
Financial statements and reports for the year ended
30 June 2022

THE KJ & DA ROGERS SUPERANNUATION FUND

Prepared for: Lockridge Enterprises Pty Ltd

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THE KJ & DA ROGERS SUPERANNUATION FUND

Compilation Report

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

The Responsibility of the Trustee(s)

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

of

Signed:

Dated: 15/11/2022

THE KJ & DA ROGERS SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Other Assets	2	120,796	171,860
Real Estate Properties (Australian - Residential)	3	750,000	645,000
Shares in Listed Companies (Australian)	4	94,441	0
Stapled Securities	5	13,377	0
Units in Unlisted Unit Trusts (Australian)	6	1,147,694	875,281
Total Investments		<u>2,126,308</u>	<u>1,692,141</u>
Other Assets			
Sundry Debtors		4,486	48,882
BankWest Cheque Account		54,923	8,952
Trade Debtors - Topline Clothes Lines		28,000	52,000
MacQuarie CPS Account		24,469	0
Income Tax Refundable		827	1,406
Total Other Assets		<u>112,705</u>	<u>111,240</u>
Total Assets		<u>2,239,013</u>	<u>1,803,381</u>
Less:			
Liabilities			
Sundry Creditors		0	3,455
GST Payable		3,348	1,800
Total Liabilities		<u>3,348</u>	<u>5,255</u>
Net assets available to pay benefits		<u>2,235,665</u>	<u>1,798,126</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Rogers, Kenneth John - Accumulation		1,276,132	1,026,385
Rogers, Debra Ann - Accumulation		959,533	771,741
Total Liability for accrued benefits allocated to members' accounts		<u>2,235,665</u>	<u>1,798,126</u>

THE KJ & DA ROGERS SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	12	72,724	61,212
Dividends Received	11	1,781	0
Interest Received		60	173
Property Income	13	40,576	21,636
Investment Gains			
Changes in Market Values	14	356,247	0
Total Income		<u>471,388</u>	<u>83,021</u>
Expenses			
ATO Supervisory Levy		259	0
Investment Expenses		19,481	0
Fines		466	259
		<u>20,206</u>	<u>259</u>
Total Expenses		<u>20,206</u>	<u>259</u>
Benefits accrued as a result of operations before income tax		<u>451,181</u>	<u>82,763</u>
Income Tax Expense	15	13,642	12,414
Benefits accrued as a result of operations		<u>437,539</u>	<u>70,349</u>

THE KJ & DA ROGERS SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	451,181.00
Less	
Increase in MV of investments	356,247.00
Accounting Trust Distributions	72,724.00
	<u>428,971.00</u>
Add	
SMSF non deductible expenses	466.00
Franking Credits	763.00
Net Capital Gains	13.00
Taxable Trust Distributions	72,583.00
	<u>73,825.00</u>
SMSF Annual Return Rounding	(1.00)
Taxable Income or Loss	<u>96,034.00</u>
Income Tax on Taxable Income or Loss	14,405.10
Less	
Franking Credits	763.17
CURRENT TAX OR REFUND	<u>13,641.93</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(17,924.00)
AMOUNT DUE OR REFUNDABLE	<u>(4,023.07)</u>

THE KJ & DA ROGERS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

THE KJ & DA ROGERS SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

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

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

f. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Other Assets

	2022 \$	2021 \$
BankWest - TeleNet 1792359	120,796	171,860

THE KJ & DA ROGERS SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

	120,796	171,860
Note 3: Real Estate Properties (Australian - Residential)		
	2022	2021
	\$	\$
Land - 1/21 Mordaunt Circuit	277,500	277,500
Building Cost - 1/21 Mordaunt Circuit	472,500	367,500
	750,000	645,000
Note 4: Shares in Listed Companies (Australian)		
	2022	2021
	\$	\$
Westpac Banking Corporation	11,408	0
APM Human Services International Limited	16,072	0
Dicker Data Limited	6,624	0
Flight Centre Travel Group Limited	7,812	0
Fortescue Metals Group Ltd	9,817	0
James Hardie Industries Plc	6,354	0
Northern Star Resources Ltd	11,614	0
Qantas Airways Limited	9,923	0
Woodside Energy Group Ltd	7,482	0
Wesfarmers Limited	7,334	0
	94,440	0
Note 5: Stapled Securities		
	2022	2021
	\$	\$
GPT Group	13,377	0
	13,377	0
Note 6: Units in Unlisted Unit Trusts (Australian)		
	2022	2021
	\$	\$
Rogers Investment Unit Trust	1,147,694	875,281
	1,147,694	875,281
Note 7: Banks and Term Deposits		
	2022	2021

THE KJ & DA ROGERS SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

	\$	\$
Banks		
MacQuarie CPS Account	24,469	0
	24,469	0

Note 8: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,798,126	1,727,777
Benefits accrued as a result of operations	437,540	70,348
Current year member movements	0	0
	2,235,665	1,798,126

Note 9: 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	2,235,665	1,798,126

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2022 \$	2021 \$
Dicker Data Limited	78	0
Fortescue Metals Group Ltd	482	0
Northern Star Resources Ltd	170	0
Westpac Banking Corporation	708	0
Woodside Petroleum Limited	343	0
	1,781	0

THE KJ & DA ROGERS SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

Note 12: Trust Distributions

	2022 \$	2021 \$
GPT Group	314	0
Rogers Investment Unit Trust	72,410	61,212
	<hr/> 72,724 <hr/>	<hr/> 61,212 <hr/>

Note 13: Rental Income

	2022 \$	2021 \$
Rental - 1/21 Mordaunt Circuit	40,576	21,636
	<hr/> 40,576 <hr/>	<hr/> 21,636 <hr/>

Note 14: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Other Assets		
BankWest - TeleNet 1792359	(51,064)	171,860
Transfer Account	0	(3,000)
	<hr/> (51,064) <hr/>	<hr/> 168,860 <hr/>

Real Estate Properties (Australian - Residential)

Building Cost - 1/21 Mordaunt Circuit	105,000	0
	<hr/> 105,000 <hr/>	<hr/> 0 <hr/>

Shares in Listed Companies (Australian)

APM Human Services International Limited	(3,808)	0
Dicker Data Limited	(1,452)	0
Flight Centre Travel Group Limited	(2,178)	0
Fortescue Metals Group Ltd	1,822	0
James Hardie Industries Plc	(2,055)	0
Northern Star Resources Ltd	(4,384)	0
Qantas Airways Limited	(2,578)	0
Wesfarmers Limited	(1,760)	0
Westpac Banking Corporation	(3,574)	0
Woodside Energy Group Ltd	1,415	0

THE KJ & DA ROGERS SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2022

	(18,552)	0
Stapled Securities		
GPT Group	(2,614)	0
	(2,614)	0
Units in Unlisted Unit Trusts (Australian)		
Rogers Investment Unit Trust	272,413	0
	272,413	0
Total Unrealised Movement	305,183	168,860
Realised Movements in Market Value		
	2022	2021
	\$	\$
Total Realised Movement	0	0
Changes in Market Values	305,183	168,860
Note 15: Income Tax Expense		
	2022	2021
	\$	\$
The components of tax expense comprise		
Current Tax	13,642	12,414
Income Tax Expense	13,642	12,414
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%	67,677	12,414
Less:		
Tax effect of:		
Increase in MV of Investments	53,437	0
Accounting Trust Distributions	10,909	0
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	70	0
Franking Credits	114	0
Net Capital Gains	2	0

THE KJ & DA ROGERS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2022

Taxable Trust Distributions	10,887	0
Rounding	1	0
Income Tax on Taxable Income or Loss	14,405	12,414
Less credits:		
Franking Credits	763	0
Other Adjustments		13,820
Current Tax or Refund	<u>13,642</u>	<u>12,414</u>

THE KJ & DA ROGERS SUPERANNUATION FUND

Members Statement

Kenneth John Rogers
 44 Erins Isle
 Dudley Park, Western Australia, 6210, Australia

Your Details

		Nominated Beneficiaries:	Debra Ann Rogers
Date of Birth :	Provided	Nomination Type:	N/A
Age:	63	Vested Benefits:	1,276,132
Tax File Number:	Provided	Total Death Benefit:	1,276,132
Date Joined Fund:	05/03/1996	Current Salary:	0
Service Period Start Date:	05/03/1996	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	ROGKEN00001A		
Account Start Date:	05/03/1996		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	1,276,132
<u>Preservation Components</u>	
Preserved	1,276,132
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,474
Taxable	1,260,658

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	1,026,384
<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	257,970
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	8,222
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	1,276,132

THE KJ & DA ROGERS SUPERANNUATION FUND

Members Statement

Debra Ann Rogers
 44 Erins Isle
 Dudley Park, Western Australia, 6210, Australia

Your Details

		Nominated Beneficiaries:	Kenneth John Rogers
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	959,533
Tax File Number:	Provided	Total Death Benefit:	959,533
Date Joined Fund:	05/03/1996	Current Salary:	0
Service Period Start Date:	05/03/1996	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	ROGDEB00001A		
Account Start Date:	05/03/1996		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	959,533
<u>Preservation Components</u>	
Preserved	959,533
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	12,397
Taxable	947,136

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	771,741
<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	193,975
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	6,183
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	959,533

THE KJ & DA ROGERS SUPERANNUATION FUND

Members Statement

Kenneth John Rogers
 44 Erins Isle
 Dudley Park, Western Australia, 6210, Australia

Your Details

		Nominated Beneficiaries:	Debra Ann Rogers
Date of Birth :	Provided	Nomination Type:	N/A
Age:	63	Vested Benefits:	1,276,132
Tax File Number:	Provided	Total Death Benefit:	1,276,132
Date Joined Fund:	05/03/1996	Current Salary:	0
Service Period Start Date:	05/03/1996	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	05/03/1996		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	1,276,132
<u>Preservation Components</u>	
Preserved	1,276,132
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,474
Taxable	1,260,658

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	1,026,384
<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	257,970
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	8,222
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	1,276,132

THE KJ & DA ROGERS SUPERANNUATION FUND

Members Statement

Debra Ann Rogers
 44 Erins Isle
 Dudley Park, Western Australia, 6210, Australia

Your Details

Date of Birth : Provided
 Age: 62
 Tax File Number: Provided
 Date Joined Fund: 05/03/1996
 Service Period Start Date: 05/03/1996
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date: 05/03/1996
 Account Type: Consolidated
 Account Description: Consolidated

Nominated Beneficiaries: Kenneth John Rogers
 Nomination Type: N/A
 Vested Benefits: 959,533
 Total Death Benefit: 959,533
 Current Salary: 0
 Previous Salary: 0
 Disability Benefit: 0

Your Balance

Total Benefits 959,533

Preservation Components

Preserved 959,533
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 12,397
 Taxable 947,136

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2021	771,741
<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	193,975
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	6,183
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	959,533

THE KJ & DA ROGERS SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
MacQuarie CPS Account				24,468.69					24,468.69	24,468.69
				24,468.69					24,468.69	24,468.69
Real Estate Properties (Australian - Residential)										
MORDAUNT - Building Cost - 1/21 Mordaunt Circuit	1.00	0.00						1.00	0.00	472,500.00
MORD - Land - 1/21 Mordaunt Circuit	1.00	0.00						1.00	0.00	277,500.00
		0.00							0.00	750,000.00
Shares in Listed Companies (Australian)										
APM.AX - APM Human Services International Limited			5,600.00	19,880.00				5,600.00	19,880.00	16,072.00
DDR.AX - Dicker Data Limited			600.00	8,076.00				600.00	8,076.00	6,624.00
FLT.AX - Flight Centre Travel Group Limited			450.00	9,990.50				450.00	9,990.50	7,812.00
FMG.AX - Fortescue Metals Group Ltd			560.00	7,994.50				560.00	7,994.50	9,816.80
JHX.AX - James Hardie Industries Plc			200.00	8,409.44				200.00	8,409.44	6,354.00
NST.AX - Northern Star Resources Ltd			1,698.00	15,998.49				1,698.00	15,998.49	11,614.32

THE KJ & DA ROGERS SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
QAN.AX - Qantas Airways Limited			2,220.00	12,501.42				2,220.00	12,501.42	9,923.40
WES.AX - Wesfarmers Limited			175.00	9,094.00				175.00	9,094.00	7,334.25
AGKSWG.AX - Westpac Banking Corporation			585.00	14,981.05				585.00	14,981.05	11,407.50
WDS.AX - Woodside Energy Group Ltd			235.00	6,067.30				235.00	6,067.30	7,482.40
WPL.AX - Woodside Petroleum Ltd			235.00	6,067.30	(235.00)	(6,067.30)			0.00	
				119,060.00		(6,067.30)			112,992.70	94,440.67
Stapled Securities										
GPT.AX2 - GPT Group			3,170.00	15,991.18				3,170.00	15,991.18	13,377.40
				15,991.18					15,991.18	13,377.40
Units in Unlisted Unit Trusts (Australian)										
RIUT.AX - Rogers Investment Unit Trust	143,104.00	143,104.00						143,104.00	143,104.00	1,147,694.08
				143,104.00					143,104.00	1,147,694.08
				143,104.00		(6,067.30)			296,556.57	2,029,980.84

THE KJ & DA ROGERS 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								
MacQuarie CPS Account		24,468.690000	24,468.69	24,468.69	24,468.69			1.21 %
			24,468.69		24,468.69			1.21 %
Real Estate Properties (Australian - Residential)								
MORDAUNT Building Cost - 1/21 Mordaunt Circuit	1.00	472,500.000000	472,500.00	0.00	0.00	472,500.00	0.00 %	23.28 %
MORD Land - 1/21 Mordaunt Circuit	1.00	277,500.000000	277,500.00	0.00	0.00	277,500.00	0.00 %	13.67 %
			750,000.00		0.00	750,000.00		36.95 %
Shares in Listed Companies (Australian)								
APM.AX APM Human Services International Limited	5,600.00	2.870000	16,072.00	3.55	19,880.00	(3,808.00)	(19.15) %	0.79 %
DDR.AX Dicker Data Limited	600.00	11.040000	6,624.00	13.46	8,076.00	(1,452.00)	(17.98) %	0.33 %
FLT.AX Flight Centre Travel Group Limited	450.00	17.360000	7,812.00	22.20	9,990.50	(2,178.50)	(21.81) %	0.38 %
FMG.AX Fortescue Metals Group Ltd	560.00	17.530000	9,816.80	14.28	7,994.50	1,822.30	22.79 %	0.48 %
JHX.AX James Hardie Industries Plc	200.00	31.770000	6,354.00	42.05	8,409.44	(2,055.44)	(24.44) %	0.31 %
NST.AX Northern Star Resources Ltd	1,698.00	6.840000	11,614.32	9.42	15,998.49	(4,384.17)	(27.40) %	0.57 %
QAN.AX Qantas Airways Limited	2,220.00	4.470000	9,923.40	5.63	12,501.42	(2,578.02)	(20.62) %	0.49 %
WES.AX Wesfarmers Limited	175.00	41.910000	7,334.25	51.97	9,094.00	(1,759.75)	(19.35) %	0.36 %
AGKSWG.AX Westpac Banking Corporation	585.00	19.500000	11,407.50	25.61	14,981.05	(3,573.55)	(23.85) %	0.56 %
WDS.AX Woodside Energy Group Ltd	235.00	31.840000	7,482.40	25.82	6,067.30	1,415.10	23.32 %	0.37 %
			94,440.67		112,992.70	(18,552.03)	(16.42) %	4.65 %
Stapled Securities								
GPT.AX GPT Group	3,170.00	4.220000	13,377.40	5.04	15,991.18	(2,613.78)	(16.35) %	0.66 %
			13,377.40		15,991.18	(2,613.78)	(16.35) %	0.66 %
Units in Unlisted Unit Trusts (Australian)								
RIUT.AX Rogers Investment Unit Trust	143,104.00	8.020000	1,147,694.08	1.00	143,104.00	1,004,590.08	702.00 %	56.54 %
			1,147,694.08		143,104.00	1,004,590.08	702.00 %	56.54 %

THE KJ & DA ROGERS 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%
			2,029,980.84		296,556.57	1,733,424.27	584.52 %	100.00 %

THE KJ & DA ROGERS SUPERANNUATION FUND

Trustees Declaration

Lockridge Enterprises Pty Ltd ACN: 064718485

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

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

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

.....
Kenneth John Rogers
Lockridge Enterprises Pty Ltd
Director

.....
Debra Ann Rogers
Lockridge Enterprises Pty Ltd
Director

15 November 2022

Minutes of a meeting of the Director(s)

held on 15 November 2022 at 12 Yilgarn Ave, Northam, Western Australia 6401

PRESENT:	Kenneth John Rogers and Debra Ann Rogers
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
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>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 15 November 2022 at 12 Yilgarn Ave, Northam, Western Australia 6401

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.

ACCEPTANCE OF ROLLOVERS:

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

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

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Debra Ann Rogers

Chairperson