ROWLAND SUPERANNUATION FUND

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number	841 987 306		Year	2022	
ame of partnership, trust, fund or entity	ROWLAND SUPE	RANNUATION FUN	D		

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

Important

N

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:

• the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and • the agent is authorised to lodge this tax return.

- J		
Signature of partner, trustee or director	Date	

PART B

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 lodgment 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.

Agent's reference number	74618	300)2				
Account Name	JOHN	&	CELIA	ROWLAND	IN	TRUST	FO

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

Signature

PART D

Tax agent's certificate (shared facilities only)

Date

			0		•			
CRASE C	CONSUL	FING GROUP	PTY LTD					
I declare that:								
		ceived a declaration				e for the preparation of		
	· I am aut	norised by the partn	er, trustee, director o	r public officer to	o lodge this tax rel	turn, including any app	licable sch	edules.
Agent's signature				Date			Client re	ference ROWL0006
Contact name	MR DA	VID CRASE						
Agent's phone	e number	08 82311888	3			Agent's reference	e number	74618002

Return year

20	22
----	----

2022

5000

	•	•
fund	annual	return

Self-managed superannuation

W	ho	should	complete thi	is annua	11	retui	rn?		
-					-				

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

The Self-managed superannuation fund annual return instructions 2022 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT3036).

Section A: Fund information

Tax file number (TFN) 1

841 987 306

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.

ROWLAND SUPERANNUATION FUND

2 Name of self-managed superannuation fund (SMSF)

3	Australian business number (ABN) (if applicable)	92	582	101	678]

4 Current postal addres

C/- CRASE CONSULTING GROUP PTY LTD LEVEL 4 /20 GRENFELL STREET SA ADELAIDE

5 Annual return status

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

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

..... ----6

5	SMSF auditor								
	Auditor's name	Title							
		Family name							
	Fi	rst given name							
	Othe	er given names							
	SMSF A	uditor Number							
	Auditor's	phone number							
	Use Agent address details?	Postal address							
			Date auc	lit was comp	leted A				
			Was Par	t A of the au	dit report q	ualified ?	В		
			Was Par	t B of the au	dit report q	ualified ?	С		
			If Part B have the	of the audit i reported iss	report was o	qualified, ectified?	D		

Ν

В

SMSF Return 2022

ROWLAND SUPERANNUATION FUND

	A Fund's financial i This account is used		letails and rollovers. Do not provid	de a tax agent accoi	unt here.	
	Fund BSB number	065518	Fund account number	10155718		
	Fund account name					
	JOHN & CELIA	ROWLAND IN TRU	UST FO			
	I would like my tax re	efunds made to this acco	ount. Y Print Y for yes or N for no.	If Yes, Go to C.		
	B Financial instituti	on account details f	for tax refunds		Use Agent Tru	st Account?
			n provide a tax agent accou	unt here.		
	BSB number		Account number			
	Account name					
	C Electronic service	e address alias				
	Provide the electroni	c service address alias	ESA) issued by your SMSF	- messaging provide	er.	
	(For example, SMSF	dataESAAlias). See inst	tructions for more informati	ion.		
				Fund's	s tax file number (TFN)	841 987 300
	Status of SMSF	Australian superann	nuation fund	F	und benefit structure	B A Coo
		trust deed allow accept ment's Super Co-contr Low Income Super	ribution and		•	
	Was the fund wound	l up during the inco	me vear?			
	N Print Y for yes or N for no.	If yes, provide the dat which the fund was w	Day Month Yea		Have all tax lodgment and payment obligations been met?	
)	Exempt current pens Did the fund pay retirem in the income year?		on income stream benefits	to one or more mer		Y for yes for no.
	-	on for current pension in		st the minimum ber	efit payment under	
		t current pension income	come, you must pay at lea e at Label A.			
		t current pension income				
	the law. Record exemp If No, Go to Section B:	t current pension income	e at Label A.	074		
	the law. Record exemp If No, Go to Section B: If Yes Exempt current	t current pension income	e at Label A.	074		
	the law. Record exemp If No, Go to Section B: If Yes Exempt current Which method	t current pension income	at Label A.	074		
	the law. Record exemp If No, Go to Section B: If Yes Exempt current Which method Sec	t current pension income Income pension income amoun did you use to calculate	at Label A.	074	ained?	Y for yes
	the law. Record exemp If No, Go to Section B: If Yes Exempt current Which method Sec	t current pension income Income pension income amoun did you use to calculate gregated assets method	e at Label A.	074 ion income? uarial certificate obta	ained? D Y Print go to Section B: Incom	-
	the law. Record exemp If No, Go to Section B: If Yes Exempt current Which method Sec	t current pension income Income pension income amoun did you use to calculate gregated assets method gregated assets method other income that was Choosing 'No' mea	e at Label A.	074 ion income? uarial certificate obta Print Y for yes If Yes, y assessable incom	go to Section B: Incom	e

ROWLAND SUPERANNUATION FUND

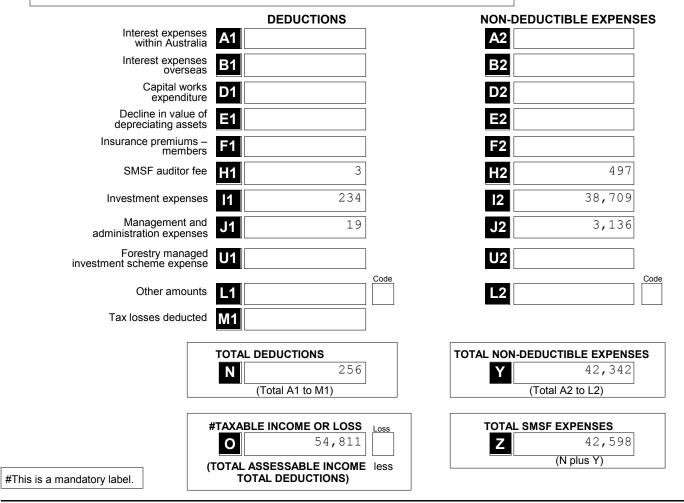
SMSF Return 2022

ction B: Inc			
tirement phase	e for the entire year, there was no o	terests in the SMSF were supporting superannuation ther income that was assessable, and you have not re sets, you can record these at Section D: Income tax ca	alised a deferred
Income	Did you have a capital gains ta (CGT) event during the yea	AX G N Print Y for yes or N for no. \$10,000 or you e and the deferred and attach a Cac	loss or total capital gain is greater than lected to use the transitional CGT relief in 2 notional gain has been realised, complete ital gains tax (CGT) schedule 2022.
	Have you applied a exemption or rollove		
		Net capital gain	Α
		Gross rent and other leasing and hiring income	B 88,551
		Gross interest	C 56
		Forestry managed investment scheme income	
Gross f	foreign income		Loss
D1		Net foreign income	D
	Aus	tralian franking credits from a New Zealand company	
		Transfers from foreign funds	
		Gross payments where ABN not guoted	
1	on of assessable contributions sable employer contributions	Gross distribution from partnerships	
R1	54, 534 ssable personal contributions	* Unfranked dividend amount	
R2	0	* Franked dividend amount	
plus #*No-T	FN-quoted contributions	* Dividend franking credit	L
(an amount m	nust be included even if it is zero) fer of liability to life	* Gross trust distributions	
	nce company or PST	Assessable contributions (R1 plus R2 plus R3 less R6)	
Calculatio	on of non-arm's length income		
	on-arm's length private mpany dividends		Cod
U1		* Other income	
plus * Net no	on-arm's length trust distributions	*Assessable income due to changed tax status of fund	T
plus * Net ot	her non-arm's length income	Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)	0
* If an amour instructions to	andatory label. ht is entered at this label, check the o ensure the correct tax s been applied.		W 143,141
	abb	Exempt current pension income	Y 88,074
		TOTAL ASSESSABLE INCOME	

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).

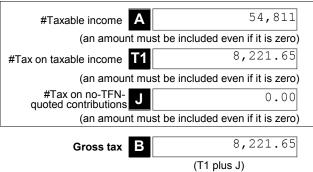


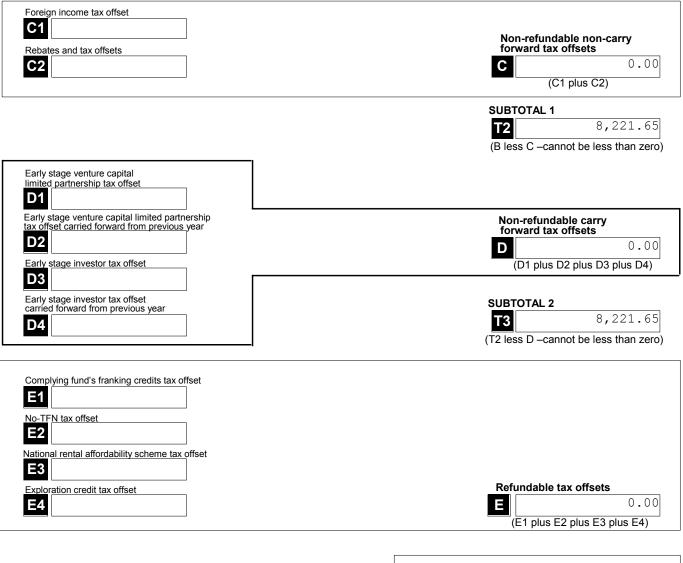
Section D: Income tax calculation statement #Important:

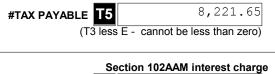
Section B label R3, Section C label O and Section D labels A,T1, J, T5 and I are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

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

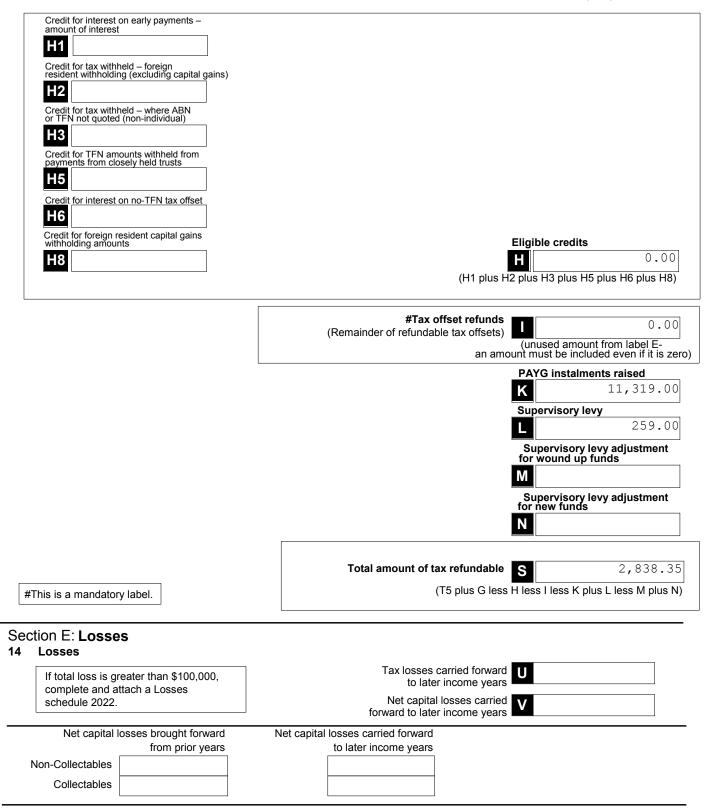






G

Fund's tax file number (TFN) 841 987 306



SMSF Return 2022

ROWLAND SUPERANNUATION FUND

Section F / Section G: Member Information

		See the Privacy note in	the Declaration.	Member
Title	MR	Member'sTFN 565	901 561	
Family name	ROWLAND			Account status
First given name	JOHN		U.	Code
Other given names	CHARLES			
	Date of birth 11/02/2	1954 If deceased, date of death]
Contributions		OPENING ACCOUNT BALAN		854.00
Refer to instructio	ons for completing these la	bels.	Proceeds from primary re	esidence disposal
Employer contribution	utions		Receipt date	
Α	27,242.00		H1	
ABN of principal	employer		Assessable foreign supe fund amount	erannuation
Personal contribu			Non-assessable foreign s fund amount	superannuation
	ess retirement exemption		J Transfer from reserve:	
C CCT amall busin	2000 15 year		assessable amount	
CGT small busin exemption amou	int		Transfer from reserve:	
D			non-assessable amount	
Personal injury el	lection		Contributions from non-c	omplving funds
			and previously non-comp	olying funds
Spouse and child			Any other contributions (including
Other third party	contributions		Super Co-contributions a Income Super Amounts)	and low
G			Μ	
	TOTAL CONT	RIBUTIONS N 27,24	12 00	
	TOTAL CONT	(Sum of labels A to		
Other transaction	ns	(11 1 1 1 1 1 1 1	·	I aaa
	ase account balance		Allocated earnings or los	ses Loss 682.00
S1	24,218.00		Inward rollovers and tran	efere
Retirement phas	e account balance		P	
- Non CDBIS S2 1	,192,385.00		Outward rollovers and tra	ansfers
Retirement phas	e account balance		Q	
S3	0.00		Lump Sum payments	Code
			R1	
			Income stream payments	
			R2 25,	175.00 M
	RIS Count	CLOSING ACCOUNT BALANCE	S 1,216,	603.00
			(S1 plus S2 plus S3)
		Accumulation phase value	X1 24,	218.00
		Retirement phase value	X2 1,192,	385.00
		Outstanding limited recourse borrowing arrangement amount	Y	

Sensitive (when completed)

ROWLAND SUPERANNUATION FUND

Page	8	of	14	
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Fund's	tax file	number	(TFN)
--------	----------	--------	-------

	[e in the Declaration.	Member 841 987 306
Title	MRS	Member'sTFN 5	87 960 304	2 041 907 500
Family name	ROWLAND			Account status
First given name	CELIA			Code
Other given names	FRANCIS			
	Date of birth 27/04/	1952 If deceased, date of death]
Contributions		OPENING ACCOUNT BAL		874.00
Refer to instructio	ns for completing these la	bels.	Proceeds from primary re	esidence disposal
Employer contribu			Receipt date	
Α	27,292.00		H1	
ABN of principal e	employer		Assessable foreign supe fund amount	erannuation
Personal contribu	tions		Non-assessable foreign s fund amount	superannuation
CGT small busine	ss retirement exemption		Transfer from reserve: assessable amount	
CGT small busin exemption amou			K Transfer from reserve: non-assessable amount	
Personal injury el	ection		L Contributions from non-c and previously non-comp	omplying funds
Spouse and child	contributions		Т	
Other third party	contributions		Any other contributions (Super Co-contributions a Income Super Amounts)	and low
	TOTAL CONT	RIBUTIONS N 27, (Sum of labels A	. 292.00 A to M)	
Other transaction	IS		Allocated earnings or los	ises Loss
Accumulation ph	ase account balance		0 120,	936.00
Retirement phase	e account balance		Inward rollovers and tran	sters
	702,155.00 e account balance		Outward rollovers and tra	ansfers
- CDBIS	0.00		Lump Sum payments	Code
			Income stream payments	S Code
				825.00 M
	IS Count	CLOSING ACCOUNT BALAN		277.00
			(S1 plus S2 plus S3	·
		Accumulation phase value		122.00
		Retirement phase val		155.00
		Outstanding limited recours borrowing arrangement amou		

SMSF	Return 2022	ROWLAND SUPERANNUATION FUND	TFN:	841 987 306	Page 9 of 14
	ion H: Assets and liabilities ASSETS	i de la construcción de la constru			
15a	Australian managed investments	Listed trusts	A		
		Unlisted trusts	B		
		Insurance policy	C		
		Other managed investments	s D		
15b	Australian direct investments	Cash and term deposits	s E	592,	016
		Debt securities			
	Limited recourse borrowing arrangements	Loans			
	Australian residential real property	Listed share:			
	Australian non-residential real property	Unlisted share:			
	J2				
	Overseas real property J3	Limited recourse borrowing arrangements	s J		0
	Australian shares	Non-residential real property	K	700,	000
	J4 Overseas shares	Residential real property	L	650,0	000
	J5	Collectables and personal use assets	s M		
	Other J6	Other assets	s O	1,0	095
	Property count				
15c	Other investments	Crypto-Currency	y N		
15d	Overseas direct investments	Overseas shares	s P		
		Overseas non-residential real property	Q		
		Overseas residential real property	R		
		Overseas managed investments	s S		
		Other overseas assets	s T		
		TOTAL AUSTRALIAN AND OVERSEAS ASSETS (Sum of labels A to T)	B U	1,943,3	111
15e	In-house assets				
	Did the fund have a related p	loan to, lease to or investment in, arties (known as in-house assets) at the end of the income year?			
15f	Limited recourse borrowing arrang	ements			
	If the	und had an LRBA were the LRBA borrowings from a licensed financial institution?			
	Did the func	members or related parties of the use personal guarantees or other security for the LRBA?			

Sensitive (when completed)

SMSF Return 2022

16

16	LIABILITIES			
	Borrowings for limited recourse borrowing arrangements			
	Permissible temporary borrowings			
	Other borrowings	Borrowin	ngs V	0
-	(total of all CL0	Total member closing account balanc OSING ACCOUNT BALANCEs from Sections F and		,942,880
		Reserve accour	nts X	
		Other liabiliti	ies Y	231
		TOTAL LIABILITI	ES Z 1	,943,111
	ction I: Taxation of financial arrang Taxation of financial arrangements (TOF	-		
		Total TOFA gai	ins H	
		Total TOFA loss	;es	
	ction J: Other information nily trust election status			
		, a family trust election, write the four-digit income ye for example, for the 2021–22 income year, write 202:]
		trust election, print R for revoke or print V for variation		

and complete and attach the Family trust election, revocation or variation 2022.

Interposed entity election status

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

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

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

						Day Month Year	
					Date		
Preferred trustee or director con	tact detail	s:					
	Title	MR					
Fa	mily name	ROWLAND					
First g	iven name	JOHN					
Other giv	en names	CHARLES					
Pho	ne number		Number 32311888				
Ema	il address						
Non-individual trustee name (if a	pplicable)						
ABN of non-individu	ual trustee						
Time taken to prepare and complete this annual return					urn	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:	ROUP PTY	I LTD					_
declare that the Self-managed sup by the trustees, that the trustees hat the trustees have authorised me to	ave given m	e a declaration sta					
Tax agent's signature					Date		
Tax agent's contact details							
Tax agent s contact details	MR						
Family name	CRASE						
First given name	DAVID						
Other given names							
Tax agent's practice	CRASE (CONSULTING (GROUP PTY	LTD			
Tax agent's phone number	Area code	Number 82311888	3			1	
			,				
Tax agent number	7461800)2		Reference number	ROWL000)6	

2022

Depreciation Worksheet

Private Use %		(default private use % for this worksheet)
Transfer to	3	Rental: 6 TRIZOLPIC COURT
Title		LAND AND BUILDINGS

Taxpayer is eligible for Small Business accelerated depreciation for General Pool (Y or BLANK)

Total Cost	Opening	Acquisition Date	Acquisition Cost	Total Value	Rate %	Type P/D		Private Portion	Closing
All Assets (5)									
ELIGIBLE CONS	STRUCTION CO	DSTS							
170,397	100,195		0	100,195	2.50) P	4,260	0	95 , 935
BALANCE OF PU	URCHASE PRIC	CE		L				L. L	
171,982	171,982		0	171,982	0.00) P	0	0	171,982
REVALUATON 20	010	I		I.			L I		
140,196	140,196		0	140,196	0.00) P	0	0	140,196
REVALUATION 2	2019			I				1	
51,200	51,200		0	51,200	0.00) P	0	0	51,200
REVALUATON 20	022	L I						ŀ	
124,786	0	30/06/2022	124,786	124,786	0.00) P	0	0	124,786
Total Cost	Opening		Acquisition Cost	Total Value			Decline in Value	Private	Closing

Total Cost	Opening	Acquisition Cost	Total Value	Decline in Value	Private	Closing
658,561	463,573	124,786	588,359	4,260	0	584,099

	Deduct for Private Use	0
	Net Depreciation	
Disposals: -	Deduct for Private Use Net Adjustment	
	Total Claimed for Depreciation	4,260

Total Assets - 5 [On hand the full year - 4, Acquisitions - 1, Disposals - 0]

2022

Depreciation Worksheet

Title		PLANT AND EQUIPMENT
Transfer to	3	Rental: 6 TRIZOLPIC COURT
Private Use %		(default private use % for this worksheet)

Taxpayer is eligible for Small Business accelerated depreciation for General Pool (Y or BLANK)

Total Cost	Opening	Acquisition Date	Acquisition Cost	Total Value	Rate Ty % P	pe Decline P/D in Value	Private Portion	Closing
All Assets (6)								
AIRCONDITIONERS	5							
2,545	1,015		0	1,015	4.00	P 102	0	913
BLINDS				L				
1,043	263		0	263	5.00	P 52	0	211
CARPET	I			I	I			
1,261	0		0	0	20.00	P 0	0	0
FIRE EXTINGUISH	HERS			I		1		
780	0		0	0	7.50	P 0	0	0
LIGHT FITTINGS	& SHADES			I	I			
7,398	1,848		0	1,848	5.00	P 370	0	1,478
HOT WATER SYSTE	EM			I	I			
2,092	1,613		0	1,613	5.00	P 105	0	1,508
Total Cost	Opening		Acquisition Cost	Total Value		Decline in Value	Private	Closing
15,119	4,739		0	4,739		629	0	4,110
Disposal	e' _	luct for Priv Adjustmen	Net Deprec	Private Use iation		0		

Total Claimed for Depreciation

629

Total Assets - 6 [On hand the full year - 6, Acquisitions - 0, Disposals - 0]

2022

Depreciation Worksheet

Title	
Transfer	to

CAPITAL IMPROVEMENTS

3 Rental: 6 TRIZOLPIC COURT	•	3	Rental:	6	TRIZOLPIC	COURT
-----------------------------	---	---	---------	---	-----------	-------

Private Use %	(default private use % for this worksheet)
---------------	--

Taxpayer is eligible for Small Business accelerated depreciation for General Pool (Y or BLANK)

Total Cost	Opening	Acquisition Date	Acquisition Cost	Total Value	Rate Ty % P	be Decline /D in Value		Closing
All Assets (11)	1							
SUPPLY & INST	FALLATION OF	LAWN						
3,029	3,029		0	3,029	0.00	P 0	0	3,029
STAFF CARPARE	K CONCRETING	1			, I		r	
1,364	858		0	858	2.50	P 34	0	824
OFFICE EXTENT	FION	I			I		1	
21,262	18,375		0	18,375	2.50	P 532	0	17,843
YARD CONCRETE	ED	l			I		1 1	
20,393	18,125		0	18,125	2.50	P 510	0	17,615
AIR CONDITION	NING						r	
12,545	5,662		0	5,662	15.00	P 1,882	0	3,780
EXTENTION 201	18				I		r	
66,158	60,734		0	60,734	2.50	P 1,654	0	59,080
SHED	· · ·	· · ·						
5,928	5,595		0	5,595	2.50	P 148	0	5,447
FLOORING							r	
3,155	3,008		0	3,008	2.50	P 79	0	2,929
SPLASHBACK KI	ITCHEN				·			
1,136	1,085		0	1,085	2.50	P 28	0	1,057
LIGHTS		I		1			· · · · ·	
150	0		0	0	100.00	P 0	0	0
SKYLIGHT	I	I		I	1	•		
200	192		0	192	2.50	P 5	0	187

Total Cost Op	ening Ac	quisition Cost	Total Value	Decline in Value	Private	Closing
135,320 116,	663	0	116,663	4,872	0	111,791
Disposals: –	Deduct for Private Net Adjustment			 		

Total Assets - 11 [On hand the full year - 11, Acquisitions - 0, Disposals - 0]