

To the trustee of the
DJ ROBERTS SUPER FUND
6 Belle Air Drive,
Bellmere Queensland 4510

Dear Trustees

Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the DJ ROBERTS SUPER FUND for the year ended 10/03/2023. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An 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. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity'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 entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the Trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the Trustee(s);
- For such internal control as the Trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and

- To provide us with:
 - Access to all information of which the Trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that we may request from the Trustees for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

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

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

Audit of SIS Compliance

For the year ended 10/03/2023, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

Report on Significant Matters

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 Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as Trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the Trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the Trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

Quality Control

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit 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 expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

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 this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm’s liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please 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 financial report.

If you have any queries in relation to this please contact me.

Yours sincerely
ANTHONY BOYS – REGISTERED COMPANY AUDITOR

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of the Trustee(s) of the DJ ROBERTS SUPER FUND

SIGNED: 

David Roberts



Jenny-Maree Roberts

DATED: 19 / 05 / 2023

Mr Anthony Boys
PO Box 3376
Rundle Mall SA 5000

Dear Anthony,

DJ ROBERTS SUPER FUND
Superannuation Fund Trustee Representation Letter

In connection with your audit examination of the financial report of **DJ ROBERTS SUPER FUND** ("the Fund") for the year ended 10/03/2023, we hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The Trustees have determined that the Fund is not a reporting entity for the year ended 10/03/2023 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (b) We have made available to you Minutes of all Trustee(s)' meetings and the Trust Deed.
- (c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

Ownership and Pledging of Assets

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the Trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Investments

- (a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.

- (c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (d) All investments are acquired, maintained and disposed of on an arm's length basis.

Trust Deed

The superannuation fund is being conducted in accordance with its Trust Deed.

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the Trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Superannuation Industry (Supervision) Act and Regulations

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:
Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K
Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The Trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The Trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the Trustee(s) is filled in accordance with the Trust Deed.
- (g) The Trustee(s) have complied with all Trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The Trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.
- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The Trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.

- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

Fair Value Measurements and Disclosures

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

Going Concern

In the opinion of the Trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after Balance Sheet Date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Comparative Information

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

Fraud and Error

- (a) There has been no:
- (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
 - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
 - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

Legal Matters

We confirm that all matters that may result in legal action against the fund or the Trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

General

- (a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Additional Matters

There are no additional matters.

Signed by the Trustee(s) of the DJ ROBERTS SUPER FUND



.....
David Roberts
DJ Roberts Retirement Pty Ltd
Director



.....
Jenny-Maree Roberts
DJ Roberts Retirement Pty Ltd
Director

Self-managed superannuation fund annual return **2023**

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 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M / T # [] S T [] [] [] []

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

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

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

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

DJ ROBERTS SUPER FUND

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

4 **Current postal address**

PO Box 24

Suburb/town	State/territory	Postcode
Cleveland	QLD	4163

5 **Annual return status**

Is this an amendment to the SMSF's 2023 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

Tax File Number

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number Fund account number

Fund account name

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

B Financial institution account details for tax refunds

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

BSB number Account number

Account name

C Electronic service address alias

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

Tax File Number

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** 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 2023*.

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	D1 \$ <input type="text"/>	Net foreign income	D \$ <input type="text"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number

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

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus ****No-TFN-quoted contributions**

R3 \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

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

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

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

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$ Code

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

⊖ Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text" value="1,124"/>	H2 \$ <input type="text" value="30"/>	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text" value="2,712"/>	J2 \$ <input type="text" value="66"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text" value="989"/>	Code <input type="text"/>
Tax losses deducted	M1 \$ <input type="text"/>		

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 2023* on how to complete the calculation statement.

#Taxable income	A	\$	<input style="width: 95%;" type="text" value="0"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(T1 plus J)</small>			

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text"/>
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>
Non-refundable non-carry forward tax offsets			
C \$ <input style="width: 95%;" type="text"/>			
<small>(C1 plus C2)</small>			

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>
Non-refundable carry forward tax offsets			
D \$ <input style="width: 95%;" type="text" value="0.00"/>			
<small>(D1 plus D2 plus D3 plus D4)</small>			
SUBTOTAL 2			
T3 \$ <input style="width: 95%;" type="text" value="0.00"/>			
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text"/>
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>
Refundable tax offsets			
E \$ <input style="width: 95%;" type="text"/>			
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

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

K

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S	<input type="text" value="0.00"/>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years	U	<input type="text" value="806"/>
Net capital losses carried forward to later income years	V	<input type="text"/>

Section G: **Supplementary member information**

MEMBER 7

Title: Mr Mrs Miss Ms Other Account status Code

Family name **Roberts**

First given name **David** Other given names **James**

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

Contributions OPENING ACCOUNT BALANCE \$ **225,507.53**

I Refer to instructions for completing these labels.

- A** Employer contributions \$ **3,000.00**
- A1** ABN of principal employer
- B** Personal contributions \$
- C** CGT small business retirement exemption \$
- D** CGT small business 15-year exemption amount \$
- E** Personal injury election \$
- F** Spouse and child contributions \$
- G** Other third party contributions \$

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

TOTAL CONTRIBUTIONS N \$ 3,000.00
(Sum of labels **A** to **M**)

Other transactions

- S1** Accumulation phase account balance \$ **0.00**
- S2** Retirement phase account balance - Non CDBIS \$ **0.00**
- S3** Retirement phase account balance - CDBIS \$ **0.00**

- O** Allocated earnings or losses \$ **4,441.09** Loss
- P** Inward rollovers and transfers \$
- Q** Outward rollovers and transfers \$
- R1** Lump Sum payments \$ **214,400.00** Code
- R2** Income stream payments \$ **9,666.44** Code

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

TRIS Count

- 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

<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input style="width: 100%;" type="text"/></p> <p>Australian non-residential real property J2 \$ <input style="width: 100%;" type="text"/></p> <p>Overseas real property J3 \$ <input style="width: 100%;" type="text"/></p> <p>Australian shares J4 \$ <input style="width: 100%;" type="text"/></p> <p>Overseas shares J5 \$ <input style="width: 100%;" type="text"/></p> <p>Other J6 \$ <input style="width: 100%;" type="text"/></p> <p>Property count J7 <input style="width: 50px;" type="text"/></p> </div>	<p>Cash and term deposits E \$ <input style="width: 150px;" type="text"/></p> <p>Debt securities F \$ <input style="width: 150px;" type="text"/></p> <p>Loans G \$ <input style="width: 150px;" type="text"/></p> <p>Listed shares H \$ <input style="width: 150px;" type="text"/></p> <p>Unlisted shares I \$ <input style="width: 150px;" type="text"/></p> <div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements J \$ <input style="width: 150px;" type="text"/></p> <p>Non-residential real property K \$ <input style="width: 150px;" type="text"/></p> <p>Residential real property L \$ <input style="width: 150px;" type="text"/></p> <p>Collectables and personal use assets M \$ <input style="width: 150px;" type="text"/></p> <p>Other assets O \$ <input style="width: 150px;" type="text"/></p> </div>
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15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$

(Sum of labels **A** to **T**)

15e In-house assets

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

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

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

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 2022–23 income year, write 2023). **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 2023*. **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 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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



Date / /

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 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Losses schedule

2023

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2023 tax return.

Superannuation funds should complete and attach this schedule to their 2023 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2023*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

DJ ROBERTS SUPER FUND

Australian business number

15773701746

Part A – Losses carried forward to the 2023–24 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
<input type="checkbox"/> 2022–23	B	806
2021– <input type="checkbox"/> 2	C	
2020–21	D	
2019–20	E	
2018–19	F	
2017–18 and earlier income years	G	
Total	U	806

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

2 Net capital losses carried forward to later income years

Year of loss		
2022–23	H	
2021–22	I	
2020–21	J	
2019–20	K	
2018–19	L	
2017–18 and earlier income years	M	
Total	V	

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

Tax File Number Provided**Part B – Ownership and business continuity test** – company and listed widely held trust only

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

Do not complete items 1 or 2 of **Part B** if, in the 2022–23 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2022–23 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2022–23	A	<input type="checkbox"/>	<input type="checkbox"/>
2021–22	B	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	C	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	D	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	E	<input type="checkbox"/>	<input type="checkbox"/>
2017–18 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

K Yes No **Part C – Unrealised losses** – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O

Tax File Number

Part D – Life insurance companies

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

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

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

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

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

SUBTRACT Net forgiven amount of debt **C**

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

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

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

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

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

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

Tax File Number

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

Important

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

Privacy

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

Taxpayer's declaration

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

Signature

Date / /

Contact person

Daytime contact number (include area code)

Electronic Lodgment Declaration (SMSF)

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Form with fields: Tax File Number (Provided), Name of Fund (DJ ROBERTS SUPER FUND), Year (2023)

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

Important

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

Declaration:

I declare that:

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

Signature of Partner, Trustee, or Director (with handwritten signature) and Date field.

Small square checkbox

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

Form with fields: \$ FFRXQM DP H DJ ROBERTS SUPER FUND, Account Number (484799 607275692), Client Reference (ROBEDJ)

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

Signature and Date fields for the EFT consent.

Tax Agent's ' FOLDMRQ

I declare that:

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

Agent's signature	<input type="text"/>	Date	<input type="text" value="/"/>	<input type="text" value="/"/>	<input type="text"/>
Contact name	<input type="text" value="Shona Sherman"/>	Client Reference	<input type="text" value="ROBEDJ"/>		
Agent's Phone Number	<input type="text" value="07 3286 1322"/>	7 D [\$ JHQM XP EHU	<input type="text" value="24805931"/>		

**RESOLUTION OF THE TRUSTEES OF
DJ ROBERTS SUPER FUND
AT
6 BELLE AIR DRIVE, BELLMERE QLD 4510
ON 10 MARCH 2023**

Present: David Roberts (**Chairman**)
Jenny-Maree Roberts

Minutes: The Minutes of the previous meeting of Trustees were signed as an accurate record.

Winding up of Superannuation Fund and payment of benefits: It was RESOLVED that pursuant to clause 13 of the Fund's Trust Deed dated 27 November 2018, that the Fund be wound up and therefore cease to exist.

In considering whether the Fund should be wound up, the Trustee considered the following to be appropriate:

- All benefits have been paid out.
- The Fund has no assets or liabilities, including unrecorded liabilities.
- No further amounts could be identified as owing to the Australian Taxation Office.

It was **FURTHER RESOLVED** that the following notifications were required to other parties of the winding up of the fund:

- Australian Taxation Office for Income Tax Return Purposes
- Cancellation of ABN Registration

This concluded the business of the meeting.



David Roberts

**RESOLUTION OF THE MEMBERS OF
DJ ROBERTS SUPER FUND
AT
6 BELLE AIR DRIVE, BELLMERE QLD 4510
ON 10 MARCH 2023**

**Winding up of
Superannuation Fund:**

It was RESOLVED that pursuant to clause 13 of the Fund's Trust Deed dated 27 November 2018, that the Fund be wound up and therefore cease to exist.

In considering whether the Fund should be wound up, the Member considered the following to be appropriate:

- All benefits have been paid out.
- The Fund has no assets or liabilities, including unrecorded liabilities.
- No further amounts could be identified as owing to the Australian Taxation Office.



David Roberts

PENSION APPLICATION FORM

1. MEMBER DETAILS

Write the full name that you wish to appear on your statements and other correspondence that we send you.

Title: Mr Mrs Miss Ms Other _____

Surname: Roberts

Given Name(s): David James

Date of Birth: 24/11/1962

Gender: Male Female

Mailing Address: 6 Belle Air Drive
Bellmere Qld 4510

2. TAX FILE NUMBER (TFN) DETAILS

You are not legally required to provide us with your TFN. However, if you have not provided us with your TFN, your pre-retirement contributions and pension payments may be taxed at the top marginal tax rate plus Medicare levy, and we will not be able to accept any pre-retirement non-concessional contributions from you.

TFN: 485 936 620

3. NON-COMMUTABLE PENSION

Do you wish this account to be a non-commutable pension?

(Refer to the Product Disclosure Statement for information about non-commutable pensions.)

Yes

No

4. BENEFICIARY NOMINATION

You can nominate one or more beneficiaries to receive the benefit from your pension and insurance (if any) in the event of your death, provided you have nominated a dependant as defined under superannuation law. Refer to the Product Disclosure Statement for more information.

Do you wish to nominate a beneficiary?

No – go to section 6.

Yes – complete the next question.

Do you wish to nominate a reversionary beneficiary?

Note: You cannot nominate a reversionary beneficiary once your pension has commenced. For more information about reversionary beneficiaries, including who can nominate, refer to the Product Disclosure Statement.

Important information about making a reversionary beneficiary nomination:

- The longer of you or your reversionary beneficiary's life expectancies will be used to calculate the deductible amount for the purposes of assessing your eligibility for Social Security benefits.
- You may **only** nominate a **tax dependant** as your reversionary beneficiary. Please see the Product Disclosure for more information or speak to your financial adviser.
- At the date of your death, the person you select must meet the description you have specified below. For example, your spouse must still be your spouse at the date of your death. Unless your nominated beneficiary meets that description, we will not automatically pay a benefit to them even if they qualify on another ground, for example, as being a financial dependant.
- There may be tax implications and estate planning implications involved in nominating eligible dependants. **PLEASE SPEAK TO YOUR FINANCIAL ADVISER AND LEGAL ADVISER** before completing section 5.
- Refer to 'what happens on death?' in Part 1 of the Product Disclosure Statement for more information.

No – Consider completing a Binding Death Nomination form **AFTER CONSULTATION WITH YOUR LEGAL ADVISER** then go to section 6

Yes – please complete section 5.

5. REVERSIONARY BENEFICIARY DETAILS

Title: Mr Mrs Miss Ms Other _____

Surname: Roberts

Given Name(s): Jenny-Maree

Date of Birth: 07/01/1967

Gender: Male Female

Relationship to Self: Spouse Child Financial Dependant Interdependant
(including de facto)

Share of Benefit . %

Mailing Address: 6 Belle Air Drive
Bellmere Qld 4510

6. PENSION PAYMENT DETAILS

If you commence your pension in the middle of a financial year (between 1 July and 30 June), your annual pension amount will be pro-rated. Income will be adjusted to remain within Government limits. Refer to the Product Disclosure Statement for details about pension payments. We recommend you discuss the amount with your financial adviser.

6a. STANDARD PENSION

Complete this question if you ticked 'No' in response to the question in **section 3**.

How much income do you wish to receive from your pension per payment?

The minimum amount

The amount nominated by me: \$To be advised

Please specify the amount per payment - This must be at least the minimum amount.

Go to **section 6c**.

6b. NON-COMMUTABLE PENSION

Complete this question if you ticked 'Yes' in response to the question in **section 3**.

How much income do you wish to receive from your pension per payment?

The minimum amount

The maximum amount

An amount (between the minimum and maximum amounts) nominated by me below:

\$ _____ (please specify the amount per payment)

6c. PENSION PAYMENT DATE AND FREQUENCY

How often do you wish to receive your pension payments?

monthly

quarterly (*every 3 months*)

half yearly (*every 6 months*)

annually (*every 12 months*)

When would you like to start receiving your pension payments? _____ / _____ / _____

7. MEMBER DECLARATION AND SIGNATURE

Members Signature:  Dated: 10/10/2022

Print Member Name: David Roberts

Capacity: Member Power of Attorney Legal Personal Representative
(tick whichever is applicable)

David Roberts
DJ ROBERTS SUPER FUND
6 Belle Air Drive, Bellmere, Queensland 4510

Dear Sir/Madam

DJ ROBERTS SUPER FUND
Commencement of Account Based Pension

I hereby request the trustee to commence a Account Based Pension with a commencement date of 10/10/2022 with \$227,092.57 of the superannuation benefits standing to my member's account in the fund. It is confirmed that the pension balance will automatically revert to Jenny-Maree Roberts upon the death of the member.

This balance contains:

a Taxable Balance of: \$225,414.26; and

a Tax Free Balance of: \$1,678.31.

Tax Free proportion: 0.74%.

I have reached my preservation age and have currently satisfied a condition of release under the SIS Act.

I agree to withdraw at least my minimum pension of at least \$3,290.00 and will not exceed my maximum allowable threshold for the current period.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely



.....
David Roberts
6 Belle Air Drive, Bellmere, Queensland 4510

Minutes of a Meeting of the Director(s)

held on 10 October 2022 at

PRESENT: David Roberts and Jenny-Maree Roberts

PENSION COMMENCEMENT: David Roberts wishes to commence a new Account Based Pension with a commencement date of 10/10/2022.

The Pension Account Balance used to support this pension will be \$227,092.57, consisting of:

- Taxable amount of \$225,414.26; and
- Tax Free amount of \$1,678.31
- Tax Free proportion: 0.74%.

CONDITION OF RELEASE: It was resolved that the member has satisfied the condition of release of retirement and was entitled to access their benefits on their Account Based Pension.

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to their beneficiary(s).
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year

REVERSIONARY: It is confirmed that the pension balance will automatically revert to Jenny-Maree Roberts upon the death of the member.

PAYMENT: It was resolved that the trustees have agreed to pay the pension payment for the current year of at least \$3,290.00 in the frequency of at least an annual payment.

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.



.....
David Roberts
Chairperson

DJ ROBERTS SUPER FUND
David Roberts
6 Belle Air Drive, Bellmere, Queensland 4510

Dear Sir/Madam

DJ ROBERTS SUPER FUND
Commencement of Account Based Pension

David Roberts and Jenny-Maree Roberts as trustee for DJ ROBERTS SUPER FUND acknowledges that David Roberts has advised their intention to commence a new Account Based Pension on 10/10/2022. It is confirmed that the pension balance will automatically revert to Jenny-Maree Roberts upon the death of the member.

The Trustee(s) has agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to their beneficiary(s).
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- You have reached your preservation age and satisfied a condition of release under the SIS Act.
- Establish that the fund's trust deed provides for payment of this pension to the member.

The trustee(s) have agreed to pay your pension payment for the current year of at least \$3,290.00. The frequency will be at the trustee's discretion however will be at minimum an annual payment.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely




.....
David Roberts



.....
Jenny-Maree Roberts

Minutes of a special general meeting of the Trustees

held on 1 November 2022 at 6 Belle Air Drive, Bellmere Qld 4510

- PRESENT:** David Roberts (Chairperson)
Jenny-Maree Roberts
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- PURPOSE:** It was noted that the Members wished to wind up the Fund in the 2023FY.
- DISCUSSION:** David Roberts has expressed that he wishes to transfer the Fund's property, plant and equipment at 407 Cooyar-Rangemore Road, Cooyar into his personal name, and that this is to be treated as a partial commutation of his pension account.
- The balance of David's pension account is to be paid to David and treated as a pension.
- The Trustees are satisfied that David has met a condition of release as required by the SIS Act 1993, that the payment of the above amounts meets the requirements of the Fund's current trust deed and does not breach the superannuation laws.
- DECISION:** The Trustees have resolved to:
- arrange for a solicitor to transfer the property into David's personal name;
 - pay the HFB final invoice;
 - ensure the Fund meets the minimum pension payment requirements;
 - pay any outstanding tax obligations;
 - close the bank account;
 - notify the ATO of the wind up of the Fund;
 - attend to all TBA reporting requirements.
- CLOSURE:** There being no further business the meeting was then closed.
- Signed as a true record –
- 
.....
David Roberts



Super transfer balance account report

Who should complete this report?

Super providers and life insurance companies should complete this report when:

- there is a transfer balance account reporting requirement
- further information is required to calculate a member's total super balance
- further information is required to determine a member's concessional contributions amount
- incorrect information has previously been reported to us.

The obligation to report is on:

- the trustee of the fund for a super fund, including self-managed super funds (SMSFs) or an approved deposit fund (ADF)
- the retirement savings account (RSA) provider for an RSA
- a director of the life insurance company for a life insurance company.

Instructions

Follow the Super transfer balance account report instructions for assistance when completing this report.

You must complete and lodge separate reports for each member. If you have more than four events to report for a member you must lodge separate reports. However, if you are reporting a child death benefit income stream or a child reversionary income stream you can only report one event per report.

To cancel or update information already reported to us, you must cancel the original report. Ensure the "Yes" box in Section B is clearly marked and lodge the report exactly the same as the original event. A new report can then be lodged with the correct information.

Completing this report

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

S M / T # S T

- Place in ALL applicable boxes.



Section A: Member details

1 Tax file number (TFN)

I You don't have to provide the TFN to us. However, if you do, it will help us identify the member correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

2 Name

Title: Mr Mrs Miss Ms Other

Family name

R O B E R T S

First given name

Other given names

D A V I D J A M E S

3 Date of birth Day / Month / Year

4 Current residential address

6 B E L L E A I R D R I V E

Suburb/town

B E L L M E R E

State/territory

Q L D

(Australia only)

Postcode

4 5 1 0

(Australia only)

Country if other than Australia

Section B: **Cancellation**

5 **Are you cancelling a previous transfer balance account event?**

No Yes

Complete this report exactly the same as the original event. If you previously reported multiple events you only need to include details of the event/s you wish to cancel. Refer to the instructions for more information on how to cancel a previous report.

Section C: **Fund/Supplier/Provider details**

! If you are an SMSF trustee completing this report for a member of your SMSF you may leave questions 6 and 7 blank.

6 **Intermediary/Supplier name**

[Grid of 32 empty boxes for text entry]

7 **Australian business number (ABN)**

[Grid of 11 empty boxes for ABN entry]

Your contact details are required in case we need to speak to you about details supplied on this report. Provide your contact details in Section G.

8 **Fund/Provider name**

D J R O B E R T S S U P E R F U N D [Grid of 32 empty boxes]

9 **Fund/Provider ABN**

1 5 7 7 3 7 0 1 7 4 6

10 **Fund/Provider TFN**

[Grid of 9 empty boxes for TFN entry]

! You don't have to provide the TFN to us. However, if you do, it will help us identify the fund/provider correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

Section D-1: Event one

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a second event in Section D-2.

11 Is the first event:

A response to a commutation authority Go to question 12.

An income stream that commenced prior to 1 July 2017 Go to question 13.

An income stream that commenced on or after 1 July 2017 Go to question 13.

A limited recourse borrowing arrangement repayment Go to question 13.

A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full

Commutation authority – commuted in part

Commutation authority – deceased

Commutation authority – defined benefit

➤ Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream

Reversionary income stream

LRBA repayment

! If you select one of the below events you can only report one event in this report. Refer to the instructions for more information.

Child death benefit income stream

Child reversionary income stream

➤ Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation

Income stream stops being in retirement phase

Structured settlement – post 1 July 2017

➤ Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member.
Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

❗ Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value Retirement phase value (30 June 2018 only)

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

❗ Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards)

Event details

❗ You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 **Effective date**

Day	1	0	/	Month	1	0	/	Year	2	0	2	2
-----	---	---	---	-------	---	---	---	------	---	---	---	---

18 **Value** \$

				2	2	7	0	9	2	.	5	7
--	--	--	--	---	---	---	---	---	---	---	---	---

19 **If you are responding to a commutation authority, was the commutation paid directly to the member?**
(ie, paid out of the super system)

❗ Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full or Commutation authority – commuted in part**.

If unknown leave this question blank.

No Yes

Section E-1: Member account details

❗ Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream

Capped defined benefit income stream just before 1 July 2017

Market-linked capped defined benefit income stream just before 1 July 2017

Capped defined benefit income stream on or after 1 July 2017

21 Is the account closed?

No Yes

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

23 Member account number

R	O	B	D	A	V	0	0	0	1	5	P									
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

R	O	B	E	D	A	V	I	0	0	0	1									
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--

Section D-2: **Event two**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a third event in Section D-3.

11 Is the second event:

A response to a commutation authority Go to question 12.

An income stream that commenced prior to 1 July 2017 Go to question 13.

An income stream that commenced on or after 1 July 2017 Go to question 13.

A limited recourse borrowing arrangement repayment Go to question 13.

A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full

Commutation authority – commuted in part

Commutation authority – deceased

Commutation authority – defined benefit

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream

Reversionary income stream

LRBA repayment

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation

Income stream stops being in retirement phase

Structured settlement – post 1 July 2017

> Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member.
Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

❗ Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value Retirement phase value (30 June 2018 only)

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

❗ Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards)

Event details

❗ You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date

Day	1	1	/	Month	0	1	/	Year	2	0	2	3
-----	---	---	---	-------	---	---	---	------	---	---	---	---

18 Value \$

				2	1	4	4	0	0	.	0	0
--	--	--	--	---	---	---	---	---	---	---	---	---

19 If you are responding to a commutation authority, was the commutation paid directly to the member?
(ie, paid out of the super system)

❗ Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full or Commutation authority – commuted in part**.

If unknown leave this question blank.

No Yes

Section E-2: Member account details

❗ Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream

Capped defined benefit income stream just before 1 July 2017

Market-linked capped defined benefit income stream just before 1 July 2017

Capped defined benefit income stream on or after 1 July 2017

21 Is the account closed?

No Yes

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

23 Member account number

R O B D A V 0 0 0 1 5 P

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank

R O B E D A V I 0 0 0 1

Section D-3: **Event three**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section. You can report a fourth event in Section D-4.

11 Is the third event:

A response to a commutation authority Go to question 12.

An income stream that commenced prior to 1 July 2017 Go to question 13.

An income stream that commenced on or after 1 July 2017 Go to question 13.

A limited recourse borrowing arrangement repayment Go to question 13.

A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full

Commutation authority – commuted in part

Commutation authority – deceased

Commutation authority – defined benefit

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream

Reversionary income stream

LRBA repayment

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation

Income stream stops being in retirement phase

Structured settlement – post 1 July 2017

> Go to Event details on the next page.

Section D-4: **Event four**

! Refer to the instructions for more information on how to complete this section. Only report one event in this section.

11 Is the fourth event:

A response to a commutation authority Go to question 12.

An income stream that commenced prior to 1 July 2017 Go to question 13.

An income stream that commenced on or after 1 July 2017 Go to question 13.

A limited recourse borrowing arrangement repayment Go to question 13.

A different transfer balance cap event Go to question 14.

Additional information to calculate a member's total super balance or concessional contributions – Go to questions 15 and 16.

Transfer balance cap event

12 Commutation authority

An event that occurred in response to a commutation authority issued by the ATO.

! A commutation authority is a notice the Commissioner issues to a super income stream provider requiring the provider to commute an amount out of a specified super income stream.

Event type:

Commutation authority – commuted in full

Commutation authority – commuted in part

Commutation authority – deceased

Commutation authority – defined benefit

> Go to Event details on the next page.

13 Pre-existing or new income stream event or a limited recourse borrowing arrangement (LRBA) repayment

A transfer balance cap event in relation to an income stream in existence just before 1 July 2017; a new income stream that commenced on or after 1 July 2017; or an LRBA repayment.

! If you select either **child death benefit income stream** or **child reversionary income stream** you must complete Section F and you can only report one event on this report.

Event type:

Super income stream

Reversionary income stream

LRBA repayment

> Go to Event details on the next page.

14 Other transfer balance cap event

Any other transfer balance cap event.

! If your member has voluntarily requested that you commute an amount, select **Member commutation** event type. Do not use this event type if you are responding to a commutation authority from the ATO.

Event type:

Member commutation

Income stream stops being in retirement phase

Structured settlement – post 1 July 2017

> Go to Event details on the next page.

Other information

15 Total super balance

Complete this question to provide information regarding the total super balance of a member. Refer to ato.gov.au/totalsuperbalance for more information on Total super balance.

! Do not use these event types if you are reporting about your member's transfer balance cap. Retirement phase value is used to calculate your member's total super balance and is only required from 30 June 2018.

Event type:

Accumulation phase value

Retirement phase value (30 June 2018 only)

16 Concessional contributions

Information regarding the notional taxed contributions of a member.

! Only use this event type if you are reporting information for your member's notional taxed contributions.

Event type:

Uncapped notional taxed contributions (from 2017–18 financial year onwards)

Event details

! You must complete Q17 and Q18 for each event reported with the exception of Commutation authority (deceased) and commutation authority – defined benefit. Refer to the instructions for more information on how to complete this section.

17 Effective date / /
Day Month Year

18 Value \$, .

19 If you are responding to a commutation authority, was the commutation paid directly to the member?
(ie, paid out of the super system)

! Only complete this question if the *Reporting event type* is **Commutation authority – commuted in full** or **Commutation authority – commuted in part**.

If unknown leave this question blank.

No Yes

Section E-4: Member account details

! Only certain event types require you to answer question 20. Refer to the instructions for more information on how to complete this question.

20 Member account type

Account-based income stream

Capped defined benefit income stream just before 1 July 2017

Market-linked capped defined benefit income stream just before 1 July 2017

Capped defined benefit income stream on or after 1 July 2017

21 Is the account closed?

No Yes

22 Unique superannuation identifier (USI)

If you don't have a USI leave this question blank

23 Member account number

24 Member client identifier (number)

If you don't have a member client identifier leave this question blank



Section F: **Third party details**

! You only need to complete Section F if the *Reporting event type* is **Child death benefit income stream** or **Child reversionary income stream**. Otherwise leave Section F blank. You must complete this section with the deceased person's details.

25 Tax file number (TFN)

! You don't have to provide the TFN to us. However, if you do, it will help us identify the third party correctly and process your report quickly. For more information on privacy, refer to ato.gov.au/privacy

26 Name

Family name

First given name

Other given names

27 Date of birth ^{Day} / ^{Month} / ^{Year}



Section G: Declarations

Complete the declaration that applies to you. Print your full name then sign and date the declaration.

! Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the super provider.


I declare that the information contained in the statement is true and correct.

Name

D A V I D R O B E R T S

Business hours phone number (include area code) 0 7 3 2 8 6 1 3 2 2

Trustee, director or authorised officer signature



Date 1 6 / 0 5 / 2 0 2 3

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the super provider or life insurance company.

I declare that:

- I have prepared the statement with the information supplied by the super provider or life insurance company
- I have received a declaration made by the super provider or life insurance company that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the super provider or life insurance company to give the information in the statement to the ATO.

Name

Business hours phone number (include area code)

Authorised representative signature



Date / /

Lodging this report

Do not remove any pages when lodging your report, all pages must be returned for the form to be accepted.

You can lodge this report via:

- Tax Agent Portal
- Business Portal if you are a business portal user
- Post

Lodging through the Tax Agent Portal or Business Portal means you will receive an instant receipt.

If you are lodging by post, use the postal address below:

Australian Taxation Office
PO BOX 3006
PENRITH NSW 2740

Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 10 March 2023 present fairly, in all material respects, the financial position of the superannuation fund at 10 March 2023 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 10 March 2023.

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



.....
David Roberts
DJ Roberts Retirement Pty Ltd
Director



.....
Jenny-Maree Roberts
DJ Roberts Retirement Pty Ltd
Director

19 / 05 / 2023

Dated this day of

DJ ROBERTS SUPER FUND

Contributions Summary Report

For The Period 01 July 2022 - 10 March 2023

David Roberts

Date of Birth:	Provided
Age:	60 (at year end)
Member Code:	ROBDV00001A
Total Super Balance* ¹ as at 30/06/2022:	225,507.53

Contributions Summary	2023	2022
Concessional Contribution		
Employer	3,000.00	6,200.00
	<hr/>	<hr/>
	3,000.00	6,200.00
Total Contributions	<hr/>	<hr/>
	3,000.00	6,200.00
	<hr/>	<hr/>

I, DAVID ROBERTS, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2022 to 10/03/2023.



DAVID ROBERTS

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

Memorandum of Resolutions of the Director(s) of

DJ Roberts Retirement Pty Ltd ACN: 630258472

ATF DJ ROBERTS SUPER FUND

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 10 March 2023 and it was resolved that such statements be and are hereby adopted as tabled.

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 10 March 2023, 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 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 DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 10 March 2023.

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

Signed as a true record –

Memorandum of Resolutions of the Director(s) of

DJ Roberts Retirement Pty Ltd ACN: 630258472

ATF DJ ROBERTS SUPER FUND



.....
David Roberts



.....
Jenny-Maree Roberts

Title	ROBEDJ - 2023 Super pack - wind up
File name	AUD - REP.pdf and 8 others
Document ID	56a669846e89df8bf780e8896ad601bb182a3207
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



SENT

18 / 05 / 2023

17:02:42 UTC+10

Sent for signature to Jenny-Maree Roberts (jenny.r.07@hotmail.com) and David Roberts (jenny.r.07@hotmail.com) from superdocs@hfbgroup.com.au
IP: 180.150.101.27



VIEWED

19 / 05 / 2023

18:40:39 UTC+10

Viewed by Jenny-Maree Roberts (jenny.r.07@hotmail.com)
IP: 144.137.132.20



SIGNED

19 / 05 / 2023

18:46:50 UTC+10

Signed by Jenny-Maree Roberts (jenny.r.07@hotmail.com)
IP: 144.137.132.20



VIEWED

19 / 05 / 2023

18:47:30 UTC+10

Viewed by David Roberts (jenny.r.07@hotmail.com)
IP: 144.137.132.20



SIGNED

19 / 05 / 2023

18:55:24 UTC+10

Signed by David Roberts (jenny.r.07@hotmail.com)
IP: 144.137.132.20



COMPLETED

19 / 05 / 2023

18:55:24 UTC+10

The document has been completed.