

Michael L Hughes SMSF

ABN 36 887 789 115

Financial Statements
For the year ended 30 June 2023

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

Phone: 94342722 Fax: 94341694

Michael L Hughes SMSF
ABN 36 887 789 115

Contents

Independent Auditor's Report to the Members

Trustee's Declaration

Detailed Operating Statement

Detailed Statement of Financial Position

Depreciation Schedule

Member's Information Statement

Notes to the Financial Statements

Compilation Report

Michael L Hughes SMSF

ABN 36 887 789 115

Independent Audit Report to the Members of Michael L Hughes SMSF

Financial Statements

I have audited the special purpose financial statements comprising the Operating Statement, Statement of Financial Position, Notes to the Financial Statements and the Trustee's Declaration of Michael L Hughes SMSF for the year ended 30 June 2023.

Trustee's responsibility for the financial statements

The RSE's trustee is responsible for the preparation and fair presentation of the financial statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the RSE's Governing Rules, comply with the requirements of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and the Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations) and are appropriate to meet the needs of the members. The trustee is also responsible for such internal controls as the trustee determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted an independent audit of the financial statements in order to express an opinion on them to the trustee of Michael L Hughes SMSF.

My audit has been conducted in accordance with Australian Auditing Standards. These Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trustee's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustee, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion the financial statements present fairly, in all material respects, in accordance with accounting policies described in the financial statements the financial position of Michael L Hughes SMSF as at 30 June 2023 and the results of its operations and its cash flows for the year ended 30 June 2023.

Basis of accounting and restriction on use

Without modifying my opinion, I draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the trustee's financial reporting responsibilities under the RSE's Governing Rules. As a result, the financial statements may not be suitable for another purpose.

Michael L Hughes SMSF

ABN 36 887 789 115

Independent Audit Report to the Members of Michael L Hughes SMSF

Compliance

I have performed a reasonable assurance engagement to provide an opinion in relation to the trustee's compliance with applicable provisions under the Superannuation Industry (Supervision) Act 1993 (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, Corporations Act 2001 (Corporations Act) and Corporation Regulations 2001 (Corporation Regulations).

Trustee's responsibility for compliance

- (a) The RSE's trustee is responsible for complying with the requirements of the SIS Act, SIS Regulations, APRA reporting standards, the Corporations Act and Corporations Regulations.
- (b) The trustee is also responsible, under the following Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA for:
- (i) Condition C1 -
- Maintaining an identifiable amount of minimum liquid assets at all times in the form specified;
 - Ensuring that, at all times, the fund held an identifiable amount of minimum liquid assets of at least an amount, as specified above, in the form specified.
 - Maintaining the required level of minimum liquid assets in the form specified and for determining that this has occurred during the year ended 30 June 2023.
 - Internal controls relevant to the maintenance of the form in which the minimum liquid assets is held.
- (ii) Condition C5 - ensuring that all assets of the RSE, including all bank accounts are 'custodially held', as defined in the trustee's RSE licence, by the custodian.
- (iii) Condition E1 - maintaining an identifiable amount of net tangible assets at all times during the reporting period.

Our Independence and Quality Control

I have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with Auditing Standard ASQC1 Quality Control for Firms that Perform Audits and reviews of Financial Reports and Other Financial Information and Other Assurance Engagements, Michael L Hughes SMSF maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Michael L Hughes SMSF

ABN 36 887 789 115

Independent Audit Report to the Members of Michael L Hughes SMSF

Independent Assurance Practitioner's responsibilities

My responsibility is to express an opinion on the trustee's compliance with the requirements of the SIS Act, SIS Regulations, APRA Reporting Standards, Corporations Act and Corporation Regulations based on the reasonable assurance engagement. My reasonable assurance engagement has been conducted in accordance with applicable AUASB Standards on Assurance Engagements. These Standards require that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance whether the trustee of Michael L Hughes SMSF has, in all material respects:

(a) complied with the relevant requirements of the following provisions (to the extent applicable) of the SIS Act and SIS Regulations:

Sections 29VA, 35A, 65, 66, 67, 95, 97, 98, 99F, 101, 105, 106, 109, 117, 154 and 155(2);

Regulations 3.10, 5.08, 6.17, 7.04, 7.05, 9.09, 9.14, 13.14, 13.17, 13.17A;

(b) complied with the APRA Reporting Standards that are subject to reasonable assurance (to the extent applicable);

(c) complied with the relevant requirements of the following provisions of the Corporations Act and Corporation Regulations (to the extent applicable):

Sections 1012B, 1012F, 1012H(2), 1012I, 1013B, 1013D, 1013K(1), 1013K(2), 1016A(2), 1016A(3), 1017B(1), 1017B(5), 1017BA, 1017C(2), 1017C(3), 1017C(5), 1017C(8), 1017D(1), 1017D(3), 1017D(3A), 1017DA(3), 1017E(2), 1017E(3), 1017E(4), 1020E(8) and 1020E(9);

Regulations 7.9.07Q-7.9.07W, 7.9.11K, 7.9.11N, 7.9.11O, 7.9.11P, 7.9.11Q, 7.9.32(3), 7.9.48B, 7.9.48C and 7.9.48D;

(d) complied with the requirement to prepare the respective forms required by the APRA reporting standards; for the year ended 30 June 2023.

My responsibility is also to express an opinion on the trustee's compliance with the respective Conditions of the 'Schedule - additional conditions imposed under Section 29EA of the Act' of the RSE Licence issued by APRA referred to under the heading Trustee's Responsibility for Compliance, above of Michael L Hughes SMSF for the year ended 30 June 2023.

Inherent limitations

Due to the inherent limitations of any evidence gathering procedures and the internal control framework, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above, as the reasonable assurance engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above are undertaken on a test basis.

The reasonable assurance opinion expressed in this report has been formed on the above basis.

Basis for Preparation and Restricted Distribution

This report has been prepared solely for the trustee in order to meet the APRA reporting requirements of the trustee. This report is intended solely for the trustee and APRA (and ASIC where applicable), and should not be distributed to or used by parties other than the trustee and APRA (and ASIC where applicable). I disclaim any assumption of responsibility for any reliance on this report to any party other than the trustee and APRA (and ASIC where applicable), or for any purpose other than that for which it was prepared.

Michael L Hughes SMSF

ABN 36 887 789 115

Independent Audit Report to the Members of Michael L Hughes SMSF

Opinion

In my opinion the trustee of Michael L Hughes SMSF has complied, in all material respects with:

- (a) The requirements of the applicable SIS Act and SIS Regulations, APRA Reporting Standards, Corporations Act and Corporations Regulations specified above for the year ended 30 June 2023.
- (b) The conditions contained in Conditions C1, C5, E1, F1, G1 of the 'Schedule – additional conditions imposed under section 29EA of the Act' of the RSE Licence issued by the APRA, specified above.
- (c) The requirement to maintain an operational risk reserve at the required target amount in accordance with its ORFR strategy.

Michael L Hughes SMSF
ABN 36 887 789 115
Trustee's Declaration

The director of Michael LHughes Pty Ltd has determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the director of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 2023.

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

Michael Lloyd Hughes , (Director)

Date

Michael L Hughes SMSF
ABN 36 887 789 115
Detailed Operating Statement
For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Revenue			
Employers contributions - Michael		9,283	
Dividends - Franked		458	459
Dividends - Unfranked		266	17
Franking Credits		196	7
Interest received		2	1
Net foreign income			52
Profit/Loss on sale of assets		883	219
Rent received		18,008	15,967
Total revenue		29,096	16,721
Expenses			
Accountancy		2,772	2,574
ATO Levy		259	259
Bank fees & charges		120	120
Depreciation		582	614
Filing fees		349	332
Interest		21,624	15,541
Investment Expenses		44	44
Property Expenses		6,168	9,095
Total expenses		31,918	28,579
Benefits Accrued as a Result of Operations		(2,823)	(11,858)

The accompanying notes form part of these financial statements.

Michael L Hughes SMSF
ABN 36 887 789 115
Detailed Statement of Financial Position as at 30 June 2023

	2023	2022
	\$	\$
Investments		
Shares in listed companies	15,398	21,732
Total Investments	15,398	21,732
Other Assets		
Cash at bank	4,636	1,098
CDIA - 5558		250
Dividends Receivable		476
22B Ellesmer Circuit, Success	500,000	450,000
Fixtures & fittings	13,426	13,426
Less: Accumulated depreciation	(2,362)	(1,780)
Total other assets	515,701	463,470
Total assets	531,099	485,202
Liabilities		
Less: PAYG Instalments Paid		(406)
Less: Imputation Credits	(196)	(15)
Trust TFN Withheld		(10)
ATO Refunds/Payable	(172)	
Liberty Finance	241,146	246,376
Total liabilities	240,778	245,945
Net Assets Available to Pay Benefits	290,321	239,256
Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	290,321	239,256
	290,321	239,256

The accompanying notes form part of these financial statements.

**Michael L Hughes SMSF
ABN 36 887 789 115**

Depreciation Schedule for the year ended 30 June, 2023

	DISPOSAL		ADDITION		DEPRECIATION			PROFIT		LOSS								
	Total	Priv	OWDV	Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto +	Above	Total -	Priv	
Fixtures & Fittings																		
OzShut	2,536	0.00	2,196	11/09/19	0		0	2,196	D	5.00	110	0	2,086	0	0	0	0	0
Doors	275	0.00	238	17/09/19	0		0	238	D	5.00	12	0	226	0	0	0	0	0
Blinds	595	0.00	524	11/01/20	0		0	524	D	5.00	26	0	498	0	0	0	0	0
Lights	10,020	0.00	8,688	17/09/19	0		0	8,688	D	5.00	434	0	8,254	0	0	0	0	0
	<u>13,426</u>		<u>11,646</u>		<u>0</u>		<u>0</u>	<u>11,646</u>			<u>582</u>	<u>0</u>	<u>11,064</u>					
								Deduct Private Portion										
								<u>Net Depreciation</u>			<u>582</u>							

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Michael L Hughes SMSF
ABN 36 887 789 115
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Michael Lloyd Hughes		
Opening balance - Michael	239,256	194,460
Change in members benefits - Michael	53,888	42,655
Transfers from other funds - Michael		14,000
Allocated earnings	(12,105)	(11,858)
Employers contributions - Michael	9,283	
Balance as at 30 June 2023	290,321	239,256
Withdrawal benefits at the beginning of the year	239,256	194,460
Withdrawal benefits at 30 June 2023	290,321	239,256

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Michael Lloyd Hughes or write to The Trustee, Michael L Hughes SMSF.

Michael L Hughes SMSF
ABN 36 887 789 115
Member's Information Statement
For the year ended 30 June 2023

	2023	2022
	\$	\$
<hr/>		
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	(2,823)	(11,858)
Change in members benefits - Michael	53,888	42,655
Transfers from other funds - Michael		14,000
Amount allocatable to members	51,065	44,796
 Allocation to members		
Michael Lloyd Hughes	51,065	44,796
Total allocation	51,065	44,796
Yet to be allocated	51,065	44,796
 Members Balances		
Michael Lloyd Hughes	290,321	239,256
Allocated to members accounts	290,321	239,256
Yet to be allocated		
Liability for accrued members benefits	290,321	239,256

The accompanying notes form part of these financial statements.

Michael L Hughes SMSF
ABN 36 887 789 115
Notes to the Financial Statements
For the year ended 30 June 2023

2023

2022

Note 1: Statement of Significant Accounting Policies

The trustee has 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 accompanying Regulations, the trust deed of the fund and the needs of its member.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

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 by the trustees.

- Measurement of Assets

Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;
- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) insurance policies by reference to the surrender value of the policy; and
- (v) property, plant and equipment at trustees' assessment of their realisable value.

- Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

- Income Tax Expense

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

Michael L Hughes SMSF
ABN 36 887 789 115
Notes to the Financial Statements
For the year ended 30 June 2023

2023

2022

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

- Superannuation Contributions Surcharge

The superannuation fund is recognising the superannuation contributions surcharge as an expense at the time of the receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant member's account.

Michael L Hughes SMSF
ABN 36 887 789 115
Compilation Report to Michael L Hughes SMSF

We have compiled the accompanying special purpose financial statements of Michael L Hughes SMSF, which comprise the balance sheet as at 30 June 2023, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustee's declaration. 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 Director of the Trustee Company

The director of the trustee company of Michael L Hughes SMSF is 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 its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the director of the trustee company, 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 (including Independence Standards).

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 director of the trustee company who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

GOODALL & CO
1/235 Rockingham Road
SPEARWOOD WA 6163

2 October, 2023

THE MICHAEL L HUGHES SUPERANNUATION FUND
SHARE ACCOUNT (AT COST)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>COST</u>		<u>TOTAL</u>
		<u>NO. OF SHARES</u>	<u>PER SHARE</u>	
28 Apr 2022	Auscann Group	6,008	0.06	389
6 May 2022	Auscann Group	3,600	0.06	227
9 May 2022	Auscann Group	23,725	0.06	1,505
21 Mar 2022	Epsilon Healthcare	22,916	0.05	1,120
5 Apr 2022	Epsilon Healthcare	25,000	0.04	1,120
29 Apr 2022	Epsilon Healthcare	13,513	0.04	483
22 Mar 2021	Origin Energy	252	46.50	11,718
16 Apr 2021	Origin Energy	228	4.41	1,006
21 Apr 2021	Origin Energy	248	4.12	1,022
20 May 2021	Origin Energy	281	3.98	1,119
30 Jul 2021	Origin Energy	510	4.15	2,116
TOTAL COST OF SHARES HELD AT 30 JUNE 2023				\$21,824

THE MICHAEL L HUGHES SUPERANNUATION FUND
SHARE ACCOUNT (AT MARKET VALUE)

As at 30th June 2023

<u>DATE</u>	<u>NAME</u>	<u>NO. OF SHARES</u>	<u>MARKET VALUE PER SHARE</u>	<u>TOTAL</u>
28 Apr 2022	Auscann Group	6,008	0.04	240
6 May 2022	Auscann Group	3,600	0.04	144
9 May 2022	Auscann Group	23,725	0.04	949
21 Mar 2022	Epsilon Healthcare	22,916	0.021	481
5 Apr 2022	Epsilon Healthcare	25,000	0.021	525
29 Apr 2022	Epsilon Healthcare	13,513	0.021	284
22 Mar 2021	Origin Energy	252	8.41	2,119
16 Apr 2021	Origin Energy	228	8.41	1,917
21 Apr 2021	Origin Energy	248	8.41	2,086
20 May 2021	Origin Energy	281	8.41	2,363
30 Jul 2021	Origin Energy	510	8.41	4,289
MARKET VALUE OF SHARES HELD AT 30 JUNE 2023				\$15,398

**MEMBER'S STATEMENT
MICHAEL L HUGHES SMSF**

MR MICHAEL HUGHES
22 WATSON ROAD
BEELIAR WA 6164

MEMBERS NO: SMSF118404726028

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2023 and for the reporting period 1 July 2022 to 30 June 2023.

Your Details		Your Balance	
Date of Birth	5/02/1974	Total Benefits	\$290,321
Tax File Number	Provided	Comprising:	
Date Joined Fund	7/12/2015	- Preserved	\$290,321
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$0
Current Salary		- Taxable Component	\$290,321
Vested Amount	\$290,321		
Insured Death Benefit			
Total Death Benefit	\$290,321	Tax Free Proportion	0.00%
Disability Benefit		Taxable Proportion	100.00%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2022	239,256			239,256
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>	53,888			53,888
Concessional Contributions	9,282			9,282
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employers Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	(12,105)			(12,105)
Transfers in and transfers from reserves				
	51,065		0	51,065
	290,321	0	0	290,321
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Excess Contributions Tax				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Superannuation Surcharge Tax				
Transfers out and transfers to reserves				
	0	0	0	0
Member's Account Balance at 30/06/23	290,321	0	0	290,321

AUDIT REPORT

SELF MANAGED SUPERANNUATION FUND

Name of Auditor: Mr Anthony William Boys

Address of Auditor: PO Box 3376
RUNDLE MALL SA 5000

Name of auditing firm: SUPER AUDITS

Professional association: Registered Company Auditor

Professional registration number: 67793

Name of SMSF: The Trustees for the Michael L Hughes SMSF

ABN of SMSF or TFN of SMSF: 36 887 789 115

Address of SMSF: C/- GOODALL & CO
PO Box 27276
SPEARWOOD WA 6163

Year of income being audited: 30/06/2023