

Sotirion Super Fund

2022 FY

05/08/2022

- * Divorce Settlement ~ 100% to Kon Sotirion ✓
0% " Alex " ✓
- * prop^y Valuation ~ updated ✓

M.C.

Financial statements and reports for the year ended
30 June 2022

Sotiriou Superannuation Fund

Prepared for: Konstantinos Sotiriou and Alexander Sotiriou

Sotiriou Superannuation Fund

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Sotiriou Superannuation Fund Trustees Declaration

The trustees 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 trustees declare that:

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

Specifically, the trustees 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 trustees, 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 trustees by:

.....
Konstantinos Sotiriou

Trustee

.....
Alexander Sotiriou

Trustee

14 September 2022

Sotiriou Superannuation Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the Sotiriou Superannuation Fund which comprise the statement of financial position as at 30/06/2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

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

Our Responsibility

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

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

Assurance Disclaimer

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

The special purpose financial statements were compiled exclusively for the benefit of the trustees 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.

AMCO Public Accountants Pty Ltd

of

PO Box 3035, Bankstown Square, New South Wales 2200

Signed:

Dated: 14/09/2022

Sotiriou Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
Income		
Investment Income		
Dividends Received		
Australia And New Zealand Banking Group Limited	0.00	487.00
Coles Group Limited.	0.00	134.00
Healius Limited	0.00	47.00
Telstra Corporation Limited.	0.00	842.00
The Star Entertainment Group Limited	0.00	41.00
Wesfarmers Limited	0.00	510.00
Westpac Banking Corporation	0.00	352.00
Woolworths Group Limited	0.00	187.00
	<u>0.00</u>	<u>2,600.00</u>
Interest Received		
CBA Cash Management Account	6.14	5.00
	<u>6.14</u>	<u>5.00</u>
Property Income		
11 Frederick Street, St Peters NSW, Australia	32,240.00	32,240.00
	<u>32,240.00</u>	<u>32,240.00</u>
Other Investment Income		
CBA Cash Management Account	0.00	3.00
	<u>0.00</u>	<u>3.00</u>
Contribution Income		
Employer Contributions - Concessional		
Konstantinos Sotiriou	0.00	726.00
Poppy Sotiriou	0.00	4,402.00
	<u>0.00</u>	<u>5,128.00</u>
Investment Gains		
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
11 Frederick Street, St Peters NSW, Australia	20,000.00	0.00
	<u>20,000.00</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
88 Energy Limited	(529.95)	0.00
Base Resources Limited	580.05	0.00
	<u>50.10</u>	<u>0.00</u>
Other Revaluations	0.00	77,450.00
	<u>0.00</u>	<u>77,450.00</u>
Changes in Market Values	<u>20,050.10</u>	<u>77,450.00</u>
Total Income	<u>52,296.24</u>	<u>117,426.00</u>
Expenses		
Accountancy Fees	460.00	0.00
Amortization of Borrowing Cost	0.00	1,138.00
ASIC Fees	273.00	277.00

Sotiriou Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2022

	2022	2021
	\$	\$
ATO Supervisory Levy	518.00	259.00
Auditor's Remuneration	880.00	440.00
Bank Charges	47.69	123.00
	<u>2,178.69</u>	<u>2,237.00</u>
Depreciation		
11 Frederick Street, St Peters NSW, Australia	0.00	141.00
	<u>0.00</u>	<u>141.00</u>
Property Expenses - Administration Fees		
11 Frederick Street, St Peters NSW, Australia	110.00	0.00
	<u>110.00</u>	<u>0.00</u>
Property Expenses - Agents Commissions		
11 Frederick Street, St Peters NSW, Australia	1,418.56	1,419.00
	<u>1,418.56</u>	<u>1,419.00</u>
Property Expenses - Council Rates		
11 Frederick Street, St Peters NSW, Australia	1,339.00	1,314.00
	<u>1,339.00</u>	<u>1,314.00</u>
Property Expenses - Insurance Premium		
11 Frederick Street, St Peters NSW, Australia	1,938.15	2,046.00
	<u>1,938.15</u>	<u>2,046.00</u>
Property Expenses - Interest on Loans		
11 Frederick Street, St Peters NSW, Australia	0.00	3,370.00
	<u>0.00</u>	<u>3,370.00</u>
Property Expenses - Sundry Expenses		
11 Frederick Street, St Peters NSW, Australia	0.00	110.00
	<u>0.00</u>	<u>110.00</u>
Property Expenses - Water Rates		
11 Frederick Street, St Peters NSW, Australia	1,026.88	818.00
	<u>1,026.88</u>	<u>818.00</u>
Total Expenses	<u>8,011.28</u>	<u>11,455.00</u>
Benefits accrued as a result of operations before income tax	<u>44,284.96</u>	<u>105,971.00</u>
Income Tax Expense		
Income Tax Expense	3,635.40	0.00
Total Income Tax	<u>3,635.40</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>40,649.56</u>	<u>105,971.00</u>

Sotiriou Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential) 11 Frederick Street, St Peters NSW, Australia	2	1,150,000.00	1,130,000.00
Shares in Listed Companies (Australian) 88 Energy Limited	3	800.00	0.00
Base Resources Limited		5,600.00	0.00
Total Investments		<u>1,156,400.00</u>	<u>1,130,000.00</u>
Other Assets			
Bank Accounts CBA Cash Management Account	4	57,787.60	64,824.17
CBA CDIA		5,980.05	0.00
Dividends Receivable		277.00	277.00
Income Tax Refundable		905.08	0.00
Total Other Assets		<u>64,949.73</u>	<u>65,101.17</u>
Total Assets		<u>1,221,349.73</u>	<u>1,195,101.17</u>
Less:			
Liabilities			
Income Tax Payable		0.00	4,541.00
PAYG Instalment Payable		1,135.00	0.00
Sundry Creditors		972.00	11,967.00
Deferred Tax Liability		53,765.17	53,765.17
Total Liabilities		<u>55,872.17</u>	<u>70,273.17</u>
Net assets available to pay benefits		<u>1,165,477.56</u>	<u>1,124,828.00</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
Sotiriou, Konstantinos - Accumulation	5, 6	1,165,477.56	576,521.00
Sotiriou, Poppy - Accumulation		0.00	548,307.00
Total Liability for accrued benefits allocated to members' accounts		<u>1,165,477.56</u>	<u>1,124,828.00</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

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

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. 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)

	2022 \$	2021 \$
11 Frederick Street, St Peters NSW, Australia	1,150,000.00	1,130,000.00
	1,150,000.00	1,130,000.00

Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
88 Energy Limited	800.00	0.00

Sotiriou Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

Base Resources Limited	5,600.00	0.00
	<u>6,400.00</u>	<u>0.00</u>

Note 4: Banks and Term Deposits

	2022 \$	2021 \$
Banks		
CBA CDIA	5,980.05	0.00
CBA Cash Management Account	57,787.60	64,824.17
	<u>63,767.65</u>	<u>64,824.17</u>

Note 5: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,124,828.00	0.00
Benefits accrued as a result of operations	40,649.56	105,971.00
Current year member movements	0.00	1,018,857.00
Liability for accrued benefits at end of year	<u>1,165,477.56</u>	<u>1,124,828.00</u>

Note 6: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	<u>1,165,477.56</u>	<u>1,124,828.00</u>

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2022 \$	2021 \$
Australia And New Zealand Banking Group Limited	0.00	487.00
Coles Group Limited.	0.00	134.00
Healius Limited	0.00	47.00
Telstra Corporation Limited.	0.00	842.00

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

The Star Entertainment Group Limited	0.00	41.00
Wesfarmers Limited	0.00	510.00
Westpac Banking Corporation	0.00	352.00
Woolworths Group Limited	0.00	187.00
	0.00	2,600.00

Note 9: Rental Income

	2022	2021
	\$	\$
11 Frederick Street, St Peters NSW, Australia	32,240.00	32,240.00
	32,240.00	32,240.00

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2022	2021
	\$	\$
Other Revaluations		
Other Revaluations	0.00	77,450.00
	0.00	77,450.00
Real Estate Properties (Australian - Residential)		
11 Frederick Street, St Peters NSW, Australia	20,000.00	0.00
	20,000.00	0.00
Shares in Listed Companies (Australian)		
88 Energy Limited	(529.95)	0.00
Base Resources Limited	580.05	0.00
	50.10	0.00
Total Unrealised Movement	20,050.10	77,450.00
Realised Movements in Market Value		
	2022	2021
	\$	\$
Total Realised Movement	0.00	0.00
Changes in Market Values	20,050.10	77,450.00

Note 11: Income Tax Expense

Sotiriou Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2022

	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	3,635.40	0.00
Deferred Tax Liability/Asset	0.00	53,765.17
Income Tax Expense	<u>3,635.40</u>	<u>53,765.17</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	6,642.74	0.00
Less:		
Tax effect of:		
Increase in MV of Investments	<u>3,007.52</u>	0.00
Add:		
Tax effect of:		
Rounding	0.18	0.00
Income Tax on Taxable Income or Loss	3,635.40	0.00
Less credits:		
Current Tax or Refund	<u>3,635.40</u>	<u>0.00</u>

Sotiriou Superannuation Fund

Members Statement

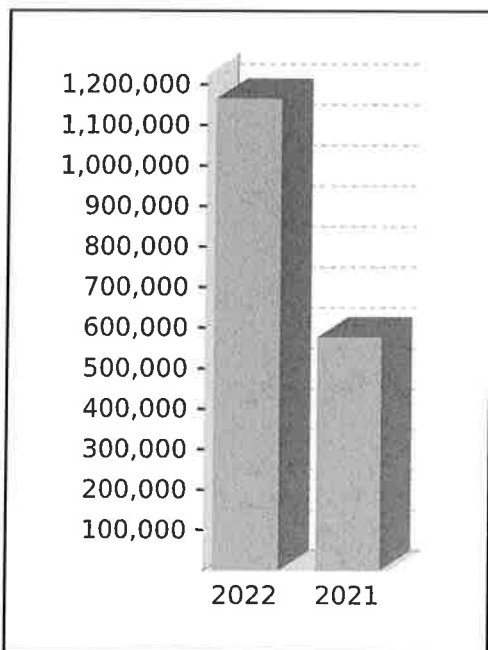
Konstantinos Sotiriou
 1 Warwick Crescent
 Canterbury, New South Wales, 2193, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,165,477.56
Date Joined Fund:	01/07/2020	Total Death Benefit:	1,165,477.56
Service Period Start Date:	01/11/1992		
Date Left Fund:			
Member Code:	SOTKON00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	1,165,477.56
<u>Preservation Components</u>	
Preserved	1,165,299.56
Unrestricted Non Preserved	
Restricted Non Preserved	178.00
<u>Tax Components</u>	
Tax Free	15,000.00
Taxable	1,150,477.56
Investment Earnings Rate	3.03%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	576,521.00	576,521.00
<u>Increases to Member account during the period</u>		
Employer Contributions		726.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	37,053.84	
Internal Transfer In	554,453.45	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	2,550.73	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,165,477.56	577,247.00

Sotiriou Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Konstantinos Sotiriou
Trustee

Alexander Sotiriou
Trustee

Sotiriou Superannuation Fund

Members Statement

Poppy Sotiriou
 1 Warwick Crescent
 Canterbury, New South Wales, 2193, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	58	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2020	Total Death Benefit:	
Service Period Start Date:	03/07/1996		
Date Left Fund:	18/03/2022		
Member Code:	SOTPOP00001A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved

Unrestricted Non Preserved

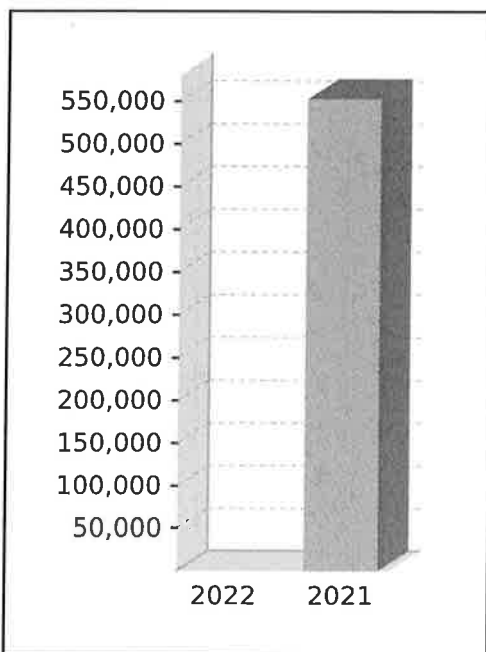
Restricted Non Preserved

Tax Components

Tax Free

Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	548,307.00	548,307.00
<u>Increases to Member account during the period</u>		
Employer Contributions		4,402.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	7,231.12	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	1,084.67	
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	554,453.45	
Closing balance at 30/06/2022	0.00	552,709.00

Sotiriou Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Konstantinos Sotiriou
Trustee

Alexander Sotiriou
Trustee

Sotiriou Superannuation Fund Members Statement

Alexander Sotiriou

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	26	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	24/03/2022	Total Death Benefit:	
Service Period Start Date:			
Date Left Fund:			
Member Code:	SOTALE00002A		
Account Start Date:	24/03/2022		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved

Unrestricted Non Preserved

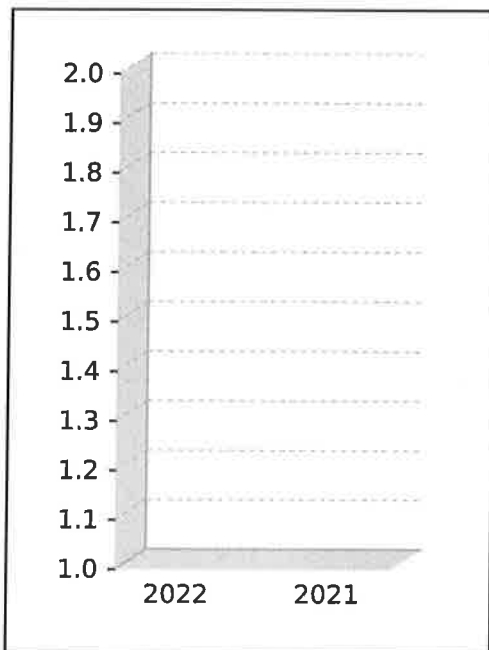
Restricted Non Preserved

Tax Components

Tax Free

Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

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

Sotiriou Superannuation Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Konstantinos Sotiriou
Trustee

Alexander Sotiriou
Trustee

Sotiriou, Konstantinos						
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	0.00	0.00	0.00	726.00	0.00
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	24,274.00	27,500.00
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	0.00
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	27,500.00
Total Super Balance	0.00	0.00	0.00	0.00	0.00	576,521.00
Sotiriou, Poppy						
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00
Concessional Contribution	0.00	0.00	0.00	0.00	4,402.00	0.00
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	20,598.00	27,500.00
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	0.00
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	27,500.00
Total Super Balance	0.00	0.00	0.00	0.00	0.00	548,307.00

NCC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Sotiriou, Alexander	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggerred
Sotiriou, Konstantinos	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggerred
Sotiriou, Poppy	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggerred

Total for All Members	0.00	0.00	0.00	0.00	0.00	0.00	
------------------------------	------	------	------	------	------	------	--

Sotiriou Superannuation Fund
Rental Property Statement

For the year ended 30 June 2022

Property	11 Frederick Street, St Peters NSW...	Market Value	(as at 30/06/2022):	1,150,000.00
Property Account Code:	11fre	Gross Rental Yield:		2.80%
Property Type:	Australian - Residential	Net Rental Yield:		2.30%

	Tax Return Label	GST Label	2022 \$	2021 \$
Income				
Property Income	Label B		32,240.00	32,240.00
Total Income		G1	<u>32,240.00</u>	<u>32,240.00</u>
Expenses				
Administration Fees	Label L		110.00	0.00
Agents Commissions	Label I		1,418.56	1,419.00
Council Rates	Label I		1,339.00	1,314.00
Depreciation	Label E		0.00	141.00
Insurance Premium	Label I		1,938.15	2,046.00
Interest on Loans	Label A		0.00	3,370.00
Sundry Expenses	Label I		0.00	110.00
Water Rates	Label I		1,026.88	818.00
Total Expenses		G11	<u>5,832.59</u>	<u>9,218.00</u>
Net Rental Income			<u>26,407.41</u>	<u>23,022.00</u>
GST excluded from total income		1A	0.00	
GST excluded from total expenses		1B	0.00	

Sotiriou Superannuation Fund
Investment Income Report

As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits *1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
CBA Cash Management Account	6.14			6.14	0.00	0.00	0.00	6.14			0.00	0.00
	6.14			6.14	0.00	0.00	0.00	6.14			0.00	0.00
Real Estate Properties (Australian - Residential)												
11fre 11 Frederick Street, St Peters NSW, Australia	32,240.00							32,240.00				
	32,240.00							32,240.00				
	32,246.14			6.14	0.00	0.00	0.00	32,246.14			0.00	0.00

Assessable Income (Excl. Capital Gains)	32,246.14
Net Capital Gain	0.00
Total Assessable Income	32,246.14

* 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.

Sotiriou Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
CBA Cash Management Account		57,787.600000	57,787.60	57,787.60	57,787.60			4.74 %
CBA CDIA		5,980.050000	5,980.05	5,980.05	5,980.05			0.49 %
		63,767.65			63,767.65			5.23 %
Real Estate Properties (Australian - Residential)								
11fre 11 Frederick Street, St Peters NSW, Australia	1.00	1,150,000.000000	1,150,000.00	592,695.76	592,695.76	557,304.24	94.03 %	94.25 %
			1,150,000.00		592,695.76	557,304.24	94.03 %	94.25 %
Shares in Listed Companies (Australian)								
88E.AX 88 Energy Limited	100,000.00	0.008000	800.00	0.01	1,329.95	(529.95)	(39.85) %	0.07 %
BSE.AX Base Resources Limited	20,000.00	0.280000	5,600.00	0.25	5,019.95	580.05	11.55 %	0.46 %
			6,400.00		6,349.90	50.10	0.79 %	0.52 %
			1,220,167.65		662,813.31	557,354.34	84.09 %	100.00 %

Sotiriou Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	44,284.96
Less	
Increase in MV of investments	20,050.10
	<u>20,050.10</u>
 SMSF Annual Return Rounding	 1.14
Taxable Income or Loss	<u>24,236.00</u>
Income Tax on Taxable Income or Loss	3,635.40
 CURRENT TAX OR REFUND	 <u>3,635.40</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,540.00)
AMOUNT DUE OR REFUNDABLE	<u>(645.60)</u>

Minutes of a meeting of the Trustee(s)

held on 14 September 2022 at

PRESENT:	Konstantinos Sotiriou and Alexander Sotiriou
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Jacques Bezuidenhout</p> <p>of</p> <p>32 Chartwell Bend, Hocking, Western Australia 6065</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Danny Mazevski</p>

Minutes of a meeting of the Trustee(s)

held on 14 September 2022 at

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....
Alexander Sotiriou

Chairperson

Cannot generate Deferred Tax Reconciliation report. Fail to Generate Report. Tax Effect Accounting in Fund Details is not enabled.

Electronic Lodgment Declaration (SMSF)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
Provided	Sotiriou Superannuation Fund	2022

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

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office.

The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

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

Signature of Partner, Trustee, or Director

Date

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

Account Name

Account Number

Client Reference

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

Signature

Date

Tax Agent's Declaration

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature

Date

Contact name

Danny Mazevski

Client Reference

SOTIRIOU6164

Agent's Phone Number

02 9790 6277

Tax Agent Number

72139002

Self-managed superannuation fund annual return **2022**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S 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

Section A: Fund information

1 Tax file number (TFN)

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

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

2 Name of self-managed superannuation fund (SMSF)

Sotiriou Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

1 Warwick Crescent

Suburb/town State/territory Postcode

5 Annual return status

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

A No Yes

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

B No Yes

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 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.

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 Day / Month / Year 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.

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 2022*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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 \$

Gross distribution from partnerships **I** \$ Loss

*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** \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$ Code

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

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

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

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

Exempt current pension income **Y** \$

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

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	A1 \$ <input style="width: 100%;" type="text"/>	A2 \$ <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 100%;" type="text"/>	B2 \$ <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 100%;" type="text"/>	D2 \$ <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 100%;" type="text"/>	E2 \$ <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 100%;" type="text"/>	F2 \$ <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 100%;" type="text" value="880"/>	H2 \$ <input style="width: 100%;" type="text"/>
Investment expenses	I1 \$ <input style="width: 100%;" type="text" value="5,722"/>	I2 \$ <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 100%;" type="text" value="1,298"/>	J2 \$ <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 100%;" type="text"/>	U2 \$ <input style="width: 100%;" type="text"/>
Other amounts	L1 \$ <input style="width: 100%;" type="text" value="110"/> Code <input style="width: 20px;" type="text" value="0"/>	L2 \$ <input style="width: 100%;" type="text" value="4,541"/> Code <input style="width: 20px;" type="text" value="0"/>
Tax losses deducted	M1 \$ <input style="width: 100%;" type="text"/>	

TOTAL DEDUCTIONS
N \$ <input style="width: 100%;" type="text" value="8,010"/> <small>(Total A1 to M1)</small>

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ <input style="width: 100%;" type="text" value="4,541"/> <small>(Total A2 to L2)</small>

TAXABLE INCOME OR LOSS	<small>Loss</small>
O \$ <input style="width: 100%;" type="text" value="24,236"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>	<input style="width: 20px;" type="checkbox"/>

TOTAL SMSF EXPENSES
Z \$ <input style="width: 100%;" type="text" value="12,551"/> <small>(N plus Y)</small>

*This is a mandatory label.

Section D: Income tax calculation statement

***Important:**

Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2022* on how to complete the calculation statement.

*Taxable income **A** \$ 24,236
(an amount must be included even if it is zero)

*Tax on taxable income **T1** \$ 3,635.40
(an amount must be included even if it is zero)

*Tax on no-TFN-quoted contributions **J** \$ 0.00
(an amount must be included even if it is zero)

Gross tax **B** \$ 3,635.40
(T1 plus J)

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

SUBTOTAL 1
T2 \$ 3,635.40
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$ 0.00	Non-refundable carry forward tax offsets D \$ 0.00 <i>(D1 plus D2 plus D3 plus D4)</i>
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$ 0.00	
Early stage investor tax offset D3 \$ 0.00	
Early stage investor tax offset carried forward from previous year D4 \$ 0.00	

SUBTOTAL 2
T3 \$ 3,635.40
(T2 less D – cannot be less than zero)

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

***TAX PAYABLE T5** \$ 3,635.40
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

H1	Credit for interest on early payments – amount of interest	<input style="width: 90%;" type="text"/>	
H2	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>	
H3	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text"/>	
H5	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>	
H6	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>	
H8	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>	
			Eligible credits
			H \$ <input style="width: 90%;" type="text"/>
			(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

*Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I	<input style="width: 90%;" type="text" value="0.00"/>	
			(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 <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S	<input style="width: 90%;" type="text" value="-645.60"/>	
			(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

1 If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

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

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Sotiriou**

First given name **Konstantinos** Other given names

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

Contributions OPENING ACCOUNT BALANCE \$ **576,521.00**

1 Refer to instructions for completing these labels.

- A** \$ Employer contributions
- A1** ABN of principal employer
- B** \$ Personal contributions
- C** \$ CGT small business retirement exemption
- D** \$ CGT small business 15-year exemption amount
- E** \$ Personal injury election
- F** \$ Spouse and child contributions
- G** \$ Other third party contributions

- H** \$ Proceeds from primary residence disposal
- H1** Receipt date / / (Day / Month / Year)
- I** \$ Assessable foreign superannuation fund amount
- J** \$ Non-assessable foreign superannuation fund amount
- K** \$ Transfer from reserve: assessable amount
- L** \$ Transfer from reserve: non-assessable amount
- T** \$ Contributions from non-complying funds and previously non-complying funds
- M** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)

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

Other transactions

- S1** \$ Accumulation phase account balance **1,165,477.56**
- S2** \$ Retirement phase account balance - Non CDBIS **0.00**
- S3** \$ Retirement phase account balance - CDBIS **0.00**

- O** \$ Allocated earnings or losses **34,503.11** Loss
- P** \$ Inward rollovers and transfers **554,453.45**
- Q** \$ Outward rollovers and transfers
- R1** \$ Lump Sum payments Code
- R2** \$ Income stream payments Code

0 TRIS Count **CLOSING ACCOUNT BALANCE S** \$ **1,165,477.56** (**S1 plus S2 plus S3**)

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

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

1 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 \$

H1 Receipt date / /

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 \$

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Section G: Supplementary member information

MEMBER 7

Title: Mr Mrs Miss Ms Other Account status Code **C**

Family name **Sotiriou**

First given name **Poppy** Other given names

Member's TFN **Provided** Date of birth **Provided** If deceased, date of death

Contributions OPENING ACCOUNT BALANCE \$ **548,307.00**

1 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 / /
 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 \$ **0.00**
 Retirement phase account balance - Non CDBIS
S2 \$ **0.00**
 Retirement phase account balance - CDBIS
S3 \$ **0.00**

0 TRIS Count

Allocated earnings or losses
O \$ **6,146.45** Loss
 Inward rollovers and transfers
P \$
 Outward rollovers and transfers
Q \$ **554,453.45**
 Lump Sum payments
R1 \$ Code
 Income stream payments
R2 \$ Code

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

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p>	<p>Cash and term deposits E \$ <input type="text" value="63,767"/></p> <p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="6,400"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text" value="0"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text" value="1,150,000"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text" value="1,182"/></p>
---	---

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** \$

(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 Yes \$

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	V1 \$	<input type="text"/>
Permissible temporary borrowings	V2 \$	<input type="text"/>
Other borrowings	V3 \$	<input type="text"/>
Borrowings		V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCE s from Sections F and G)		W \$ <input type="text" value="1,165,477"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="55,872"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="1,221,349"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2021–22 income year, write **2022**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2022*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **C**

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

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date

Day	Month	Year
27	10	2022

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Day	Month	Year
27	10	2022

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Sotiriou Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(487.00)	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			
(134.00)	23900/COL.AX	Coles Group Limited.			
(47.00)	23900/HLS.AX	Healius Limited			
(41.00)	23900/SGR.AX	The Star Entertainment Group Limited			
(842.00)	23900/TLS.AX	Telstra Corporation Limited.			
(352.00)	23900/WBC.AX	Westpac Banking Corporation			
(510.00)	23900/WES.AX	Wesfarmers Limited			
(187.00)	23900/WOW.AX	Woolworths Group Limited			
	24200	Contributions			
(726.00)	24200/SOTKON00001 A	(Contributions) Sotiriou, Konstantinos - Accumulation			
(4,402.00)	24200/SOTPOP00001 A	(Contributions) Sotiriou, Poppy - Accumulation			
(77,450.00)	24700	Changes in Market Values of Investments			20,050.10
	25000	Interest Received			
(5.00)	25000/519	CBA Cash Management Account			6.14
	26500	Other Investment Income			
(3.00)	26500/519	CBA Cash Management Account			
	28000	Property Income			
(32,240.00)	28000/11fre	11 Frederick Street, St Peters NSW, Australia			32,240.00
	30100	Accountancy Fees		460.00	
259.00	30400	ATO Supervisory Levy		518.00	
440.00	30700	Auditor's Remuneration		880.00	
277.00	30800	ASIC Fees		273.00	
123.00	31500	Bank Charges		47.69	
1,138.00	32000	Amortization of Borrowing Cost			
	33400	Depreciation			
141.00	33400/11fre	11 Frederick Street, St Peters NSW, Australia			
	41940	Property Expenses - Agents Commissions			
1,419.00	41940/11fre	11 Frederick Street, St Peters NSW, Australia		1,418.56	

Sotiriou Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	41942	Property Expenses - Administration Fees			
	41942/11fre	11 Frederick Street, St Peters NSW, Australia		110.00	
	41960	Property Expenses - Council Rates			
1,314.00	41960/11fre	11 Frederick Street, St Peters NSW, Australia		1,339.00	
	41980	Property Expenses - Insurance Premium			
2,046.00	41980/11fre	11 Frederick Street, St Peters NSW, Australia		1,938.15	
	42010	Property Expenses - Interest on Loans			
3,370.00	42010/11fre	11 Frederick Street, St Peters NSW, Australia			
	42080	Property Expenses - Sundry Expenses			
110.00	42080/11fre	11 Frederick Street, St Peters NSW, Australia			
	42150	Property Expenses - Water Rates			
818.00	42150/11fre	11 Frederick Street, St Peters NSW, Australia		1,026.88	
	48500	Income Tax Expense		3,635.40	
105,971.00	49000	Profit/Loss Allocation Account		40,649.56	
	50010	Opening Balance			
(576,521.00)	50010/SOTKON00001 A	(Opening Balance) Sotiriou, Konstantinos - Accumulation			576,521.00
(548,307.00)	50010/SOTPOP00001 A	(Opening Balance) Sotiriou, Poppy - Accumulation			548,307.00
	53100	Share of Profit/(Loss)			
	53100/SOTKON00001 A	(Share of Profit/(Loss)) Sotiriou, Konstantinos - Accumulation			37,053.84
	53100/SOTPOP00001 A	(Share of Profit/(Loss)) Sotiriou, Poppy - Accumulation			7,231.12
	53330	Income Tax			
	53330/SOTKON00001 A	(Income Tax) Sotiriou, Konstantinos - Accumulation		2,550.73	
	53330/SOTPOP00001 A	(Income Tax) Sotiriou, Poppy - Accumulation		1,084.67	
	56100	Internal Transfers In			
	56100/SOTKON00001 A	(Internal Transfers In) Sotiriou, Konstantinos - Accumulation			554,453.45
	57100	Internal Transfers Out			
	57100/SOTPOP00001 A	(Internal Transfers Out) Sotiriou, Poppy - Accumulation		554,453.45	

Sotiriou Superannuation Fund

Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	60400	Bank Accounts			
64,824.17	60400/519	CBA Cash Management Account		57,787.60	
	60400/CBA32459021	CBA CDIA		5,980.05	
277.00	65500	Dividends Receivable		277.00	
	77200	Real Estate Properties (Australian - Residential)			
1,130,000.00	77200/11fre	11 Frederick Street, St Peters NSW, Australia	1.0000	1,150,000.00	
	77600	Shares in Listed Companies (Australian)			
	77600/88E.AX	88 Energy Limited	100,000.0000	800.00	
	77600/BSE.AX	Base Resources Limited	20,000.0000	5,600.00	
(4,541.00)	85000	Income Tax Payable/(Refundable)		905.08	
	86000	PAYG Instalment Payable			1,135.00
(11,967.00)	88000	Sundry Creditors			972.00
(53,765.17)	89000	Deferred Tax Liability/Asset			53,765.17
				1,831,734.82	1,831,734.82

Current Year Profit/(Loss): 44,284.96

Sotiriou Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$0.008000 (System Price) - 100,000.000000 Units on hand (88E.AX)		529.95		529.95 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.280000 (System Price) - 20,000.000000 Units on hand (BSE.AX)			580.05	50.10 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1,150,000.000000 (Net Asset Value) - 1.000000 Units on hand (11fre)			20,000.00	20,050.10 CR
			529.95	20,580.05	20,050.10 CR

Interest Received (25000)

CBA Cash Management Account (519)

01/07/2021	CREDIT INTEREST			0.51	0.51 CR
01/08/2021	CREDIT INTEREST			0.55	1.06 CR
01/09/2021	CREDIT INTEREST			0.57	1.63 CR
01/10/2021	CREDIT INTEREST			0.47	2.10 CR
01/11/2021	CREDIT INTEREST			0.45	2.55 CR
01/12/2021	CREDIT INTEREST			0.45	3.00 CR
01/01/2022	CREDIT INTEREST			0.49	3.49 CR
01/02/2022	CREDIT INTEREST			0.51	4.00 CR
01/03/2022	CREDIT INTEREST			0.48	4.48 CR
01/04/2022	CREDIT INTEREST			0.54	5.02 CR
01/05/2022	CREDIT INTEREST			0.55	5.57 CR
01/06/2022	CREDIT INTEREST			0.57	6.14 CR
				6.14	6.14 CR

Property Income (28000)

11 Frederick Street, St Peters NSW, Australia (11fre)

29/07/2021	RENT			2,365.38	2,365.38 CR
31/08/2021	RENT			2,958.10	5,323.48 CR
30/09/2021	RENT			2,365.38	7,688.86 CR
29/10/2021	RENT			2,365.38	10,054.24 CR
30/11/2021	RENT			2,958.10	13,012.34 CR
31/12/2021	RENT			2,365.38	15,377.72 CR
31/01/2022	RENT			2,365.38	17,743.10 CR
28/02/2022	RENT			2,365.38	20,108.48 CR
31/03/2022	RENT			2,958.10	23,066.58 CR
29/04/2022	RENT			2,365.38	25,431.96 CR
31/05/2022	RENT			2,958.10	28,390.06 CR
30/06/2022	RENT			2,321.38	30,711.44 CR
30/06/2022	Record : Gross Up Rent - Per Agents Summary Statement			1,528.56	32,240.00 CR
				32,240.00	32,240.00 CR

Accountancy Fees (30100)

Accountancy Fees (30100)

06/10/2021	WILLIAM BUCK NSW PTY LTD		460.00		460.00 DR
			460.00		460.00 DR

ATO Supervisory Levy (30400)

Sotiriou Superannuation Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
ATO Supervisory Levy (30400)					
08/09/2021	TAX OFFICE		518.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
06/10/2021	AUDIT		440.00		440.00 DR
06/10/2021	AUDIT		440.00		880.00 DR
			880.00		880.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
07/08/2021	ASIC		273.00		273.00 DR
			273.00		273.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	ACCOUNT FEE		5.00		5.00 DR
01/08/2021	ACCOUNT FEE		5.00		10.00 DR
01/09/2021	ACCOUNT FEE		5.00		15.00 DR
01/10/2021	ACCOUNT FEE		5.00		20.00 DR
18/10/2021	FEE REFUND			2.81	17.19 DR
01/11/2021	ACCOUNT FEE		5.00		22.19 DR
01/12/2021	ACCOUNT FEE		5.00		27.19 DR
01/01/2022	ACCOUNT FEE		5.00		32.19 DR
01/02/2022	ACCOUNT FEE		5.00		37.19 DR
01/03/2022	ACCOUNT FEE		5.00		42.19 DR
01/04/2022	ACCOUNT FEE		5.00		47.19 DR
01/05/2022	ACCOUNT FEE		0.50		47.69 DR
			50.50	2.81	47.69 DR
Property Expenses - Agents Commissions (41940)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
30/06/2022	Record : Gross Up Rent - Per Agents Summary Statement		1,418.56		1,418.56 DR
			1,418.56		1,418.56 DR
Property Expenses - Administration Fees (41942)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
30/06/2022	Record : Gross Up Rent - Per Agents Summary Statement		44.00		44.00 DR
30/06/2022	Record : Gross Up Rent - Per Agents Summary Statement		66.00		110.00 DR
			110.00		110.00 DR
Property Expenses - Council Rates (41960)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
22/09/2021	COUNCIL RATES		1,339.00		1,339.00 DR
			1,339.00		1,339.00 DR
Property Expenses - Insurance Premium (41980)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
22/07/2021	ALLIANZ INSURE		179.08		179.08 DR

Sotiriou Superannuation Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/08/2021	ALLIANZ			14.13	164.95 DR
23/08/2021	ALLIANZ INSURE		161.20		326.15 DR
22/09/2021	ALLIANZ INSURE		161.20		487.35 DR
22/10/2021	ALLIANZ INSURE		161.20		648.55 DR
22/11/2021	ALLIANZ INSURE		161.20		809.75 DR
22/12/2021	ALLIANZ INSURE		161.20		970.95 DR
24/01/2022	ALLIANZ INSURE		161.20		1,132.15 DR
22/02/2022	ALLIANZ INSURE		161.20		1,293.35 DR
22/03/2022	ALLIANZ INSURE		161.20		1,454.55 DR
22/04/2022	ALLIANZ INSURE		161.20		1,615.75 DR
23/05/2022	ALLIANZ INSURE		161.20		1,776.95 DR
22/06/2022	ALLIANZ INSURE		161.20		1,938.15 DR
			1,952.28	14.13	1,938.15 DR
Property Expenses - Water Rates (42150)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
22/09/2021	SYDNEY WATER		253.63		253.63 DR
04/01/2022	SYDNEY WATER		220.73		474.36 DR
30/03/2022	SYDNEY WATER		328.88		803.24 DR
13/06/2022	SYDNEY WATER		223.64		1,026.88 DR
			1,026.88		1,026.88 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
17/03/2022	Create Entries - Income Tax Expense - 17/03/2022		2,224.96		2,224.96 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		1,410.44		3,635.40 DR
			3,635.40		3,635.40 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
17/03/2022	Create Entries - Profit/Loss Allocation - 17/03/2022		7,601.94		7,601.94 DR
17/03/2022	Create Entries - Profit/Loss Allocation - 17/03/2022		7,231.12		14,833.06 DR
17/03/2022	Create Entries - Income Tax Expense Allocation - 17/03/2022			1,140.29	13,692.77 DR
17/03/2022	Create Entries - Income Tax Expense Allocation - 17/03/2022			1,084.67	12,608.10 DR
23/03/2022	Create Entries - Profit/Loss Allocation - 23/03/2022			161.20	12,446.90 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		29,613.10		42,060.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,410.44	40,649.56 DR
			44,446.16	3,796.60	40,649.56 DR
Opening Balance (50010)					
<u>(Opening Balance) Sotiriou, Konstantinos - Accumulation (SOTKON00001A)</u>					
01/07/2021	Opening Balance				576,521.00 CR
					576,521.00 CR
<u>(Opening Balance) Sotiriou, Poppy - Accumulation (SOTPOP00001A)</u>					
01/07/2021	Opening Balance				548,307.00 CR
					548,307.00 CR

Sotiriou Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Sotiriou, Konstantinos - Accumulation (SOTKON00001A)</u>					
17/03/2022	Create Entries - Profit/Loss Allocation - 17/03/2022			7,601.94	7,601.94 CR
23/03/2022	Create Entries - Profit/Loss Allocation - 23/03/2022		161.20		7,440.74 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			29,613.10	37,053.84 CR
			161.20	37,215.04	37,053.84 CR
<u>(Share of Profit/(Loss)) Sotiriou, Poppy - Accumulation (SOTPOP00001A)</u>					
17/03/2022	Create Entries - Profit/Loss Allocation - 17/03/2022			7,231.12	7,231.12 CR
				7,231.12	7,231.12 CR
Income Tax (53330)					
<u>(Income Tax) Sotiriou, Konstantinos - Accumulation (SOTKON00001A)</u>					
17/03/2022	Create Entries - Income Tax Expense Allocation - 17/03/2022		1,140.29		1,140.29 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,410.44		2,550.73 DR
			2,550.73		2,550.73 DR
<u>(Income Tax) Sotiriou, Poppy - Accumulation (SOTPOP00001A)</u>					
17/03/2022	Create Entries - Income Tax Expense Allocation - 17/03/2022		1,084.67		1,084.67 DR
			1,084.67		1,084.67 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Sotiriou, Konstantinos - Accumulation (SOTKON00001A)</u>					
18/03/2022	Internal Transfer			554,453.45	554,453.45 CR
				554,453.45	554,453.45 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Sotiriou, Poppy - Accumulation (SOTPOP00001A)</u>					
18/03/2022	Internal Transfer		554,453.45		554,453.45 DR
			554,453.45		554,453.45 DR
Bank Accounts (60400)					
<u>CBA Cash Management Account (519)</u>					
01/07/2021	Opening Balance				64,824.17 DR
01/07/2021	CREDIT INTEREST		0.51		64,824.68 DR
01/07/2021	ACCOUNT FEE			5.00	64,819.68 DR
22/07/2021	ALLIANZ INSURE			179.08	64,640.60 DR
29/07/2021	RENT		2,365.38		67,005.98 DR
01/08/2021	CREDIT INTEREST		0.55		67,006.53 DR
01/08/2021	ACCOUNT FEE			5.00	67,001.53 DR
06/08/2021	ALLIANZ		14.13		67,015.66 DR
07/08/2021	ASIC			273.00	66,742.66 DR
23/08/2021	ALLIANZ INSURE			161.20	66,581.46 DR
31/08/2021	RENT		2,958.10		69,539.56 DR
01/09/2021	CREDIT INTEREST		0.57		69,540.13 DR
01/09/2021	ACCOUNT FEE			5.00	69,535.13 DR
08/09/2021	TAX OFFICE			16,054.48	53,480.65 DR
22/09/2021	ALLIANZ INSURE			161.20	53,319.45 DR

Sotiriou Superannuation Fund
General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/09/2021	SYDNEY WATER			253.63	53,065.82 DR
22/09/2021	COUNCIL RATES			1,339.00	51,726.82 DR
30/09/2021	RENT		2,365.38		54,092.20 DR
01/10/2021	CREDIT INTEREST		0.47		54,092.67 DR
01/10/2021	ACCOUNT FEE			5.00	54,087.67 DR
06/10/2021	AUDIT			440.00	53,647.67 DR
06/10/2021	AUDIT			440.00	53,207.67 DR
06/10/2021	WILLIAM BUCK NSW PTY LTD			460.00	52,747.67 DR
18/10/2021	FEE REFUND		2.81		52,750.48 DR
22/10/2021	ALLIANZ INSURE			161.20	52,589.28 DR
29/10/2021	RENT		2,365.38		54,954.66 DR
01/11/2021	CREDIT INTEREST		0.45		54,955.11 DR
01/11/2021	ACCOUNT FEE			5.00	54,950.11 DR
22/11/2021	ALLIANZ INSURE			161.20	54,788.91 DR
30/11/2021	RENT		2,958.10		57,747.01 DR
01/12/2021	CREDIT INTEREST		0.45		57,747.46 DR
01/12/2021	ACCOUNT FEE			5.00	57,742.46 DR
22/12/2021	ALLIANZ INSURE			161.20	57,581.26 DR
31/12/2021	RENT		2,365.38		59,946.64 DR
01/01/2022	CREDIT INTEREST		0.49		59,947.13 DR
01/01/2022	ACCOUNT FEE			5.00	59,942.13 DR
04/01/2022	SYDNEY WATER			220.73	59,721.40 DR
24/01/2022	ALLIANZ INSURE			161.20	59,560.20 DR
31/01/2022	RENT		2,365.38		61,925.58 DR
01/02/2022	CREDIT INTEREST		0.51		61,926.09 DR
01/02/2022	ACCOUNT FEE			5.00	61,921.09 DR
22/02/2022	ALLIANZ INSURE			161.20	61,759.89 DR
28/02/2022	RENT		2,365.38		64,125.27 DR
01/03/2022	CREDIT INTEREST		0.48		64,125.75 DR
01/03/2022	ACCOUNT FEE			5.00	64,120.75 DR
22/03/2022	ALLIANZ INSURE			161.20	63,959.55 DR
30/03/2022	SYDNEY WATER			328.88	63,630.67 DR
31/03/2022	RENT		2,958.10		66,588.77 DR
01/04/2022	CREDIT INTEREST		0.54		66,589.31 DR
01/04/2022	ACCOUNT FEE			5.00	66,584.31 DR
22/04/2022	ALLIANZ INSURE			161.20	66,423.11 DR
28/04/2022	TAX OFFICE			635.00	65,788.11 DR
29/04/2022	RENT		2,365.38		68,153.49 DR
01/05/2022	CREDIT INTEREST		0.55		68,154.04 DR
01/05/2022	ACCOUNT FEE			0.50	68,153.54 DR
10/05/2022	COMMSEC			1,329.95	66,823.59 DR
23/05/2022	ALLIANZ INSURE			161.20	66,662.39 DR
31/05/2022	TAX OFFICE			2,770.00	63,892.39 DR
31/05/2022	RENT		2,958.10		66,850.49 DR
01/06/2022	CREDIT INTEREST		0.57		66,851.06 DR
10/06/2022	TRANSFER TO CBA			11,000.00	55,851.06 DR
13/06/2022	SYDNEY WATER			223.64	55,627.42 DR

Sotiriou Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/06/2022	ALLIANZ INSURE			161.20	55,466.22 DR
30/06/2022	RENT		2,321.38		57,787.60 DR
			30,734.52	37,771.09	57,787.60 DR
<u>CBA CDIA (CBA32459021)</u>					
10/06/2022	TRANSFER TO CBA		11,000.00		11,000.00 DR
21/06/2022	ComSec			5,019.95	5,980.05 DR
			11,000.00	5,019.95	5,980.05 DR
Dividends Receivable (65500)					
<u>Dividends Receivable (65500)</u>					
01/07/2021	Opening Balance				277.00 DR
					277.00 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>11 Frederick Street, St Peters NSW, Australia (11fre)</u>					
01/07/2021	Opening Balance	1.00			1,130,000.00 DR
01/07/2021	Record : Cost Base Adjustment	0.00		537,304.24	592,695.76 DR
01/07/2021	Record : Cost Base Adjustment		537,304.24		1,130,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1,150,000.000000 (Net Asset Value) - 1.000000 Units on hand		20,000.00		1,150,000.00 DR
		1.00	557,304.24	537,304.24	1,150,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>88 Energy Limited (88E.AX)</u>					
10/05/2022	COMMSEC	100,000.00	1,329.95		1,329.95 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.008000 (System Price) - 100,000.000000 Units on hand			529.95	800.00 DR
		100,000.00	1,329.95	529.95	800.00 DR
<u>Base Resources Limited (BSE.AX)</u>					
21/06/2022	ComSec	20,000.00	5,019.95		5,019.95 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.280000 (System Price) - 20,000.000000 Units on hand		580.05		5,600.00 DR
		20,000.00	5,600.00		5,600.00 DR
Income Tax Payable/(Refundable) (85000)					
<u>Income Tax Payable/(Refundable) (85000)</u>					
01/07/2021	Opening Balance				4,541.00 CR
08/09/2021	TAX OFFICE		4,541.48		0.48 DR
17/03/2022	Create Entries - Income Tax Expense - 17/03/2022			2,224.96	2,224.48 CR
28/04/2022	TAX OFFICE		635.00		1,589.48 CR
31/05/2022	TAX OFFICE		2,770.00		1,180.52 DR
30/06/2022	Record : PAYGIS - Q4 2022		1,135.00		2,315.52 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			1,410.44	905.08 DR
			9,081.48	3,635.40	905.08 DR
PAYG Instalment Payable (86000)					
<u>PAYG Instalment Payable (86000)</u>					
30/06/2022	Record : PAYGIS - Q4 2022			1,135.00	1,135.00 CR
				1,135.00	1,135.00 CR

Sotiriou Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				11,967.00 CR
08/09/2021	TAX OFFICE		10,995.00		972.00 CR
			10,995.00		972.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				53,765.17 CR
					53,765.17 CR
Total Debits:			1,240,934.97		
Total Credits:				1,240,934.97	



Accounts summary

Account	Payment reference number	Overdue	Balance
Income tax 551 SOTIRIOU SUPERANNUATION FUND	551000330729452021		\$0.00 ✓
Activity statement 001 SOTIRIOU SUPERANNUATION FUND	001372705595825260		\$1.14 CR ✓
Superannuation 552 SOTIRIOU SUPERANNUATION FUND			
Co-Contributions Remittance	552000330729450621		\$0.00
LISA Remittance	552000330729450621		\$0.00



Income tax 551

Date generated	02/09/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

7 results found - from 02 September 2020 to 02 September 2022 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 May 2022	16 May 2022	Credit transferred to Integrated Client Account	\$1.14		\$0.00
23 May 2022	16 May 2022	Interest for early payment of Income Tax		\$1.14	\$1.14 CR
8 Oct 2021	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$4,800.22		\$0.00
9 Sep 2021	9 Sep 2021	General interest charge			\$4,800.22 CR
9 Sep 2021	8 Sep 2021	Payment received		\$16,054.48	\$4,800.22 CR
2 Aug 2021	1 Jul 2021	General interest charge			\$11,254.26 DR
6 Jul 2021	15 Jun 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$11,254.26		\$11,254.26 DR



Activity statement 001

Date generated	02/09/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$1.14 CR

Transactions

14 results found - from 02 September 2020 to 02 September 2022 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Aug 2022	1 Aug 2022	General interest charge			\$1.14 CR
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$1,135.00		\$1.14 CR
26 Jul 2022	25 Jul 2022	Payment received		\$1,135.00	\$1,136.14 CR
1 Jun 2022	1 Jun 2022	General interest charge			\$1.14 CR
1 Jun 2022	31 May 2022	Payment received		\$2,770.00	\$1.14 CR
23 May 2022	23 May 2022	General interest charge			\$2,768.86 DR
23 May 2022	16 May 2022	Credit transfer received from Income Tax Account		\$1.14	\$2,768.86 DR
2 May 2022	2 May 2022	General interest charge			\$2,770.00 DR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$635.00		\$2,770.00 DR
29 Apr 2022	28 Apr 2022	Payment received		\$635.00	\$2,135.00 DR
1 Apr 2022	1 Apr 2022	General interest charge			\$2,770.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21		\$0.00	\$2,770.00 DR
4 Jan 2022	4 Jan 2022	General interest charge			\$2,770.00 DR
5 Dec 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$2,770.00		\$2,770.00 DR



Activity statements

Account

001 – SOTIRIOU SUPERANNUATION FUN ▼

For action

History

Below is a list of all the activity statements for the selected account which have been lodged, finalised or cancelled for the last four years.

Statements

4 results: 02/09/2018 – Current

Filter ▼

Statement	Status	Received date	Outcome
Apr 2022 – Jun 2022 Quarterly PAYG instalment notice	Finalised	28/07/2022 Payment due 28/07/2022	\$1,135.00 debt
Jan 2022 – Mar 2022 Quarterly PAYG instalment notice	Finalised	28/04/2022 Payment due 28/04/2022	\$635.00 debt
Oct 2021 – Dec 2021 Quarterly PAYG instalment notice	Finalised	28/02/2022	\$0.00
Jul 2021 – Sep 2021 Instalment activity statement	Finalised	28/10/2021 Payment due 28/10/2021	\$2,770.00 debt



PAYG Instalments report 2022 ✓

Tax Agent 72139002
Last Updated 27/08/2022

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
33072945	SOTIRIOU SUPERANNUATION FUND	2,770.00	0.00	635.00	1,135.00	4,540.00

Total No of Clients: 1

Dennis Nguyen

From: Con Sotiriou <consotiriou@gmail.com>
Sent: Thursday, 28 July 2022 12:22 PM
To: Dennis Nguyen
Subject: RE: AMCO Engagement Letter & Tax Matters
Attachments: 20220728_121535.jpg

Sent from Mail for Windows

From: Dennis Nguyen
Sent: Wednesday, 27 July 2022 6:19 PM
To: Con Sotiriou
Cc: David Mendoza
Subject: AMCO Engagement Letter & Tax Matters

ASTIC Agent

Good afternoon Con

Hope you are well.

As advised, we have received the Ethical Clearance letter and all the documents from William Buck as requested. We check that the information

Please find attached our tax agent engagement letter for your signature and return. Once signed, we will add your entities to our client list.

Below is a summary of the tasks that we will action as soon as possible:

1. prepare documents to resign Decon Security Systems Pty Ltd as trustee of Sotiriou Superannuation Fund.
2. Prepare documents to appoint you and Alexander Sotiriou as trustee of Sotiriou Superannuation Fund
3. prepare 2022 financial accounts and SMSF Annual Tax Return for Sotiriou Superannuation Fund
4. prepare 2022 financial accounts and company tax return for Decon Security Systems Pty Ltd
5. apply for voluntary deregistration of Decon Security Systems Pty Ltd
6. cancel ABN and GST registration with the ATO for Decon Pty Ltd
7. prepare 2021 personal income tax return for Con Sotiriou

We will liaise with you to request information for each entity as we progress and will arrange a meeting in due course.

Should you have any questions, please contact David or me on 9790 6277.

Kind Regards,

Dennis Nguyen - Senior Tax Manager

B Com, CPA

"Ordinary professionals accomplishing extraordinary outcomes for our clients"

 **AMCO**
PUBLIC ACCOUNTANTS
STRATEGIC FINANCIAL ADVICE



OFF MARKET

11 Frederick Street



St Peters NSW 2044



2 1 1 139m²

[Improve this data](#)

Estimated Value & Rent

Estimated Value

Estimated Rent

Medium-Low confidence

Last updated 1 Aug 2022



Property Details for 11 Frederick St, St Peters

11 Frederick St, St Peters is a 2 bedroom, 1 bathroom House with 1 parking spaces. The property has a land size of 139. While the property is not currently for sale or for rent, it was last sold in Jun 2013.

Building Type	House	Land Size	139m ²
Local Government	Inner West	Lot/Plan	2/DP107510

[Get the full picture](#)
[See more information about this property](#)

Domain

With a recent renovation lies this exceptional 2 bedroom home close to all amenities. Features include:- 2x decent sized bedroom with ample storage- Brand new interiors and LED lighting throughout- New polyurethane kitchen- New bathroom and modern inclusions- Easy care bamboo flooring throughout- Generous yard with rear lane access and parking- Pet friendly subject to application

Property History for 11 Frederick St, St Peters, NSW 2044

A timeline of how this property has performed in the market

Domain

[View full history](#)

Last Sold

\$565,000

11 Jun 2013

Listed for Rent

13 May 2019



13 May 2019

Listed for Rent Deposit Taken



24 Jul 2015

Listed for Rent \$620 / week



10 Dec 2014

Listed for Rent \$630 / week



[Sign in](#) to see more transactions

Domain

[View full history](#)

Commute Calculator

Where to?

About St Peters 2044

The size of St Peters is approximately 1.8 square kilometres. It has 7 parks covering nearly 2.6% of total area. The population of St Peters in 2011 was 2,871 people. By 2016 the population was 3,135 showing a population growth of 9.2% in the area during that time. The predominant age group in St Peters is 30-39 years. Households in St Peters are primarily childless couples and are likely to be repaying \$3000 - \$3999 per month on mortgage repayments. In general, people in St Peters work in a professional occupation. In 2011, 59.6% of the homes in St Peters were owner-occupied compared with 57.8% in 2016. Currently the median sales price of houses in the area is \$1,644,000.

[St Peters Profile Page](#)

Similar properties nearby

For Sale For Rent Recent Sale Off Market

Income & Expenditure Summary

Con & Poppy Sotiriou

1 Warwick Crescent ✓

Canterbury NSW 2193 ✓

Date 1/07/2021 to 30/06/2022 ✓

From Statement: **72 (30/06/2021)**
To Statement: **83 (30/06/2022)**

Sotiriou Property Pty Ltd (ID: 472)

	Debit	Credit	Total
Opening Balance			\$0.00
Owner Contributions			\$0.00

Residential Properties

11 Frederick Street, St Peters, NSW 2044

Property Income

Residential Rent	\$0.00	\$32,240.00	\$32,240.00
	\$0.00	\$32,240.00	\$32,240.00 ✓
			(GST Total: \$0.00)

Property Expenses

Administration Fee	\$40.00	\$0.00	\$40.00
+ GST	\$4.00	\$0.00	\$4.00
Management Fee	\$1,289.60	\$0.00	\$1,289.60
+ GST	\$128.96	\$0.00	\$128.96
	\$1,462.56	\$0.00	\$1,462.56
			(GST Total: \$132.96) ✓

PROPERTY BALANCE: \$30,777.44 ✓

(GST Balance: -\$132.96)

Ownership Summary

Owner Income

	\$0.00	\$0.00	\$0.00
			(GST Total: \$0.00)

Owner Expenses

Administration Fee	\$60.00	\$0.00	\$60.00
+ GST	\$6.00	\$0.00	\$6.00
	\$66.00	\$0.00	\$66.00 ✓

Report shows all transactions reported on statements created within reporting period.

Income & Expenditure Summary

(GST Total: \$6.00)

Owner Payments

Decon Security Systems Pty Ltd ATF The Sotiriou Superannuation Fund

\$30,711.44 ✓

\$30,711.44 ✓

CLOSING BALANCE: \$0.00

Report shows all transactions reported on statements created within reporting period.

Sotiriou superfund breackdown comm bank statement

Intrest erved \$6.63



account keeping fees \$40



Sydney water fo 11 fredrick st st peters \$1026



allianz insurance for 11 fredrick st st peters \$1952.28 cost but gave us credit \$14.13



Asic payment \$273



Marrickvill council rates \$1339



Payg \$3405



comm bank return paper statement \$2.81



DECCON SECURITY SYSTEMS PTY LIMITED ITF
SOTIRIOU SUPER FUND ✓
643 PRINCES HWY ✓
ROCKDALE NSW Australia 2216

01 July 2022

Dear DECCON SECURITY SYSTEMS PTY LIMITED ITF SOTIRIOU SUPER FUND,
Here's your account information and a list of transactions from 01/07/21-01/07/22.

Account name DECCON SECURITY SYSTEMS PTY LIMITED ITF SOTIRIOU SUPER FUND
BSB 067167
Account number 32459021 ✓
Account type CDIA ✓
Date opened 09/06/2022 ✓

Date	Transaction details	Amount	Balance
10 Jun 2022	Transfer from NetBank super shares	\$11,000.00	\$11,000.00
21 Jun 2022	Direct Debit 062934 COMMSEC SECURITI COMMSEC	-\$5,019.95	\$5,980.05 ✓
01 Jul 2022	Credit Interest	\$0.32	\$5,980.37

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,

Brian Moseley
General Manager, Retail Customer Service

Financial Year Summary

1 JULY 2021 - 30 JUNE 2022

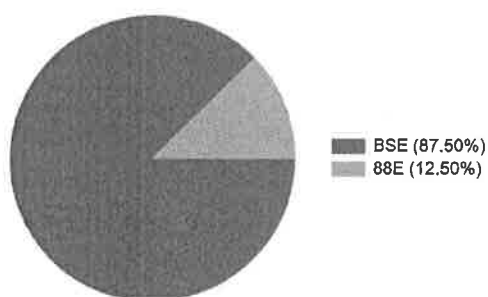


CommSec

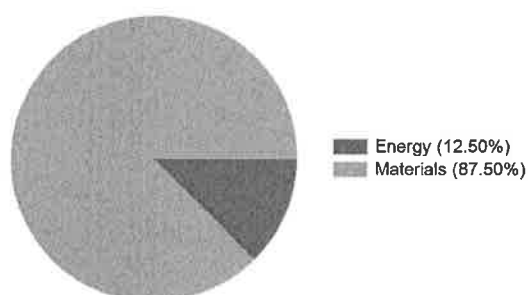
Portfolio Valuation	Account Number	Account Name	Value as at 30 June 2022
Shares	4223946	DECCON SECURITY SYSTEMS PTY LIMITED <SOTIRIOU SUPER FUND A/C>	\$6,400.00
CDIA	32459021	DECCON SECURITY SYSTEMS PTY LIMITED <SOTIRIOU SUPER FUND A/C>	\$5,980.05
TOTAL PORTFOLIO VALUE			\$12,380.05

Allocation as at 30 June 2022

Shares in your portfolio



Sectors in your portfolio



Estimated Interest & Dividends 2021-2022 Financial Year

Est. Franked Dividends	\$0.00
Est. Unfranked Dividends	\$0.00
Est. Franking Credits	\$0.00
Est. Interest Received from Interest Rate Securities	\$0.00
TOTAL INCOME	\$0.00

Fees & Charges 2021-2022 Financial Year

Total Brokerage (inc. GST)	\$49.90
Total Subscriptions (inc. GST)	\$0.00
Other Fees (inc. GST)	\$0.00
TOTAL FEES & CHARGES	\$49.90

Financial Year Summary

1 JULY 2021 - 30 JUNE 2022



This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESSE statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814, a market participant of ASX and Cboe Australia Pty Ltd (formerly Chi-X Australia Pty Limited), a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. Commonwealth Securities Limited is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ('CBA'). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: www.commsec.com.au

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: www.afca.org.au, Telephone: 1800 931 678 (free call), Email: info@afca.org.au, In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

Portfolio Valuation

30 JUNE 2022



CommSec

SHARES - 4223946 - HIN 50274080

DECCON SECURITY SYSTEMS PTY LIMITED <SOTIRIOU SUPER FUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
88E - 88 ENERGY LTD FPO (ORDINARY FULLY PAID)	100,000	\$0.0080	\$800.00	6.46%
BSE - BASE RES LIMITED FPO (ORDINARY FULLY PAID)	20,000	\$0.2800	\$5,600.00	45.23%
		Sub Total	\$6,400.00	51.70%

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06716732459021	\$5,980.05	48.30%	
	TOTAL	\$12,380.05	100.00%

Portfolio Valuation



30 JUNE 2022

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESSE statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814, a market participant of ASX and Cboe Australia Pty Ltd (formerly Chi-X Australia Pty Limited), a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. Commonwealth Securities Limited is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ("CBA"). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009, if there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: www.commsec.com.au

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: www.afca.org.au, Telephone: 1800 931 678 (free call), Email: info@afca.org.au, In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

Transaction Summary

1 JULY 2021 - 30 JUNE 2022



CommSec

DECCON SECURITY SYSTEMS PTY LIMITED ✓
<SOTIRIOU SUPER FUND A/C>

SHARES - 4223946 - HIN 50274080 ✓

Total Buys and Sells	2021 - 2022 Financial Year
Total Buys (inc. Brokerage + GST)	\$6,349.90
Total Sells (inc. Brokerage + GST)	\$0.00

88E - 88 ENERGY LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
06-May-2022	Buy	100,000	\$.0130	\$1,300.00	\$29.95	\$2.72	132969935	\$1,329.95
Sub Total					\$29.95	\$2.72		\$1,329.95

BSE - BASE RES LIMITED FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
17-Jun-2022	Buy	20,000	\$.2500	\$5,000.00	\$19.95	\$1.81	134470980	\$5,019.95
Sub Total					\$19.95	\$1.81		\$5,019.95

Transaction Summary

1 JULY 2021 - 30 JUNE 2022



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DVP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/vau/Pages/default.aspx>)
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)
Boardroom Limited (<https://boardroomlimited.com.au>)
Security Transfer Registrars (<https://www.securitytransfer.com.au>)
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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Interest & Estimated Dividend Summary

CommSec

1 JULY 2021 - 30 JUNE 2022

SHARES - 4223946 - HIN 50274080

DECCON SECURITY SYSTEMS PTY LIMITED <SOTIRIOU SUPER FUND A/C>

ESTIMATED DIVIDEND SUMMARY

There are no transactions on this account.

TOTAL

\$0.00 ✓

ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

TOTAL

\$0.00

INTEREST INCOME SUMMARY

Account

Interest

CDIA - 32459021

\$0.00

TOTAL

\$0.00 ✓

Interest & Estimated Dividend Summary



CommSec

1 JULY 2021 - 30 JUNE 2022

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

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Interest & Estimated Dividend Summary

1 JULY 2021 - 30 JUNE 2022



GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's Interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.



DECCON SECURITY SYSTEMS P L ITF SOTIRIOU
 SUPERANNUATION FUND
 643 PRINCES HWY
 ROCKDALE NSW Australia 2216

01 July 2022

Dear DECCON SECURITY SYSTEMS P L ITF SOTIRIOU SUPERANNUATION FUND,

Here's your account information and a list of transactions from 01/07/21-01/07/22.

Account name DECCON SECURITY SYSTEMS P L ITF SOTIRIOU SUPERANNUATION FUND
BSB 062133
Account number 28010519
Account type Cash Mgmt Call Acc
Date opened 14/06/2000

Date	Transaction details	Amount	Balance
01 Jul 2021	Credit Interest	\$0.51	\$64,824.68
01 Jul 2021	Account Fee	-\$5.00	\$64,819.68
22 Jul 2021	Direct Debit 181547 ALLIANZ INSURE 165107397018721203	-\$179.08	\$64,640.60
29 Jul 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$67,005.98
01 Aug 2021	Credit Interest	\$0.55	\$67,006.53
01 Aug 2021	Account Fee	-\$5.00	\$67,001.53
06 Aug 2021	Direct Credit 198837 Allianz Australia PO 1 30 6500855	\$14.13	\$67,015.66
07 Aug 2021	ASIC NetBank BPAY 17301 2291641710192 2021 Annual Return	-\$273.00	\$66,742.66
23 Aug 2021	Direct Debit 181547 ALLIANZ INSURE 165107397012321235	-\$161.20	\$66,581.46
31 Aug 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,958.10	\$69,539.56
01 Sep 2021	Credit Interest	\$0.57	\$69,540.13
01 Sep 2021	Account Fee	-\$5.00	\$69,535.13
08 Sep 2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551000330729452021	-\$16,054.48	\$53,480.65
22 Sep 2021	Direct Debit 181547 ALLIANZ INSURE 165107397015621265	-\$161.20	\$53,319.45
22 Sep 2021	SYDNEY WATER NetBank BPAY 45435 40686730009 Syd Water Sept 21	-\$253.63	\$53,065.82

Date	Transaction details	Amount	Balance
22 Sep 2021	IWC - MARRICKVILLE NetBank BPAY 59626 5000098423 YR Council Rates	-\$1,339.00	\$51,726.82
30 Sep 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$54,092.20
01 Oct 2021	Credit Interest	\$0.47	\$54,092.67
01 Oct 2021	Account Fee	-\$5.00	\$54,087.67
06 Oct 2021	Transfer To David Saul Pty Ltd NetBank Audit June 2020	-\$440.00	\$53,647.67
06 Oct 2021	Transfer To David Saul Pty Ltd NetBank Audit June 2021	-\$440.00	\$53,207.67
06 Oct 2021	Transfer To William Buck NSW Pty Limited NetBank Audit Shield	-\$460.00	\$52,747.67
18 Oct 2021	Paper Statement Fee Refund	\$2.81	\$52,750.48
22 Oct 2021	Direct Debit 181547 ALLIANZ INSURE 165107397019021295	-\$161.20	\$52,589.28
29 Oct 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$54,954.66
01 Nov 2021	Credit Interest	\$0.45	\$54,955.11
01 Nov 2021	Account Fee	-\$5.00	\$54,950.11
22 Nov 2021	Direct Debit 181547 ALLIANZ INSURE 165107397012521326	-\$161.20	\$54,788.91
30 Nov 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,958.10	\$57,747.01
01 Dec 2021	Credit Interest	\$0.45	\$57,747.46
01 Dec 2021	Account Fee	-\$5.00	\$57,742.46
22 Dec 2021	Direct Debit 181547 ALLIANZ INSURE 165107397015821356	-\$161.20	\$57,581.26
31 Dec 2021	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$59,946.64
01 Jan 2022	Credit Interest	\$0.49	\$59,947.13
01 Jan 2022	Account Fee	-\$5.00	\$59,942.13
04 Jan 2022	SYDNEY WATER NetBank BPAY 45435 40686730009 1 Oct to 31Dec 21	-\$220.73	\$59,721.40
24 Jan 2022	Direct Debit 181547 ALLIANZ INSURE 165107397019622024	-\$161.20	\$59,560.20
31 Jan 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$61,925.58
01 Feb 2022	Credit Interest	\$0.51	\$61,926.09
01 Feb 2022	Account Fee	-\$5.00	\$61,921.09
22 Feb 2022	Direct Debit 181547 ALLIANZ INSURE 165107397012922053	-\$161.20	\$61,759.89

Date	Transaction details	Amount	Balance
28 Feb 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$64,125.27
01 Mar 2022	Credit Interest	\$0.48	\$64,125.75
01 Mar 2022	Account Fee	-\$5.00	\$64,120.75
22 Mar 2022	Direct Debit 181547 ALLIANZ INSURE 165107397016222081	-\$161.20	\$63,959.55
30 Mar 2022	SYDNEY WATER NetBank BPAY 45435 40686730009	-\$328.88	\$63,630.67
31 Mar 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,958.10	\$66,588.77
01 Apr 2022	Credit Interest	\$0.54	\$66,589.31
01 Apr 2022	Account Fee	-\$5.00	\$66,584.31
22 Apr 2022	Direct Debit 181547 ALLIANZ INSURE 165107397019922112	-\$161.20	\$66,423.11
28 Apr 2022	TAX OFFICE PAYMENTS CommBank app BPAY 75556 372705595826660 Sotiriou superfund	-\$635.00	\$65,788.11
29 Apr 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,365.38	\$68,153.49
01 May 2022	Credit Interest	\$0.55	\$68,154.04
01 May 2022	Account Fee	-\$0.50	\$68,153.54
10 May 2022	Direct Debit 062934 COMMSEC SECURITY COMMSEC	-\$1,329.95	\$66,823.59
23 May 2022	Direct Debit 181547 ALLIANZ INSURE 165107397013422143	-\$161.20	\$66,662.39
31 May 2022	TAX OFFICE PAYMENTS NetBank BPAY 75556 001372705595825260 super tax	-\$2,770.00	\$63,892.39
31 May 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,958.10	\$66,850.49
01 Jun 2022	Credit Interest	\$0.57	\$66,851.06
10 Jun 2022	Transfer to CBA A/c NetBank super shares	-\$11,000.00	\$55,851.06
13 Jun 2022	SYDNEY WATER NetBank BPAY 45435 40686730009 Super Water	-\$223.64	\$55,627.42
22 Jun 2022	Direct Debit 181547 ALLIANZ INSURE 165107397016722173	-\$161.20	\$55,466.22
30 Jun 2022	Direct Credit 301500 Limelight Capita RENT PAYMENT	\$2,321.38	\$57,787.60
01 Jul 2022	Credit Interest	\$0.49	\$57,788.09

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

Account Number 062133 28010519


Page 4 of 4

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Brian Moseley', written in a cursive style.

Brian Moseley
General Manager, Retail Customer Service

DOCUMENT PREVIEW		 AMCO. <small>CHARTERED TAX & FINANCIAL ADVISERS</small> <small>BUILD MANAGE PROTECT WEALTH</small> <small>PUBLIC ACCOUNTANTS</small> <small>STRATEGIC FINANCIAL ADVICE</small>
NAME:	Sotiriou Super Fund	
ORDER TYPE	SMSF Change of Trustee	
TIMESTAMP:	09/08/2022 03:49 PM	
GENERATED BY:	Monihan Chowdhury	

Fund Details

Name of Fund	Sotiriou Super Fund
TFN	33 072 945
ABN	37 270 559 582
Date Of Establishment	21/01/2000
Date Of Variation	01/07/2007
Date Of Variation	01/08/2012
Action type	Removal
Appointment Clause	2.4
Removal Clause	2.5

Existing Trustee

Trustee	DECCON SECURITY SYSTEMS PTY LIMITED
ACN	082 205 632
Registered Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Director 1	
Name	Konstantinos Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	26/07/1963
Gender	Male
Title	Mr
Member?	Yes
Director 2	
Name	Poppy Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	07/06/1965
Gender	Female
Title	Mrs
Member?	Yes

New Trustee

Trustee	Konstantinos Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	26/07/1963
Gender	Male
Title	Mr
Member?	Yes
Trustee	Alexander Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	04/11/1995
Gender	Male
Title	Mr
Member?	Yes

Members

Member 1	
Name	Konstantinos Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	26/07/1963
Member 2	
Name	Alexander Sotiriou
Residential Address	10 WARWICK CRES, CANTERBURY, NSW 2193
Date of Birth	04/11/1995

Deccon Security Systems Pty Ltd ATF
Sotiriou Superannuation Fund
10 Warwick Crescent
CANTERBURY NSW 2193

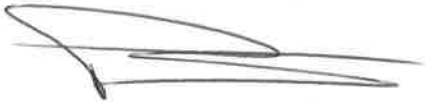
Dear Trustee

Notice of Resignation as a Director

Following the implementation of the Financial Agreement, my entire member balance has been transferred to Konstantinos Sotiriou, and I am no longer a member of the Fund.

Accordingly, I hereby resign as a Director of Deccon Security Systems Pty Ltd with immediate effect.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Poppy Sotiriou', with a stylized flourish at the end.

Poppy Sotiriou

Dated: 24/03/2022

Deccon Security Systems Pty Ltd ATF
Sotiriou Superannuation Fund
10 Warwick Crescent
CANTERBURY NSW 2193

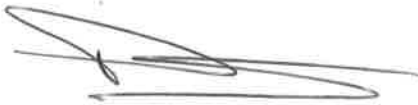
Dear Trustee

Notice of Ceasing to be a Member of Sotiriou Superannuation Fund

Following the implementation of the Financial Agreement, I no longer have a balance in the Fund as my entire member balance has been transferred to Konstantinos Sotiriou.

Accordingly, I consider that I am no longer a member of the Fund.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Poppy Sotiriou', with a horizontal line drawn underneath it.

Poppy Sotiriou

Dated: 24/03/2022

**RESOLUTION OF THE DIRECTORS OF THE CORPORATE TRUSTEE
DECCON SECURITY SYSTEMS PTY LTD
ATF SOTIRIOU SUPERANNUATION FUND**

**SPLITTABLE PAYMENT OF
SUPERANNUATION:**

It was noted that a Financial Agreement dated 5 March 2022 was served on the Trustee on 10 March 2022 and a splittable payment be made per section 90XT(1)(a) of the *Family Law Act 1975*. The Trustee has prepared all documentation in compliance with Clause 9 of Financial Agreement, the *Family Law Act 1975*, and the relevant superannuation laws and regulations.

A request for a superannuation splittable payment was received as follows per Clause 9 of the Financial Agreement:

Non-Member Spouse	Total Entitlement
Konstantinos Sotiriou	100% of member balance of Poppy Sotiriou

It was noted that Konstantinos Sotiriou already has an accumulation account in the Fund, and so it was resolved to do all things necessary to transfer 100% of the member balance of Poppy Sotiriou to his existing member account.

It was resolved to provide a Family Law Payment Splitting Notice to the non-member spouse at the time of the internal rollover of the total entitlement, in accordance with Rule 23 of the Fund's governing rules dated 1 August 2012.

CLOSURE:

Signed as a true record.



..... Dated: 18/03/2022
Poppy Sotiriou
Director



..... Dated: 18/03/2022
Konstantinos Sotiriou
Director

Family Law Payment Splitting Notice

Non-Member Spouse name: Konstantinos Sotiriou
Date of Notice: 18 March 2022
Non-Member Spouse's address or email address: 643 Princes Highway, Rockdale
consotiriou@gmail.com

Dear Konstantinos,

Deccon Security Systems Pty Ltd ("Trustee") as trustee for the Sotiriou Superannuation Fund ("the Fund") hereby gives you written confirmation of the transfer of your total entitlement in accordance with Clause 9 of the Financial Agreement dated 5 March 2022 and served on the Trustee of the Sotiriou Superannuation Fund on 10 March 2022.

Non-member spouse: Konstantinos Sotiriou
Nominated Superannuation Fund: Sotiriou Superannuation Fund
Trustee of Nominated Fund: Deccon Security Systems Pty Ltd
Total entitlement: 100% of member balance of Poppy Sotiriou
Preservation component: 100% Preserved
Tax Free component: \$12,696.56
Taxable component: \$653,734.03

Signed by the Trustee of the Fund:



Poppy Sotiriou
Director



Konstantinos Sotiriou
Director

Payment Split Notice

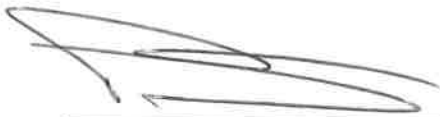
Member Spouse name: Poppy Sotiriou
Date of Notice: 18 March 2022
Member Spouse's address or email address: 1 Warwick Crescent, Canterbury
decon@optusnet.com.au

Dear Poppy,

Decon Security Systems Pty Ltd ("Trustee") as trustee for the Sotiriou Superannuation Fund ("the Fund") hereby gives you written notice in accordance with Regulation 7A.03 of the *Superannuation Industry (Supervision) Regulations 1994* that your interest in the Fund is subject to a payment split.

The payment split is in accordance with a Financial Agreement under Section 90C of the *Family Law Act 1975* dated 5 March 2022 and served on the Trustee on 10 March 2022.

Signed by the Trustee of the Fund:



Poppy Sotiriou
Director



Konstantinos Sotiriou
Director

Notice of Additional Information regarding Payment Split

Non-Member Spouse name: Konstantinos Sotiriou
Date of Notice: 18 March 2022
Non-Member Spouse's address or email address: 643 Princes Highway, Rockdale
consotiriou@gmail.com

Dear Konstantinos,

Deccon Security Systems Pty Ltd ("Trustee") as trustee for the Sotiriou Superannuation Fund ("the Fund") hereby gives you written notice of additional information provided to you in accordance with Regulation 2.36C of the *Superannuation Industry (Supervision) Regulations 1994* regarding the Payment Split Notice given to you on 18 March 2022.

1. Contact details of the Fund

Name of Fund: Sotiriou Superannuation Fund
Trustee: Deccon Security Systems Pty Ltd
Contact person: Poppy Sotiriou
Contact number: 0412 048 768
Postal address: 1 Warwick Crescent
Canterbury NSW 2193

2. Amount to be allocated to you

Details of the amount to be allocated to you under the payment split in accordance with Clause 9 of the Financial Agreement under Section 90C of the *Family Law Act 1975* dated 5 March 2022 and served on the Trustee on 10 March 2022 is as follows.

Total entitlement: 100% of member balance of Poppy Sotiriou (Clause 9)
When the entitlement will be payable: The total entitlement will be rolled over internally to your existing accumulation account and retained in the Sotiriou Superannuation Fund in accordance with Clause 9 of the Financial Agreement.

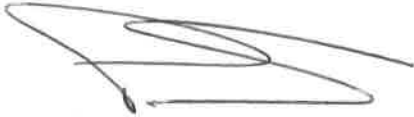
The Trustee of the Fund will not impose any fee on you in respect of the payment split.

3. Inquiries and Complaints

If you have any inquiries and/or complaints regarding the issues addressed in this notice, you must do so in writing to the Trustee of the Fund using the contact details outlined in section 1 of this notice.

We note that the Superannuation Complaints Tribunal ("Tribunal") exists to deal with complaints about the decisions and conduct of trustees of regulated superannuation funds, annuities and deferred annuities, and retirement savings accounts. The functions, powers and procedures of the Tribunal are set out in the *Superannuation (Resolution of Complaints) Act 1993*.

Signed by the Trustee of the Fund:



Poppy Sotiriou
Director



Konstantinos Sotiriou
Director

**Consent to Act as Corporate Trustee of the
Sotiriou Superannuation Fund ("the Fund")**

Deccon Security Systems Pty Ltd A.C.N. 082 205 632

Of Level 24, 201 Elizabeth Street Sydney NSW 2000

hereby consents to act as the trustee of the fund and to be bound by all of the rules contained within the governing rules of the fund, the requirements of trustee and the laws under the Superannuation Industry (Supervision) Act 1994 ('SIS Act'), the Income Tax Assessment Acts 1936 and 1997, the Social Security Act and the relevant State Trustee Act to ensure that:

- a) The fund is continuously maintained as a self managed super fund; and,
- b) The fund remains a continuously complying superannuation fund.

Furthermore the trustee formally declares that all of the members of the fund are directors of the corporate trustee unless specifically exempted under Section 17A of the SIS Act and that no director nor the trustee is a disqualified person as that term is defined under the rules of the fund and pursuant to Part 15 of the SIS Act.

The address for services of notices and correspondence to the trustee is:

Level 24, 201 Elizabeth Street Sydney NSW 2000

10/10/06

< Date >



Director
Konstantinos Sotiriou



Director
Poppy Sotiriou

Payment Split Notice

Non-Member Spouse name: Konstantinos Sotiriou
Date of Notice: 18 March 2022
Non-Member Spouse's address or email address: 643 Princes Highway, Rockdale
consotiriou@gmail.com

Dear Konstantinos,

Deccon Security Systems Pty Ltd ("Trustee") as trustee for the Sotiriou Superannuation Fund ("the Fund") hereby gives you written notice in accordance with Regulation 7A.03 of the *Superannuation Industry (Supervision) Regulations 1994* that you will be entitled to an interest in the Fund as part of a payment split.

The payment split is in accordance with a Financial Agreement under Section 90C of the *Family Law Act 1975* dated 5 March 2022 and served on the Trustee on 10 March 2022.

Signed by the Trustee of the Fund:



Poppy Sotiriou
Director



Konstantinos Sotiriou
Director

Sotiriou Superannuation Fund

FORM 1

Application for Membership

To the Trustee of the Sotiriou Superannuation Fund (the "Fund")

FULL NAME	KONSTANTINOS SOTIRIOU	TAX FILE No.	137 556 077
ADDRESS	1 Warwick Crescent, Canterbury NSW 2193		
OCCUPATION	x	DATE OF BIRTH	26/7/63

I apply for admission as a Member of the Fund and, in consideration of my admission as a Member:

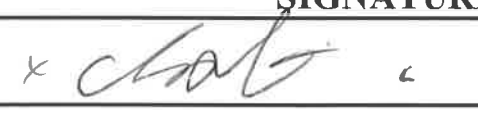
1. I consent to being a trustee or director of a corporate trustee unless I am specifically excepted from this requirement under the Applicable Standards (e.g., due to a legal disability such as under 18 years or being of unsound mind). I accept the responsibilities and liabilities of being a trustee or a director of a corporate trustee to a superannuation fund.
2. I agree to abide by and to be bound by the provisions of the trust deed governing the Fund.
3. I acknowledge that the expressions and meanings in this Application are identical to those used in the trust deed.
4. I undertake to provide any relevant information or documentary evidence and agree to submit to health and medical tests as requested from time to time by the Trustee related to my membership of the Fund.
5. I acknowledge receipt of written notice of the existence of the nature of the rights that I will have in the Fund, if I am admitted as a Member. Should I or my dependants become entitled to receive benefits from the Fund then I elect that my preference is for payment of a Lump-Sum Benefit unless I complete the table immediately below signifying a different preference:

Lump-Sum Benefit	Allocated Pension	Flexi-Pension	Complying Pension
------------------	-------------------	---------------	-------------------

6. I consent to the Trustee acting as Trustee of the Fund.
7. I nominate the following Dependants (eg, spouse or children) to be entitled to any benefit that I may have in the Fund upon my death:

Name	Relationship	% of benefit
Alexander Sotiriou	son	100%

8. I will notify the Trustee as soon as I cease to be Gainfully Employed or reach the age of 65 years.
9. I acknowledge that the Trustee can collect my tax file number ("TFN") under the Applicable Standards.
10. I understand that the Trustee will only use the TFN for legal purposes. This includes finding or identifying my superannuation benefits where other information is insufficient, and calculating tax on any eligible termination payment I may be entitled to.
11. I understand that it is not an offence to omit my TFN from this application. But if I do omit to provide it now or later, I may pay more tax on my benefits than I would otherwise have to pay (but which may be later credited to a later assessment of tax) and I may lose benefits which are more difficult to find or to amalgamate with other benefits I am entitled to.
12. I acknowledge that the Trustee may provide any TFN disclosed to the Trustee to the trustee of any other superannuation fund to which my benefits are transferred in the future or to the Australian Taxation Office. However, I understand that my TFN will not be passed on in the event I direct the Trustee in writing not to disclose my TFN and, in any event, my TFN will be treated as confidential in accordance with the *Privacy Act 1988*.
13. I declare that the information I provide to the Trustee will be true and correct.
14. I acknowledge that it is my responsibility to inform the trustee of any changes regarding these matters.

SIGNATURE	DATE
x 	21 January 2000

Sotiriou Superannuation Fund

FORM 2

Notice to New Members

NAME	KONSTANTINOS SOTIRIOU
ADDRESS	1 Warwick Crescent, Canterbury NSW 2193

Members can become entitled to benefits in certain circumstances and have certain obligations to the Sotiriou Superannuation Fund ("the Fund") in the trust deed (the "Deed").

The Fund is established as a Self Managed Superannuation Fund under the *Superannuation Industry (Supervision) Act (C'th) 1993* and the *Superannuation Industry (Supervision) Regulations* ("SIS"). Broadly, this means that each member must be a trustee and is not an employee of another member or any related entity unless they are covered by a prescribed family relationship. However, the fund can appoint an independent Approved Trustee or convert to another type of SIS fund (however expert advice should first be obtained).

The fund has dynamic provisions which, broadly, imply these measures (as "the Applicable Standards" including SIS) as they change from time to time. So long as the Fund continues to comply with the Applicable Standards, the Fund should continue to be entitled to concessional taxation treatment.

A member has a primary obligation to comply with the Deed and the Applicable Standards. In particular, a member must provide information or evidence as is required by the Trustee from time to time.

The Deed specifies when entitlements to benefits arise. Entitlements generally arise on retirement, death or total and permanent disability. The main benefits arise in the following circumstances:

1. a retirement benefit is payable to a member when a member reaches the age 55 (or the relevant preservation age for persons born after July 1, 1960) and retires from work;
2. a death benefit is payable upon the death of a member to dependants (eg, a spouse and/or children). The Trustee will be guided by but not bound by the election of dependants notified by the member in Form 1 - Application for Membership; and
3. a total and permanent disablement benefit ("TPD benefit") is payable if a member becomes totally and permanently disabled.

The Fund is conducted as an **accumulation fund** (where benefits accumulate in distinct accounts for members out of which entitlements arise on a lump-sum, allocated pension, flexi-pension or annuity basis). Alternatively, the Trustee may conduct all or some part of the Fund as a **defined benefits fund** (where the fund which is assisted by an actuary to pay pension benefits for life of a certain level out of a pension reserve [a complying pension]). Ordinarily, benefits are calculated on the basis set out in the following table (but only to the extent a part of a member's account balance is to be met by that type of benefit or funding is committed to the pension reserve as the case may be):

Type of benefit	Retirement benefit	Death benefit	TPD benefit
Lump-Sum benefit	an amount equal to the member's account balance is immediately payable	an amount equal to the late member's account balance augmented by any insurance proceeds is immediately payable	an amount equal to the member's account balance augmented by any insurance proceeds is immediately payable
Allocated pension or Flexi-pension	an amount equal to the member's account balance is set aside to meet the pension obligation	an amount equal to the late member's account balance augmented by any insurance proceeds is set aside to meet the pension obligation	an amount equal to the member's account balance augmented by any insurance proceeds is set aside to meet the pension obligation
Annuity	an amount equal to the member's account balance is used to purchase an eligible annuity	an amount equal to the late member's account balance augmented by any insurance proceeds is used to purchase an eligible annuity	an amount equal to the member's account balance augmented by any insurance proceeds is used to purchase an eligible annuity
Complying pension	an amount is set aside out of the pension reserve of the fund to meet a pension obligation based on actuarial advice	an amount is set aside out of the pension reserve of the fund to meet a pension obligation based on actuarial advice	an amount is set aside out of the pension reserve of the fund to meet a pension obligation based on actuarial advice

The balance of member's accounts will depend on a range of factors including the amount contributed to the Fund on behalf of the member and the net earnings (after expenses and taxes) on those contributions. Usually, expenses will be allocated at least annually on a proportionate basis among members' accounts however the Trustee does have power to charge a particular member disproportionately if there is justification for so doing.

Members can lose entitlement to non-vested portions of benefits if they assign, secure or charge their interest in the Fund or if they become bankrupt. However a member cannot lose entitlement to a vested benefit in either case and, it is also noted, a vested benefit within "RBLs" under the *Income Tax Assessment Act* is protected from sequestration under current bankruptcy law.

The value of the Fund's investments may go up or down depending on the prevailing economic conditions and a range of other factors. Accordingly, there is no guarantee that contributions will ultimately be returned as benefits.

The Trustee is primarily responsible for managing and administering the Fund for the benefit of members. In particular, the Trustee will, amongst other things, be responsible for:

1. investing the Fund's assets – there are significant limits on investments (including loans and leases) involving members or related parties;
2. taking out insurance;
3. determining and paying benefits; and
4. ensuring appropriate records, accounts and reports are completed for the Fund.


The Trustee is entitled to delegate or appoint another person or organisation to handle these functions and obtain professional assistance or advice.

The Trustee is also entitled to be indemnified by the Fund for any loss; unless the loss was caused by the Trustee's own fraud, wilful neglect or culpable negligence.

Members will be notified of their financial position in the Fund after the end of each financial year on request. In addition, members will be provided with information relating to any changes to the Deed and of such other matters required by the Applicable Standards.

You should discuss any query you may have in relation to the Fund with the Trustee. While the Trustee will generally attempt to accommodate your wishes, the Trustee is bound to act in accordance with the Deed, and the Trustee's decision will be final and binding.

A detailed memo is provided with the Fund's documents for your further information. Please contact the trustee at the address shown below if you require any further information:

NAME	DECCON SECURITY SYSTEMS PTY LIMITED A.C.N. 082 205 632
ADDRESS	C/- William Buck, Level 16, 456 Kent Street, Sydney, New South Wales, 2000
DATE	21 January 2000
SIGNED ON BEHALF OF THE TRUSTEE	x 

Sotiriou Superannuation Fund
Annual Financial Reports & Income Tax Return
Year Ended 30 June 2021

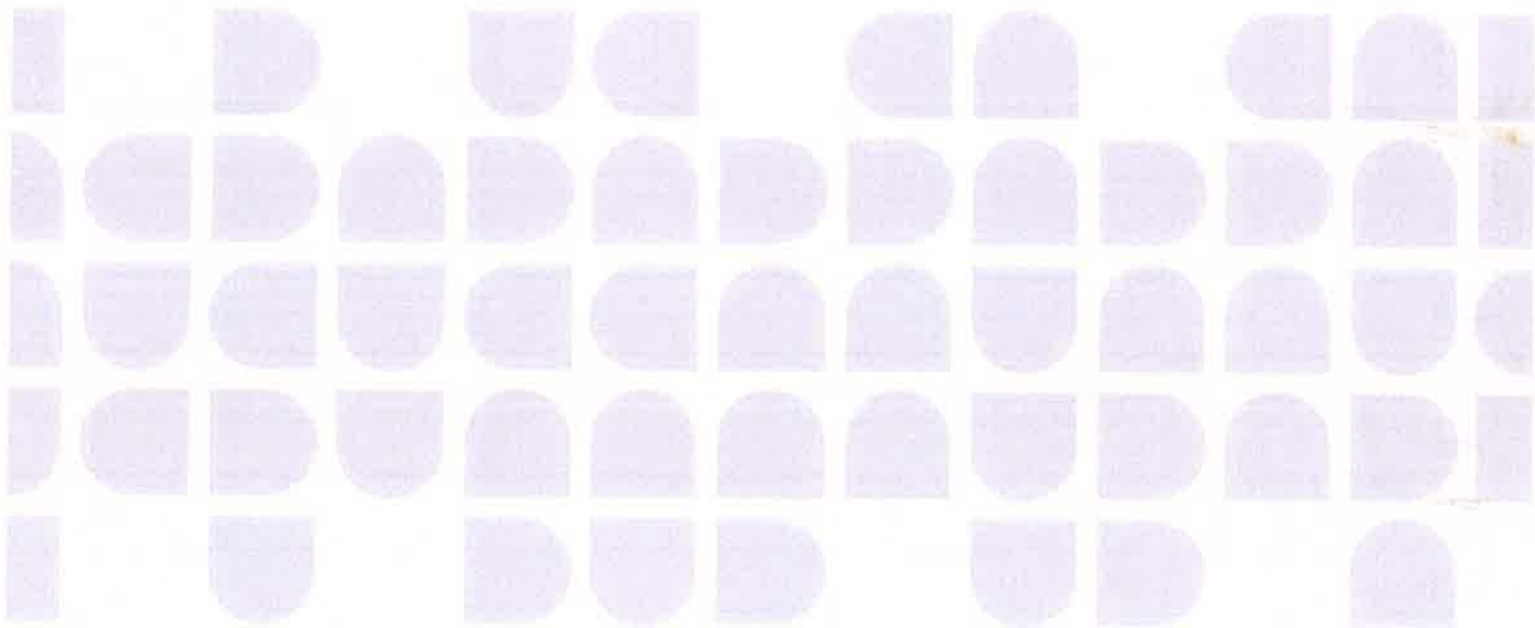


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Financial Statements & Income Tax Return

Sotiriou Superannuation Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	1,130,000 ✓	1,060,000
Shares in Listed Companies (Australian)	3	0 ✓	154,075
Total Investments		<u>1,130,000</u>	<u>1,214,075</u>
Other Assets			
Dividends Receivable		277 ✓	277
Bank Accounts	4	64,824 ✓	41,561
Total Other Assets		<u>65,101</u>	<u>41,838</u>
Total Assets		<u>1,195,101</u>	<u>1,255,913</u>
Less:			
Liabilities			
Income Tax Payable		4,541 ✓	10,995
Sundry Creditors		11,967 ✓	440
Deferred Tax Liability		53,765 ✓	66,875
Limited Recourse Borrowing Arrangements		0 ✓	167,316
Total Liabilities		<u>70,273</u>	<u>245,626</u>
Net assets available to pay benefits		<u>1,124,828</u>	<u>1,010,287</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Sotiriou, Poppy		576,521 ✓	516,355
Sotiriou, Konstantinos		548,307 ✓	493,932
Total Liability for accrued benefits allocated to members' accounts		<u>1,124,828</u>	<u>1,010,287</u>

Sotiriou Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Dividends Received	8	2,600 ✓	7,435
Interest Received		5 ✓	36
Property Income	9	32,240 ✓	46,123
Investment Gains			
Changes in Market Values	10		
Realised Movements in Market Value		12,102 ✓	81,682
Unrealised Movements in Market Value		65,348 ✓	(31,436)
Contribution Income			
Employer Contributions		5,128 ✓	7,136
Other Income			
Other Income		3 ✓	113
Total Income		<u>117,426</u>	<u>111,089</u>
Expenses			
ATO Supervisory Levy		259 ✓	259
Auditor's Remuneration		440 ✓	935
ASIC Fees		277 ✓	263
Bank Charges		123 ✓	184
Borrowing Costs		1,138 ✓	0
Depreciation		141 ✓	176
Interest on loans (LRBA)		3,370 ✓	11,979
Property Expenses - Agents Management Fees		1,419 ✓	1,700
Property Expenses - Council Rates		1,314 ✓	1,299
Property Expenses - Insurance Premium		2,046 ✓	2,177
Property Expenses - Repairs Maintenance		0 ✓	2,156
Property Expenses - Sundry Expenses		110 ✓	425
Property Expenses - Water Rates		820 ✓	775
		<u>11,456</u>	<u>22,329</u>
Total Expenses		<u>11,457</u>	<u>22,328</u>
Benefits accrued as a result of operations before income tax			
		<u>105,971</u>	<u>88,761</u>
Income Tax Expense	11	(8,569)	8,662
Benefits accrued as a result of operations		<u>114,540</u>	<u>80,099</u>

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The Trustee(s) have prepared the financial statements on the basis that the 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 Fund's Trust Deed and the needs of members.

The financial statements have also been prepared on a cash 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 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 their market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the 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 values have 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 the Trustee's assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the Trustee's 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 Trustee(s) have determined that the gross values of the Fund's financial liabilities are 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 at the fair value of the consideration received or receivable.

Interest revenue

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

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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. Franking credits, foreign tax credits and tax file number withholding taxes associated with dividend revenue are not grossed up in the financial statements. This policy has also been applied to the comparatives.

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. Franking credits, foreign tax credits and tax file number withholding taxes associated with dividend revenue are not grossed up in the financial statements. This policy has also been applied to the comparatives.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the Trustee(s) expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (a) a legally enforceable right of set-off exists; and (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Critical Accounting Estimates and Judgements

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

The preparation of financial statements requires the Trustee(s) 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)

	2021 \$	2020 \$
11 Frederick St, St Peters	1,130,000	1,060,000
	<u>1,130,000</u>	<u>1,060,000</u>

Note 3: Shares In Listed Companies (Australian)

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	0	15,005
Coles Group Limited.	0	8,362
Healius Limited	0	5,536
Insurance Australia Group Limited	0	30,460
The Star Entertainment Group Limited	0	1,102
Tabcorp Holdings Limited	0	1,697
Telstra Corporation Limited.	0	32,928
Westpac Banking Corporation	0	20,373
Wesfarmers Limited	0	24,074
Woolworths Group Limited	0	14,539
	<u>0</u>	<u>154,076</u>

Note 4: Banks and Term Deposits

Banks

	2021 \$	2020 \$
CBA Cash Mgmt Call #519	64,824	41,561
	<u>64,824</u>	<u>41,561</u>

Note 5: Liability for Accrued Benefits

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,010,287	930,188
Benefits accrued as a result of operations	114,541	80,099
Current year member movements	0	0
Liability for accrued benefits at end of year	<u>1,124,828</u>	<u>1,010,287</u>

Note 6: Vested Benefits

Vested benefits are benefits which 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.

	2021 \$	2020 \$
Vested Benefits	<u>1,124,828</u>	<u>1,010,287</u>

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	487	1,149
CSL Limited	0	465
Coles Group Limited.	134	319
Healius Limited	47	62
Insurance Australia Group Limited	0	1,535
Tabcorp Holdings Limited	0	106
Telstra Corporation Limited.	842	1,683
The Star Entertainment Group Limited	41	38
Wesfarmers Limited	510	797
Westpac Banking Corporation	352	880
Woolworths Group Limited	187	402
	<u>2,600</u>	<u>7,436</u>

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 9: Rental Income

	2021 \$	2020 \$
11 Frederick St, St Peters	32,240	46,123
	<u>32,240</u>	<u>46,123</u>

Note 10: Changes In Market Values Unrealised Movements In Market Value

	2021 \$	2020 \$
Real Estate Properties (Australlian - Residential)		
11 Frederick St, St Peters	70,141	60,176
	<u>70,141</u>	<u>60,176</u>
Shares In Listed Companies (Australlian)		
Australia And New Zealand Banking Group Limited	3,905	(7,640)
CSL Limited	0	(58,805)
Coles Group Limited.	(4,963)	1,860
Healius Limited	4,480	54
Insurance Australia Group Limited	(4,126)	(12,978)
Tabcorp Holdings Limited	(7)	(527)
Telstra Corporation Limited.	10,084	(7,574)
The Star Entertainment Group Limited	533	(497)
Wesfarmers Limited	(13,944)	4,618
Westpac Banking Corporation	3,848	(11,703)
Woolworths Group Limited	(4,603)	1,580
	<u>(4,793)</u>	<u>(91,612)</u>
Total Unrealised Movement	<u>65,348</u>	<u>(31,436)</u>

Realised Movements In Market Value

	2021 \$	2020 \$
Shares In Listed Companies (Australlian)		
Australia And New Zealand Banking Group Limited	(318)	0
CSL Limited	0	81,682
Coles Group Limited.	5,344	0
Healius Limited	(3,533)	0

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Insurance Australia Group Limited	1,339	0
Tabcorp Holdings Limited	205	0
Tabcorp Holdings Limited	3	0
Telstra Corporation Limited.	(11,027)	0
The Star Entertainment Group Limited	(165)	0
Wesfarmers Limited	16,643	0
Westpac Banking Corporation	(1,221)	0
Woolworths Group Limited	4,832	0
	<u>12,102</u>	<u>81,682</u>
Total Realised Movement	<u>12,102</u>	<u>81,682</u>
Total Market Movement	<u>77,450</u>	<u>50,246</u>

Note 11: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	4,541	10,995
Deferred Tax Liability/Asset	(13,111)	(2,333)
Income Tax Expense	<u>(8,570)</u>	<u>8,662</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	15,896	13,314
Less:		
Tax effect of:		
Increase in MV of Investments	9,802	0
Realised Accounting Capital Gains	1,815	12,252
Add:		
Tax effect of:		
Decrease in MV of Investments	0	4,716
Franking Credits	167	412
Net Capital Gains	1,210	7,628
TFN Credits	0	13

Sotiriou Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Rounding	(1)	(1)
Income Tax on Taxable Income or Loss	5,655	13,830
Less credits:		
Franking Credits	1,114	2,747
TFN Credits	0	88
Current Tax or Refund	4,541	10,995

Note 12: Subsequent Event - COVID-19

Subsequent to the end of the financial year there has been considerable economic impacts in Australia and globally arising from the outbreak of the COVID-19 virus and Government actions to reduce the spread of the virus.

At the date of signing the financial statements the impact of the COVID-19 virus continues to evolve and the trustees are unable to determine the financial effects the virus could have on the SMSF in the upcoming financial period.

The trustees consider continued disruption to market and economic activity which has occurred post balance date to be a non-adjusting event and accordingly the financial impact has not been included in these financial statements. The impact may include significant market volatility and a reduction in the carrying value of assets.

The trustees acknowledge their responsibility to continuously monitor the situation and evaluate the impact including whether the SMSF remains a going concern and its ability to pay its liabilities and future retirement benefits.

Sotiriou Superannuation Fund
Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
CBA Cash Mgmt Call #519		64,824.170000	64,824.17	64,824.17	64,824.17			5.43 %
			64,824.17		64,824.17		0.00 %	5.43 %
Real Estate Properties (Australian - Residential)								
00545770- 11 Frederick St, St Peters 11Frederick	1.00	1,130,000.000000	1,130,000.00	592,695.76	592,695.76	537,304.24	90.65 %	94.57 %
			1,130,000.00		592,695.76	537,304.24	90.65 %	94.57 %
			1,194,824.17		657,519.93	537,304.24	81.72 %	100.00 %

Sotiriou Superannuation Fund
Deccon Security Systems Pty Limited ACN: 082205632
Trustee Declaration

The directors of the trustee company have 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 directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Fund at 30 June 2021 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;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Fund's Trust Deed; and
- (iii) the operation of the 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 2021.

Dated: 6/10/2021 4:16 AM PDT

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


Poppy Sotiriou


Konstantinos Sotiriou

Sotiriou Superannuation Fund

Members Statement

Konstantinos Sotiriou
 1 Warwick Crescent
 Canterbury, New South Wales, 2193, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	57	Vested Benefits	548,307
Tax File Number:	Provided	Total Death Benefit	548,307
Date Joined Fund:	21/01/2000		
Service Period Start Date:	01/11/1992		
Date Left Fund:			
Member Code:	SOTKON00001A		
Account Start Date	21/01/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	548,307
<u>Preservation Components</u>	
Preserved	548,129
Unrestricted Non Preserved	178
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,303
Taxable	546,004

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	493,932	457,626
<u>Increases to Member account during the period</u>		
Employer Contributions	726	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	49,755	41,419
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	109	
Income Tax	(4,003)	5,113
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 30/06/2021	548,307	493,932

Sotiriou Superannuation Fund

Members Statement

Poppy Sotiriou
 1 Warwick Crescent
 Canterbury, New South Wales, 2193, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	56	Vested Benefits	576,521
Tax File Number:	Provided	Total Death Benefit	576,521
Date Joined Fund:	21/01/2000		
Service Period Start Date:	03/07/1996		
Date Left Fund:			
Member Code:	SOTPOP00001A		
Account Start Date	21/01/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	576,521
<u>Preservation Components</u>	
Preserved	576,521
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	12,697
Taxable	563,824

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	516,355	472,562
<u>Increases to Member account during the period</u>		
Employer Contributions	4,402	7,136
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	52,202	43,040
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	660	1,070
Income Tax	(4,222)	5,313
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 30/06/2021	576,521	516,355

Memorandum of Resolutions of the Director(s) of

Deccon Security Systems Pty Limited ACN: 082205632

ATF Sotiriou Superannuation Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the Trustee(s), the Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

The financial statements and notes to the financial statements of the Fund in respect of the year ended 30 June 2021 were tabled and it was resolved that such statements be and are hereby adopted as tabled.

TRUSTEE DECLARATION:

It was resolved that the Trustee Declaration of the Fund be signed.

ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the *Superannuation Industry (Supervision) Act 1993* (SISA) and *Superannuation Industry (Supervision) Regulations 1994* (Regulations) during the year ended 30 June 2021, it was resolved that the Fund's Annual Return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

David Saul

of

Suite 56 A Upper Level 26-32 Pirrama Road, Pyrmont, New South Wales 2009

act as auditor of the Fund for the next financial year, unless otherwise decided by the Trustee(s) in writing.

TAX AGENT:

It was resolved that

William Buck (NSW) Pty Limited

act as Tax Agent of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the Trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by section 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to Members based on the information supplied by (or on behalf of) the respective Member(s) to the Trustee(s).

**Memorandum of Resolutions of the Director(s) of
Decon Security Systems Pty Limited ACN: 082205632
ATF Sotiriou Superannuation Fund**

CLOSURE:

Signed as a true record.

Dated:

POPPY SOTIRIOU

Poppy Sotiriou
6/10/2021 | 4:16 AM PDT

Konstantinos Sotiriou

Konstantinos Sotiriou
5/10/2021 | 11:43 AM AEDT

Electronic Lodgment Declaration (SMSF)

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
Provided	Sotiriou Superannuation Fund	2021

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

Important

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

Declaration: I declare that:

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

Signature of Partner, Trustee, or Director

POPPY SOTIRIOU

Date

6/10/2021 | 4:16 AM PDT

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

Account Name	Deccon Security Systems Pty Limi	
Account Number	062133 28010519	Client Reference 00545770

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

Signature

POPPY SOTIRIOU

Date

6/10/2021 | 4:16 AM PDT

Tax Agent's Declaration

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature



Date

7/10/2021 1/8:33 AM AEDT

Contact name

CORRESPONDENCE WILLIAM BUCK NSW

Client Reference

00545770

Agent's Phone Number

0282634000

Tax Agent Number

65679003

Self-managed superannuation fund annual return **2021**

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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➡ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M / T H S 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

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)

Sotiriou Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

Level 29

66 Goulburn Street

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2000

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Tax File Number

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Saul

First given name

David

Other given names

SMSF Auditor Number

100088944

Auditor's phone number

1300551261

Postal address

Suite 56 A Upper Level

26-32 Pirrama Road

Suburb/town

Pyrmont

State/territory

NSW

Postcode

2009

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 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

Decon Security Systems Pty Limi

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.

AUSPOSTSMSF

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.

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 2021*.

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

Net capital gain **A** \$ 8,068

Gross rent and other leasing and hiring income **B** \$ 32,240

Gross interest **C** \$ 5

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

Gross foreign income	D1 \$	Net foreign income	D \$	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

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$ 2,599

*Dividend franking credit **L** \$ 1,114

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

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ 5,128
plus Assessable personal contributions	R2 \$
plus **No-TFN-quoted contributions (an amount must be included even if it is zero)	R3 \$ 0
less Transfer of liability to life insurance company or PST	R6 \$

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ 5,128

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** \$ 3 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** \$ 49,157 Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 49,157 Loss

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	A1 \$	3,369	A2 \$	
Interest expenses overseas	B1 \$		B2 \$	
Capital works expenditure	D1 \$		D2 \$	
Decline in value of depreciating assets	E1 \$	140	E2 \$	
Insurance premiums – members	F1 \$		F2 \$	
SMSF auditor fee	H1 \$	440	H2 \$	
Investment expenses	I1 \$	6,846	I2 \$	
Management and administration expenses	J1 \$	659	J2 \$	
Forestry managed investment scheme expense	U1 \$		U2 \$	
Other amounts	L1 \$		L2 \$	10,995
Tax losses deducted	M1 \$			

TOTAL DEDUCTIONS
N \$ 11,454
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ 10,995
(Total A2 to L2)

*TAXABLE INCOME OR LOSS	Loss
O \$ 37,703	<input type="checkbox"/>
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

TOTAL SMSF EXPENSES
Z \$ 22,449
(N plus Y)

*This is a mandatory label.

Section D: Income tax calculation statement

***Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

*Taxable income	A	\$	<input type="text" value="37,703"/>	<small>(an amount must be included even if it is zero)</small>
*Tax on taxable income	T1	\$	<input type="text" value="5,655.45"/>	<small>(an amount must be included even if it is zero)</small>
*Tax on no-TFN-quoted contributions	J	\$	<input type="text" value="0.00"/>	<small>(an amount must be included even if it is zero)</small>

Gross tax **B** \$
(T1 plus J)

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

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input type="text" value="0.00"/>	Non-refundable carry forward tax offsets
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input type="text" value="0.00"/>	
Early stage investor tax offset	D3	\$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input type="text" value="0.00"/>	
				D \$ <input type="text" value="0.00"/>
				<small>(D1 plus D2 plus D3 plus D4)</small>

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1	\$	<input type="text" value="1,114.23"/>	Refundable tax offsets
No-TFN tax offset	E2	\$	<input type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input type="text"/>	
Exploration credit tax offset	E4	\$	<input type="text" value="0.00"/>	
				E \$ <input type="text" value="1,114.23"/>
				<small>(E1 plus E2 plus E3 plus E4)</small>

***TAX PAYABLE T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

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

*Tax offset refunds (Remainder of refundable tax offsets)	I \$	<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 \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="4,800.22"/>
<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

1 If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Sotiriou

First given name

Poppy

Other given names

Member's TFN

See the Privacy note in the Declaration.

Provided

Date of birth

Provided

Contributions

OPENING ACCOUNT BALANCE \$ **516,354.77**

1 Refer to instructions for completing these labels.

Employer contributions

A \$ **4,402.36**

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 Day / Month / Year

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 \$ **4,402.36**

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ **55,763.38**

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase account balance
S1 \$ **576,520.51**

Retirement phase account balance - Non CDBIS
S2 \$ **0.00**

Retirement phase account balance - CDBIS
S3 \$ **0.00**

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **576,520.51**

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Sotiriou**

First given name **Konstantinos** Other given names

Member's TFN See the Privacy note in the Declaration, **Provided** Date of birth **Provided**

Contributions OPENING ACCOUNT BALANCE \$ **493,932.20**

1 Refer to instructions for completing these labels.

Employer contributions **A** \$ **725.76**

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 \$ **725.76**
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance **S1** \$ **548,307.23**

Retirement phase account balance - Non CDBIS **S2** \$ **0.00**

Retirement phase account balance - CDBIS **S3** \$ **0.00**

0 TRIS Count

Allocated earnings or losses **O** \$ **53,649.27**

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Loss

Code

Code

CLOSING ACCOUNT BALANCE S \$ **548,307.23**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements	
Australian residential real property	J1 \$ <input type="text"/>
Australian non-residential real property	J2 \$ <input type="text"/>
Overseas real property	J3 \$ <input type="text"/>
Australian shares	J4 \$ <input type="text"/>
Overseas shares	J5 \$ <input type="text"/>
Other	J6 \$ <input type="text"/>
Property count	J7 <input type="text"/>

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

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 \$
(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 Yes \$

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	V1 \$	<input type="text"/>	
Permissible temporary borrowings	V2 \$	<input type="text"/>	
Other borrowings	V3 \$	<input type="text"/>	
		Borrowings	V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$	<input type="text" value="1,124,827"/>
		Reserve accounts	X \$ <input type="text"/>
		Other liabilities	Y \$ <input type="text" value="70,273"/>
		TOTAL LIABILITIES Z \$	<input type="text" value="1,195,100"/>

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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Section K: Declarations

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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


Date | AM PDT

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

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 2021* 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 | AM AEDT

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule

2021

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

I We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

Sotiriou Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange A \$	<input type="text" value="39,657"/>	K \$ <input type="text" value="27,555"/>
Other shares B \$	<input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange C \$	<input type="text"/>	M \$ <input type="text"/>
Other units D \$	<input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia E \$	<input type="text"/>	O \$ <input type="text"/>
Other real estate F \$	<input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund) G \$	<input type="text"/>	
Collectables H \$	<input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events I \$	<input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds S \$	<input type="text" value="0"/>	
Total current year capital gains J \$	<input type="text" value="39,657"/>	

Add the amounts at labels K to R and write the total in item 2 label A – **Total current year capital losses.**

2 Capital losses

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A** \$

Other net capital losses carried forward to later income years **B** \$

Add amounts at A and B and transfer the total
to label V – Net capital losses carried forward
to later income years on your tax return.

4 CGT discount

Total CGT discount applied **A** \$

5 CGT concessions for small business

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

6 Net capital gain

Net capital gain **A** \$

1J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at A to label A – Net
capital gain on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

POPPY SOTIRIOU

Date

Day / Month / Year | Time | Zone
/ 6 / 0 / 2021 | 4:16 AM PDT

Contact name

Poppy Sotiriou

Daytime contact number (include area code)

0282634000

Losses schedule

2021

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.
Superannuation funds should complete and attach this schedule to their 2021 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Sotiriou Superannuation Fund

Australian business number

37270559582

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2020–21	B <input type="text"/>
2019–20	C <input type="text"/>
2018–19	D <input type="text"/>
2017–18	E <input type="text"/>
2016–17	F <input type="text"/>
2015–16 and earlier income years	G <input type="text"/>
Total	U <input type="text"/>

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2020–21	H <input type="text"/>
2019–20	I <input type="text"/>
2018–19	J <input type="text"/>
2017–18	K <input type="text"/>
2016–17	L <input type="text"/>
2015–16 and earlier income years	M <input type="text"/>
Total	V <input type="text"/>

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

	Year of loss	
2020–21	A Yes <input type="checkbox"/>	No <input type="checkbox"/>
2019–20	B Yes <input type="checkbox"/>	No <input type="checkbox"/>
2018–19	C Yes <input type="checkbox"/>	No <input type="checkbox"/>
2017–18	D Yes <input type="checkbox"/>	No <input type="checkbox"/>
2016–17	E Yes <input type="checkbox"/>	No <input type="checkbox"/>
2015–16 and earlier income years	F Yes <input type="checkbox"/>	No <input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G <input type="text"/>
Net capital losses	H <input type="text"/>

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I <input type="text"/>
Net capital losses	J <input type="text"/>

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

POPPY SOTIRIOU

Date

Day	Month	Year
6/10	2021	4:16 AM PDT

Contact person

Poppy Sotiriou

Daytime contact number (include area code)

0282634000

Audit Documents

7 October 2021

The Trustee(s)
Sotiriou Superannuation Fund
1 Warwick Crescent
Canterbury NSW 2193

Dear Trustee(s),

Sotiriou Superannuation Fund - Audit for the Year ended 30 June 2021

I am writing to inform you that I have completed the audit of the Sotiriou Superannuation Fund.

We remind you that the responsibility for the preparation of the financial report, including adequate disclosure, and compliance with the *Superannuation Industry (Supervision) Act 1993* ("SISA") is that of the Trustee(s) of the superannuation fund. This includes the maintenance of adequate accounting records and internal control structure, the selection and application of accounting policies, and the safeguarding of the assets of the superannuation fund.

Under Section 129 of SISA we are required to bring to your attention any matters that require remedial action and request that you take such action. Where remedial action is not carried out by the Trustee(s), we are legally bound to advise the Australian Taxation Office that these matters have not been adequately addressed.

Please note there were no reportable matters arising during the audit for the year ended 30 June 2021.

To conclude the audit, I require payment of the enclosed tax invoice for the audit fee of \$440.

Should you have any queries, please contact me.

Yours faithfully,



Saul SMSF
David Geoffrey Saul CA
Director



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SMSF & ACCOUNTING
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AUSTRALIAN ACCOUNTING
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Self-managed superannuation fund Independent Auditor's Report

Approved SMSF Auditor details

Name:	David Saul
Business name:	Saul SMSF
Business postal address:	56 A Upper Level , Jones Bay Wharf 26-32 Pirrama Rd, Pyrmont, NSW, 2009
SMSF auditor number (SAN):	100088944
Professional organisation:	Chartered Accountants Australia & New Zealand
Professional membership or registration number:	95689
Self-managed superannuation fund (SMSF) name:	Sotiriou Superannuation Fund
Australian business number (ABN)	37 270 559 582
Address of SMSF:	1 Warwick Crescent, Canterbury, NSW, 2193
Year of income being audited:	30 June 2021

To the SMSF trustee(s) of the Sotiriou Superannuation Fund

Part A: Financial audit

Opinion

I have audited the special purpose financial report of the Sotiriou Superannuation Fund comprising the Statement of Financial Position as at 30 June 2021, and the Operating Statement, a summary of significant accounting policies and other explanatory notes.

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report: the financial position of the fund at 30 June 2021 and the results of its operations for the year then ended.



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Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards (issued by the Auditing and Assurance Standards Board). My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report.

I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm or my network firm did not prepare the financial statements for the fund. Where my firm or my network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

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

Emphasis of Matter - Basis of accounting

I draw attention to notes of the financial report, which describe the basis of accounting. The financial report has been prepared to assist the fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.



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As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I may identify during the audit.

Part B: Compliance engagement

Opinion

I have undertaken a reasonable assurance engagement on the Sotiriou Superannuation Fund compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ('the listed provisions') for the year ended 30 June 2021 in the *Approved SMSF auditor's Responsibility* section of this report.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of the Sotiriou Superannuation Fund has complied in all material respects, with the listed provisions, for the year ended at 30 June 2021.



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AWARDS 2019



Superannuation Auditor
of the Year, David Saul - FINALIST
AUSTRALIAN ACCOUNTING
AWARDS 2019



Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

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

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2021. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June 2021.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2021.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.



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David Saul - FINALIST
AUSTRALIAN ACCOUNTING
AWARDS 2018



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AUSTRALIAN ACCOUNTING
AWARDS 2019



Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or noncompliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2021 does not provide assurance on whether compliance with the listed provisions will continue in the future.



David Geoffrey Saul CA

Saul SMSF

Suite 56A upper level

Jones Bay Wharf 26-32 Pirrama Rd

SMSF Auditor Number: 100088944

Membership Number: 95689

Date: 8 October 2021



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Appendix 1 - Explanation of listed sections and regulations in compliance report

This appendix is included to assist trustee(s) with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The Fund must meet the definition of an SMSF
S35AE	The trustee(s) must keep and maintain accounting records for a minimum of five years
S35B	The trustee(s) must prepare, sign and retain financial statements
S35C(2)	The trustee(s) must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none"> • fund members upon their retirement • fund members upon reaching a prescribed age • the dependents of a fund member in the case of the member's death before retirement
S65	The trustee(s) must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustee(s) must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustee(s) of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A - 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustee(s) must comply with the in-house asset rules
S103	The trustee(s) must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustee(s) must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration



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S105	The trustee(s) must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length - that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules.



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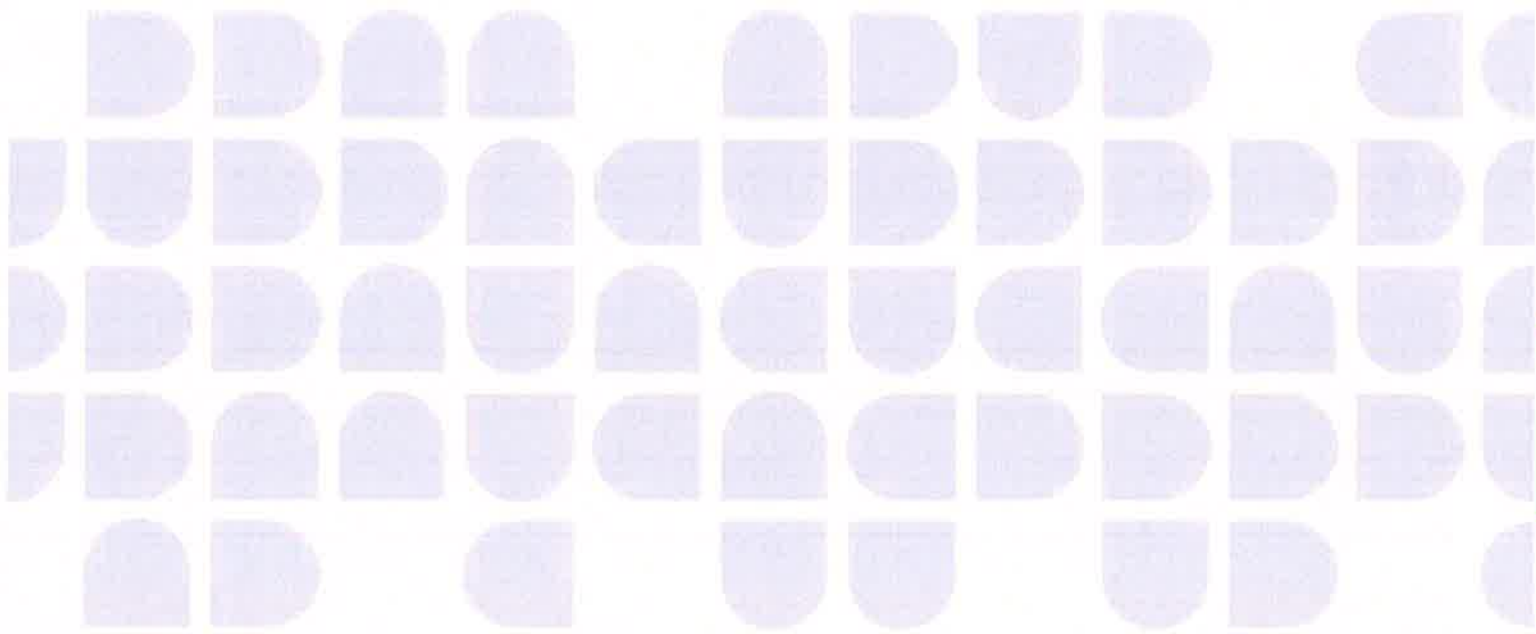


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