efstathis (stathise@bigpond.com) has opened and viewed the envelope.

26 Apr 2023, 02:12:30 pm Stathis Efstathis (stathise@bigpond.com) has completed the envelope.

26 Apr 2023, 02:12:38 pm Despo Efstathis (stathise@bigpond.com) has been emailed a copy of the envelope to complete.

26 Apr 2023, 02:12:38 pm Despo Efstathis (stathise@bigpond.com) has been sent an sms notification.

26 Apr 2023, 02:16:42 pm Despo Efstathis (stathise@bigpond.com) has opened and viewed the envelope.

26 Apr 2023, 02:18:18 pm Despo Efstathis (stathise@bigpond.com) has opened and viewed the envelope.

26 Apr 2023, 02:19:50 pm Despo Efstathis (stathise@bigpond.com) has completed the envelope.

26 Apr 2023, 02:19:57 pm Con Efstathis (cefstathis@gmail.com) has been emailed a copy of the envelope to complete.

26 Apr 2023, 02:19:58 pm Con Efstathis (cefstathis@gmail.com) has been sent an sms notification.

30 Apr 2023, 09:01:46 am Con Efstathis (cefstathis@gmail.com) has been emailed a copy of the envelope to complete.

01 May 2023, 08:27:27 am Con Efstathis (cefstathis@gmail.com) has been emailed a copy of the envelope to complete.

01 May 2023, 08:27:27 am Con Efstathis (cefstathis@gmail.com) has been sent an sms notification.

02 May 2023, 12:09:08 pm Con Efstathis (cefstathis@gmail.com) has opened and viewed the envelope.

02 May 2023, 12:10:44 pm Con Efstathis (cefstathis@gmail.com) has completed the envelope.

02 May 2023, 12:10:51 pm Amy Efstathis (amyefstathis@gmail.com) has been emailed a copy of the envelope to complete.

02 May 2023, 12:10:52 pm Amy Efstathis (amyefstathis@gmail.com) has been sent an sms notification.

03 May 2023, 09:09:10 am Amy Efstathis (amyefstathis@gmail.com) has opened and viewed the envelope.

03 May 2023, 09:09:52 am Amy Efstathis (amyefstathis@gmail.com) has completed the envelope.

03 May 2023, 09:10:00 am Terry Efstathis (terryefstathis@hotmail.com) has been emailed a copy of the envelope to complete.

03 May 2023, 09:10:00 am Terry Efstathis (terryefstathis@hotmail.com) has been sent an sms notification.

05 May 2023, 01:28:06 pm Terry Efstathis (terryefstathis@hotmail.com) has opened and viewed the envelope.

05 May 2023, 01:30:04 pm Terry Efstathis (terryefstathis@hotmail.com) has completed the envelope.

05 May 2023, 01:30:11 pm The envelope has been viewed and completed by all recipients.