

## WORKPAPERS INDEX

<b>Client:</b>	SYT	<b>Prepared by:</b>	ORL
<b>End Client:</b>	G Christodoulou Investments Superfund	<b>Period:</b>	30/06/2020

<i>Ref</i>	<i>Detail</i>	
	<b>Closing report</b>	
<b>A</b>	<b>Client Instructions</b>	<input checked="" type="checkbox"/>
<b>B</b>	<b>Financial Statements</b>	<input checked="" type="checkbox"/>
<b>C</b>	<b>Tax Return</b>	<input checked="" type="checkbox"/>
<b>D</b>	<b>Prior year information</b>	<input checked="" type="checkbox"/>
<b>E</b>	<b>Preparation Documents</b>	<input checked="" type="checkbox"/>
<b>F</b>	<b>Source Documents</b>	<input checked="" type="checkbox"/>



**CLOSING REPORT** SYT

**End client** G Christodoulou Investments Superfund

**Period** 30/06/2020

**Executive Summary**

2020 Financial statement  
2020 Tax return

**Done**

2020 Financial statement	Software: BGL360
2020 Tax return	Software: BGL360

**Output Documents**

<b>Name</b>	<b>Type</b>	<b>Comments</b>
Full report	.pdf	with cross reference

**Preparation Comments**

**KEY ASSUMPTIONS MADE:**

**OTHER COMMENTS:**

**MISSING DOCUMENTS:**



# A. CLIENT INSTRUCTIONS



**Vietnam Operations Centre**

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**A1**

## **G Christodoulou Investments Super Fund FY2020**

Hi there,

Please prepare accounts for the above fund, thank you.



# QUERY NOTIFICATION

Client: SYT  
 End Client: G Christodoulou Investments Super Fund 2020  
 Year end: 30/06/2020  
 Date: 27/05/2021



No	Account	Description	Client response
1	Contribution	Please confirm whether <b>employer contributions</b> were recorded and allocated correctly to each member. <i>(Please refer to attached file - page 1-2)</i>  <i>[Note]: Concessional contribution cap FY2020: \$25,000.</i>	Correct
2	Home Loan payout	Regarding Home Loan #8908, we did not find <b>\$10.06 loan balance payout</b> withdrawn via bank account BOQ #6567.  Please advise us how to treat.	Non- concessional- split 50/50
3	ASIC	We did not find \$54 ASIC fee paid this year. Please advise us how to treat.  <i>In case it was paid by contribution, please advise the type and how to allocate to each member.</i>	Non- concessional- split 50/50
4	Accounting fee	Please note that we will accrue \$1,430 accounting fee for the year end 30th June 2019, which invoice was issued in FY2021 (13/08/2020).	
5	R&M	Regarding rental statement, please provide detailed invoice of \$2,288.50 Repairs & Maintenance in case there were any depreciated expenses.	Please find attached
6	Valuation	Please provide Valuation Report 2020 of property at 602/8 Church St, Fortitude Valley (if applicable).	Please find attached
7			
8			
9			
10			
11			
12			
13			
14			

## G Christodoulou Investments Superfund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200) Employer contributions</b>					
<u>(Contributions) CARDAMIS, YIANNA - Accumulation (CARYIA00001A)</u>					
08/07/2019	Direct Credit CBA Super YC			2,000.00	2,000.00 CR
09/08/2019	Direct Credit CBA Super YC			2,000.00	4,000.00 CR
17/09/2019	Direct Credit CBA SuperGuaranteeYC			950.00	4,950.00 CR
17/09/2019	Direct Credit CBA SuperSacrificeYC			1,150.00	6,100.00 CR
10/10/2019	Direct Credit CBA SuperGuaranteeYC			950.00	7,050.00 CR
10/10/2019	Direct Credit CBA SuperSacrificeYC			1,150.00	8,200.00 CR
18/11/2019	Direct Credit CBA SuperGuaranteeYC			950.00	9,150.00 CR
18/11/2019	Direct Credit CBA SuperSacrificeYC			1,150.00	10,300.00 CR
18/12/2019	Direct Credit CBA SuperGuaranteeYC			950.00	11,250.00 CR
18/12/2019	Direct Credit CBA SuperSacrificeYC			1,150.00	12,400.00 CR
20/01/2020	Direct Credit CBA SuperGuaranteeYC			950.00	13,350.00 CR
20/01/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	14,500.00 CR
18/02/2020	Direct Credit CBA SuperGuaranteeYC			950.00	15,450.00 CR
18/02/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	16,600.00 CR
18/03/2020	Direct Credit CBA SuperGuaranteeYC			950.00	17,550.00 CR
18/03/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	18,700.00 CR
20/04/2020	Direct Credit CBA SuperGuaranteeYC			950.00	19,650.00 CR
20/04/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	20,800.00 CR
18/05/2020	Direct Credit CBA SuperGuaranteeYC			950.00	21,750.00 CR
18/05/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	22,900.00 CR
18/06/2020	Direct Credit CBA SuperGuaranteeYC			950.00	23,850.00 CR
18/06/2020	Direct Credit CBA SuperSacrificeYC			1,150.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<u>(Contributions) CHRISTODOULOU, GREGORY - Accumulation (GRECHR00001A)</u>					
08/07/2019	Direct Credit CBA Super GC			2,000.00	2,000.00 CR
09/08/2019	Direct Credit CBA Super GC			2,000.00	4,000.00 CR
17/09/2019	Direct Credit CBA SuperGuaranteeGC			950.00	4,950.00 CR
17/09/2019	Direct Credit CBA SuperSacrificeGC			1,150.00	6,100.00 CR
10/10/2019	Direct Credit CBA SuperGuaranteeGC			950.00	7,050.00 CR
10/10/2019	Direct Credit CBA SuperSacrificeGC			1,150.00	8,200.00 CR
18/11/2019	Direct Credit CBA SuperGuaranteeGC			950.00	9,150.00 CR
18/11/2019	Direct Credit CBA SuperSacrificeGC			1,150.00	10,300.00 CR
18/12/2019	Direct Credit CBA SuperGuaranteeGC			950.00	11,250.00 CR
18/12/2019	Direct Credit CBA SuperSacrificeGC			1,150.00	12,400.00 CR
20/01/2020	Direct Credit CBA SuperGuaranteeGC			950.00	13,350.00 CR
20/01/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	14,500.00 CR
18/02/2020	Direct Credit CBA SuperGuaranteeGC			950.00	15,450.00 CR
18/02/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	16,600.00 CR

## G Christodoulou Investments Superfund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
18/03/2020	Direct Credit CBA SuperGuaranteeGC			950.00	17,550.00 CR
18/03/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	18,700.00 CR
20/04/2020	Direct Credit CBA SuperGuaranteeGC			950.00	19,650.00 CR
20/04/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	20,800.00 CR
18/05/2020	Direct Credit CBA SuperGuaranteeGC			950.00	21,750.00 CR
18/05/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	22,900.00 CR
18/06/2020	Direct Credit CBA SuperGuaranteeGC			950.00	23,850.00 CR
18/06/2020	Direct Credit CBA SuperSacrificeGC			1,150.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>

**Total Debits: 0.00**

**Total Credits: 50,000.00**

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## B. FINANCIAL STATEMENTS



Financial statements and reports for the year ended  
30 June 2020

G Christodoulou Investments Superfund

# G Christodoulou Investments Superfund

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**G Christodoulou Investments Superfund**  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020	2019
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	<b>B23</b> 2	530,000.00	546,017.00
<b>Total Investments</b>		<u>530,000.00</u>	<u>546,017.00</u>
<b>Other Assets</b>			
Sundry Debtors	<b>E5</b>	1,825.32	1,744.10
Borrowing Cost	<b>D2</b>	467.97	1,124.97
BOQ Bank #6567	<b>F1</b>	33,280.30	25,926.55
<b>Total Other Assets</b>		<u>35,573.59</u>	<u>28,795.62</u>
<b>Total Assets</b>		<u>565,573.59</u>	<u>574,812.62</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable	<b>B11</b>	1,455.00	306.75
PAYG Payable	<b>F32</b>	1,312.00	1,786.00
Sundry Creditors	<b>F59</b>	1,430.00	0.00
Limited Recourse Borrowing Arrangements	<b>F6</b>	221,435.82	260,063.04
<b>Total Liabilities</b>		<u>225,632.82</u>	<u>262,155.79</u>
<b>Net assets available to pay benefits</b>		<u>339,940.77</u>	<u>312,656.83</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
CARDAMIS, YIANNA - Accumulation	<b>B14</b>	149,813.07	135,203.87
CHRISTODOULOU, GREGORY - Accumulation	<b>B16</b>	190,127.70	177,452.96
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>339,940.77</u>	<u>312,656.83</u>

## G Christodoulou Investments Superfund

## Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received	E1	198.60	225.05
Rental Property Income	7 F9	26,945.41	25,770.30
<b>Contribution Income</b>			
Employer Contributions	B18- B22	50,000.00	48,180.11
Personal Non Concessional		64.06	0.00
<b>Total Income</b>		<u>77,208.07</u>	<u>74,175.46</u>
<b>Expenses</b>			
Accountancy Fees		1,430.00	2,860.00
ATO Supervisory Levy		259.00	259.00
ASIC Fees		317.00	53.00
Bank Charges	E2-	183.25	544.55
Borrowing Expense	E3	657.00	657.00
Depreciation		2,881.00	3,733.00
Interest Paid		10,337.02	12,942.54
Property Expenses - Non Specified		14,586.61	11,904.04
		<u>30,650.88</u>	<u>32,953.13</u>
<b>Investment Losses</b>			
Changes in Market Values	8 E4	13,136.00	(94,750.00)
<b>Total Expenses</b>		<u>43,786.88</u>	<u>(61,796.87)</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>33,421.19</u>	<u>135,972.33</u>
Income Tax Expense	9	6,137.25	5,346.75
<b>Benefits accrued as a result of operations</b>		<u>27,283.94</u>	<u>130,625.58</u>

# Notes to the Financial Statements

For the year ended 30 June 2020

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 2020

## 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. 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: Real Estate Properties ( Australian - Residential)

	2020 \$	2019 \$
602/8 Church St, Fortitude Valley	530,000.00	546,017.00
	530,000.00	546,017.00

## Note 3: Banks and Term Deposits

	2020 \$	2019 \$
<b>Banks</b>		

G Christodoulou Investments Superfund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

BOQ Bank #6567	33,280.30	25,926.55
	<hr/>	<hr/>
	33,280.30	25,926.55
	<hr/>	<hr/>

**Note 4: Liability for Accrued Benefits**

	<b>2020</b>	<b>2019</b>
	\$	\$
Liability for accrued benefits at beginning of year	312,656.83	182,031.25
Benefits accrued as a result of operations	27,283.94	130,625.58
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	339,940.77	312,656.83
	<hr/>	<hr/>

**Note 5: 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.

	<b>2020</b>	<b>2019</b>
	\$	\$
Vested Benefits	<hr/> 339,940.77	<hr/> 312,656.83
	<hr/>	<hr/>

**Note 6: Guaranteed Benefits**

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

**Note 7: Rental Income**

	<b>2020</b>	<b>2019</b>
	\$	\$
602/8 Church St, Fortitude Valley	26,945.41	25,770.30
	<hr/>	<hr/>
	26,945.41	25,770.30
	<hr/>	<hr/>

**Note 8: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Real Estate Properties ( Australian - Residential)</b>		
602/8 Church St, Fortitude Valley	(13,136.00)	94,750.00
	<hr/>	<hr/>
	(13,136.00)	94,750.00
	<hr/>	<hr/>

## G Christodoulou Investments Superfund

**Notes to the Financial Statements**

For the year ended 30 June 2020

<b>Total Unrealised Movement</b>	(13,136.00)	94,750.00
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**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00

**Changes in Market Values**

	(13,136.00)	94,750.00
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**Note 9: Income Tax Expense**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	6,137.25	5,346.75
Income Tax Expense	6,137.25	5,346.75

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%	5,013.18	20,395.85
Less:		
Tax effect of:		
Non Taxable Contributions	9.61	0.00
Increase in MV of Investments	0.00	14,212.50
Tax Adjustment - Capital Works Expenditure (D1)	836.70	836.70
Add:		
Tax effect of:		
Decrease in MV of Investments	1,970.40	0.00
Rounding	(0.02)	0.10
Income Tax on Taxable Income or Loss	6,137.25	5,346.75
Less credits:		
Current Tax or Refund	6,137.25	5,346.75



**G Christodoulou Investments Superfund****Trustees Declaration**G CHRISTODOULOU INVESTMENTS HOLDINGS PTY LTD ACN: 169079958

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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 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....  
GREGORY CHRISTODOULOU  
G CHRISTODOULOU INVESTMENTS HOLDINGS PTY LTD  
Director

.....  
YIANNA CARDAMIS  
G CHRISTODOULOU INVESTMENTS HOLDINGS PTY LTD  
Director

30 June 2020

# G Christodoulou Investments Superfund Compilation Report

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We have compiled the accompanying special purpose financial statements of the G Christodoulou Investments Superfund which comprise the statement of financial position as at 30/06/2020 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 G Christodoulou Investments Superfund 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: 30/06/2020

**G Christodoulou Investments Superfund**  
**Statement of Taxable Income**

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	<b>B4</b> 33,421.19
<b>Less</b>	
Non Taxable Contributions	<b>B18</b> 64.06
Tax Adjustment - Capital Works Expenditure (D1)	<b>F29</b> 5,578.00
	<u>5,642.06</u>
<b>Add</b>	
Decrease in MV of investments	<b>E4</b> 13,136.00
	<u>13,136.00</u>
SMSF Annual Return Rounding	(0.13)
<b>Taxable Income or Loss</b>	<u>40,915.00</u>
Income Tax on Taxable Income or Loss	6,137.25
<b>CURRENT TAX OR REFUND</b>	<u>6,137.25</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	<b>F62</b> (5,248.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,148.25</u>

**Income Tax Payable: \$1,148.25 + \$306.75 (F61) = \$1,455**

## Minutes of a meeting of the Director(s)

held on 30 June 2020 at LEVEL 8 65 YORK ST, SYDNEY, New South Wales 2000

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<b>PRESENT:</b>	GREGORY CHRISTODOULOU and YIANNA CARDAMIS
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-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 2020 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>TONY BOYS</p> <p>of</p> <p>Po Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>James Forbes</p> <p>act as tax agents of the Fund for the next financial year.</p>
<b>TRUSTEE STATUS:</b>	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.
<b>CONTRIBUTIONS RECEIVED:</b>	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.
<b>CLOSURE:</b>	All resolutions for this meeting were made in accordance with the SISA and

**Minutes of a meeting of the Director(s)**

held on 30 June 2020 at LEVEL 8 65 YORK ST, SYDNEY, New South Wales 2000

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Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

GREGORY CHRISTODOULOU

Chairperson

YIANNA CARDAMIS  
 PO BOX 575  
 STRAWBERRY HILLS, New South Wales, 2012, Australia

**Your Details**

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	149,813.07
Age:	38	Total Death Benefit	149,813.07
Tax File Number:	Provided		
Date Joined Fund:	22/02/2015		
Service Period Start Date:	22/02/2015		
Date Left Fund:			
Member Code:	CARYIA00001A		
Account Start Date	22/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

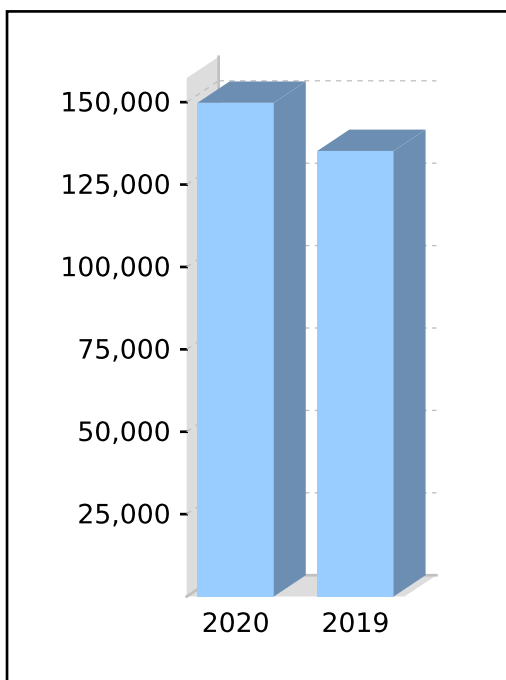
Total Benefits 149,813.07

Preservation Components

Preserved 149,813.07  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 32.03  
 Taxable 149,781.04  
 Investment Earnings Rate -4.58%



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2019	135,203.87	78,501.92
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000.00	23,180.11
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	32.03	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(7,267.94)	36,223.07
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	3,477.03
Income Tax	(595.11)	(775.80)
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 30/06/2020	149,813.07	135,203.87

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**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

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GREGORY CHRISTODOULOU  
Director

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YIANNA CARDAMIS  
Director

# G Christodoulou Investments Superfund Members Statement

B16

GREGORY CHRISTODOULOU  
Level 11 65 York Street  
Sydney, New South Wales, 2000, Australia

## Your Details

Date of Birth : Provided  
Age: 39  
Tax File Number: Provided  
Date Joined Fund: 22/02/2015  
Service Period Start Date: 22/02/2015  
Date Left Fund:  
Member Code: GRECHR00001A  
Account Start Date: 22/02/2015  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 190,127.70  
Total Death Benefit 190,127.70

## Your Balance

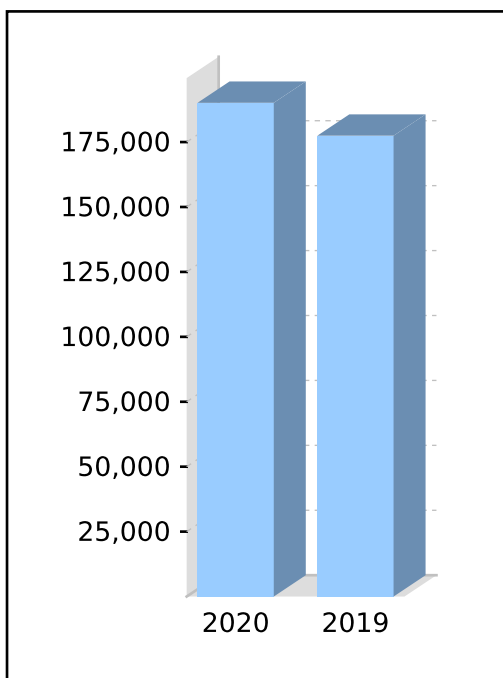
Total Benefits 190,127.70

### Preservation Components

Preserved 190,127.70  
Unrestricted Non Preserved  
Restricted Non Preserved

### Tax Components

Tax Free 32.03  
Taxable 190,095.67  
Investment Earnings Rate -4.58%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	177,452.96	103,529.33
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000.00	25,000.00
Personal Contributions (Concessional)	B18- B22	
Personal Contributions (Non Concessional)		32.03
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(9,374.93)	51,569.15
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	3,750.00
Income Tax	(767.64)	(1,104.48)
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 30/06/2020	190,127.70	177,452.96



**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

\_\_\_\_\_  
GREGORY CHRISTODOULOU  
Director

\_\_\_\_\_  
YIANNA CARDAMIS  
Director

## G Christodoulou Investments Superfund Contributions Breakdown Report

For The Period 01 July 2019 - 30 June 2020

### Summary

Member	D.O.B	Age (at 30/06/2019)	Total Super Balance (at 30/06/2019) *1	Concessional	Non-Concessional	Other	Reserves	Total
CARDAMIS, YIANNA	Provided	37	247,663.87	25,000.00	32.03	0.00	0.00	25,032.03
CHRISTODOULOU, GREGORY	Provided	38	325,055.96	25,000.00	32.03	0.00	0.00	25,032.03
<b>All Members</b>				<b>50,000.00</b>	<b>64.06</b>	<b>0.00</b>	<b>0.00</b>	<b>50,064.06</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
CARDAMIS, YIANNA	Concessional	25,000.00	26,819.89	1,819.89 Below Cap
	(5 year carry forward cap available) Non-Concessional	32.03	100,000.00	99,967.97 Below Cap
CHRISTODOULOU, GREGORY	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	32.03	100,000.00	99,967.97 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2015	2016	2017	2018	2019	2020	Current Position
CARDAMIS, YIANNA							
Concessional Contribution Cap	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	20,996.01	24,000.00	22,000.00	23,180.11	25,000.00	
Unused Concessional Contribution	0.00	0.00	0.00	0.00	1,819.89	0.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	1,819.89	
Maximum Cap Available	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	26,819.89	1,819.89 Below Cap
Total Super Balance	0.00	0.00	0.00	59,901.88	78,501.92	247,663.87	

CHRISTODOULOU, GREGORY

Concessional Contribution Cap	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	30,000.00	30,000.00	24,000.00	25,000.00	25,000.00	
Unused Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	0.00	
Maximum Cap Available	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	At Limit
Total Super Balance	0.00	0.00	0.00	83,262.71	103,529.33	325,055.96	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2017	2018	2019	2020	Total	Current Position
CARDAMIS, YIANNA	N/A	0.00	0.00	0.00	32.03	N/A	Bring Forward Not Triggered
CHRISTODOULOU, GREGORY	N/A	0.00	0.00	0.00	32.03	N/A	Bring Forward Not Triggered

**CARDAMIS, YIANNA**

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other	
08/07/2019	Direct Credit CBA Super YC	Employer	2,000.00									
09/08/2019	Direct Credit CBA Super YC	Employer	2,000.00									
17/09/2019	Direct Credit CBA SuperGuaranteeYC	Employer	950.00									
17/09/2019	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00									
10/10/2019	Direct Credit CBA SuperGuaranteeYC	Employer	950.00									
10/10/2019	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00									
18/11/2019	Direct Credit CBA SuperGuaranteeYC	Employer	950.00									
18/11/2019	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00									
18/12/2019	Direct Credit CBA SuperGuaranteeYC	Employer	950.00									
18/12/2019	Direct Credit CBA	Employer	1,150.00									

		5.03 <b>A2#2/F8</b>						
06/01/2020	SuperSacrificeYC Payout Bch-24277665	Personal - Non-Concessional						
20/01/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
20/01/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
18/02/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
18/02/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
18/03/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
18/03/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
20/04/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
20/04/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
18/05/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
18/05/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
18/06/2020	Direct Credit CBA SuperGuaranteeYC	Employer	950.00					
18/06/2020	Direct Credit CBA SuperSacrificeYC	Employer	1,150.00					
30/06/2020	ASIC	Personal - Non-Concessional			27.00			
<b>Total - CARDAMIS, YIANNA</b>			<b>25,000.00</b>	<b>32.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**A2#1/A3-4**


**CHRISTODOULOU, GREGORY**

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data				
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
08/07/2019	Direct Credit CBA Super GC	Employer	2,000.00	<b>F4</b>							

09/08/2019	Direct Credit CBA Super GC	Employer	2,000.00	<b>F4</b>
17/09/2019	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	↑
17/09/2019	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	
10/10/2019	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	<b>F3</b>
10/10/2019	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	↓
18/11/2019	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	
18/11/2019	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	↑
18/12/2019	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	
18/12/2019	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	↓
06/01/2020	Payout Bch-24277665	Personal - Non-Concessional	5.03	
20/01/2020	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	↑
20/01/2020	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	
18/02/2020	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	<b>F2</b>
18/02/2020	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	↓
18/03/2020	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	
18/03/2020	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	↑
20/04/2020	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	
20/04/2020	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	<b>F1</b>
18/05/2020	Direct Credit CBA SuperGuaranteeGC	Employer	950.00	↓
18/05/2020	Direct Credit CBA SuperSacrificeGC	Employer	1,150.00	

18/06/2020 Direct Credit CBA Employer  
SuperGuaranteeGC  
18/06/2020 Direct Credit CBA Employer  
SuperSacrificeGC  
30/06/2020 ASIC Personal - Non-  
Concessional

950.00  
1,150.00



27.00 **A2#3/F60**

**Total - CHRISTODOULOU, GREGORY**

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<b>25,000.00</b>	<b>32.03</b>	<b>0.00</b>	<b>0.00</b>
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**A2#1/A3-4**

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<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**Total for All Members**

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50,000.00	64.06	0.00	0.00
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## G Christodoulou Investments Superfund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
BOQ Bank #6567		33,280.300000	33,280.30 <b>F1</b>	33,280.30	33,280.30			5.91 %
			<b>33,280.30</b>		<b>33,280.30</b>		<b>0.00 %</b>	<b>5.91 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
602CHURCH 602/8 Church St, Fortitude Valley	1.00	530,000.000000	530,000.00 <b>F48</b>	535,613.54	535,613.54	(5,613.54)	(1.05) %	94.09 %
			<b>530,000.00</b>		<b>535,613.54</b>	<b>(5,613.54)</b>	<b>(1.05) %</b>	<b>94.09 %</b>
			<b>563,280.30</b>		<b>568,893.84</b>	<b>(5,613.54)</b>	<b>(0.99) %</b>	<b>100.00 %</b>

## G Christodoulou Investments Superfund Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
BOQ Bank #6567		25,926.55		62,476.18		(55,122.43)			33,280.30	33,280.30
		<b>25,926.55</b>		<b>62,476.18</b>		<b>(55,122.43)</b>			<b>33,280.30</b>	<b>33,280.30</b>
<b>Real Estate Properties ( Australian - Residential)</b>										
602CHURCH - 602/8 Church St, Fortitude Valley	1.00	535,613.54						1.00	535,613.54	530,000.00
		<b>535,613.54</b>							<b>535,613.54</b>	<b>530,000.00</b>
		<b>561,540.09</b>		<b>62,476.18</b>		<b>(55,122.43)</b>			<b>568,893.84</b>	<b>563,280.30</b>



## G Christodoulou Investments Superfund Investment Income Report

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
BOQ Bank #6567	198.60			198.60	0.00	0.00	0.00	198.60			0.00	0.00
	<b>198.60</b>			<b>198.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>198.60</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>												
602CHURCH 602/8 Church St, Fortitude Valley	26,945.41							26,945.41				
	<b>26,945.41</b>							<b>26,945.41</b>				
	<b>27,144.01</b>			<b>198.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,144.01</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **27,144.01**

Net Capital Gain **0.00**

**Total Assessable Income 27,144.01**

\* 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.

## G Christodoulou Investments Superfund

## Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(23,180.11)	24200/CARYIA00001A	(Contributions) CARDAMIS, YIANNA - Accumulation			25,032.03
(25,000.00)	24200/GRECHR00001A	(Contributions) CHRISTODOULOU, GREGORY - Accumulation			25,032.03
(94,750.00)	24700	Changes in Market Values of Investments		13,136.00	
	<b>25000</b>	<b>Interest Received</b>			
(32.45)	25000/00001	Interest - ATO			
(192.60)	25000/BQL6567	BOQ Bank #6567			198.60
	<b>28000</b>	<b>Rental Property Income</b>			
(25,770.30)	28000/602CHURCH	602/8 Church St, Fortitude Valley			26,945.41
2,860.00	30100	Accountancy Fees		1,430.00	
259.00	30400	ATO Supervisory Levy		259.00	
53.00	30800	ASIC Fees		317.00	
544.55	31500	Bank Charges		183.25	
657.00	31600	Borrowing Expense		657.00	
	<b>33400</b>	<b>Depreciation</b>			
3,733.00	33400/602CHURCH	602/8 Church St, Fortitude Valley		2,881.00	
12,942.54	37900	Interest Paid		10,337.02	
11,904.04	41910	Property Expenses - Non Specified		14,586.61	
5,346.75	48500	Income Tax Expense		6,137.25	
130,625.58	49000	Profit/Loss Allocation Account		27,283.94	
	<b>50010</b>	<b>Opening Balance</b>			
(78,501.92)	50010/CARYIA00001A	(Opening Balance) CARDAMIS, YIANNA - Accumulation			135,203.87
(103,529.33)	50010/GRECHR00001A	(Opening Balance) CHRISTODOULOU, GREGORY - Accumulation			177,452.96
	<b>52420</b>	<b>Contributions</b>			
(23,180.11)	52420/CARYIA00001A	(Contributions) CARDAMIS, YIANNA - Accumulation			25,032.03
(25,000.00)	52420/GRECHR00001A	(Contributions) CHRISTODOULOU, GREGORY - Accumulation			25,032.03
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(36,223.07)	53100/CARYIA00001A	(Share of Profit/(Loss)) CARDAMIS, YIANNA - Accumulation		7,267.94	

## G Christodoulou Investments Superfund

## Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(51,569.15)	53100/GRECHR00001 A	(Share of Profit/(Loss)) CHRISTODOULOU, GREGORY - Accumulation		9,374.93	
	<b>53330</b>	<b>Income Tax</b>			
(775.80)	53330/CARYIA00001A	(Income Tax) CARDAMIS, YIANNA - Accumulation			595.11
(1,104.48)	53330/GRECHR00001 A	(Income Tax) CHRISTODOULOU, GREGORY - Accumulation			767.64
	<b>53800</b>	<b>Contributions Tax</b>			
3,477.03	53800/CARYIA00001A	(Contributions Tax) CARDAMIS, YIANNA - Accumulation		3,750.00	
3,750.00	53800/GRECHR00001 A	(Contributions Tax) CHRISTODOULOU, GREGORY - Accumulation		3,750.00	
	<b>60400</b>	<b>Bank Accounts</b>			
25,926.55	60400/BQL6567	BOQ Bank #6567		33,280.30	
1,744.10	68000	Sundry Debtors		1,825.32	
1,124.97	68100	Borrowing Cost		467.97	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
546,017.00	77200/602CHURCH	602/8 Church St, Fortitude Valley	1.0000	530,000.00	
(306.75)	85000	Income Tax Payable/Refundable			1,455.00
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(23,807.28)	85500/602CHURCH	602/8 Church St, Fortitude Valley			0.00
(236,255.76)	85500/BOQ2115	602/8 Church St, Fortitude Valley			221,435.82
(1,786.00)	86000	PAYG Payable			1,312.00
0.00	88000	Sundry Creditors			1,430.00
				<b>666,924.53</b>	<b>666,924.53</b>

Current Year Profit/(Loss): 33,421.19

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# C. TAX RETURN

## Signature as prescribed in tax return

**Self-managed superannuation  
fund annual return 2020**
**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 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

**To complete this annual return**

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

\$	M	/	T	#		\$	T				
----	---	---	---	---	--	----	---	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

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**Section A: Fund information**

**1 Tax file number (TFN)**

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

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

**2 Name of self-managed superannuation fund (SMSF)**

G Christodoulou Investments Superfund

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**

Level 8

65 York Street

Suburb/town

Sydney

State/territory

NSW

Postcode

2000

**5 Annual return status**

Is this an amendment to the SMSF's 2020 return?

**A** No  Yes

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

**B** No  Yes

100017996MS

Signature as prescribed in tax return

Tax File Number

Provided

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

BOYS

First given name

TONY

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

Po Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** Day  / Month  / Year Was Part A of the audit report qualified? **B** No  Yes Was Part B of the audit report qualified? **C** No  Yes If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes **7 Electronic funds transfer (EFT)**

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

**A Fund's financial institution account details**

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

Fund BSB number Fund account number 

Fund account name

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

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

BSB number Account number 

Account name

**C Electronic service address alias**

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

Signature as prescribed in tax return

Tax File Number

Provided

- 8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund 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** No  Yes

**9 Was the fund wound up during the income year?**

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

**10 Exempt current pension income**

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

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

No  Go to Section B: Income.Yes  Exempt current pension income amount **A** \$ 

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

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

Did the fund have any other income that was assessable?

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

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

Signature as prescribed in tax return

Tax File Number **Provided**

## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

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

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$ **F9** 26,945

Gross interest **C** \$ **E1** 198

Forestry managed investment scheme income **X** \$

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

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

**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** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

**Assessable contributions**  
**R** \$ **B18** 50,000  
*(R1 plus R2 plus R3 less R6)*

**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** \$

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

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

Code

#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** **W** \$   
*(Sum of labels A to U)* Loss

Exempt current pension income **Y** \$

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



Signature as prescribed in tax return

Tax File Number

Provided

### 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	<b>A1</b> \$ <input type="text" value="10,337"/>	<b>A2</b> \$ <input type="text"/>	↑ <b>B4</b> ↓
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="5,578"/> <b>F29</b>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="2,881"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="\$657 + \$14,586.61"/> 15,243	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="2,189"/>	<b>J2</b> \$ <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="\$1,430 + \$259 + \$317 + \$183.25"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/> <input type="text" value="Code"/>	<b>L2</b> \$ <input type="text"/> <input type="text" value="Code"/>	
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

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

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

**#TAXABLE INCOME OR LOSS**    
**O** \$   
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$   
 (N plus Y)

\*This is a mandatory label.

Signature as prescribed in tax return

Tax File Number

Provided

### 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 2020* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<input type="text" value="40,915"/>	40,915
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="6,137.25"/>	6,137.25
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>	0.00
		<i>(an amount must be included even if it is zero)</i>	
Gross tax	<b>B \$</b>	<input type="text" value="6,137.25"/>	6,137.25
		<i>(T1 plus J)</i>	

Foreign income tax offset	<b>C1 \$</b>	<input type="text"/>	
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C \$</b>	<input type="text"/>	
		<i>(C1 plus C2)</i>	

**SUBTOTAL 1**

**T2 \$**  6,137.25

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0.00"/>	0.00
Non-refundable carry forward tax offsets	<b>D \$</b>	<input type="text" value="0.00"/>	0.00
		<i>(D1 plus D2 plus D3 plus D4)</i>	
<b>SUBTOTAL 2</b>	<b>T3 \$</b>	<input type="text" value="6,137.25"/>	6,137.25
		<i>(T2 less D – cannot be less than zero)</i>	

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text"/>	
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input type="text" value="0.00"/>	0.00
Refundable tax offsets	<b>E \$</b>	<input type="text"/>	
		<i>(E1 plus E2 plus E3 plus E4)</i>	

#TAX PAYABLE	<b>T5 \$</b>	<input type="text" value="6,137.25"/>	6,137.25
		<i>(T3 less E – cannot be less than zero)</i>	

Section 102AAM interest charge

**G \$**

**B11**

Signature as prescribed in tax return

Tax File Number

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  
**H6 \$**

Credit for foreign resident capital gains withholding amounts  
**H8 \$**

**Eligible credits**  
**H \$**   
*(H1 plus H2 plus H3 plus H5 plus H6 plus H8)*



B11

**#Tax offset refunds** **I \$**   
 (Remainder of refundable tax offsets)  
*(unused amount from label E – an amount must be included even if it is zero)*

**PAYG instalments raised**  
**K \$**

**Supervisory levy**  
**L \$**

**Supervisory levy adjustment for wound up funds**  
**M \$**

**Supervisory levy adjustment for new funds**  
**N \$**

**AMOUNT DUE OR REFUNDABLE** **S \$**   
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.  
*(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 2020*.

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

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

Signature as prescribed in tax return

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.  Date of birth

Contributions

**I** 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** Day  / Month  / Year

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

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

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

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

Other transactions

Accumulation phase account balance **S1** \$   
Retirement phase account balance - Non CDBIS **S2** \$   
Retirement phase account balance - CDBIS **S3** \$

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

B14

Signature as prescribed in tax return

Tax File Number

Provided

MEMBER 2

Title: Mr  Mrs  Miss  Ms  Other

Family name

CHRISTODOULOU

First given name

GREGORY

Other given names

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided

Contributions

OPENING ACCOUNT BALANCE \$

177,452.96

Refer to instructions for completing these labels.

Employer contributions

A \$ 25,000.00

ABN of principal employer

A1

Personal contributions

B \$ 32.03

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 Day / Month / Year

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 \$

25,032.03

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 12,357.29

Loss

L

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

Accumulation phase account balance

S1 \$ 190,127.70

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$

190,127.70

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

B16

Signature as prescribed in tax return

[Signature box]

Tax File Number

Provided

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 \$ 33,280

Limited recourse borrowing arrangements

Australian residential real property J1 \$ 530,000

Australian non-residential real property J2 \$ [ ]

Overseas real property J3 \$ [ ]

Australian shares J4 \$ [ ]

Overseas shares J5 \$ [ ]

Other J6 \$ [ ]

Property count J7 1

Debt securities F \$ [ ]

Loans G \$ [ ]

Listed shares H \$ [ ]

Unlisted shares I \$ [ ]

Limited recourse borrowing arrangements J \$ 530,000

Non-residential real property K \$ [ ]

Residential real property L \$ [ ]

Collectables and personal use assets M \$ [ ]

Other assets O \$ 2,293

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 \$ 565,573 (Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No [X]

Yes [ ]

\$ [ ]

B3

Signature as prescribed in tax return

Tax File Number

**15f Limited recourse borrowing arrangements**  
 If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes   
 Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1 \$</b> <input type="text" value="221,435"/>	
Permissible temporary borrowings	<b>V2 \$</b> <input type="text"/>	
Other borrowings	<b>V3 \$</b> <input type="text"/>	
	Borrowings	<b>V \$</b> <input type="text" value="221,435"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W \$</b>	<input type="text" value="339,941"/>
	Reserve accounts	<b>X \$</b> <input type="text"/>
	Other liabilities	<b>Y \$</b> <input type="text" value="4,197"/>
	<b>TOTAL LIABILITIES Z \$</b>	<input type="text" value="565,573"/>

**B3**

**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 2019-20 income year, write **2020**). **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 2020*. **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 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Signature as prescribed in tax return

Tax File Number

Provided

### 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](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

Date  Day /  Month /  Year

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

CHRISTODOULOU

First given name

GREGORY

Other given names

Phone number

02921 19790

Email address

Info@sptg.com.au

Non-individual trustee name (if applicable)

G CHRISTODOULOU INVESTMENTS HOLDINGS PTY LTD

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

**i** 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 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  Day /  Month /  Year

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Forbes

First given name

James

Other given names

Tax agent's practice

TAXSPOT PROFESSIONALS PTY LTD

Tax agent's phone number

0292119790

Reference number

GCHRISTO0053

Tax agent number

24759991





## D. PRIOR YEAR INFORMATION

## G Christodoulou Investments Superfund

## Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(22,000.00)	24200/CARYIA00001A	(Contributions) CARDAMIS, YIANNA - Accumulation			23,180.11
(24,000.00)	24200/GRECHR00001A	(Contributions) CHRISTODOULOU, GREGORY - Accumulation			25,000.00
(4,956.00)	24700	Changes in Market Values of Investments			94,750.00
	<b>25000</b>	<b>Interest Received</b>			
	25000/00001	Interest - ATO			32.45
(332.55)	25000/BQL6567	BOQ Bank #6567			192.60
	<b>28000</b>	<b>Rental Property Income</b>			
(32,984.09)	28000/602CHURCH	602/8 Church St, Fortitude Valley			25,770.30
	30100	Accountancy Fees		2,860.00	
259.00	30400	ATO Supervisory Levy		259.00	
302.00	30800	ASIC Fees		53.00	
241.95	31500	Bank Charges		544.55	
657.00	31600	Borrowing Expense		657.00	
	<b>33400</b>	<b>Depreciation</b>			
4,956.00	33400/602CHURCH	602/8 Church St, Fortitude Valley		3,733.00	
14,972.04	37900	Interest Paid		12,942.54	
19,018.04	41910	Property Expenses - Non Specified		11,904.04	
4,999.95	48500	Income Tax Expense		5,346.75	
38,866.66	49000	Profit/Loss Allocation Account		130,625.58	
	<b>50010</b>	<b>Opening Balance</b>			
(59,901.88)	50010/CARYIA00001A	(Opening Balance) CARDAMIS, YIANNA - Accumulation			78,501.92
(83,262.71)	50010/GRECHR00001A	(Opening Balance) CHRISTODOULOU, GREGORY - Accumulation			103,529.33
	<b>52420</b>	<b>Contributions</b>			
(22,000.00)	52420/CARYIA00001A	(Contributions) CARDAMIS, YIANNA - Accumulation			23,180.11
(24,000.00)	52420/GRECHR00001A	(Contributions) CHRISTODOULOU, GREGORY - Accumulation			25,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
913.94	53100/CARYIA00001A	(Share of Profit/(Loss)) CARDAMIS, YIANNA - Accumulation			36,223.07

## G Christodoulou Investments Superfund

## Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
1,219.45	53100/GRECHR00001 A	(Share of Profit/(Loss)) CHRISTODOULOU, GREGORY - Accumulation			51,569.15
	<b>53330</b>	<b>Income Tax</b>			
(813.98)	53330/CARYIA00001A	(Income Tax) CARDAMIS, YIANNA - Accumulation			775.80
(1,086.07)	53330/GRECHR00001 A	(Income Tax) CHRISTODOULOU, GREGORY - Accumulation			1,104.48
	<b>53800</b>	<b>Contributions Tax</b>			
3,300.00	53800/CARYIA00001A	(Contributions Tax) CARDAMIS, YIANNA - Accumulation		3,477.03	
3,600.00	53800/GRECHR00001 A	(Contributions Tax) CHRISTODOULOU, GREGORY - Accumulation		3,750.00	
	<b>60400</b>	<b>Bank Accounts</b>			
27,818.98	60400/BQL6567	BOQ Bank #6567		25,926.55	
2,350.95	68000	Sundry Debtors		1,744.10	
1,781.97	68100	Borrowing Cost		1,124.97	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
					<b>FY2020: \$1,124.97 - \$657 (E2) = \$467.97</b>
455,000.00	77200/602CHURCH	602/8 Church St, Fortitude Valley	1.0000	546,017.00	
872.00	85000	Income Tax Payable/Refundable			306.75
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(63,936.16)	85500/602CHURCH	602/8 Church St, Fortitude Valley			23,807.28
(240,708.49)	85500/BOQ2115	602/8 Church St, Fortitude Valley			236,255.76
(1,148.00)	86000	PAYG Payable			1,786.00
				<b>750,965.11</b>	<b>750,965.11</b>

Current Year Profit/(Loss): 135,972.33



Signature as prescribed in tax return

Tax File Number

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**  /  /

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If the audit report was qualified, have the reported issues been rectified? **D** No  Yes

**7 Electronic funds transfer (EFT)**

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

**A Fund's financial institution account details**

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

Fund BSB number  Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

**B Financial institution account details for tax refunds**

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

BSB number  Account number

Account name

**C Electronic service address alias**

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

Signature as prescribed in tax return

Tax File Number

8 Status of SMSF

Australian superannuation fund

A No  Yes

Fund 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 No  Yes

9 Was the fund wound up during the income year?

No  Yes

If yes, provide the date on which the fund was wound up  /  /

Have all tax lodgment and payment obligations been met? No  Yes

10 Exempt current pension income

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

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

No  Go to Section B: Income.

Yes  Exempt current pension income amount A \$

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

Segregated assets method B

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

Did the fund have any other income that was assessable?

E Yes  Go to Section B: Income.

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

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

Signature as prescribed in tax return

[Signature box]

Tax File Number Provided

[Tax File Number box]

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No [X] Yes [ ]

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2019.

Have you applied an exemption or rollover?

M No [X] Yes [ ]

Code [ ]

Net capital gain A \$ [ ]

Gross rent and other leasing and hiring income B \$ [ 25,770 ]

Gross interest C \$ [ 225 ]

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 [ 0 ]

Gross payments where ABN not quoted H \$ [ ]

Gross distribution from partnerships I \$ [ ] Loss [ ]

Calculation of assessable contributions

Assessable employer contributions R1 \$ [ 48,180 ]

plus Assessable personal contributions R2 \$ [ ]

plus \*\*No-TFN-quoted contributions R3 \$ [ 0 ] (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST R6 \$ [ ]

\*Unfranked dividend amount J \$ [ ]

\*Franked dividend amount K \$ [ ]

\*Dividend franking credit L \$ [ ]

\*Gross trust distributions M \$ [ ] Code [ ]

Assessable contributions (R1 plus R2 plus R3 less R6) R \$ [ 48,180 ]

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 \$ [ 74,175 ] Loss [ ]

Exempt current pension income Y \$ [ ]

TOTAL ASSESSABLE INCOME (W less Y) V \$ [ 74,175 ] Loss [ ]

Signature as prescribed in tax return

Tax File Number

Provided

### 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	<b>A1</b> \$ 12,942	<b>A2</b> \$	
Interest expenses overseas	<b>B1</b> \$	<b>B2</b> \$	
Capital works expenditure	<b>D1</b> \$ 5,578	<b>D2</b> \$	
Decline in value of depreciating assets	<b>E1</b> \$ 3,733	<b>E2</b> \$	
Insurance premiums – members	<b>F1</b> \$	<b>F2</b> \$	
Death benefit increase	<b>G1</b> \$		
SMSF auditor fee	<b>H1</b> \$	<b>H2</b> \$	
Investment expenses	<b>I1</b> \$ 12,561	<b>I2</b> \$	
Management and administration expenses	<b>J1</b> \$ 3,716	<b>J2</b> \$	
Forestry managed investment scheme expense	<b>U1</b> \$	<b>U2</b> \$	
Other amounts	<b>L1</b> \$	<b>L2</b> \$	
Tax losses deducted	<b>M1</b> \$		
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>N</b> \$ 38,530 <small>(Total <b>A1</b> to <b>M1</b>)</small>		<b>Y</b> \$ <small>(Total <b>A2</b> to <b>L2</b>)</small>	
<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
<b>O</b> \$ 35,645 <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		<b>Z</b> \$ 38,530 <small>(N plus Y)</small>	

\*This is a mandatory label.



Signature as prescribed in tax return

Tax File Number

Provided

### 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 2019* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<input type="text" value="35,645"/>	35,645
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="5,346.75"/>	5,346.75
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>	0.00
		<i>(an amount must be included even if it is zero)</i>	
<b>Gross tax</b>	<b>B \$</b>	<input type="text" value="5,346.75"/>	5,346.75
		<i>(T1 plus J)</i>	

Foreign income tax offset	<b>C1 \$</b>	<input type="text"/>	
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>	
		<b>Non-refundable non-carry forward tax offsets</b>	<b>C \$</b>
			<input type="text"/>
			<i>(C1 plus C2)</i>

**SUBTOTAL 1**

**T2 \$**  5,346.75

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0.00"/>	0.00
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0.00"/>	0.00
		<b>Non-refundable carry forward tax offsets</b>	<b>D \$</b>
			<input type="text" value="0.00"/>
			<i>(D1 plus D2 plus D3 plus D4)</i>
		<b>SUBTOTAL 2</b>	<b>T3 \$</b>
			<input type="text" value="5,346.75"/>
			<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text"/>	
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input type="text" value="0.00"/>	0.00
		<b>Refundable tax offsets</b>	<b>E \$</b>
			<input type="text"/>
			<i>(E1 plus E2 plus E3 plus E4)</i>

<b>#TAX PAYABLE T5 \$</b>	<input type="text" value="5,346.75"/>	5,346.75
		<i>(T3 less E – cannot be less than zero)</i>

**Section 102AAM interest charge**

**G \$**

Signature as prescribed in tax return

Tax File Number

Provided

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text" value="0.00"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <input type="text" value="0.00"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <input type="text" value="306.75"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

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

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

Signature as prescribed in tax return

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.  Date of birth

Contributions  \$

**I** 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** Day  / Month  / Year
- Assessable foreign superannuation fund amount **I** \$
- Non-assessable foreign superannuation fund amount **J** \$
- Transfer from reserve: assessable amount **K** \$
- Transfer from reserve: non-assessable amount **L** \$
- Contributions from non-complying funds and previously non-complying funds **T** \$
- Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

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

Other transactions

- Accumulation phase account balance **S1** \$
- Retirement phase account balance - Non CDBIS **S2** \$
- Retirement phase account balance - CDBIS **S3** \$

- Allocated earnings or losses **O** \$   Loss
- Inward rollovers and transfers **P** \$
- Outward rollovers and transfers **Q** \$
- Lump Sum payments **R1** \$   Code
- Income stream payments **R2** \$   Code

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

- Accumulation phase value **X1** \$
- Retirement phase value **X2** \$
- Outstanding limited recourse borrowing arrangement amount **Y** \$

Signature as prescribed in tax return

[Signature box]

Tax File Number

Provided

MEMBER 2

Title: Mr  Mrs  Miss  Ms  Other

[Title box]

Family name

CHRISTODOULOU

First given name

GREGORY

Other given names

[Other given names box]

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided

Contributions

OPENING ACCOUNT BALANCE \$

103,529.33

Refer to instructions for completing these labels.

Employer contributions

A \$ 25,000.00

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 \$

25,000.00

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 48,923.63

Loss

Inward rollovers and transfers

P \$ [ ]

Outward rollovers and transfers

Q \$ [ ]

Lump Sum payments

R1 \$ [ ]

Income stream payments

R2 \$ [ ]

Code

Code

Accumulation phase account balance

S1 \$ 177,452.96

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$

177,452.96

(S1 plus S2 plus S3)

Accumulation phase value X1 \$ [ ]

Retirement phase value X2 \$ [ ]

Outstanding limited recourse borrowing arrangement amount Y \$

147,603.00

Signature as prescribed in tax return

[Signature box]

Tax File Number

Provided

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 \$ 25,926

Limited recourse borrowing arrangements

Australian residential real property J1 \$ 546,017

Australian non-residential real property J2 \$ [ ]

Overseas real property J3 \$ [ ]

Australian shares J4 \$ [ ]

Overseas shares J5 \$ [ ]

Other J6 \$ [ ]

Debt securities F \$ [ ]

Loans G \$ [ ]

Listed shares H \$ [ ]

Unlisted shares I \$ [ ]

Limited recourse borrowing arrangements J \$ 546,017

Non-residential real property K \$ [ ]

Residential real property L \$ [ ]

Collectables and personal use assets M \$ [ ]

Other assets O \$ 2,869

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 \$ 574,812 (Sum of labels A to T)

15e In-house assets

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

15f Limited recourse borrowing arrangements

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

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

Signature as prescribed in tax return

Tax File Number

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1 \$</b> <input type="text" value="260,063"/>	
Permissible temporary borrowings	<b>V2 \$</b> <input type="text"/>	
Other borrowings	<b>V3 \$</b> <input type="text"/>	
	Borrowings	<b>V \$</b> <input type="text" value="260,063"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W \$</b> <input type="text" value="312,657"/>
	Reserve accounts	<b>X \$</b> <input type="text"/>
	Other liabilities	<b>Y \$</b> <input type="text" value="2,092"/>
<b>TOTAL LIABILITIES</b>		<b>Z \$</b> <input type="text" value="574,812"/>

**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 2018–19 income year, write **2019**). **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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

100017996MS

Signature as prescribed in tax return

Tax File Number **Provided****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](http://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 (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

**CHRISTODOULOU**

First given name

**GREGORY**

Other given names

Phone number **02921 19790**

Email address

**Info@sptg.com.au**

Non-individual trustee name (if applicable)

**G CHRISTODOULOU INVESTMENTS HOLDINGS PTY LTD**

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

**i** 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 2019* 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: Mr  Mrs  Miss  Ms  Other

Family name

**Forbes**

First given name

**James**

Other given names

Tax agent's practice

**TAXSPOT PROFESSIONALS PTY LTD**

Tax agent's phone number

**0292119790**

Reference number

**GCHRISTO0053**

Tax agent number

**24759991**

YIANNA CARDAMIS  
 PO BOX 575  
 STRAWBERRY HILLS, New South Wales, 2012, Australia

**Your Details**

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	135,204
Age:	37	Total Death Benefit	135,204
Tax File Number:	Provided		
Date Joined Fund:	22/02/2015		
Service Period Start Date:	22/02/2015		
Date Left Fund:			
Member Code:	CARYIA00001A		
Account Start Date	22/02/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

Total Benefits 135,204

Preservation Components

Preserved 135,204

Unrestricted Non Preserved

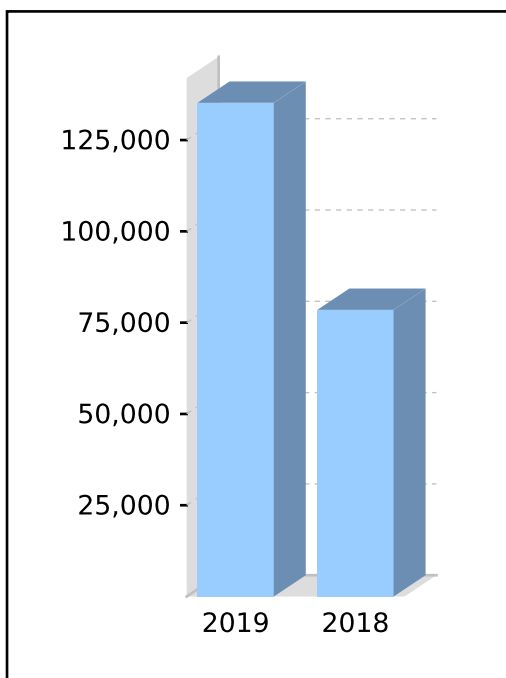
Restricted Non Preserved

Tax Components

Tax Free

Taxable 135,204

Investment Earnings Rate 46%



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2018	78,502	59,902
<u>Increases to Member account during the period</u>		
Employer Contributions	23,180	22,000
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	36,223	(914)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,477	3,300
Income Tax	(776)	(814)
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 30/06/2019	135,204	78,502



**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

\_\_\_\_\_  
GREGORY CHRISTODOULOU  
Director

\_\_\_\_\_  
YIANNA CARDAMIS  
Director

GREGORY CHRISTODOULOU  
 Level 11 65 York Street  
 Sydney, New South Wales, 2000, Australia

**Your Details**

Date of Birth : Provided  
 Age: 38  
 Tax File Number: Provided  
 Date Joined Fund: 22/02/2015  
 Service Period Start Date: 22/02/2015  
 Date Left Fund:  
 Member Code: GRECHR00001A  
 Account Start Date 22/02/2015  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 177,453  
 Total Death Benefit 177,453

**Your Balance**

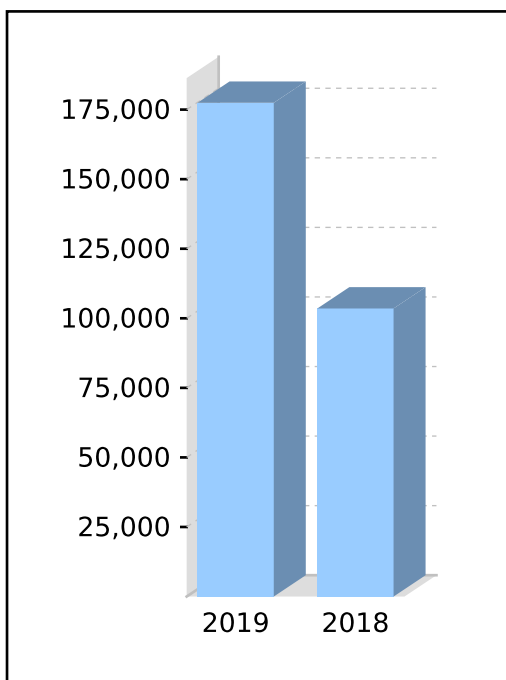
Total Benefits 177,453

Preservation Components

Preserved 177,453  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable 177,453  
 Investment Earnings Rate 46%



**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2018	103,529	83,263
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000	24,000
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	51,570	(1,219)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	3,600
Income Tax	(1,104)	(1,086)
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 30/06/2019	177,453	103,530

**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

\_\_\_\_\_  
GREGORY CHRISTODOULOU  
Director

\_\_\_\_\_  
YIANNA CARDAMIS  
Director



# E. PREPARATION DOCUMENTS

## G Christodoulou Investments Superfund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>BOQ Bank #6567 (BQL6567)</u>					
31/07/2019	INTEREST			25.77	25.77 CR
31/08/2019	INTEREST			19.36	45.13 CR
30/09/2019	INTEREST			17.21	62.34 CR
31/10/2019	INTEREST			16.81	79.15 CR
30/11/2019	INTEREST			9.96	89.11 CR
31/12/2019	INTEREST			11.28	100.39 CR
31/01/2020	INTEREST			13.76	114.15 CR
29/02/2020	INTEREST			15.09	129.24 CR
31/03/2020	INTEREST			16.41	145.65 CR
30/04/2020	INTEREST			16.57	162.22 CR
31/05/2020	INTEREST			18.75	180.97 CR
30/06/2020	INTEREST			17.63	198.60 CR
				<b>198.60</b>	<b>198.60 CR</b>

Total Debits: 0.00

Total Credits: 198.60

## G Christodoulou Investments Superfund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
Accountancy Fees (30100)					
30/06/2020	INV no.I000137		<b>F59</b> 1,430.00		1,430.00 DR
			<b>1,430.00</b>		<b>1,430.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
ATO Supervisory Levy (30400)					
30/06/2020	ATO Levy		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>ASIC Fees (30800)</b>					
ASIC Fees (30800)					
24/07/2019	BPAY ASIC IB2-63955245		<b>F60</b> 263.00		263.00 DR
30/06/2020	ASIC		54.00		317.00 DR
			<b>317.00</b>		<b>317.00 DR</b>
<b>Bank Charges (31500)</b>					
Bank Charges (31500)					
18/07/2019	Home Loan Fee		<b>F7</b> 10.00		10.00 DR
21/07/2019	HOME LOAN FEE BCH-55892514		<b>F5</b> 10.00		20.00 DR
18/08/2019	Home Loan Fee		<b>F7</b> 10.00		30.00 DR
21/08/2019	HOME LOAN FEE BCH-99867593		<b>F5</b> 10.00		40.00 DR
31/08/2019	INTERNET PAY ANYONE FEE		1.30 <b>F3</b>		41.30 DR
18/09/2019	Home Loan Fee		<b>F7</b> 10.00		51.30 DR
21/09/2019	HOME LOAN FEE BCH-28669271		<b>F5</b> 10.00		61.30 DR
18/10/2019	Home Loan Fee		<b>F7</b> 10.00		71.30 DR
21/10/2019	HOME LOAN FEE BCH-33310085		<b>F5</b> 10.00		81.30 DR
31/10/2019	INTERNET PAY ANYONE FEE		0.65 <b>F3</b>		81.95 DR
18/11/2019	Home Loan Fee		<b>F7</b> 10.00		91.95 DR
21/11/2019	HOME LOAN FEE BCH-41220005		<b>F6</b> 10.00		101.95 DR
30/11/2019	INTERNET PAY ANYONE FEE		1.30 <b>F2</b>		103.25 DR
18/12/2019	Home Loan Fee		<b>F8</b> 10.00		113.25 DR
21/12/2019	HOME LOAN FEE BCH-60491834		10.00		123.25 DR
21/01/2020	HOME LOAN FEE BCH-81920414		10.00		133.25 DR
21/02/2020	HOME LOAN FEE BCH-61928443		10.00		143.25 DR
21/03/2020	HOME LOAN FEE BCH-15598514		<b>F6</b> 10.00		153.25 DR
21/04/2020	HOME LOAN FEE BCH-15646468		10.00		163.25 DR
21/05/2020	HOME LOAN FEE BCH-09957501		10.00		173.25 DR
21/06/2020	HOME LOAN FEE BCH-89108118		10.00		183.25 DR
			<b>183.25</b>		<b>183.25 DR</b>
<b>Borrowing Expense (31600)</b>					
Borrowing Expense (31600)					
30/06/2020	Borrowing cost		<b>D1</b> 657.00		657.00 DR
			<b>657.00</b>		<b>657.00 DR</b>
<b>Depreciation (33400)</b>					
602/8 Church St, Fortitude Valley (602CHURCH)					
30/06/2020	Depreciation FY2020		<b>F29</b> 2,881.00		2,881.00 DR
			<b>2,881.00</b>		<b>2,881.00 DR</b>

## G Christodoulou Investments Superfund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Paid (37900)</b>					
<u>Interest Paid (37900)</u>					
17/07/2019	Capitalisation [Capitalisation]	F7	123.63		123.63 DR
20/07/2019	CAPITALISATION BCH-25300145	F5	813.63		937.26 DR
17/08/2019	Capitalisation	F7	104.96		1,042.22 DR
20/08/2019	CAPITALISATION BCH-36109760	F5	839.29		1,881.51 DR
17/09/2019	Capitalisation	F7	62.17		1,943.68 DR
20/09/2019	CAPITALISATION BCH-19611925	F5	837.93		2,781.61 DR
17/10/2019	Interest Effective Date 18-Oct	F7	55.54		2,837.15 DR
20/10/2019	CAPITALISATION BCH-97930314	F5	809.58		3,646.73 DR
17/11/2019	Interest Effective Date 18-Nov	F7	28.04		3,674.77 DR
20/11/2019	CAPITALISATION BCH-74813074	F6	835.09		4,509.86 DR
17/12/2019	Interest Effective Date 18-DEC	F7	0.03		4,509.89 DR
20/12/2019	CAPITALISATION BCH-19652365	F6	806.82		5,316.71 DR
06/01/2020	Payoff-Interest	F8	0.03		5,316.74 DR
20/01/2020	CAPITALISATION BCH-12109825		832.24		6,148.98 DR
20/02/2020	CAPITALISATION BCH-44318154		830.85		6,979.83 DR
20/03/2020	CAPITALISATION BCH-77305065	F6	775.94		7,755.77 DR
20/04/2020	CAPITALISATION BCH-32307822		827.87		8,583.64 DR
20/05/2020	CAPITALISATION BCH-87228081		854.53		9,438.17 DR
20/06/2020	CAPITALISATION BCH-55336999		898.85		10,337.02 DR
			<b>10,337.02</b>		<b>10,337.02 DR</b>
<b>Property Expenses - Non Specified (41910)</b>					
<u>Property Expenses - Non Specified (41910)</u>					
30/06/2020	Gross up rental income	F9	14,586.61		14,586.61 DR
			<b>14,586.61</b>		<b>14,586.61 DR</b>

Total Debits: 30,650.88

Total Credits: 0.00

**G Christodoulou Investments Superfund**  
**Market Movement Report**

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
602CHURCH -		602/8 Church St, Fortitude Valley								
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	546,017.00	0.00	0.00	0.00
	30/06/2020	Depreciation	0.00	0.00	0.00	(2,881.00)	543,136.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(13,136.00)	0.00	530,000.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	0.00	0.00	530,000.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>(13,136.00)</b>	<b>(2,881.00)</b>	<b>530,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>(13,136.00)</b>					<b>0.00</b>
										<b>(13,136.00)</b>



**G Christodoulou Investments Superfund**  
**General Ledger**

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Rental Property Income (28000)</b>					
602/8 Church St, Fortitude Valley (602CHURCH)					
01/08/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		<b>F4</b>	1,614.12	1,614.12 CR
02/09/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC			276.80	1,890.92 CR
01/10/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		<b>F3</b>	741.82	2,632.74 CR
01/11/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC			328.90	2,961.64 CR
02/12/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC			48.55	3,010.19 CR
03/01/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		<b>F2</b>	1,626.32	4,636.51 CR
03/02/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC			1,219.92	5,856.43 CR
02/03/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC			1,275.32	7,131.75 CR
01/04/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC			503.47	7,635.22 CR
04/05/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		<b>F1</b>	1,072.94	8,708.16 CR
01/06/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC			1,825.32	10,533.48 CR
30/06/2020	Gross up rental income			14,586.61	25,120.09 CR
30/06/2020	Rent Receivable			1,825.32	26,945.41 CR
				<b>26,945.41</b>	<b>26,945.41 CR</b>

**Rent Receivable: \$12,358.80 (F9) - \$10,533.48 = \$1,825.32**

**Total Debits: 0.00**

**Total Credits: 26,945.41**

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## F. SOURCE DOCUMENTS



GTVZ3LBLLT-TL02

## Account Details

22446567 Superannuation Savings - Available: \$43,249.42

## Account Information

Account Name:  
Superannuation Savings

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2019 DD/MM/YYYY End Date 30/06/2020 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2020	INTEREST		\$17.63	\$33,280.30
21/06/2020	TRANSFER TO LOAN ACCT TFR: FROM TRAN A/C TO LOAN A/C	\$1,290.13		\$33,262.67
18/06/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$34,552.80
18/06/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$33,402.80
18/06/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$32,252.80
18/06/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$31,302.80
13/06/2020	TFR TO ACCOUNT 022462115 IB2-00990641	\$5,000.00		\$30,352.80
12/06/2020	TFR TO ACCOUNT 022462115 IB2-12189810	\$5,000.00		\$35,352.80
01/06/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,825.32	\$40,352.80
31/05/2020	INTEREST		\$18.75	\$38,527.48
21/05/2020	TRANSFER TO LOAN ACCT TFR: FROM TRAN A/C TO LOAN A/C	\$1,290.13		\$38,508.73
18/05/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$39,798.86
18/05/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$38,648.86
18/05/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$37,498.86
18/05/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$36,548.86
04/05/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,072.94	\$35,598.86
30/04/2020	INTEREST		\$16.57	\$34,525.92
24/04/2020	BPAY TAX OFFICE PAYMENTS IB2-15751778	\$1,312.00		\$34,509.35
21/04/2020	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$35,821.35
20/04/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$37,053.58
20/04/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$35,903.58
20/04/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$34,753.58
20/04/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$33,803.58
01/04/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$503.47	\$32,853.58
31/03/2020	INTEREST		\$16.41	\$32,350.11
21/03/2020	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$32,333.70
18/03/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$33,565.93
18/03/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$32,415.93
18/03/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$31,265.93
18/03/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$30,315.93



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## Account Details

22446567 Superannuation Savings - Available: \$44,283.78

## Account Information

Account Name:  
Superannuation Savings

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2019 DD/MM/YYYY End Date 18/03/2020 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
18/03/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$33,565.93
18/03/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$32,415.93
18/03/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$31,265.93
18/03/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$30,315.93
02/03/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,275.32	\$29,365.93
29/02/2020	INTEREST		\$15.09	\$28,090.61
21/02/2020	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$28,075.52
20/02/2020	BPAY TAX OFFICE PAYMENTS IB2-19200750	\$1,312.00		\$29,307.75
18/02/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$30,619.75
18/02/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$29,469.75
18/02/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$28,319.75
18/02/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$27,369.75
03/02/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,219.92	\$26,419.75
31/01/2020	INTEREST		\$13.76	\$25,199.83
21/01/2020	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$25,186.07
20/01/2020	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$26,418.30
20/01/2020	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$25,268.30
20/01/2020	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$24,118.30
20/01/2020	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$23,168.30
03/01/2020	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,626.32	\$22,218.30
31/12/2019	INTEREST		\$11.28	\$20,591.98
21/12/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$20,580.70
18/12/2019	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$21,812.93
18/12/2019	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$20,662.93
18/12/2019	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$19,512.93
18/12/2019	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$18,562.93
02/12/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$48.55	\$17,612.93
30/11/2019	INTEREST		\$9.96	\$17,564.38
30/11/2019	INTERNET PAY ANYONE FEE	\$1.30		\$17,554.42
21/11/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$17,555.72



62VFNPRQJF-TL02

## Account Details

22446567 Superannuation Savings - Available: \$44,193.65

## Account Information

Account Name:  
Superannuation Savings

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2019 DD/MM/YYYY End Date 21/11/2019 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
21/11/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$17,555.72
19/11/2019	PAY ANYONE TO G Christodoulou Loan 122739 022448908 IB2-10090476	\$170.42		\$18,787.95
18/11/2019	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$18,958.37
18/11/2019	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$17,808.37
18/11/2019	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$16,658.37
18/11/2019	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$15,708.37
08/11/2019	PAY ANYONE TO G Christodoulou Loan 122739 022448908 IB2-23395893	\$5,000.00		\$14,758.37
01/11/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$328.90	\$19,758.37
31/10/2019	INTEREST		\$16.81	\$19,429.47
31/10/2019	INTERNET PAY ANYONE FEE	\$0.65		\$19,412.66
30/10/2019	PAY ANYONE TO G Christodoulou Loan 122739 022448908 IB2-05099834	\$5,000.00		\$19,413.31
30/10/2019	BPAY TAX OFFICE PAYMENTS IB2-05096334	\$1,312.00		\$24,413.31
21/10/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$25,725.31
18/10/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22448908	\$992.81		\$26,957.54
10/10/2019	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$27,950.35
10/10/2019	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$26,800.35
10/10/2019	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$25,650.35
10/10/2019	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$24,700.35
01/10/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$741.82	\$23,750.35
30/09/2019	INTEREST		\$17.21	\$23,008.53
21/09/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$22,991.32
18/09/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22448908	\$992.81		\$24,223.55
17/09/2019	Direct Credit CBA SuperSacrificeYC		\$1,150.00	\$25,216.36
17/09/2019	Direct Credit CBA SuperSacrificeGC		\$1,150.00	\$24,066.36
17/09/2019	Direct Credit CBA SuperGuaranteeYC		\$950.00	\$22,916.36
17/09/2019	Direct Credit CBA SuperGuaranteeGC		\$950.00	\$21,966.36
02/09/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$276.80	\$21,016.36
31/08/2019	INTEREST		\$19.36	\$20,739.56
31/08/2019	INTERNET PAY ANYONE FEE	\$1.30		\$20,720.20
21/08/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$20,721.50



62VFNPRQJF-TL02

## Account Details

22446567 Superannuation Savings - Available: \$44,193.65

## Account Information

Account Name:  
Superannuation Savings

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2019 DD/MM/YYYY End Date 21/11/2019 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
18/08/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22448908	\$1,011.83		\$21,953.73
10/08/2019	PAY ANYONE TO G Christodoulou Loan 122739 022448908 IB2-44446213	\$5,000.00		\$22,965.56
09/08/2019	Direct Credit CBA Super YC		\$2,000.00	\$27,965.56
09/08/2019	Direct Credit CBA Super GC		\$2,000.00	\$25,965.56
09/08/2019	PAY ANYONE TO G Christodoulou Loan 122739 022448908 IB2-91479619	\$5,000.00		\$23,965.56
01/08/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,614.12	\$28,965.56
31/07/2019	INTEREST		\$25.77	\$27,351.44
24/07/2019	BPAY TAX OFFICE PAYMENTS IB2-63965285	\$1,786.00		\$27,325.67
24/07/2019	BPAY ASIC IB2-63955245	\$263.00		\$29,111.67
21/07/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22462115	\$1,232.23		\$29,374.67
18/07/2019	TRANSFER TO LOAN ACCT LOAN REPAYMENT 22448908	\$1,063.75		\$30,606.90
08/07/2019	Direct Credit CBA Super YC		\$2,000.00	\$31,670.65
08/07/2019	Direct Credit CBA Super GC		\$2,000.00	\$29,670.65
01/07/2019	Direct Credit MOSAIC APARTME NT 602 MOSAIC		\$1,744.10	\$27,670.65

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.



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## Account Details

22462115 Investment Loan - Available: \$0.00

## Account Information

Account Name:  
Investment Loan

## Transactions Search

Date Range For a specified range  
 Start Date 01/07/2019 DD/MM/YYYY End Date 31/10/2019 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
21/10/2019	HOME LOAN FEE BCH-33310085	\$10.00		\$234,667.27
21/10/2019	PAYMENT BCH-98397314		\$1,232.23	\$234,657.27
20/10/2019	CAPITALISATION BCH-97930314	\$809.58		\$235,889.50
21/09/2019	HOME LOAN FEE BCH-28669271	\$10.00		\$235,079.92
21/09/2019	PAYMENT BCH-20297425		\$1,232.23	\$235,069.92
20/09/2019	CAPITALISATION BCH-19611925	\$837.93		\$236,302.15
21/08/2019	HOME LOAN FEE BCH-99867593	\$10.00		\$235,464.22
21/08/2019	PAYMENT BCH-15662919		\$1,232.23	\$235,454.22
20/08/2019	CAPITALISATION BCH-36109760	\$839.29		\$236,686.45
21/07/2019	HOME LOAN FEE BCH-55892514	\$10.00		\$235,847.16
21/07/2019	PAYMENT BCH-25835145		\$1,232.23	\$235,837.16
20/07/2019	CAPITALISATION BCH-25300145	\$813.63		\$237,069.39



GTVZ3LBLLT-TL02

## Account Details

22462115 Investment Loan - Available: \$0.00

## Account Information

Account Name:  
Investment Loan

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2019 DD/MM/YYYY End Date 30/06/2020 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
21/06/2020	HOME LOAN FEE BCH-89108118	\$10.00		\$221,435.82
21/06/2020	PAYMENT BCH-55436319		\$1,290.13	\$221,425.82
20/06/2020	CAPITALISATION BCH-55336999	\$898.85		\$222,715.95
13/06/2020	TFR FROM 022446567 IB2-0099064 1		\$5,000.00	\$221,817.10
12/06/2020	TFR FROM 022446567 IB2-1218981 0		\$5,000.00	\$226,817.10
21/05/2020	HOME LOAN FEE BCH-09957501	\$10.00		\$231,817.10
21/05/2020	PAYMENT BCH-91397641		\$1,290.13	\$231,807.10
20/05/2020	CAPITALISATION BCH-87228081	\$854.53		\$233,097.23
01/05/2020	INT RATE CHANGE BCH-00118028		\$0.00	\$232,242.70
21/04/2020	HOME LOAN FEE BCH-15646468	\$10.00		\$232,242.70
21/04/2020	PAYMENT BCH-32642382		\$1,232.23	\$232,232.70
20/04/2020	CAPITALISATION BCH-32307822	\$827.87		\$233,464.93
21/03/2020	HOME LOAN FEE BCH-15598514	\$10.00		\$232,637.06
21/03/2020	PAYMENT BCH-77570185		\$1,232.23	\$232,627.06
20/03/2020	CAPITALISATION BCH-77305065	\$775.94		\$233,859.29
21/02/2020	HOME LOAN FEE BCH-61928443	\$10.00		\$233,083.35
21/02/2020	PAYMENT BCH-44930234		\$1,232.23	\$233,073.35
20/02/2020	CAPITALISATION BCH-44318154	\$830.85		\$234,305.58
21/01/2020	HOME LOAN FEE BCH-81920414	\$10.00		\$233,474.73
21/01/2020	PAYMENT BCH-12943625		\$1,232.23	\$233,464.73
20/01/2020	CAPITALISATION BCH-12109825	\$832.24		\$234,696.96
21/12/2019	HOME LOAN FEE BCH-60491834	\$10.00		\$233,864.72
21/12/2019	PAYMENT BCH-20223005		\$1,232.23	\$233,854.72
20/12/2019	CAPITALISATION BCH-19652365	\$806.82		\$235,086.95
21/11/2019	HOME LOAN FEE BCH-41220005	\$10.00		\$234,280.13
21/11/2019	PAYMENT BCH-75444934		\$1,232.23	\$234,270.13
20/11/2019	CAPITALISATION BCH-74813074	\$835.09		\$235,502.36
21/10/2019	HOME LOAN FEE BCH-33310085	\$10.00		\$234,667.27
21/10/2019	PAYMENT BCH-98397314		\$1,232.23	\$234,657.27
20/10/2019	CAPITALISATION BCH-97930314	\$809.58		\$235,889.50





# Transaction Update

**Bank of Queensland Limited**  
ABN 32 009 656 740  
Level 6, 100 Skyring Terrace, Newstead Qld 4006  
GPO BOX 898, Brisbane QLD 4001  
Tel +61 7 3212 3333  
Fax +61 7 3212 3399  
AFSL and ACL No. 244616

F7

STANDARD VAR INV HL  
Account Number: 22448908

Printed: 21/05/2021  
Pages: 3

G CHRISTODOULOU INVMNTS SUPER  
PO BOX 575  
STRAWBERRY HILLS NSW 2012

**Transactions**  
From: 01/07/2019  
To: 30/06/2020

Date	Description	Debit	Credit	Balance
01/07/2019	Opening Balance			-\$23,807.28
17/07/2019	Capitalisation Bch-92851683 Effective Date: 18/07/2019	\$123.63		-\$23,930.91
18/07/2019	Transfer Transfer Bch-48973120		\$1,063.75	-\$22,867.16
18/07/2019	Home Loan Fee Bch-21840859	\$10.00		-\$22,877.16
09/08/2019	Bank Of Qld Funds Transfer Bank Of Qld Funds Transfer Ib2- 91479619		\$5,000.00	-\$17,877.16
10/08/2019	Bank Of Qld Funds Transfer Bank Of Qld Funds Transfer Ib2- 44446213		\$5,000.00	-\$12,877.16
17/08/2019	Capitalisation Bch-57218090 Effective Date: 18/08/2019	\$104.96		-\$12,982.12
18/08/2019	Transfer Transfer Bch-57661350		\$1,011.83	-\$11,970.29
18/08/2019	Home Loan Fee Bch-23201865	\$10.00		-\$11,980.29
17/09/2019	Capitalisation Bch-15732211 Effective Date: 18/09/2019	\$62.17		-\$12,042.46
18/09/2019	Transfer Transfer Bch-16595191		\$992.81	-\$11,049.65
18/09/2019	Home Loan Fee Bch-56653123	\$10.00		-\$11,059.65
17/10/2019	Capitalisation Bch-52234180 Effective Date: 18/10/2019	\$55.54		-\$11,115.19
18/10/2019	Transfer Transfer Bch-52815740		\$992.81	-\$10,122.38
18/10/2019	Home Loan Fee Bch-85383105	\$10.00		-\$10,132.38
30/10/2019	Bank Of Qld Funds Transfer Bank Of Qld Funds Transfer Ib2- 05099834		\$5,000.00	-\$5,132.38
08/11/2019	Bank Of Qld Funds Transfer Bank Of Qld Funds Transfer Ib2- 23395893		\$5,000.00	-\$132.38
17/11/2019	Capitalisation Bch-50103625 Effective Date: 18/11/2019	\$28.04		-\$160.42
18/11/2019	Home Loan Fee Bch-31138594	\$10.00		-\$170.42
19/11/2019	Bank Of Qld Funds Transfer Bank Of Qld Funds Transfer Ib2- 10090476		\$170.42	\$0.00
17/12/2019	Capitalisation Bch-34297525 Effective Date: 18/12/2019	\$0.03		-\$0.03



**F8**  
 Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL and ACL 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

000075 000

G Christodoulou Invmnts Super  
 PO Box 575  
 STRAWBERRY HILLS NSW 2012

**STATEMENT**

Account Number: **22448908**  
 BSB: 122739  
 From 26-Sep-2019 to 06-Jan-2020

**Home Loan**

Account Details			Statement Summary	
G Christodoulou Investments Holdings Pty Ltd AS Trustee For G Christodoulou Investments Superfund			Opening Balance	\$ 11,059.65 dr
Details as at 06-Jan-2020			Total Credits	\$ 11,173.29 cr
Interest Rate:		6.01% p.a.	Total Debits	\$ 113.64 dr
Totals 1 July to 30 June	2019/2020	2018/2019	Closing Balance	\$ 0.00 dr
Debit Interest Charged	374.40	2,593.71		

Transactions				
Posting Date	Transaction Details	Debit	Credit	Balance
<b>2019</b>				
26-Sep	Opening Balance			11,059.65 dr
17-Oct	Interest	55.54		11,115.19 dr
	Effective Date 18-Oct			
18-Oct	Transfer Bch-52815740		992.81	10,122.38 dr
18-Oct	Home Loan Fee	10.00		10,132.38 dr
25-Oct	Index Rate Change To 6.01%			10,132.38 dr
30-Oct	Bank of QLD Funds Transfer Ib2-05099834		5,000.00	5,132.38 dr
08-Nov	Bank of QLD Funds Transfer Ib2-23395893		5,000.00	132.38 dr
17-Nov	Interest	28.04		160.42 dr
	Effective Date 18-Nov			
18-Nov	Home Loan Fee	10.00		170.42 dr
19-Nov	Bank of QLD Funds Transfer Ib2-10090476		170.42	0.00 dr
17-Dec	Interest	0.03		0.03 dr
	Effective Date 18-DEC			
18-Dec	Home Loan Fee	10.00		10.03 dr
<b>2020</b>				
06-Jan	Payoff-Interest	0.03		10.06 dr
06-Jan	Payout Bch-24277665		10.06	0.00 dr
06-Jan	Closing Balance			0.00 dr
<b>Total Debits &amp; Credits</b>		<b>113.64</b>	<b>11,173.29</b>	

**New Loan Repayment Details**

Due to the interest rate change on 25 October 2019, your new minimum monthly repayment will be \$959.30 effective from 18 December 2019.

**Home Insurance Reminder Notice**

Home insurance cover is a condition of your loan and it is important you review your policy and ensure it is current. It is also important to ensure your home is adequately covered and we encourage you to review the specified amount of cover with your insurer. For information regarding the risks of under-insurance, please visit the Australian Securities and Investments Commission (ASIC) Moneysmart website ([www.moneysmart.gov.au](http://www.moneysmart.gov.au)). If you would like to receive a quote for home insurance please call us on 1800 675 511.

# Mosaic Apartment Management Pty Ltd

A.B.N. 32 153 715 229      A.C.N. 153 715 229      Ph: (07) 3332 8800  
 8 Church Street      Fax:

FORTITUDE VALLEY  
 Email: admin.mos@alphahotels.com.au

TO: Greg Christodoulou  
 G Christodoulou Invest. Holdings  
 Unit 11 / 14-16 Daintrey Crescent  
 RANDWICK NSW 2031

## Financial Year Summary

For The Year Ending 2020

	Debits	Credits
<b><u>602 / 8 Church Street, Fortitude Valley</u></b>		
<b>Income</b>		
Rental Income	<b>\$26,945.41</b>	\$26,500.00
Other Income		\$445.41
<b>Expenses</b>		
Advertising	\$214.50	
Annual Air Con Maintenance Service to Apartments	\$143.00	
Body Corporate Levies	\$5,742.80	
Landlord Insurance	\$349.00	
Letting Fees	\$550.00	
Management Fees	\$2,145.00	
Mosaic in house maintenance	\$60.00	
Rates	\$1,627.60	
Repairs & Maintenance	\$2,288.50	
Smoke Alarm Testing	\$132.00	
TICA Tenancy Database Searches	\$56.50	
Water Charges	\$1,161.55	
		<b>\$14,586.61</b>
<b><u>Other Items</u></b>		
Balance Carried Forward From Prior Year		\$0.00
Other Account Credits		\$0.00
Administration, p&p	\$116.16	
Other Account Debits	\$0.00	
<b>Total Payments To Owner</b>	<b>\$12,358.80</b>	

# Policy Schedule

## Landlord Preferred Policy

### Included into rental statement

12 October 2020

Gaycorp Pty Ltd  
 C/- Mosaic Apartment Management Pty Ltd  
 The Manager  
 8-12 Church Street  
 FORTITUDE VALLEY QLD 4006

**POLICY NUMBER:** TS0572521LPP

**AMOUNT DUE:** \$ 399.00

### Insured: Gaycorp Pty Ltd

**Insured Address:** 602/8 Church Street, FORTITUDE VALLEY QLD 4006

#### Premium Type

Renewal

#### Expiry Date

4.00pm 09/12/2020. We invite you to renew your policy until 4.00pm 09/12/2021

#### Managing Agent

Mosaic Apartment Management Pty Ltd

#### Property Details

The land size is less than 2 acres.

#### Sum Insured

Contents/Building	\$60,000
Liability to Other	\$20,000,000
Weekly rent	Up to \$1,000

#### Excess per claim

Loss of rent	\$0
Add. benefits in Sect 1, Liability and Tax audit	\$0
Tenant damage	\$500
Scorching or pet damage	\$250
Earthquake or Tsunami	\$200
Other claims	\$100

**Annual Premium \$399.00**

Last year's annual premium	\$349.00
Change on last year	14.3 %

*If the information shown is incorrect, please call to advise us.*

**Insurer:** AAI Limited ABN 48 005 297 807 AFSL 230859

**Please turn over for important policy information**

### Special Conditions

This document will be a tax invoice for GST when you make payment

**Payment Slip for: Gaycorp Pty Ltd - 602/8 Church Street, FORTITUDE VALLEY QLD 4006**

#### Amount Payable

\$399.00

#### Due Date

09/12/2020

#### Policy Number

TS0572521LPP

#### Payment Reference No

705725216

#### Payment Options



By Phone: call us on 1800 804 016, with your Visa or Mastercard, using the Payment Reference No.



63461705725216000039900



**Billers Code: 63461**

**Ref: 705725216**



#### Telephone & Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. To use the **QR code**, use the reader within your mobile banking app.  
 More info: [www.bpay.com.au](http://www.bpay.com.au)

## Insured details

### What you have told us:

This document sets out the information that we have relied on to decide whether to renew your policy and on what terms.

If any of this information has changed, or is incorrect, please contact us on the contact details set out in this document. See your duty of disclosure for further details of your obligations.

### You have told us that you and anyone to be insured under the policy:

- have not had an insurer decline insurance, decline renewal on a policy or had special terms or conditions imposed on insurance
- have not, during the past 5 years, had 3 or more claims under a landlord or home and contents insurance policy or made a claim of more than \$5,000
- have not been convicted of theft or fraud in the last 5 years
- are not aware of any existing circumstances which may lead to a claim under this policy.

### Your Duty of Disclosure

Before you renew this contract of insurance, you have a duty of disclosure under the Insurance Contracts Act 1984.

If we ask you questions that are relevant to our decision to insure you and on what terms, you must tell us anything that you know and that a reasonable person in the circumstances would include in answering the questions.

Also, we may give you a copy of anything you have previously told us and ask you to tell us if it has changed or is incorrect. If we do this, please advise us about any change or tell us that there is no change.

If you do not tell us about a change to something you have previously told us, you will be taken to have told us that there is no change.

You have this duty until we agree to renew the contract.

### If you do not tell us something

If you do not tell us anything you are required to tell us, we may cancel your contract or reduce the amount we will pay you if you make a claim, or both.

If your failure to tell us is fraudulent, we may refuse to pay a claim and treat the contract as if it never existed.

### Privacy

We appreciate privacy is important to you. We are committed to protecting your personal information. For further information, please refer to our Privacy Statement and Suncorp Group Privacy Policy by visiting [terriscbeer.com.au/privacy](https://terriscbeer.com.au/privacy) or call us on 1800 804 016.

## Premium Details

### Why your premium may change

Each time you renew your insurance, your premium is likely to change, even if your personal circumstances have not. There are many factors that may change your premium in any given year, examples include the amount your assets are insured for, your claims history, more accurate data, our claims experience and changes to repair/replacement costs. Your premium may also be impacted by changes to discounts.

The premium comparison has been included to assist you in understanding the changes to your premium, including the impact of any taxes and charges. The premium shown includes any discounts.

Cover	Last year	This year
Contents/Building	\$60,000	\$60,000
Weekly rent	Up to \$1,000	Up to \$1,000
Premium	\$291.08	\$332.78
GST	\$29.11	\$33.28
Stamp Duty	\$28.82	\$32.95
<b>Annual Premium (*)</b>	<b>\$349.00</b>	<b>\$399.00</b>

\* Please note that minor rounding may be present in your premium calculation.

### When referring to an amount from 'last year' on this notice

If you have made a change to your policy in the last 12 months, when we refer to an amount from last year, it may not be the amount you paid. To provide a more useful comparison, we are showing you an amount for your cover as of your most recent change. The amount from last year has been provided for comparison purposes only and should not be used for tax purposes.

**TAX INVOICE**

ABN: 96 797 451 418

PO Box 220, Albany Creek  
QLD 4035

Phone: 07 3882 3532

Email: info@excitetechnologies.com.au

Invoice #: 6102

Date: 13/09/2019

**Included into rental statement**

Debbie Russell  
Mosaic Apartment Management Pty Ltd  
8 Church Street  
Fortitude Valley, QLD 4006

**WORK CARRIED OUT AT:** 8 Church St, Fortitude Valley QLD 4006

**CUSTOMER ORDER NO:** WO - 1244 / Unit 602

**WORK COMPLETED**

Attend site to inspect fan in bedroom as requested. Noisy

Replaced faulty fan as required.

Tested function. All worked as required

**DESCRIPTION**

1 Quoted Price

**PRICE**

**SUBTOTAL** \$365.00

**GST** \$36.50

**TOTAL CHARGE** \$401.50

**REMITTANCE****INVOICE #: 6102**

**Payment Options:** Direct Debit

**Payment Terms:** Strictly 30 days

**Bank Details:** **Bank Name:** CBA | **BSB:** 064 180 | **Account Number:** 1037 7301

Excite Technologies Pty Ltd (Contractors Licence #80548) certifies that the electrical installation, to the extent it is affected by the electrical work, has been tested to ensure it is electrically safe and is in accordance with the requirements of AS3000:2007 and any other standard applying to the electrical installation under the Electrical Safety Act 2002 & Electrical Safety Regulation 2013.

TERMS & CONDITIONS OF TRADE

*Excite Technologies Pty Ltd ABN: 96 797 451 418 Electrical Contractors Licence : 80548*

1. IN CONSIDERATION of Excite Technologies PTY LTD (hereinafter the "Supplier") supplying products to and at the direction of the applicant and for the Trading Entity (hereinafter the "Customer"). The Customer shall pay the price specified in the quote and the following Terms & Conditions shall bind the parties.
2. **Issue** – this issue (Version 1.1) replaces all previous issues & is valid for all new estimates, quotes and contracts until replaced with the next issue.
3. **Regulation** – It is against the law for any electrical work to be conducted by anyone other than a licenced electrical contractor & tested & commissioned by a licensed tradesman. It is against the law for any Telephone, Coaxial, Structured Cabling & Fibre Optics work to be conducted by anyone other than a licenced Open Cabler with Endorsements for each category. It is against the law for any Security Installation work to be conducted by anyone other than a Licenced Security Installer with the correct licensing and Police Checks in order prior to works undertaken. Copy of Licences can be issued if required by the Customer.
4. **General** – Unless agreed otherwise in writing the following applies to all orders placed on & accepted by us whether written or verbal; no other terms, in part or whole, other than statute, form part of a contract with us & in the case where a customer attempts to enter other terms during the normal administrative "paper chase" process such attempts are not to be read as "contra offers" leaving our terms as issued with our quote/order confirmation as the agreed terms of contract upon which our pricing was formed & as such if a Court subsequently decides another term or set of terms apply we reserve the right to then adjust our selling price in the contract to reflect any changed terms & or conditions.
5. **Quotes** – Quotes are valid for 30 Working Days from the date of the quote. If a package quote is presented, the quoted price is based on Excite Technologies Pty Ltd undertaking the complete job, not parts of. We reserve the right to reasonably correct pricing at any time for
  - a) any errors (*clerical, mathematical, typographical, omission etc.*) or;
  - b) changes in equipment (*types, rating, brand etc.*) supplied;
  - c) changes in material (*types, quantities, finishes etc.*) used or;
  - d) changes in supplier's prices to us including after order confirmation
6. **Replacement parts/fittings/equipment** – quotes for replacement parts/fittings or equipment will not include the cost of prior work done which will be charged for separately: where only a part of an installation is replaced warranty will only be limited to the replacement part.
7. **Stock Availability** – from time to time some items may not be in stock at time of placing order. One of our employees will contact the purchaser within 48 hours of knowledge of delay of stock to confirm expected delivery time & stock availability. Waiting times for goods is usually 1-2 days but can take up to 6 – 8 weeks.
8. **Orders** – Customers are advised to confirm ALL orders in writing via the Quote Acceptance Form & note that this forms part of a legally binding contract which is in agreement with these Terms & Conditions. In cases of Service Calls this agreement takes place when the customer accepts a Date & Time for Excite Technologies Industries Pty Ltd to attend their nominated premises.
9. **Cancellation** – by the customer MUST be made in writing to The Director – Excite Technologies Pty Ltd. Cancellation will be subject to a charge, the greater of pro rata to the work done to date plus 15% or 15% of contract price, whichever is greater.
10. **Variations** – All goods and services will be installed and supplied as per our Quote or Work Order. Accordingly, we reserve the right to reasonably alter the contract price for any variation howsoever occurred. This includes any change in the scope of works, no matter how small, whether they are to be charged or not, must be confirmed in writing by both parties before the work is undertaken.
11. **Unforeseen Work** – due to the nature of our work it is not always possible to fully predict all work associated with the scope of works quoted & in some circumstances we reserve the right to make reasonable additional charges for such extra work should this occur.
12. **Working Hours** – all work is quoted for during normal working hours (*Monday to Friday 6:00 – 17:00*) unless otherwise noted on contract. If for whatever reason work is to be conducted outside of these hours' extra charges may apply.
13. **Access** – Access must be unhindered & uninterrupted if a Date & Time for works to be conducted has been agreed on. If access is not granted on the Date & Time organised, a callout fee of \$112.50 may be charged.
14. **Time is not of the essence**- We will endeavour to meet all reasonable deadlines, but "time will not be of the essence" in our contracts
15. **Payment Method** – Payment method will be cheque, cash, direct deposit, credit card (MasterCard/Visa) unless otherwise agreed prior to works undertaken.
16. **Payment by Customer** – payment is upon demand of the issue of an invoice to the customer or for approved account customers within the Payment Terms as issued on the invoice. A 30% deposit is required prior to works undertaken & progress payments may be required. Queensland Title Laws states payment for equipment may be required prior to delivery. Late payment will incur an interest charge of 15% pa calculated on a daily basis from invoice date plus all debt recovery costs including in house administration. Payment may not be withheld for any reason.
17. **Background Checks** – Excite Technologies Industries reserves the right to obtain information on businesses prior to undertaking works through third – parties such as Creditor Watch. We also reserve the right to report a default on companies on failure to pay outstanding invoices.
18. **Title & Risk** – title passes upon payment in full with cleared funds but risk passes upon arrival of Goods at the Customers Site.
19. **Construction Sites** – for new buildings all cabling will be installed during the construction period; if these are damaged or building configurations change resulting in additional work by us the cost of the extra work will be charged to the customer. Customers or

their nominated agent (*eg. Builder*) are required to give us reasonable written notice for timely access for us to undertake works at the appropriate stage of construction. We cannot accept responsibility for delays or re-work where reasonable notice was not given. Customers alleging damage in any form by us must inform The Director – Excite Technologies Pty Ltd in writing immediately in writing & give us reasonable management access & time to view the allegation – no liability will be taken without inspection of the fault.

20. **Completion** – On Completion of all electrical work conducted it is a requirement of Australian Law to conduct an Electrical Compliance Test to ensure the installation meets Australian Standards. The installation will be tested and recorded to be compliant on the date of energisation by a Licenced Tradesmen.
21. **Warranty** – starts from the date of our final invoice – for a period of 12 months against faulty workmanship & for a period as per supplier or manufacture’s terms of warranty (which can be obtained on request), Sometimes manufactures warranty does not cover all costs for warranty repair & when this occurs we will charge the labour aspect of the charge to the customer. Processing of warranty claims of materials or equipment supplied & installed by us to suppliers and manufactures is free of charge from us. If “no fault found” attendances, “no one there”, late appointment cancellation, installation done by others or maintenance conducted by others charges will be charged to the customer as per our callout fees. All warranty work is conducted during normal business hours. We reserve the right to determine qualification for what is deemed “warranty work” and any work done if it is found not to be warranty is fully chargeable.
22. **Unauthorised Work** – Any work undertaken by any other person/persons on any fixtures, fittings, cabling or signs of tampering with the installation will void ALL warranty.
23. **Comments made by Employees or Sub Contractors** – comments made by anyone employed by Excite Technologies Pty Ltd do not necessarily reflect opinions or obligations of the Managing Staff & therefore must not be relied upon. Only written documentation signed by the Director of the company must be taken as authoritative.
24. **Complaints** – must be made in writing addressed to The Director – Excite Technologies Pty Ltd within 5 working days of the cause of complaint arising (*by law a dispute on an invoice must be made within 14 days from the Date of Invoice*)

**Workplace Health & Safety** – we are responsible for ensuring our Employees & Sub Contractors work safely & within all regulations however there are obligations on Customers including, but not limited to, advising us in advance of any potential risks. Unless specified in the quote our quote excludes, if directed by safety personal, cost of equipment for lifting, access, barricades, additional trades or any other safety apparatus or devices.



Brisbane Used Appliances Pty Ltd t/as

# Brisbane After Sales Service

PO BOX 686 Aspley QLD 4034

Ph: 3846 7777 Fax: 3846 7711

Email: aftserv@bigpond.net.au Web Site: www.bua.com.au

Sold To:		ABN NO: 37 076 167 989			
The Owner C/- Mosaic Apartments 8 Church St Fortitude Valley Qld 4006		Licence No: 65980		TAX INVOICE #	
				26/09/2019	52384
Qty	Description	Amount			
	Service call to F&P dryer at 602/8 Church St, Fortitude Valley as requested. Your ref 1245.	<b>88.00</b>			
	Labour - Check dryer. Found capacitor to be faulty. Remove and replace same. Fit lint filter correctly. Test.	<b>66.00</b>			
	Part - Capacitor.	<b>38.50</b>			
<b>Direct Deposit Details: Bank of Queensland, BSB 124083, Account no 20113266.</b> <b>Please include the INVOICE NUMBER in the Reference Section.</b>					
<small>I CERTIFY THAT THE ELECTRICAL INSTALLATION / EQUIPMENT, TO THE EXTENT IT IS AFFECTED BY THE ELECTRICAL WORK, HAS BEEN TESTED TO ENSURE IT IS ELECTRICALLY SAFE AND IS IN ACCORDANCE WITH THE REQUIREMENTS OF THE WIRING RULES AND ANY OTHER STANDARD APPLYING UNDER THIS REGULATION TO THE ELECTRICAL INSTALLATION / EQUIPMENT.</small>				<b>GST Included</b> \$17.50	
				<b>TOTAL INC. GST</b> \$192.50	
ELECTRICAL SAFETY TEST COMPLETED:					

**Included into rental statement**

**PROCESSED**



# TAX INVOICE

**Amount Due \$489.50**

**Included into rental statement**

**Premier HVAC Pty Ltd**

10/62 Bishop St  
 KELVIN GROVE  
 QLD 4059  
 49 623 318 481  
 QBCC: 15083488; ARCTick RTA: AU#6418

Invoice Date 25/09/2019  
 Invoice No. 1168  
 Payment Due 25/10/2019  
 Billing Enquiries 07 3552 0000  
 Accounts Ref.

Bill To: **Mosaic Apartment Management**  
**8 Church St**  
**FORTITUDE VALLEY QLD 4006**



Job Number	Date Completed	Contract / Project No.	Purchase Order No.
1207	25/09/2019		WO1252
Property			
Mosaic Apartment 602 (Mosaic Apartments Unit 602 8 Church St Fortitude Valley QLD)			
Summary of work completed			
<p><b>Service Request ID:</b> 1219      <b>Date:</b> 25/09/2019      <b>Technician:</b> Cameron Gouge</p> <p><b>Details:</b> Attend site, sign in and sign out keys                  Cut access panel into ceiling (white access panel)                  Fix off panel and test PC board for correct operation                  Check fan motor                  Clean up site and report back on issue</p> <p>Please note:- No allowance for painting of access panel</p> <p><b>Action Taken:</b> Completed as per quotation.</p> <p><b>Additional work details for this Service Request:</b></p> <hr/> <p><b>Defect / Ref. ID:</b> 1230</p> <p><b>Details:</b> Install Access panel and investigate reason for non operational living room A/C</p> <p><b>Action Taken:</b> Investigated system and found failed PCB on living room air conditioning unit.                  An additional quote will be submitted for the replacement of the failed PCB when pricing is collated.</p>			
<b>Quoted Charges</b>			
SR ID	Quote Reference No.	Date	Amount
1219	1177	25/09/2019	\$445.00
Subtotal of this Job (ex GST):			\$445.00

**Payment Details**

Please EFT payment to Premier HVAC with the Invoice Number as a reference.  
Direct Deposit details:  
Account Name: Premier HVAC Pty Ltd  
BSB: 032 087  
Account No.: 395151  
Email remittances to [accounts\\_bris@premfire.com.au](mailto:accounts_bris@premfire.com.au)

Quoted Costs	\$445.00
Subtotal	\$445.00
GST	\$44.50
Invoice Total	<b>\$489.50</b>

All maintenance has been carried out in compliance with AS1851, applicable local and state legislation and DA19.



# TAX INVOICE

**Amount Due \$946.00**

**Included into rental statement**

Invoice Date 21/10/2019

Invoice No. 1251

Payment Due 20/11/2019

Billing Enquiries 07 3552 0000

Accounts Ref.

**Premier HVAC Pty Ltd**

10/62 Bishop St  
 KELVIN GROVE  
 QLD 4059  
 49 623 318 481  
 QBCC: 15083488; ARCTick RTA: AU46418

Bill To: **Mosaic Apartment Management**  
**8 Church St**  
**FORTITUDE VALLEY QLD 4006**



Job Number	Date Completed	Contract / Project No.	Purchase Order No.
1247	21/10/2019		WO1272
Property			
Mosaic Apartment 602 (Mosaic Apartments Unit 602 8 Church St Fortitude Valley QLD)			
Job Description			
Mosaic Apartment 602 - Living area AC PCB Control Replacement			
Summary of work completed			
<p><b>Service Request ID:</b> 1279      <b>Date:</b> 21/10/2019      <b>Technician:</b> Cameron Gouge</p> <p><b>Details:</b> Mosaic Apartment 602 - Living Area AC PCB Control Replacement</p> <p><b>Action Taken:</b> Attended apartment, locked out unit. Replaced PCB, checked all connections and energised.</p> <p>Test operations and found no other issues</p> <p>Cleaned up site</p> <p><b>Additional work details for this Service Request:</b></p> <hr/> <p><b>Defect / Ref. ID:</b> 1284</p> <p><b>Details:</b> Mosaic Apartment 602 - Replacement of living room AC PCB control board.</p> <p><b>Action Taken:</b> Completed Task as required</p>			
<b>Quoted Charges</b>			
SR ID	Quote Reference No.	Date	Amount
1279	1225	21/10/2019	\$860.00
Subtotal of this Job (ex GST):			\$860.00

**Payment Details**

Please EFT payment to Premier HVAC with the Invoice Number as a reference.  
Direct Deposit details:  
Account Name: Premier HVAC Pty Ltd  
BSB: 032 087  
Account No.: 395151  
Email remittances to [accounts\\_bris@premfire.com.au](mailto:accounts_bris@premfire.com.au)

Quoted Costs	\$860.00
Subtotal	\$860.00
GST	\$86.00
Invoice Total	<b>\$946.00</b>

All maintenance has been carried out in compliance with AS1851, applicable local and state legislation and DA19.

# austriantaxdepreciationservices

Sydney | Melbourne | Brisbane | Adelaide | Perth | Canberra | Darwin | Hobart



## Tax Depreciation Schedule

2 Bedroom Apartment

at

602/8 Church Street Fortitude Valley QLD

for

Gaycorp Pty Ltd

May 2017

17/TAXDEP/13988

**Australian Tax Depreciation Services Pty Limited**

abn | 28 105 828 448

Level 29, Chifley Tower, 2 Chifley Square **Sydney** NSW 2000

P: 1300 557 342 F: 1300 558 231

Level 40, 140 William Street **Melbourne** VIC 3000

P: 1300 557 342 F: 1300 558 231

Level 19, AMP Place, 10 Eagle Street **Brisbane** QLD 4000

P: 1300 557 342 F: 1300 558 231

Level 28, AMP Tower 140 St Georges Terrace **Perth** WA 6000

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Level 30, Westpac House 91 King William Street **Adelaide** SA 5000

P: 1300 557 342 F: 1300 558 231

Administration & Accounts PO Box 227, Oyster Bay NSW 2225

email | [info@austtaxonline.com.au](mailto:info@austtaxonline.com.au)

[www.austtaxonline.com.au](http://www.austtaxonline.com.au)

## Tax Depreciation Schedule

### Contents

#### Tax Depreciation Schedule

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#### Appendix

Appendix A - Tax Depreciation Schedule Summary

Appendix B - Graphical Representation of Yearly Claims and Accumulative Claims

Appendix C - Tax Depreciation Schedule Worksheet

Appendix D - Accountant's Notes

Appendix E - Site Photographs

## Tax Depreciation Schedule

### 1.0 Introduction – Basis of Report

#### Basis of Report

This report is based on the following information:

1. Capital cost comprising the following:

(a) Purchase Price	\$	540,000
(b) Improvements – Capital Works	\$	-
(c) Stamp Duty (Approx.)	\$	17,325
(d) Legal Costs (Approx.)	\$	1,511
<b>Total Disbursements</b>	<b>\$</b>	<b>558,836</b>
(e) Deduct Land Value	\$	(210,000)
(f) Deduct items not legible for depreciation (landscaping and site clearance)	\$	(11,150)
(g) Deduct other costs not attributable to Construction Costs	\$	(73,716)
<b>Total Assessed Construction Cost</b>	<b>\$</b>	<b>263,970</b>

- |   |                    |
|---|--------------------|
| 2. Date of Exchange:                          | 13th November 2015 |
| 3. Date of Settlement:                        | 27th November 2015 |
| 4. Date of first lease / schedule start date: | 30th November 2015 |
| 5. Unit Entitlement:                          | -                  |

*Note: This report is based on information provided to our firm by the client and is to be used for the purpose of income tax returns only.*



## 2.0 General Notes Relating to the Schedules

- ▶ The estimates are based on the assumption that the property was acquired after September 1999 and therefore the depreciation has been calculated applying the effective life method. In cases where the property has been acquired pre-Sept 1999, the same methodology has been adopted in accordance with the Taxation Ruling IT 2685 and Depreciation and Taxation Ruling TR 2000/18 – Income Tax: Depreciation Effective Life.
- ▶ The estimates for Year 1 have been calculated on the basis of a full calendar year (365 days) and this will need to be adjusted should the “ownership/income producing” period be less than a full year for tax purposes. Therefore, the first year claim should become the amount of depreciation available in the first year between the date of purchase or date of first lease and the end of the financial year. The date of purchase is when the contract is settled.
- ▶ Owners are advised to discuss and confirm that above assumptions with their tax adviser before using this tax depreciated information.
- ▶ For the purpose of this valuation we understand that all items of plant and equipment listed in the schedule are owned by the tax payer.
- ▶ Land apportionment, land improvements and other building costs not eligible for allowances have not been included in this report. Non-eligible items include expenditure on clearing the land prior to construction & landscaping costs.
- ▶ Depreciation has been calculated using the diminishing value method.
- ▶ Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income, excluding short-term traveller’s accommodation or non-residential usage.
- ▶ Items of plant and equipment with an individual value of less than \$300 have been depreciated at 100% in accordance with section 55(2), low cost/short life items.

## 2.0 General Notes Relating to the Schedules (cont.)

- ▶ The diminishing value method of depreciation incorporates writing off low-cost plant (i.e. plant costing less than \$1,000) through a low value pool where applicable. This is effective as at 1 July 2000 and plant in this “pool” is depreciated at a rate of 37.50%. However this rate is halved during the first year of ownership.
- ▶ Where common items of plant are apportioned between various strata entitlements these items cannot be allocated to the low value pool. Additionally, once items have been allocated to the low-value pool it must remain in the pool.
- ▶ The basis of depreciation of an item of Plant and Equipment includes its purchase price (ITAA Sect 42-65) and also delivery costs, installation costs (IT 2197) and the cost associated with bringing the plant into full operation (ITAA97 Sect 8-1)
- ▶ Due to the undefined nature of Plant and Articles it is at the owner/s (or their accountants) discretion as to whether or not a claim for any particular item should be made.
- ▶ In the case of properties, which have been purchased second hand, a request has been made for a valuation of separate items of plant and equipment allowable under depreciation to be specified within the sale agreement. In circumstances where these values are not identified within the contract, we have taken an estimate of the particular items of plant and equipment basing these estimates on the general market value of the plant & equipment itself in relation to the purchase price of the property.
- ▶ Furthermore, requests have been made for details of previous depreciation and opening deducted costs. Where the contract is silent or no reference is made to previous depreciation claims, we have made an independent assessment of the plant & equipment and have assumed that the previous use of the property was strictly for owner/occupier purposes.

### 3.0 Disclaimer

- ▶ The schedules and values included in this report have been prepared for the sole purpose of claims under the Income Tax Assessment Act and are for the use of the current or future owners of the premises, or their agents in dealings with tax claims only.
  
- ▶ Australian Tax Depreciation Services (ATDS) does not accept any contractual, tortious or other form of liability for any consequences, loss or damage, which may arise as a result relying on this document.

## 4.0 Certification

### Tax Depreciation Schedule

**We hereby certify that in our opinion the capital costs related to:**

1. Depreciable items – as scheduled in accordance with the Income Tax Assessment Act (ITAA) 1936, Part 3, Division 3A, Sections 54, 55, 56, 60, 61 and 62. Plant & Articles in accordance with ITAA 1997, Division 41.
2. Electrical Mains Connection – in accordance with Division 3A, Section 70(A).
3. Building Allowance – in accordance with Division 10D, Sections 124ZF-ZH. General Capital Allowances in accordance with the ITTA 1997, Division 40. Capital Allowances in accordance with Division 42 & Capital Works in accordance with Division 43.
4. Structural Improvement Allowance – in accordance with Division 10D, Section 1234ZFB.
5. This report incorporates changes from the ‘Ralph Review of Business Taxation’ of 21 September 1999.
6. Addendum to 2000/18
7. Draft Ruling 2004/D3
8. Withdrawal of IT 242
9. Tax Laws Amendment (Personal Tax Reduction and improved Depreciation Arrangements) ACT 2006 (55 of 2006) introduced 11th May 2006 and received Royal Assent on 22nd June 2006



Yenktesh Reddy  
(B.Build Constn. Ec)

**Director**

**Australian Tax Depreciation Services Pty Limited**

Level 29, Chifley Tower, 2 Chifley Square, **Sydney** NSW 2000

Level 40, 140 William Street **Melbourne** VIC 3000

Level 24, AMP Place, 10 Eagle Street **Brisbane** QLD 4000

Level 28, AMP Tower 140 St Georges Terrace **Perth** WA 6000

Level 24, Westpac House 91 King William Street **Adelaide** SA 5000

**Administration & Accounts** PO Box 54 Liverpool Retail NSW 1871

## 5.0 Referenced Material

The following publications were used as referenced material for the preparation of this report.

- ▶ An Indicative Guide to the Preparation of QS Reports – Tax Depreciation Schedules for Investment/Rental properties published by the Australian Institute of Quantity Surveyors – January 2002
- ▶ Rental Properties 2012 – published by the Australian Taxation Office
- ▶ Guide to Depreciating Assets 2012 published by the Australian Taxation Office
- ▶ Australian Tax Master Guide 2012 – published by CGH Australia Limited

Other referenced material includes the following:

- ▶ Rawlinsons Australian Construction Handbook – 2012
- ▶ Cordells Construction Cost Guide – Quarterly Updates
- ▶ Australian Institute of Quantity Surveyors Quarterly Cost Updates

**Appendix A**  
**Tax Depreciation Schedule Summary**



## Tax Depreciation Schedule Summary

602/8 Church Street Fortitude Valley QLD

Financial Year	Plant & Equipment	Building Allowance	Structural Improvements	Total
Year 1 <b>2016FY</b>	\$ 6,508	\$ 5,578	\$ -	\$ 12,085
Year 2 <b>2017FY</b>	\$ 6,748	\$ 5,578	\$ -	\$ 12,326
Year 3 <b>2018FY</b>	\$ 4,956	\$ 5,578	\$ -	\$ 10,534
Year 4 <b>2019FY</b>	\$ 3,733	\$ 5,578	\$ -	\$ 9,311
Year 5	\$ 2,881	\$ 5,578	\$ -	\$ 8,459
Year 6	\$ 2,275	\$ 5,578	\$ -	\$ 7,853
Year 7	\$ 1,834	\$ 5,578	\$ -	\$ 7,411
Year 8	\$ 1,505	\$ 5,578	\$ -	\$ 7,082
Year 9	\$ 1,253	\$ 5,578	\$ -	\$ 6,831
Year 10	\$ 1,057	\$ 5,578	\$ -	\$ 6,635
Year 11 +	\$ 8,118	\$ 161,748	\$ -	\$ 169,866
<b>TOTAL</b>	<b>\$ 40,869</b>	<b>\$ 217,523</b>	<b>\$ -</b>	<b>\$ 258,392</b>

Information current at  
May 2017

Please note that the indicative depreciation and building allowance figures may change in accordance with changes to taxation laws.

**Tax Depreciation Schedule**

**Appendix B**  
**Graphical Representation of Yearly Claims & Cumulative Claims**

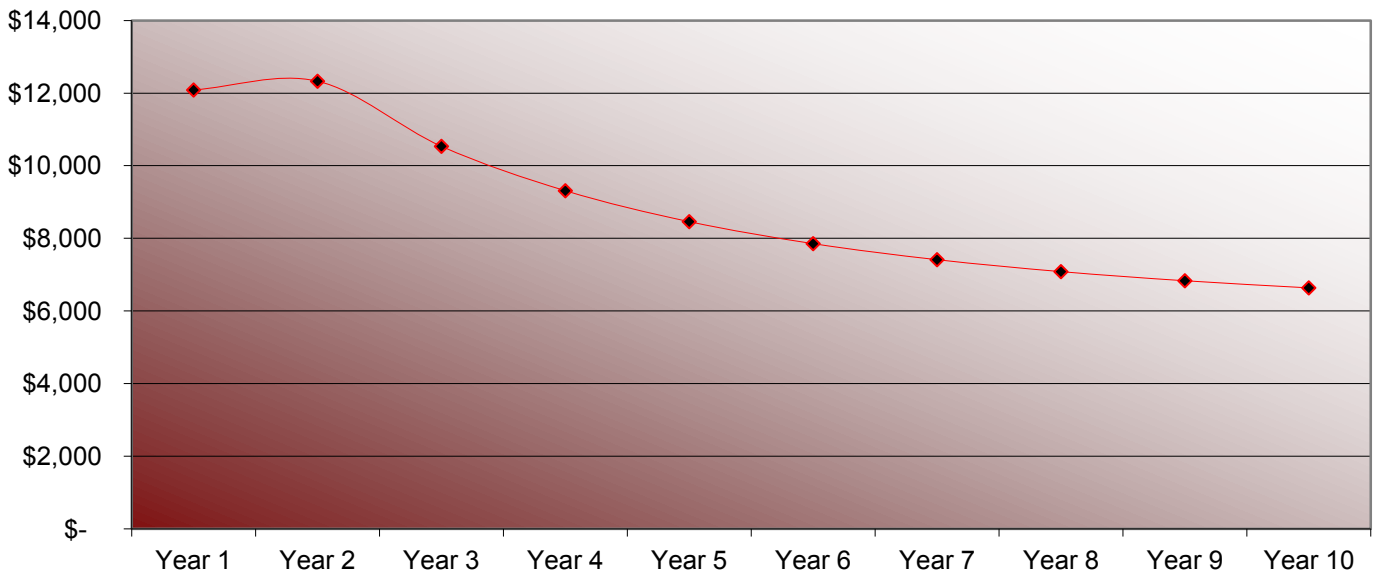




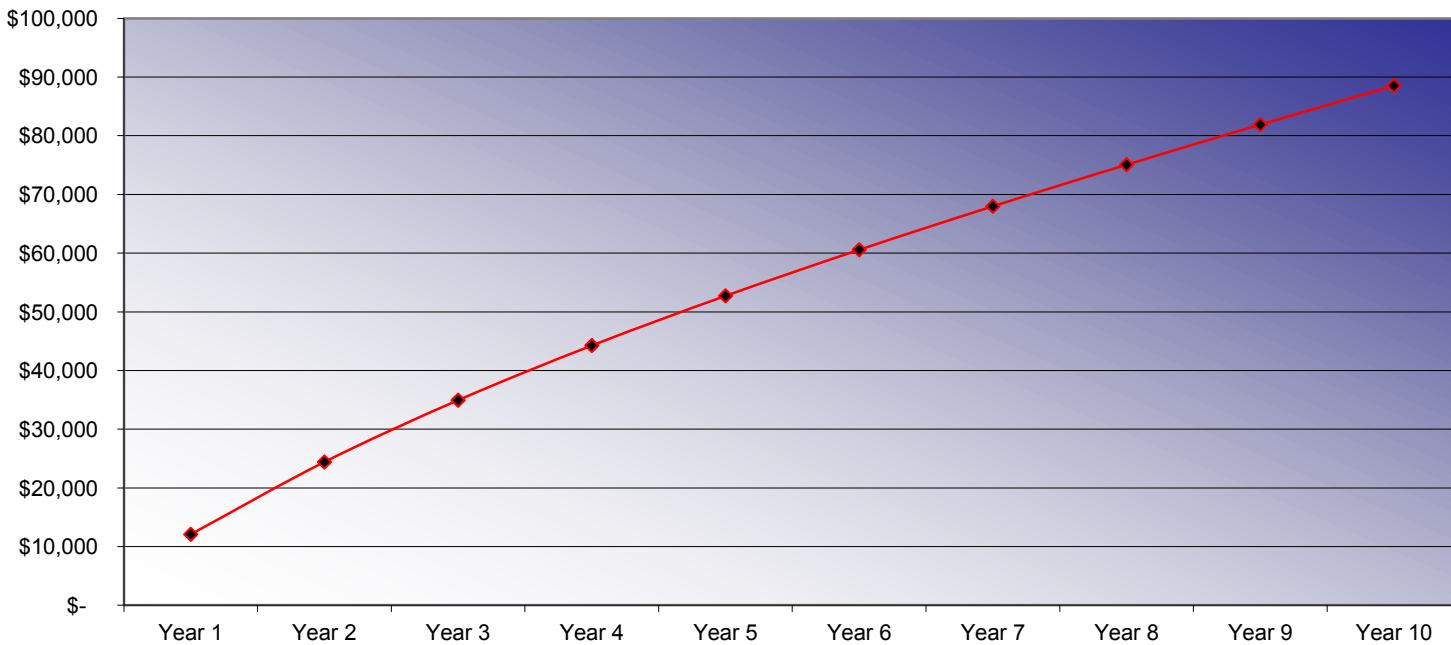
### Graphical Representation of Yearly Claims & Cumulative Claims

602/8 Church Street Fortitude Valley QLD

*Yearly Claims*



*Cumulative Claims*



**Tax Depreciation Schedule**

**Appendix C**  
**Tax Depreciation Schedule Worksheet**



602/8 Church Street Fortitude Valley QLD

Diminishing Value Method

May 2017

Item	Depreciable Item	Effective Life (yrs)	Dim Value Rate %	Base Installed Cost (\$)	Builders' Preliminaries 13.50% (\$)	Professional Fees 4.50% (\$)	Total Installed Cost (\$)	DEPRECIATION FOR FINANCIAL YEAR 1 (\$)	DEPRECIATION FOR FINANCIAL YEAR 2 (\$)	DEPRECIATION FOR FINANCIAL YEAR 3 (\$)	DEPRECIATION FOR FINANCIAL YEAR 4 (\$)	DEPRECIATION FOR FINANCIAL YEAR 5 (\$)	DEPRECIATION FOR FINANCIAL YEAR 6 (\$)	DEPRECIATION FOR FINANCIAL YEAR 7 (\$)	DEPRECIATION FOR FINANCIAL YEAR 8 (\$)	DEPRECIATION FOR FINANCIAL YEAR 9 (\$)	DEPRECIATION FOR FINANCIAL YEAR 10 (\$)	DEPRECIATION FOR FINANCIAL YEARS 11 + (\$)
<b>Non Pooled Items</b>																		
1	<b>Items depreciable @ 6.67%</b>																	
a	Lifts: Electric / Hydraulic	30.00	6.67	6,762	913	345	8,020	535	499	466	435	406	379	354	330	308	287	4,022
2	<b>Items depreciable @ 8.00%</b>																	
a	Chillers - absorption	25.00	8.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Hydrant booster pump	25.00	8.00	94	13	5	111	9	8	8	7	6	6	5	5	5	4	48
c	Stair pressurisation - pressurisation and extraction fans	25.00	8.00	232	31	12	275	22	20	19	17	16	15	13	12	11	10	120
3	<b>Items depreciable @ 10.00%</b>																	
a	Air handling units	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	AC Chillers - Centrifugal	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c	AC Volumetrics - Water cooled	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d	Pumps	20.00	10.00	127	17	6	150	15	14	12	11	10	9	8	7	6	6	52
e	Escalators (machinery & moving parts)	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f	Generators	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g	Gas fireplace - ducted central	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h	Solar powered generating system	20.00	10.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i	Water pumps	20.00	10.00	228	31	12	270	27	24	22	20	18	16	14	13	12	10	94
4	<b>Items depreciable @ 13.33%</b>																	
a	AC Volumetrics - Air cooled	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Condensing sets	15.00	13.33	3,815	515	195	4,525	603	523	453	393	340	295	256	222	192	166	1,082
c	Cooling towers	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d	Fan coil units	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e	Packaged AC unit	15.00	13.33	3,950	533	202	4,685	625	541	469	407	352	305	265	229	199	172	1,120
f	Floating Timber Flooring	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g	Heating - Gas fire - free standing	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h	Hot water system - solar	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i	Operable pergola louvres - controls / motors	15.00	13.33	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>Items depreciable @ 15.00%</b>																	
a	Vinyl	13.33	15.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Furniture (freestanding), free standing sundry electrical appliances & misc utensils	13.33	15.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	<b>Items depreciable @ 16.67%</b>																	
a	Swimming pool chlorinators / filtration (incl pumps)	12.00	16.67	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Hot water system - electric	12.00	16.67	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c	Hot water system - gas	12.00	16.67	1,302	176	67	1,545	258	215	179	149	124	103	86	72	60	50	249
d	Fire alarm - bell	12.00	16.67	93	13	5	110	18	15	13	11	9	7	6	5	4	4	18
e	Fire indicator panel (FIP)	12.00	16.67	156	21	8	185	31	26	21	18	15	12	10	9	7	6	30
f	EWIS (master emergency panel, speakers, strobe light, warden intercom phone)	12.00	16.67	245	33	12	290	48	40	34	28	23	19	16	13	11	9	47
g	Cooktops	12.00	16.67	612	83	31	725	121	101	84	70	58	49	40	34	28	23	117
h	Freezers	12.00	16.67	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i	Ovens	12.00	16.67	2,015	272	103	2,390	398	332	277	231	192	160	133	111	93	77	386
j	Refrigerators	12.00	16.67	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
k	Stove	12.00	16.67	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>				<b>19,630</b>	<b>2,650</b>	<b>1,003</b>	<b>23,283</b>	<b>2,710</b>	<b>2,358</b>	<b>2,056</b>	<b>1,795</b>	<b>1,570</b>	<b>1,376</b>	<b>1,208</b>	<b>1,062</b>	<b>936</b>	<b>826</b>	<b>7,386</b>

602/8 Church Street Fortitude Valley QLD

May 2017

Diminishing Value Method

Item	Depreciable Item	Effective Life (yrs)	Dim Value Rate %	Base Installed Cost (\$)	Builders' Preliminaries 13.50% (\$)	Professional Fees 4.50% (\$)	Total Installed Cost (\$)	DEPRECIATION FOR FINANCIAL YEAR 1 (\$)	DEPRECIATION FOR FINANCIAL YEAR 2 (\$)	DEPRECIATION FOR FINANCIAL YEAR 3 (\$)	DEPRECIATION FOR FINANCIAL YEAR 4 (\$)	DEPRECIATION FOR FINANCIAL YEAR 5 (\$)	DEPRECIATION FOR FINANCIAL YEAR 6 (\$)	DEPRECIATION FOR FINANCIAL YEAR 7 (\$)	DEPRECIATION FOR FINANCIAL YEAR 8 (\$)	DEPRECIATION FOR FINANCIAL YEAR 9 (\$)	DEPRECIATION FOR FINANCIAL YEAR 10 (\$)	DEPRECIATION FOR FINANCIAL YEARS 11 + (\$)
	<b>Brought Forward</b>			19,630	2,650	1,003	23,283	2,710	2,358	2,056	1,795	1,570	1,376	1,208	1,062	936	826	7,386
	<b>Items depreciable @ 20.00%</b>																	
7	AC - Damper motors (Incl VAVs)	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a	AC - Mini split systems up to 20KW	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	AC - Room units	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c	Carpets	10.00	20.00	2,415	326	123	2,864	573	458	367	293	235	188	150	120	96	77	308
d	Linoleum	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e	Garbage bins	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f	Resistance gym equipment	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g	Intercom	10.00	20.00	615	83	31	730	146	117	93	75	60	48	38	31	24	20	78
h	MATV - amplifiers	10.00	20.00	188	25	10	223	45	36	29	23	18	15	12	9	7	6	24
i	MATV - Modulators	10.00	20.00	142	19	7	168	34	27	22	17	14	11	9	7	6	5	18
j	MATV - power sources	10.00	20.00	91	12	5	108	22	17	14	11	9	7	6	5	4	3	12
k	PABX	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
l	Telephone handsets	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
m	Ducted vacuum system - hoses, motors, wands	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
n	Curtains	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
o	Window shutter controls / motors	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
p	Fire hose reels & nozzles	10.00	20.00	332	45	17	394	79	63	50	40	32	26	21	17	13	11	42
q	Stair pressurisation - AC Variable drives	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
r	Stair pressurisation - sensors	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
s	Dishwashers	10.00	20.00	875	118	45	1,038	208	166	133	106	85	68	54	44	35	28	111
t	Garbage disposal units	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
u	Washing machines	10.00	20.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
v																		
	<b>Items depreciable @ 25.00%</b>																	
8	Sewerage treatment motors / controls	8.00	25.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a																		
	<b>Items depreciable @ 28.57%</b>																	
9	Swimming pool cleaning devices	7.00	28.57	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a																		
	<b>Items depreciable @ 30.03%</b>																	
10	Garbage compacting systems	6.66	30.03	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a																		
	<b>Items depreciable @ 33.33%</b>																	
11	Fire alarm - heat / smoke	6.00	33.33	362	49	18	429	143	95	64	42	28	19	13	8	6	4	7
a																		
	<b>Items depreciable @ 40.00%</b>																	
12	Cardio vascular gym equipment	5.00	40.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a	Light fittings - free standing	5.00	40.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Artificial grass & matting	5.00	40.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c	Outdoor / Common area furniture - freestanding	5.00	40.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d																		
e	Garden watering installations - control panels, pumps, timing devices	5.00	40.00	264	36	13	313	125	75	45	27	16	10	6	4	2	1	2
f	Garden lights - solar	5.00	40.00	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Pooled Items</b>																	
13	Items depreciable @ 37.50% (for year 2 and beyond. Year one is calculated at 50% of this rate(18.75%)).																	
a	Ceiling Fans	-	37.50	856	116	44	1,015	190	309	193	121	75	47	29	18	12	7	12
b	Clock electric	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c	Digital video display (DVD) player	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d	Hand dryers - electrical	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e	Electric / Gas heaters	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f	Linen	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>			25,770	3,479	1,316	30,565	4,274	3,722	3,065	2,551	2,143	1,814	1,545	1,324	1,141	987	8,000

602/8 Church Street Fortitude Valley QLD

Diminishing Value Method

May 2017

Item	Depreciable Item	Effective Life (yrs)	Dim Value Rate %	Base Installed Cost (\$)	Builders' Preliminaries 13.50% (\$)	Professional Fees 4.50% (\$)	Total Installed Cost (\$)	DEPRECIATION FOR FINANCIAL YEAR 1 (\$)	DEPRECIATION FOR FINANCIAL YEAR 2 (\$)	DEPRECIATION FOR FINANCIAL YEAR 3 (\$)	DEPRECIATION FOR FINANCIAL YEAR 4 (\$)	DEPRECIATION FOR FINANCIAL YEAR 5 (\$)	DEPRECIATION FOR FINANCIAL YEAR 6 (\$)	DEPRECIATION FOR FINANCIAL YEAR 7 (\$)	DEPRECIATION FOR FINANCIAL YEAR 8 (\$)	DEPRECIATION FOR FINANCIAL YEAR 9 (\$)	DEPRECIATION FOR FINANCIAL YEAR 10 (\$)	DEPRECIATION FOR FINANCIAL YEARS 11 + (\$)
	<b>Brought Forward</b>			<b>25,770</b>	<b>3,479</b>	<b>1,316</b>	<b>30,565</b>	<b>4,274</b>	<b>3,722</b>	<b>3,065</b>	<b>2,551</b>	<b>2,143</b>	<b>1,814</b>	<b>1,545</b>	<b>1,324</b>	<b>1,141</b>	<b>987</b>	<b>8,000</b>
g	Mirrors - freestanding	-	37.50	695	94	35	824	155	251	157	98	61	38	24	15	9	6	10
h	Radios	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i	Rugs	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
j	Stereo system	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
k	Surround sound system	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
l	Cordless phone	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
m	Television antennas - freestanding	-	37.50	507	68	26	601	113	183	115	72	45	28	17	11	7	4	7
n	Television set	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
o	Portable vacuum cleaner	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
p	Ventilation fans	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
q	Video cassette recorders (VCR)	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
r	Blinds	-	37.50	2,564	346	131	3,041	570	927	579	362	226	141	88	55	35	22	36
	Bathroom accessories (freestanding - shower caddies, soap holders, toilet brushes)	-	37.50	688	93	35	816	153	249	155	97	61	38	24	15	9	6	10
s	Exhaust fans (including lighting / heating)	-	37.50	710	96	36	842	158	257	160	100	63	39	24	15	10	6	10
t	Heated towel rails - electric	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
u	Shower curtains	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
v	Spa bath pumps / chlorinators/ heaters	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
w	Detectors (addressable manual call points, heat, multi point type & smoke)	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
z	Fire extinguishers	-	37.50	278	38	14	330	62	100	63	39	25	15	10	6	4	2	4
aa	Crockery	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ab	Cutlery	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ac	Microwave ovens	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ad	Rangehoods	-	37.50	420	57	21	498	93	152	95	59	37	23	14	9	6	4	6
ae	Water filters - electrical	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
af	Clothes dryer	-	37.50	435	59	22	516	97	157	98	61	38	24	15	9	6	4	6
ag	Automatic garage door controls	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ah	Automatic garage door motors	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ai	Freestanding bbqs	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
aj	Garden sheds - freestanding	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ak	Automatic gate door controls	-	37.50	167	23	9	198	37	60	38	24	15	9	6	4	2	1	2
al	Automatic gate door motors	-	37.50	310	42	16	368	69	112	70	44	27	17	11	7	4	3	4
am	Sauna heating assets	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
an	Tennis court cleaners, drag brooms, nets, rollers, umpire chairs	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ao	Access control pads	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ap	Door controllers	-	37.50	365	49	19	433	81	132	82	52	32	20	13	8	5	3	5
aq	Proximity card readers	-	37.50	525	71	27	623	117	190	119	74	46	29	18	11	7	4	7
ar	Swipe card readers	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
as	CCTV cameras	-	37.50	206	28	11	244	46	74	47	29	18	11	7	4	3	2	3
at	CCTV monitors	-	37.50	187	25	10	222	42	68	42	26	16	10	6	4	3	2	3
au	CCTV recorders - digital	-	37.50	175	24	9	208	39	63	40	25	15	10	6	4	2	1	2
av	CCTV recorders - time lapse	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
aw	CCTV recorders - switching units	-	37.50	142	19	7	168	32	51	32	20	13	8	5	3	2	1	2
ax	Security code pads	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ay	Security control panels	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
az	Security detectors (glass, passive, infra-red & vibration)	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ba	Security GSM units	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
bb	Security sirens / bells	-	37.50	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>			<b>34,144</b>	<b>4,609</b>	<b>1,744</b>	<b>40,497</b>	<b>6,136</b>	<b>6,748</b>	<b>4,956</b>	<b>3,733</b>	<b>2,881</b>	<b>2,275</b>	<b>1,834</b>	<b>1,505</b>	<b>1,253</b>	<b>1,057</b>	<b>8,118</b>

602/8 Church Street Fortitude Valley QLD

May 2017

Diminishing Value Method

Item	Depreciable Item	Effective Life (yrs)	Dim Value Rate %	Base Installed Cost (\$)	Builders' Preliminaries (\$) 13.50%	Professional Fees (\$) 4.50%	Total Installed Cost (\$)	DEPRECIATION FOR FINANCIAL YEAR 1 (\$)	DEPRECIATION FOR FINANCIAL YEAR 2 (\$)	DEPRECIATION FOR FINANCIAL YEAR 3 (\$)	DEPRECIATION FOR FINANCIAL YEAR 4 (\$)	DEPRECIATION FOR FINANCIAL YEAR 5 (\$)	DEPRECIATION FOR FINANCIAL YEAR 6 (\$)	DEPRECIATION FOR FINANCIAL YEAR 7 (\$)	DEPRECIATION FOR FINANCIAL YEAR 8 (\$)	DEPRECIATION FOR FINANCIAL YEAR 9 (\$)	DEPRECIATION FOR FINANCIAL YEAR 10 (\$)	DEPRECIATION FOR FINANCIAL YEARS 11 + (\$)
	Brought Forward			34,144	4,609	1,744	40,497	6,136	6,748	4,956	3,733	2,881	2,275	1,834	1,505	1,253	1,057	8,118
	<u>Items available for immediate deduction</u>																	
14	Items depreciable @ 100.00%																	
a	Door stops (free standing)	-	100	102	14	5	120	120	0	0	0	0	0	0	0	0	0	0
b	Door closers	-	100	212	29	11	251	251	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>			<b>34,458</b>	<b>4,652</b>	<b>1,760</b>	<b>40,869</b>	<b>6,508</b>	<b>6,748</b>	<b>4,956</b>	<b>3,733</b>	<b>2,881</b>	<b>2,275</b>	<b>1,834</b>	<b>1,505</b>	<b>1,253</b>	<b>1,057</b>	<b>8,118</b>
15	Balance of Construction Cost Attributable As an allowance for Residential Building Works (Section 43 Capital Works)	39.00	2.50	188,100	25,394	9,607	223,101	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	161,748
16	Structural Improvements/Improvements	40.00	2.50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>			<b>222,558</b>	<b>30,045</b>	<b>11,367</b>	<b>263,970</b>	<b>12,085</b>	<b>12,326</b>	<b>10,534</b>	<b>9,311</b>	<b>8,459</b>	<b>7,853</b>	<b>7,411</b>	<b>7,082</b>	<b>6,831</b>	<b>6,635</b>	<b>169,866</b>

**Appendix D**  
**Accountants Notes**



## Notes to your Accountant

The following information is provided to assist your accountant.

We have been engaged to prepare a Tax Depreciation Schedule for the attached property. We have prepared this report on the following basis, which is in accordance with the following documents:

- ▶ Relevant Australian Taxation Office (ATO) rulings [see report].
- ▶ An Indicative Guide to the Preparation of QS Reports – Tax Depreciation Schedules for Investment/Rental properties published by the Australian Institute of Quantity Surveyors – January 2002.
- ▶ Rental Properties 2012 – published by the Australian Taxation Office.
- ▶ Guide to Depreciation 2012 published by the Australian Taxation Office.
- ▶ Australian Tax Master Guide 2012 – published by CGH Australia Limited.

Other referenced material includes the following:

- ▶ Rawlinsons Australian Construction Handbook – 2012
- ▶ Cordells Construction Cost Guide – Quarterly Updates.

The report contains several elements, which are of major significance.

**Date of construction:** We have made an assessment of the date of which construction commenced (if not advised by the client or if not obtainable from documentation) and have assumed that it falls into one of the following categories, on which our assessment is based. In essence the following dates of particular importance:

- ▶ 18 July 1985 or prior (residential properties) and 21 July 1982 (non residential) attracts no capital works deduction.
- ▶ Construction commencing between 18 July 1985 and 15 September 1987 attracts a capital works deduction of 4%.
- ▶ Construction commencing after 15 September 1987 attracts capital works deduction of 2.50%.

**Capital Works Deduction or Special Building Write off:** has been calculated based on an estimation of cost. This cost is based on the year construction commenced. This figure is exclusive of the following items:

- ▶ Fixtures & fittings (plant & equipment)



## Tax Depreciation Schedule

- ▶ Land cost
- ▶ Site preparation (demolition and tree removal)
- ▶ Developers profit
- ▶ Soft landscaping (plants, trees, soil, pebbles, etc)

Costs which are included in the above assessment include architectural fees, engineering fees, a reasonable allowance for variations and foundation excavation costs.

**Schedule Start Date:** is based on the date of settlement or when the property becomes first available for income producing purposes.

**Second Hand Properties:** In regards to second hand properties we have made an assessment of the construction cost of the year the building was completed. This amount encompasses the original cost of construction, plus allowable expenses including builder's preliminaries and professional fees.

**Structural Improvements & Improvements (Noted under Improvements on page 3 of the report):** is the cost associated with the improvement once completed, less the value of Plant & Equipment (which is depreciated separately). The valuation for structural improvements are related to specific works such as sealed driveways, retaining walls, fences, etc carried out after 26th February 1992.

Improvements include items such as refurbishment, alterations and additions.

**Plant & Equipment:** the values for these items are based on the value at the time that the property was first available for rent. In the case where fixtures and fittings have been updated, they are still assessed at their value the day the property is first available for rent (settlement date). The value of this plant and equipment is based on our professional opinion and is derived from a combination of our knowledge of cost and the market value of the plant itself compared with the purchase price.

### The Report

Our report is dissected and should be read as follows:

**Title page** – highlighting the address of the property, job number and month the report was

**Page 2** – contents page, which is a summary of items contained within the report.

**Page 3** – Basis of the report. The total assessed construction cost is the value of construction cost the year the building was completed. This amount has been derived from obtaining the purchase price and adding improvements and structural improvements (less plant), adding stamp duty and legal costs and then deducting land value, landscaping and site clearance, stamp duty and legal fees and all other items not associated with construction costs including capital gain & developer's profit.

## Tax Depreciation Schedule

Stamp duty and legal fees are not included within the total assessed construction cost and should be dealt with separately.

The settlement date/schedule start date represents the date on which this report is based on. Year One is Appendix A is derived from this year as a total. Hence this date will need be apportioned over the period that the property actually used for income producing purposes for the particular year the tax claim is being prepared for. (See example)

**Page 4 & 5** – Explains some general notes relating to the schedule.

**Page 6** – Disclaimer

**Page 7** – Signed certification of the report

**Page 8** – Referenced material

**Appendix A** – Is divided into four columns. Year one represents the first year of depreciation for the client based on a full calendar year. It is a combination of the plant and equipment, building allowance, structural improvements & improvements.

**Appendix B** – is a graphical representation of the yearly claims and cumulative claims.

**Appendix C** – is the tax depreciation schedule worksheet. This highlights all plant and equipment eligible for depreciation, the base installed cost, a reasonable allowance for builders' preliminaries and professional fees and a total installed cost.

The total installed cost will have a total figure of the total amount of depreciation eligible. This is calculated from an assessment of the plant and equipment and also the original construction cost.

**Appendix D** – is this document

**Appendix E** – are the photographs taken during our site inspection (if applicable).

## Plant & Equipment

Depreciation is calculated by multiplying the total installed cost against the diminishing value rate. This provides a total value for the first year of depreciation. The rate has been derived from the effective life of each particular item of plant and is as per TR 2000/18 or unless assessed otherwise.

## Section 43 Capital Works

This is the total cost of construction less plant & equipment. These works are depreciated at either 4.00% or 2.50% depending on the date of construction. For properties with a 4.00% write off, the capital cost is written off for 25 years. Conversely, for buildings with a 2.50% write off, the capital cost is written off over a period of 40 years.

## Tax Depreciation Schedule

Note that the effective life for these two items is depended on the age of the building. For example a new property will have an effective life of 40 years and the owner will have the benefit of the total allowable depreciation. For older properties, the owner will have the benefit of the depreciation for the balance of effective life. See below:

*This is an actual extract from “Rental Properties” published by the ATO.*

*“The Coulsons purchased a rental property in 1 July 1998 for \$150,000. The property was built in March 1992 for \$65,000. Therefore, the Coulsons are entitled to claim a capital works deduction (special building write-off) at a rate of 2.50% per annum fro*

As the property is 6 years old, they will be entitled to claim this for a total of 34 years only not 40.

### Structural Improvements / Improvements

This is the value of all capital improvements (less plant) and is depreciated at a rate of 2.50% over the period of effective life (derived from when the improvements were carried out). Structural improvements include for items such as sealed driveways, retaining walls and fences carried out after 26 February 1992

Improvements include for capital works such as building an extension (such as adding on a room or garage), alterations (removing a wall) or improvements such as erecting a pergola, patio or carport.

### Summary

To ascertain the first year of depreciation – simply refer to Appendix A – obtain the depreciation allowance for Year 1 and apportion it with the schedule start date. See below:

### Example

Total Capital Works Depreciation Year 1:	\$8,681
Schedule start date / Settlement date:	20 July 2000
Number of day’s property is owned from 20th July 2000 to 30th June 2001:	346

Thus:

$$\frac{346}{365} \times 8,681 = \$8,229 \text{ total capital works claim for year one (income tax return 2000/01)}$$

The difference between the total installed cost (Appendix C) and the total in (Appendix A) represents depreciation that cannot be claimed. This is the depreciation of the building at 4.00% or 2.50% over the age of the property prior to this particular client purchasing it. This loss of depreciation is not realised upfront, but in the latter years.

## Tax Depreciation Schedule

Despite the fact that depreciation may never have been claimed, the tax office makes the following clear:

- ▶ that depreciation is available for either 25 years or 40 years only
- ▶ a purchaser is allowed to depreciate the total construction cost at the respective percentage
- ▶ plant and equipment can be assessed irrespective of the age of the property
- ▶ Any structural improvements after 26 February 1992 will be eligible for depreciation.

**Appendix E  
Site Photographs**

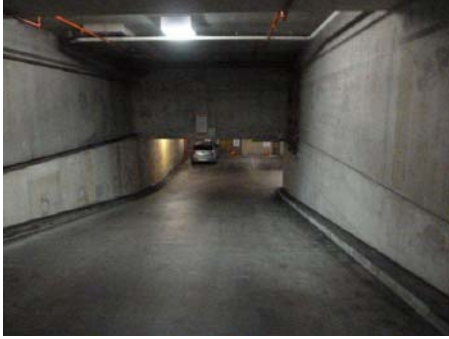












🔍 Search for a street address



602/8 Church Street, Fortitude Valley QLD 4006



🛏️ 2 🍷 2 🚗 1

ESTIMATED VALUE:

**\$530,000**

High Confidence

### Property Timeline

602/8 Church Street, Fortitude Valley QLD 4006

- All
- Sold
- Rent

**\$500** per week

**Feb 2018**  
Rent

Mosaic Apartment Management

**\$520** per week

**Nov 2015**

Rent

Mosaic Apartment Management

**\$540,000**

**Nov 2015**

Sold

Ray White - New Farm

**\$540,000**

**Oct 2015**

Sold

Ray White New Farm

**\$555,000**

**May 2011**

Sold

## Kitchen, Bath,

Visit Our Website Now  
Information. Get Your  
Renovated Today.

Kitchen Under 2k

## Over 25 Years E

We Provide Quality and Aff  
Residence

Westport Builders

### About this property

602/8 Church Street, Fortitude Valley QLD 4006

Bedrooms	2
Bathrooms	2
Car Spaces	1
Land Size	89 m <sup>2</sup>
Building Area	89 m <sup>2</sup>
Property Type	unit
Council Area	Brisbane - Brisbane
Year Built	2014
Lot/Plan	602/SP229973
Suburb Name	Fortitude Valley
Postcode	4006
State	QLD

## Kitchen, Bat

Visit Our Website N  
Information. Get Yc  
Renovated Today.

Kitchen Under 2k



### Tax Return Service

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from \$ 40

Start Now!

(<http://www.ljtax.com.au>)



## Comparable Sold properties in Fortitude Valley

Looking at similar homes in Fortitude Valley, QLD 4006 can help you better understand this unit's potential value.

Sold

Sold

Sold

1/79 Berwick Street

unit 2 2 1

325/78 Arthur Street

unit 2 2 1

10 Trinity Street

unit 2 2

### Comparable Rent properties in Fortitude Valley

Looking at similar homes in Fortitude Valley, QLD 4006 can help you better understand this unit's potential value.

<p>Rent</p> <p>606/56 Prospect Street</p> <p>unit 2 2 2</p> <p><b>\$575</b> per week May 2021</p> <p><a href="https://www.aupropertyreport.com/rent/view/606/56-prospect-street-fortitude-valley-">https://www.aupropertyreport.com/rent/view/606/56-prospect-street-fortitude-valley-</a></p>	<p>Rent</p> <p>46/59 Robertson Street</p> <p>unit 2 2 1</p> <p><b>\$500</b> per week May 2021</p> <p><a href="https://www.aupropertyreport.com/rent/view/46/59-robertson-street-fortitude-valley-">https://www.aupropertyreport.com/rent/view/46/59-robertson-street-fortitude-valley-</a></p>	<p>Rent</p> <p>SP805/365 St Paul's Terrace</p> <p>unit 2 1</p> <p><b>\$475</b> per week May 2021</p> <p><a href="https://www.aupropertyreport.com/rent/view/SP805/365-st-paul-s-terrace-fortitude-valley-">https://www.aupropertyreport.com/rent/view/SP805/365-st-paul-s-terrace-fortitude-valley-</a></p>
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## Schools closest to 602/8 Church Street, Fortitude Valley QLD 4006

**Music Industry College** (<https://www.aupropertyreport.com/school-report/3868157/music-industry-college/>)

LEVEL 1, 458 WICKHAM STREET  
Fortitude Valley 4006

Secondary

Independent

0.18 km

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**All Hallows' School** <sup>Top 10</sup> (<https://www.aupropertyreport.com/school-report/3273752/all-hallows-school/>)

547 ANN STREET  
Brisbane 4000

Combined

Catholic

0.85 km

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**New Farm State School** (<https://www.aupropertyreport.com/school-report/3174235/new-farm-state-school/>)

CNR JAMES AND HEAL STREETS  
New Farm 4005

Primary

Government

0.96 km

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**St James College** (<https://www.aupropertyreport.com/school-report/3277831/st-james-college/>)

201 BOUNDARY STREET  
BRISBANE 4000

Secondary

Catholic

1.03 km

**Brisbane Central State School** **Top 100** (<https://www.aupropertyreport.com/school-report/3172663/brisbane-central-state-school/>)

ROGERS STREET  
Spring Hill 4000

Primary

Government

1.1 km

**Holy Spirit School** (<https://www.aupropertyreport.com/school-report/3277910/holy-spirit-school/>)

36 VILLIERS STREET  
New Farm 4005

Primary

Catholic

1.33 km

**Brisbane Girls Grammar School** **Top 5** (<https://www.aupropertyreport.com/school-report/3273843/brisbane-girls-grammar-school/>)

GREGORY TERRACE  
Brisbane 4000

Secondary

Independent

1.8 km

## Neighbouring properties to 602/8 Church Street, Fortitude Valley QLD 4006

Explore other properties on Fortitude Valley, QLD 4006.

1003/8 Church Street

1206/8 Church Street

608/8 Church Street



Fortitude Valley 4006

Fortitude Valley 4006

Fortitude Valley

<https://www.aupropertyreport.com/property-report/unit-602-8-church-st-fortitude-valley-qld-4006>

## Suburb Information

Fortitude Valley, QLD 4006

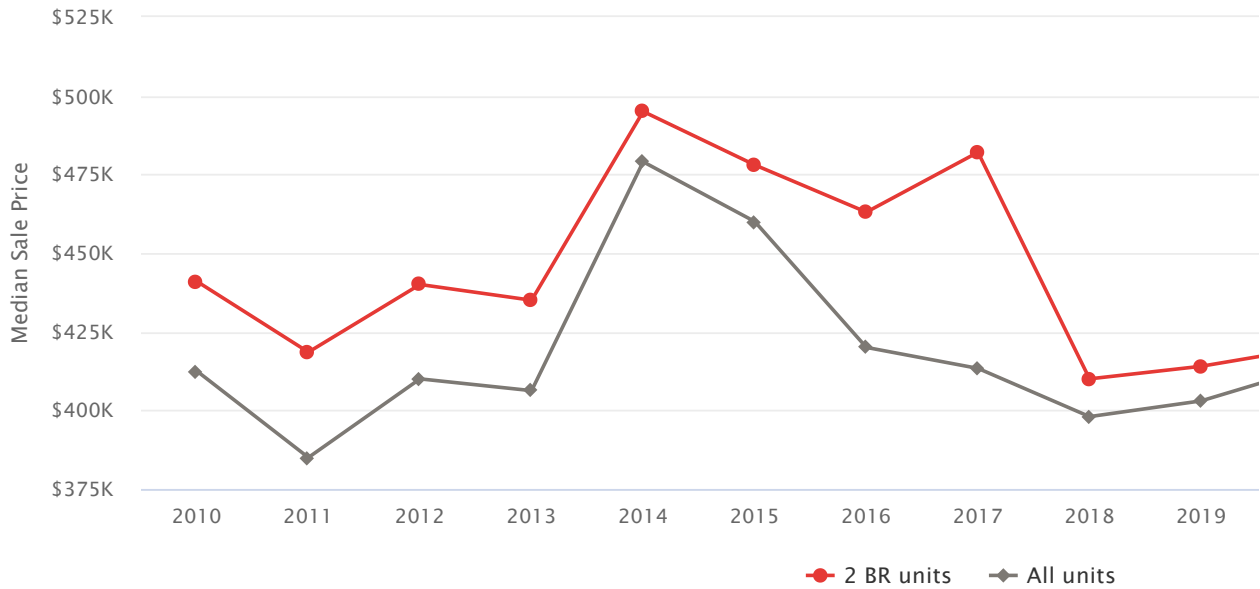
Part of Brisbane

[View Suburb Report → \(https://www.aupropertyreport.com/property-report/unit-602-8-church-st-fortitude-valley-qld-4006\)](https://www.aupropertyreport.com/property-report/unit-602-8-church-st-fortitude-valley-qld-4006)

# Market Trends For Fortitude Valley

2 bedroom units in Fortitude Valley

Median Sale Price      Median Rent



# Auction Results For Fortitude Valley

Units sold in Last 12 months ends 19 Jun 2021

\$400 K - \$600 K

1

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less than \$400 K

(Median Price Range)

4

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The information collected from many public sources; deemed reliable but not guaranteed.

## Tax Invoice

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**Invoice No**            **I000137**

Tax Practice

Date                      **13 August 2020**

Phone: +61292119790

G Christodoulou Investments Super Fund  
2012

### Annual Accounts - SMSF

Job No.                    J000926

- Preparation of SMSF annual accounts, tax return and various minutes as required.
- Prepare workpapers and arrange external audit.
- Lodge annual return with the ATO.

### Tasks

Description	Time	Rate	Amount
SMSF - Query Follow Up Queries	1.00	200.00	1,300.00
		Sub Total	1,300.00
		GST	130.00
		<b>Total</b>	<b>1,430.00</b>

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### Payment Advice

Please detach this portion and return with your  
payment to:  
Tax Practice

<b>Invoice No</b>	<b>I000137</b>
<b>Amount Due</b>	<b>1,430.00</b>
<b>Due Date</b>	<b>27 August 2020</b>

Amount Paid                      \_\_\_\_\_

What are you registered as?	From 4 July 2018	From 1 July 2019	Notes	Schedule 1 Item Number
A proprietary company (except a special purpose company)	\$263	\$267	Late payment fee applies if not paid within 2 months after review date	Item 102
A special purpose company (proprietary)*	\$53	\$54	Late payment fee applies if not paid within 2 months after review date	Item 103
A special purpose company (public)*	\$49	\$50	Late payment fee applies if not paid within 2 months after review date	Item 103
A registered scheme or notified foreign passport	\$1,224	\$1,240	Late payment fee applies if not paid within 2 months after review date	Item 104
A small transferring financial institution (except a special purpose company)	\$245	\$248	Late payment fee applies if not paid within 2 months after review date	Item 106
A registered scheme that is being wound up	No fee	No fee		Item 105
A company in liquidation	No fee	No fee		Item 107
A registered entity under the Australian Charities and Not-for-profits Commission Act 2012	No fee	No fee		Item 108

### Upfront annual review fees

A company or registered scheme may elect to pay the fee specified above as an upfront or advance payment for fees in relation to review dates for a period of 10 years.

Note: Item numbers refer to Sch 1 Pt 1A of the Corporations (Review Fees) Regulations 2003. There are no forms prescribed. No late fees apply.

What are you registered as?	From 4 July 2018	From 1 July 2019	Notes	Schedule 1 Item Number
A public company (except a special purpose company or a small transferring financial institution)	\$9,374	\$9,499		Item 101
A proprietary company (except a special purpose company)	\$1,951	\$1,977		Item 102
A special purpose company (proprietary) *	\$370	\$375	See note below	Item 103



## Income tax 552

<b>Date generated</b>	16/04/2021
<b>Overdue</b>	\$306.75 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$306.75 DR

## Transactions

10 results found - from 16 April 2019 to 16 April 2021 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Feb 2021	1 Jul 2020	General interest charge			\$306.75 DR
19 Jan 2021	30 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$306.75		\$306.75 DR
3 Aug 2020	24 Apr 2020	Credit transferred to Integrated Client Account	\$1,312.00		\$0.00
27 Apr 2020	24 Apr 2020	Payment received		\$1,312.00	\$1,312.00 CR
21 Nov 2019	30 Oct 2019	Transfer out of payment received on 30 Oct 19	\$1,312.00		\$0.00
31 Oct 2019	30 Oct 2019	Payment received		\$1,312.00	\$1,312.00 CR
29 May 2019	3 Jun 2019	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$904.45		\$0.00
29 May 2019	29 May 2019	Interest on overpayment for Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$32.45	\$904.45 CR
29 May 2019	3 Dec 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$666.95		\$872.00 CR
29 May 2019	2 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$1,538.95	\$1,538.95 CR



Australian Government  
Australian Taxation Office

**Agent** SYDNEY TAX PRACTICE  
**Client** THE TRUSTEE FOR G  
CHRISTODOULOU INVESTMENTS  
SUPERFUND  
**ABN** 52 773 002 774  
**TFN** 358 604 934

## Activity statement 001

<b>Date generated</b>	16/04/2021
<b>Overdue</b>	\$1,249.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$1,249.00 DR

## Transactions **Income Tax Instalments: \$1,312\*4 = \$5,248**

29 results found - from **16 April 2018** to **16 April 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Apr 2021	1 Apr 2021	General interest charge			\$1,249.00 DR
8 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$1,249.00		\$1,249.00 DR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$1,249.00		\$0.00
1 Oct 2020	30 Sep 2020	Payment received		\$1,249.00	\$1,249.00 CR
3 Aug 2020	1 Jun 2020	General interest charge			\$0.00
3 Aug 2020	24 Apr 2020	Credit transfer received from Income Tax Account		\$1,312.00	\$0.00
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20 - PAYG Instalments	\$1,312.00		\$1,312.00 DR
21 Jul 2020	21 Jul 2020	General interest charge			\$0.00
21 Jul 2020	20 Jul 2020	Payment received		\$1,312.00	\$0.00
1 Jun 2020	1 Jun 2020	General interest charge			\$1,312.00 DR
10 May 2020	28 Apr 2020	Original Activity Statement for the period ending 31 Mar 20 - PAYG Instalments	\$1,312.00		\$1,312.00 DR
1 Mar 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19 - PAYG Instalments	\$1,312.00		\$0.00
21 Feb 2020	20 Feb 2020	Payment received		\$1,312.00	\$1,312.00 CR
21 Nov 2019	21 Nov 2019	General interest charge			\$0.00



Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
21 Nov 2019	30 Oct 2019	Partial payment transferred in from Income tax account		\$1,312.00	\$0.00
3 Nov 2019	28 Oct 2019	Original Activity Statement for the period ending 30 Sep 19 - PAYG Instalments	\$1,312.00		\$1,312.00 DR
4 Aug 2019	29 Jul 2019	Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments	\$1,786.00		\$0.00
25 Jul 2019	24 Jul 2019	Payment		\$1,786.00	\$1,786.00 CR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$1,171.00		\$0.00
26 Apr 2019	24 Apr 2019	Payment		\$1,171.00	\$1,171.00 CR
1 Apr 2019	1 Apr 2019	General interest charge			\$0.00
21 Mar 2019	20 Mar 2019	Payment		\$1,171.00	\$0.00
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$1,171.00		\$1,171.00 DR
4 Nov 2018	29 Oct 2018	Original Activity Statement for the period ending 30 Sep 18 - PAYG Instalments	\$1,171.00		\$0.00
11 Oct 2018	10 Oct 2018	Payment		\$1,171.00	\$1,171.00 CR
5 Aug 2018	30 Jul 2018	Original Activity Statement for the period ending 30 Jun 18 - PAYG Instalments	\$1,148.00		\$0.00
25 Jul 2018	24 Jul 2018	Payment		\$1,148.00	\$1,148.00 CR
6 May 2018	30 Apr 2018	Original Activity Statement for the period ending 31 Mar 18 - PAYG Instalments	\$1,148.00		\$0.00
26 Apr 2018	24 Apr 2018	Payment		\$1,148.00	\$1,148.00 CR



## Current details for ABN 52 773 002 774

### ABN details

Entity name:	The Trustee for G CHRISTODOULOU INVESTMENTS SUPERFUND
ABN status:	Active from 14 Apr 2013
Entity type:	Superannuation Fund
Goods & Services Tax (GST):	Not currently registered for GST
Main business location:	NSW 2000

### Super Fund Lookup

[Use Super Fund Lookup](#) to check the eligibility of **The Trustee for G CHRISTODOULOU INVESTMENTS SUPERFUND** to receive rollovers and contributions

### Deductible gift recipient status

Not entitled to receive tax deductible gifts

#### Disclaimer

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