

THE KJ & DA ROGERS SUPERANNUATION FUND

# Create Entries Report

For the period 01 July 2021 to 30 June 2022

Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

Total Profit	Amount
Income	471,387.28
Less Expense	20,205.85
<b>Total Profit</b>	<b>451,181.43</b>

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	451,181.43
Less Permanent Differences	356,246.96
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	466.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	763.17
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	72,723.50
Add Taxable Trust Distributions	72,583.20
Add Total Net Capital Gains	12.69
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(2.03)
<b>Taxable Income</b>	<b>96,034.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>14,405.10</b>

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	451,181.43
Franking Credits	763.17
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>451,944.60</b>

Income Tax Expense Available for Allocation	Amount
<b>Total Income Tax Expense Allocation</b>	<b>14,405.10</b>

## Final Segment 1 from 01 July 2021 to 30 June 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	471,387.28
Less Expense	20,205.85
<b>Total Profit</b>	<b>451,181.43</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	451,181.43
Less Permanent Differences	356,246.96
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	466.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	763.17
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	72,723.50
Add Taxable Trust Distributions	72,583.20
Add Capital Gains Adjustment	12.69
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(2.03)
<b>Taxable Income</b>	<b>96,034.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>14,405.10</b>

Member Weighted Balance Summary	Weighting%	Amount
Kenneth John Rogers(ROGKEN00001A)	57.08	1,026,384.26
Debra Ann Rogers(ROGDEB00001A)	42.92	771,741.43

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	451,181.43
Franking Credits	763.17
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>451,944.60</b>

Allocation to Members	Weighting%	Amount
Kenneth John Rogers(ROGKEN00001A)	57.08	257,969.98
Debra Ann Rogers(ROGDEB00001A)	42.92	193,974.62

Accumulation Weighted Balance Summary	Weighting%	Amount
Kenneth John Rogers(ROGKEN00001A)	57.08	1,026,384.26
Debra Ann Rogers(ROGDEB00001A)	42.92	771,741.43

Income Tax Expense Available for Allocation	Amount
<b>Total Income Tax Expense Allocation</b>	<b>14,405.10</b>

Allocation to Members	Weighting%	Amount
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Allocation to Members			Weighting%	Amount
		Kenneth John Rogers(ROGKEN00001A)	57.08	8,222.43
		Debra Ann Rogers(ROGDEB00001A)	42.92	6,182.67
<b>Calculation of daily member weighted balances</b>				
<b>Kenneth John Rogers (ROGKEN00001A)</b>				
<u>Member Balance</u>				
01/07/2021	50010	Opening Balance	1,026,384.26	1,026,384.26
		<b>Total Amount (Weighted)</b>		<b>1,026,384.26</b>
<b>Debra Ann Rogers (ROGDEB00001A)</b>				
<u>Member Balance</u>				
01/07/2021	50010	Opening Balance	771,741.43	771,741.43
		<b>Total Amount (Weighted)</b>		<b>771,741.43</b>
<b>Calculation of Net Capital Gains</b>				
		Capital gains from Unsegregated Pool		19.04
		Capital gains from Unsegregated Pool - Collectables		0.00
		Capital Gain Adjustment from prior segments		0.00
		Realised Notional gains		0.00
		Carried forward losses from prior years		0.00
		Current year capital losses from Unsegregated Pool		0.00
		Current year capital losses from Unsegregated Pool - Collectables		0.00
		Total CGT Discount Applied		6.35
		<b>Capital Gain /(Losses carried forward)</b>		<b>12.69</b>
		<b>CGT allocated in prior segments</b>		<b>0.00</b>
		<b>Allocations of Net Capital Gains to Pools</b>		
		Capital Gain Proportion - Unsegregated Pool (19.04/19.04)=100.00%		12.69
<b>Foreign Tax Offset Calculations</b>				
<b>Segment 01 July 2021 to 30 June 2022</b>				
		Claimable FTO - Unsegregated Pool		0.00
		<b>Claimable FTO</b>		<b>0.00</b>
		<b>Total Claimable Foreign Credits for the Year</b>		<b>0.00</b>
		<b>Foreign Tax Offset (Label C1)</b>		0.00
		<b>Applied/Claimed FTO</b>		0.00
<b>Allocations of Foreign Tax Offset to Members</b>				
		Kenneth John Rogers(ROGKEN00001A) - 100.00 %		0.00
		Debra Ann Rogers(ROGDEB00001A) - 0.00 %		0.00
		<b>Total Foreign Tax Offset Allocated to Members</b>		<b>0.00</b>

**THE KJ & DA ROGERS SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
	23800/GPT.AX2	GPT Group			313.83
(61,211.92)	23800/RIUT.AX	Rogers Investment Unit Trust			72,409.67
	<b>23900</b>	<b>Dividends Received</b>			
	23900/AGKSWG.AX	Westpac Banking Corporation			707.85
	23900/DDR.AX	Dicker Data Limited			78.00
	23900/FMG.AX	Fortescue Metals Group Ltd			481.60
	23900/NST.AX	Northern Star Resources Ltd			169.80
	23900/WPLN.AX	Woodside Petroleum Limited			343.47
	24700	Changes in Market Values of Investments			356,246.96
	<b>25000</b>	<b>Interest Received</b>			
(173.46)	25000/00065	Interest			60.34
	<b>28000</b>	<b>Property Income</b>			
(21,636.36)	28000/00006	Rental - 1/21 Mordaunt Circuit			40,575.76
	30400	ATO Supervisory Levy		259.00	
	31500	Bank Charges		0.02	
	<b>37500</b>	<b>Investment Expenses</b>			
	37500/MORDAUNT	Building Cost - 1/21 Mordaunt Circuit		19,480.83	
259.00	38200	Fines		466.00	
12,414.30	48500	Income Tax Expense		13,641.93	
70,348.44	49000	Profit/Loss Allocation Account		437,539.50	
	<b>50010</b>	<b>Opening Balance</b>			
(741,548.43)	50010/ROGDEB00001 A	(Opening Balance) Rogers, Debra Ann - Accumulation			771,741.43
(986,228.82)	50010/ROGKEN00001 A	(Opening Balance) Rogers, Kenneth John - Accumulation			1,026,384.26
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(35,521.12)	53100/ROGDEB00001 A	(Share of Profit/(Loss)) Rogers, Debra Ann - Accumulation			193,974.62
(47,241.62)	53100/ROGKEN00001 A	(Share of Profit/(Loss)) Rogers, Kenneth John - Accumulation			257,969.98
	<b>53330</b>	<b>Income Tax</b>			
5,328.12	53330/ROGDEB00001 A	(Income Tax) Rogers, Debra Ann - Accumulation		6,182.67	

# THE KJ & DA ROGERS SUPERANNUATION FUND

## Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
7,086.18	53330/ROGKEN00001 A	(Income Tax) Rogers, Kenneth John - Accumulation		8,222.43	
	<b>60400</b>	<b>Bank Accounts</b>			
	60400/02	MacQuarie CPS Account		24,468.69	
8,951.65	60502	BankWest Cheque Account		54,923.37	
52,000.00	66202	Trade Debtors - Topline Clothes Lines		28,000.00	
48,881.98	68000	Sundry Debtors		4,485.67	
	<b>76000</b>	<b>Other Assets</b>			
171,860.05	76000/ROGERS_BAN KWEST-TELE	BankWest - TeleNet 1792359		120,796.24	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
277,500.00	77200/MORD	Land - 1/21 Mordaunt Circuit	1.0000	277,500.00	
367,500.00	77200/MORDAUNT	Building Cost - 1/21 Mordaunt Circuit	1.0000	472,500.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/AGKSWG.AX	Westpac Banking Corporation	585.0000	11,407.50	
	77600/APM.AX	APM Human Services International Limited	5,600.0000	16,072.00	
	77600/DDR.AX	Dicker Data Limited	600.0000	6,624.00	
	77600/FLT.AX	Flight Centre Travel Group Limited	450.0000	7,812.00	
	77600/FMG.AX	Fortescue Metals Group Ltd	560.0000	9,816.80	
	77600/JHX.AX	James Hardie Industries Plc	200.0000	6,354.00	
	77600/NST.AX	Northern Star Resources Ltd	1,698.0000	11,614.32	
	77600/QAN.AX	Qantas Airways Limited	2,220.0000	9,923.40	
	77600/WDS.AX	Woodside Energy Group Ltd	235.0000	7,482.40	
	77600/WES.AX	Wesfarmers Limited	175.0000	7,334.25	
	<b>78000</b>	<b>Stapled Securities</b>			
	78000/GPT.AX2	GPT Group	3,170.0000	13,377.40	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
875,281.31	78400/RIUT.AX	Rogers Investment Unit Trust	143,104.0000	1,147,694.08	
1,405.70	85000	Income Tax Payable/Refundable		827.07	
(3,455.00)	88000	Sundry Creditors			0.00
(1,800.00)	89200	GST Payable			3,348.00

2,724,805.57

2,724,805.57

**Current Year Profit/(Loss): 451,181.43**

**THE KJ & DA ROGERS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>GPT Group (GPT.AX2)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			313.83	313.83 CR
				<b>313.83</b>	<b>313.83 CR</b>
<u>Rogers Investment Unit Trust (RIUT.AX)</u>					
30/06/2022				72,409.67	72,409.67 CR
				<b>72,409.67</b>	<b>72,409.67 CR</b>
<b>Dividends Received (23900)</b>					
<u>Westpac Banking Corporation (AGKSWG.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			351.00	351.00 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			356.85	707.85 CR
				<b>707.85</b>	<b>707.85 CR</b>
<u>Dicker Data Limited (DDR.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			78.00	78.00 CR
				<b>78.00</b>	<b>78.00 CR</b>
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			481.60	481.60 CR
				<b>481.60</b>	<b>481.60 CR</b>
<u>Northern Star Resources Ltd (NST.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			169.80	169.80 CR
				<b>169.80</b>	<b>169.80 CR</b>
<u>Woodside Petroleum Limited (WPLN.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			343.47	343.47 CR
				<b>343.47</b>	<b>343.47 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
25/05/2022	Revaluation - 24/05/2022 @ \$28.990000 (System Price) - 235.000000 Units on hand (WPL.AX)		745.35		745.35 DR
25/05/2022	Revaluation - 25/05/2022 @ \$29.180000 (System Price) - 235.000000 Units on hand (WDS.AX)			790.00	44.65 CR
30/06/2022	Revaluation - 30/06/2022 @ \$2.870000 (Custom) - 5,600.000000 Units on hand (APM.AX)		3,808.00		3,763.35 DR
30/06/2022	Revaluation - 30/06/2022 @ \$8.020000 (Exit) - 143,104.000000 Units on hand (RIUT.AX)			272,412.77	268,649.42 CR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (Custom) - 175.000000 Units on hand (WES.AX)		1,759.75		266,889.67 CR
30/06/2022	Revaluation - 30/06/2022 @ \$17.360000 (Custom) - 450.000000 Units on hand (FLT.AX)		2,178.50		264,711.17 CR
30/06/2022	Revaluation - 30/06/2022 @ \$6.840000 (Custom) - 1,698.000000 Units on hand (NST.AX)		4,384.17		260,327.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$472,500.000000 (Net Asset Value) - 1.000000 Units on hand (MORDAUNT)			105,000.00	365,327.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$11.040000 (Custom) - 600.000000 Units on hand (DDR.AX)		1,452.00		363,875.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$4.470000		2,578.02		361,296.98 CR

**THE KJ & DA ROGERS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Custom) - 2,220.000000 Units on hand (QAN.AX)				
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (Custom) - 235.000000 Units on hand (WDS.AX)			625.10	361,922.08 CR
30/06/2022	Revaluation - 30/06/2022 @ \$31.770000 (Custom) - 200.000000 Units on hand (JHX.AX)		2,055.44		359,866.64 CR
30/06/2022	Revaluation - 30/06/2022 @ \$17.530000 (Custom) - 560.000000 Units on hand (FMG.AX)			1,822.30	361,688.94 CR
30/06/2022	Revaluation - 30/06/2022 @ \$4.220000 (Custom) - 3,170.000000 Units on hand (GPT.AX)		2,613.78		359,075.16 CR
30/06/2022	Revaluation - 30/06/2022 @ \$19.500000 (Custom) - 585.000000 Units on hand (AGKSWG.AX)		3,573.55		355,501.61 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)			745.35	356,246.96 CR
			<b>25,148.56</b>	<b>381,395.52</b>	<b>356,246.96 CR</b>
<b>Interest Received (25000)</b>					
<u>Interest (00065)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			60.34	60.34 CR
				<b>60.34</b>	<b>60.34 CR</b>
<b>Property Income (28000)</b>					
<u>Rental - 1/21 Mordaunt Circuit (00006)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.			34,592.90	34,592.90 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			4,221.48	38,814.38 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			288.06	39,102.44 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			1,473.32	40,575.76 CR
				<b>40,575.76</b>	<b>40,575.76 CR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.		0.02		0.02 DR
			<b>0.02</b>		<b>0.02 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Building Cost - 1/21 Mordaunt Circuit (MORDAUNT)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.		31.63		31.63 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		7,378.06		7,409.69 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		1,958.00		9,367.69 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		3,864.07		13,231.76 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		2,425.79		15,657.55 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		1,319.38		16,976.93 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		472.65		17,449.58 DR
30/06/2022			2,031.25		19,480.83 DR
			<b>19,480.83</b>		<b>19,480.83 DR</b>
<b>Fines (38200)</b>					



**THE KJ & DA ROGERS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Fines (38200)</b>					
30/06/2022	2022 TAX INFORMATION JOURNAL.		466.00		466.00 DR
			<b>466.00</b>		<b>466.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			763.17	763.17 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		14,405.10		13,641.93 DR
			<b>14,405.10</b>	<b>763.17</b>	<b>13,641.93 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
25/05/2022	Profit/Loss Allocation - 25/05/2022		19.16		19.16 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022		25.49		44.65 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		257,944.49		257,989.14 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		193,955.46		451,944.60 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			8,222.43	443,722.17 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			6,182.67	437,539.50 DR
			<b>451,944.60</b>	<b>14,405.10</b>	<b>437,539.50 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Rogers, Debra Ann - Accumulation (ROGD00001A)</u>					
01/07/2021	Opening Balance				741,548.43 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			30,193.00	771,741.43 CR
				<b>30,193.00</b>	<b>771,741.43 CR</b>
<u>(Opening Balance) Rogers, Kenneth John - Accumulation (ROGKEN00001A)</u>					
01/07/2021	Opening Balance				986,228.82 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			40,155.44	1,026,384.26 CR
				<b>40,155.44</b>	<b>1,026,384.26 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Rogers, Debra Ann - Accumulation (ROGD00001A)</u>					
01/07/2021	Opening Balance				35,521.12 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		35,521.12		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			19.16	19.16 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			193,955.46	193,974.62 CR
			<b>35,521.12</b>	<b>193,974.62</b>	<b>193,974.62 CR</b>
<u>(Share of Profit/(Loss)) Rogers, Kenneth John - Accumulation (ROGKEN00001A)</u>					
01/07/2021	Opening Balance				47,241.62 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		47,241.62		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			25.49	25.49 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			257,944.49	257,969.98 CR
			<b>47,241.62</b>	<b>257,969.98</b>	<b>257,969.98 CR</b>
<b>Income Tax (53330)</b>					

**THE KJ & DA ROGERS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Rogers, Debra Ann - Accumulation (ROGDEB00001A)</u>					
01/07/2021	Opening Balance				5,328.12 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			5,328.12	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		6,182.67		6,182.67 DR
			<b>6,182.67</b>	<b>5,328.12</b>	<b>6,182.67 DR</b>
<u>(Income Tax) Rogers, Kenneth John - Accumulation (ROGKEN00001A)</u>					
01/07/2021	Opening Balance				7,086.18 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			7,086.18	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		8,222.43		8,222.43 DR
			<b>8,222.43</b>	<b>7,086.18</b>	<b>8,222.43 DR</b>
<b>Bank Accounts (60400)</b>					
<u>MacQuarie CPS Account (02)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.		24,468.69		24,468.69 DR
			<b>24,468.69</b>		<b>24,468.69 DR</b>
<b>BankWest Cheque Account (60502)</b>					
<u>BankWest Cheque Account (60502)</u>					
01/07/2021	Opening Balance				8,951.65 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.		45,971.72		54,923.37 DR
			<b>45,971.72</b>		<b>54,923.37 DR</b>
<b>Trade Debtors - Topline Clothes Lines (66202)</b>					
<u>Trade Debtors - Topline Clothes Lines (66202)</u>					
01/07/2021	Opening Balance				52,000.00 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.			24,000.00	28,000.00 DR
				<b>24,000.00</b>	<b>28,000.00 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2021	Opening Balance				48,881.98 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.			50,000.00	1,118.02 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			48,881.98	50,000.00 CR
30/06/2022			54,485.67		4,485.67 DR
			<b>54,485.67</b>	<b>98,881.98</b>	<b>4,485.67 DR</b>
<b>Other Assets (76000)</b>					
<u>BankWest - TeleNet 1792359 (ROGERS BANKWEST-TELE)</u>					
01/07/2021	Opening Balance				171,860.05 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.			51,063.81	120,796.24 DR
		<b>0.00</b>		<b>51,063.81</b>	<b>120,796.24 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<u>Land - 1/21 Mordaunt Circuit (MORD)</u>					
01/07/2021	Opening Balance	1.00			277,500.00 DR
		<b>1.00</b>			<b>277,500.00 DR</b>
<u>Building Cost - 1/21 Mordaunt Circuit (MORDAUNT)</u>					
01/07/2021	Opening Balance	1.00			367,500.00 DR
30/06/2022	Revaluation - 30/06/2022 @		105,000.00		472,500.00 DR

**THE KJ & DA ROGERS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	\$472,500.000000 (Net Asset Value) - 1.000000 Units on hand	<b>1.00</b>	<b>105,000.00</b>		<b>472,500.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Westpac Banking Corporation (AGKSWG.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	585.00	14,981.05		14,981.05 DR
30/06/2022	Revaluation - 30/06/2022 @ \$19.500000 (Custom) - 585.000000 Units on hand			3,573.55	11,407.50 DR
		<b>585.00</b>	<b>14,981.05</b>	<b>3,573.55</b>	<b>11,407.50 DR</b>
<u>APM Human Services International Limited (APM.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	5,600.00	19,880.00		19,880.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.870000 (Custom) - 5,600.000000 Units on hand			3,808.00	16,072.00 DR
		<b>5,600.00</b>	<b>19,880.00</b>	<b>3,808.00</b>	<b>16,072.00 DR</b>
<u>Dicker Data Limited (DDR.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	600.00	8,076.00		8,076.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$11.040000 (Custom) - 600.000000 Units on hand			1,452.00	6,624.00 DR
		<b>600.00</b>	<b>8,076.00</b>	<b>1,452.00</b>	<b>6,624.00 DR</b>
<u>Flight Centre Travel Group Limited (FLT.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	450.00	9,990.50		9,990.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.360000 (Custom) - 450.000000 Units on hand			2,178.50	7,812.00 DR
		<b>450.00</b>	<b>9,990.50</b>	<b>2,178.50</b>	<b>7,812.00 DR</b>
<u>Fortescue Metals Group Ltd (FMG.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	560.00	7,994.50		7,994.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$17.530000 (Custom) - 560.000000 Units on hand		1,822.30		9,816.80 DR
		<b>560.00</b>	<b>9,816.80</b>		<b>9,816.80 DR</b>
<u>James Hardie Industries Plc (JHX.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	200.00	8,409.44		8,409.44 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.770000 (Custom) - 200.000000 Units on hand			2,055.44	6,354.00 DR
		<b>200.00</b>	<b>8,409.44</b>	<b>2,055.44</b>	<b>6,354.00 DR</b>
<u>Northern Star Resources Ltd (NST.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	1,698.00	15,998.49		15,998.49 DR
30/06/2022	Revaluation - 30/06/2022 @ \$6.840000 (Custom) - 1,698.000000 Units on hand			4,384.17	11,614.32 DR
		<b>1,698.00</b>	<b>15,998.49</b>	<b>4,384.17</b>	<b>11,614.32 DR</b>
<u>Qantas Airways Limited (QAN.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	2,220.00	12,501.42		12,501.42 DR
30/06/2022	Revaluation - 30/06/2022 @ \$4.470000 (Custom) - 2,220.000000 Units on hand			2,578.02	9,923.40 DR
		<b>2,220.00</b>	<b>12,501.42</b>	<b>2,578.02</b>	<b>9,923.40 DR</b>
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	235.00	6,067.30		6,067.30 DR
25/05/2022	Revaluation - 25/05/2022 @ \$29.180000 (System Price) - 235.000000 Units on hand		790.00		6,857.30 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (Custom) - 235.000000 Units on hand		625.10		7,482.40 DR
		<b>235.00</b>	<b>7,482.40</b>		<b>7,482.40 DR</b>

# THE KJ & DA ROGERS SUPERANNUATION FUND

## General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Wesfarmers Limited (WES.AX)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	175.00	9,094.00		9,094.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.910000 (Custom) - 175.000000 Units on hand			1,759.75	7,334.25 DR
		<b>175.00</b>	<b>9,094.00</b>	<b>1,759.75</b>	<b>7,334.25 DR</b>
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	(235.00)			0.00 DR
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	0.00		6,067.30	6,067.30 CR
25/05/2022	Revaluation - 24/05/2022 @ \$28.990000 (System Price) - -235.000000 Units on hand			745.35	6,812.65 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.	235.00	6,067.30		745.35 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand		745.35		0.00 DR
		<b>0.00</b>	<b>6,812.65</b>	<b>6,812.65</b>	<b>0.00 DR</b>
<u>Stapled Securities (78000)</u>					
<u>GPT Group (GPT.AX2)</u>					
30/06/2022	2022 TAX INFORMATION JOURNAL.	3,170.00	15,991.18		15,991.18 DR
30/06/2022	Revaluation - 30/06/2022 @ \$4.220000 (Custom) - 3,170.000000 Units on hand			2,613.78	13,377.40 DR
		<b>3,170.00</b>	<b>15,991.18</b>	<b>2,613.78</b>	<b>13,377.40 DR</b>
<u>Units in Unlisted Unit Trusts (Australian) (78400)</u>					
<u>Rogers Investment Unit Trust (RIUT.AX)</u>					
01/07/2021	Opening Balance	143,104.00			875,281.31 DR
30/06/2022	Revaluation - 30/06/2022 @ \$8.020000 (Exit) - 143,104.000000 Units on hand		272,412.77		1,147,694.08 DR
		<b>143,104.00</b>	<b>272,412.77</b>		<b>1,147,694.08 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				1,405.70 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		13,820.00		15,225.70 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			13,820.00	1,405.70 DR
30/06/2022	2022 TAX INFORMATION JOURNAL.			1,405.70	0.00 DR
30/06/2022				3,455.00	3,455.00 CR
30/06/2022			17,924.00		14,469.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		763.17		15,232.17 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			14,405.10	827.07 DR
			<b>32,507.17</b>	<b>33,085.80</b>	<b>827.07 DR</b>
<u>Sundry Creditors (88000)</u>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				3,455.00 CR
30/06/2022			3,455.00		0.00 DR
			<b>3,455.00</b>		<b>0.00 DR</b>
<u>GST Payable (89200)</u>					
<u>GST Payable (89200)</u>					
01/07/2021	Opening Balance				1,800.00 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.			4,090.81	5,890.81 CR

THE KJ & DA ROGERS SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	2022 TAX INFORMATION JOURNAL.		1,241.06		4,649.75 CR
30/06/2022	2022 TAX INFORMATION JOURNAL.		3,333.00		1,316.75 CR
30/06/2022				2,031.25	3,348.00 CR
			<b>4,574.06</b>	<b>6,122.06</b>	<b>3,348.00 CR</b>

Total Debits: 1,290,780.96

Total Credits: 1,290,780.96

15/11/2022

To the trustee of the  
THE KJ & DA ROGERS SUPERANNUATION FUND  
12 Yilgarn Ave,  
Northam  
Western Australia, 6401

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the THE KJ & DA ROGERS SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2022 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report 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 controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

### **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

### **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

### **Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

### **Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

### **Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2021.**

Yours sincerely

Anthony William Boys Super Audits  
100014140

Acknowledged on behalf of the Trustee(s) of the THE KJ & DA ROGERS SUPERANNUATION FUND by:

(Signed).....  
(dated)            /    /  
Kenneth John Rogers  
Lockridge Enterprises Pty Ltd  
Director



(Signed).....

(dated)        /    /

Debra Ann Rogers  
Lockridge Enterprises Pty Ltd  
Director

# 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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

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)

- ❗ 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.

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

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

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

### 4 Current postal address

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**

## 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** Day / Month / Year

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

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

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

---

## 7 Electronic funds transfer (EFT)

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

### A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. [Go to C.](#)

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** 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
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Number

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

Loss

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*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** \$

\*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** \$

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME** (**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	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

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

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

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

TOTAL SMSF EXPENSES  
**Z \$**  
(**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 2022* on how to complete the calculation statement.

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

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

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

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

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

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

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

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

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

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

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

- PAYG instalments raised
- K \$**
- Supervisory levy
- L \$**
- Supervisory levy adjustment for wound up funds
- M \$**
- Supervisory levy adjustment for new funds
- N \$**

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

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A \$**

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

Proceeds from primary residence disposal

**H \$**

Day Month Year

**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 \$**

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

**!** Refer to instructions for completing these labels.

**A \$** Employer contributions

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 \$**

**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

**M \$** 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**

**S1 \$** Accumulation phase account balance

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

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

**O \$** Allocated earnings or losses

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments

**R2 \$** Income stream payments

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 \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

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 \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
---

---

### 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    **B** \$

**15f Limited recourse borrowing arrangements**

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

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

---

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1 \$</b>	
Permissible temporary borrowings <b>V2 \$</b>	
Other borrowings <b>V3 \$</b>	
	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)	<b>W \$</b>
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
	<b>TOTAL LIABILITIES Z \$</b>

---

**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](https://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date  /  /   
Day / Month / Year

### Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

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

### 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

## SMSF Audit - Document Checklist

	Yes	No	N/A
Copy of signed Audit Engagement Letter by the Trustees			
Copy of signed Trustee Representation Letter			
Copy of Financial Statements			
Copy of Tax Return completed			
Proof of Trustees (individual – document signed by Trustees accepting to act as Trustees or Company Trustee confirmation of Directors)			
Copy of signed Pension Documentations			
Copy of signed Bare Trust if there is a LRBA in the Fund			
Actuarial Certificate (if Fund is partially in Accumulation and Pension phase)			
Life Insurance Statements			
Corporate Trustee Annual Statement - ASIC			
ATO Portal Reports			
Investment Summary Report			
Members Statements			
Notes to Financial Statements			
Statement of Taxable Income / Income Tax Provision			
Change of Trustee (signed)			
Members added / resigned (signed)			
Latest version of Trust Deed (signed)			
Amended Investment Strategy (signed)			

	Yes	No	N/A
Change in tax status i.e.: Member moved from accumulation to pension phase			
ATO correspondence received relating to any significant events			
Prior year Audit Management Letter points addressed			
Minutes in place or drafted for actions taken during income year .			
Copy of signed Fund Trust Deed			
Copy of signed Member applications and Trustee consents			
Copy of signed ATO Trustee Declarations (appointments after 1 July 2007)			
Any ATO correspondence received relating to any significant events			
Copy of signed Latest Binding Death Benefit Nominations on files			
General authority (should external verifications required for bank, employer or insurance company)			
Copy of signed Engagement Letter and Audit Representation Letter			
Copy of signed Financial Statements (including notes), Member Statements, Trial Balance, General Ledger for current year			
Is Corporate Trustee a sole purpose SMSF Trustee			
Minutes in place or drafted for actions taken during income year			
Bank statements which show full details such as account name, closing balances as at 30 June			
Bank confirmation recommended for balances > 10% of asset value and/or where originals not received			

### Share in Listed and Unlisted Companies / Trusts

Dividend notices and trust distributions/annual tax statements			
SRN/HIN details (including holding name and postcode)			
Acquisition and disposal documentation			
Financials and Tax Return for Unlisted Unit Trust			
Share holding statement / Portfolio statement			

**WRAP Investments**

	Yes	No	N/A
Annual Tax Statements and transaction reports			
Annual portfolio / holding statement			

**Related Party Investments**

Financial statements (property in related entities—also complete the Property section)			
Evidence of ownership			
Market value calculations / Trustee valuation calculations			

**Investment Property**

Copy of property Title Deeds documents e.g. title search			
Documentation to support value of the property			
Copy of most recent lease agreements, including details on lessee			
Evidence of rental being at market rates			
Insurance policy			
Acquisition and disposal documentation			
Bare Trust Documentations (if SMSF has borrowings)			

**Other Assets (e.g.: artwork, jewellery, wine, sundry debtors, loans)**

Acquisition documentation to support ownership, and disposal documentation			
Documentation to support value			
Lease / loan agreements, including details on lessee / recipient			
Evidence of rental / interest being at market rates			
Details of asset location and insurance policy			
Confirmation asset not for private use and/or enjoyment by Members or related parties			



**Other Liabilities**

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

**Income & Expenditure**

Contributions - confirmation from employer for concessional contributions, work test confirmation for Member who is over 65 and wants to make contributions.			
Insurance – copy of policy confirming ownership, life insured, cover type and premiums			
Pension / benefit payments – condition of release (under 65), PAYG summary (under 60)			
Other income and expenses documentation			
Pension Minute for Fund with balance over \$1.6m			
CGT relief calculation			

**Tax**

Annual return completed for the current year			
Tax losses, both Revenue and Capital, carried over from previous year tax return to the current year correctly			
Income tax calculation / work papers			
Payment documentation - including PAYG and Supervisory Levy			
Actuarial certificate, if applicable			

# THE KJ & DA ROGERS SUPERANNUATION FUND

## Detailed Purchase and Disposal Report

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Description	Units	Unit Price \$	Amount \$
<b>Other Assets (76000)</b>				
<u>BankWest - TeleNet 1792359 (ROGERS_BANKWEST-TELE)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.			(51,063.81)
		0.00		(51,063.81)
<b>Shares in Listed Companies (Australian) (77600)</b>				
<u>Westpac Banking Corporation (AGKSWG.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	585.00	25.61	14,981.05
		585.00		14,981.05
<u>APM Human Services International Limited (APM.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	5,600.00	3.55	19,880.00
		5,600.00		19,880.00
<u>Dicker Data Limited (DDR.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	600.00	13.46	8,076.00
		600.00		8,076.00
<u>Flight Centre Travel Group Limited (FLT.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	450.00	22.20	9,990.50
		450.00		9,990.50
<u>Fortescue Metals Group Ltd (FMG.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	560.00	14.28	7,994.50
		560.00		7,994.50
<u>James Hardie Industries Plc (JHX.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	200.00	42.05	8,409.44
		200.00		8,409.44
<u>Northern Star Resources Ltd (NST.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	1,698.00	9.42	15,998.49
		1,698.00		15,998.49
<u>Qantas Airways Limited (QAN.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	2,220.00	5.63	12,501.42
		2,220.00		12,501.42
<u>Woodside Energy Group Ltd (WDS.AX)</u>				
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	235.00	25.82	6,067.30
		235.00		6,067.30
<u>Wesfarmers Limited (WES.AX)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	175.00	51.97	9,094.00
		175.00		9,094.00
<u>Woodside Petroleum Ltd (WPL.AX)</u>				
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	(235.00)	0.00	0.00
25/05/2022	Code/Class Change - WPL.AX to WDS.AX	0.00		(6,067.30)
30/06/2022	2022 TAX INFORMATION JOURNAL.	235.00	25.82	6,067.30
		0.00		0.00
<b>Stapled Securities (78000)</b>				
<u>GPT Group (GPT.AX2)</u>				
30/06/2022	2022 TAX INFORMATION JOURNAL.	3,170.00	5.04	15,991.18
		3,170.00		15,991.18



Cannot generate PAYG Payment Summary - Pension report, no pension member accounts available for the report in selected period.