

**THE EVANS SUPERANNUATION FUND****Create Entries Report**

For the period 01 July 2021 to 30 June 2022

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

<b>Total Profit</b>	<b>Amount</b>
Income	11,293.98
Less Expense	5,798.39
<b>Total Profit</b>	<b>5,495.59</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	5,495.59
Less Permanent Differences	(123,073.17)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7,216.63
Less Realised Accounting Capital Gains	112,228.60
Add Total Net Capital Gains	68,671.73
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(1.52)
<b>Taxable Income</b>	<b>92,227.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>13,834.05</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	3,681.28
Franking Credits	7,216.63
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>10,897.91</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	13,834.05
Member Specific Income Tax	(272.15)
<b>Total Income Tax Expense Allocation</b>	<b>13,561.90</b>

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

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	11,293.98
Less Expense	5,798.39
<b>Total Profit</b>	<b>5,495.59</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	5,495.59
Less Permanent Differences	(123,073.17)
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	7,216.63
Less Realised Accounting Capital Gains	112,228.60
Add Capital Gains Adjustment	68,671.73
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(1.52)
<b>Taxable Income</b>	<b>92,227.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>13,834.05</b>

Member Weighted Balance Summary	Weighting%	Amount
Gary John Evans(EVAGAR00001A)	74.01	261,084.59
Donna Marie Evans(EVADON00001A)	25.99	91,702.10

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	3,681.28
Franking Credits	7,216.63
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>10,897.91</b>

Allocation to Members	Weighting%	Amount
Gary John Evans(EVAGAR00001A)	74.01	8,065.54
Donna Marie Evans(EVADON00001A)	25.99	2,832.37

Accumulation Weighted Balance Summary	Weighting%	Amount
Gary John Evans(EVAGAR00001A)	74.01	261,084.59
Donna Marie Evans(EVADON00001A)	25.99	91,702.10

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	13,834.05
Member Specific Income Tax	(272.15)
<b>Total Income Tax Expense Allocation</b>	<b>13,561.90</b>

Allocation to Members	Weighting%	Amount
-----------------------	------------	--------

Allocation to Members	Weighting%	Amount
Gary John Evans(EVAGAR00001A)	74.01	10,037.16
Donna Marie Evans(EVADON00001A)	25.99	3,524.74

**Calculation of daily member weighted balances**

**Gary John Evans (EVAGAR00001A)**

Member Balance

01/07/2021	50010	Opening Balance	258,795.89	258,795.89
02/07/2021	52420	Contributions	100.00	99.73
02/07/2021	52420	Contributions	100.00	99.73
02/07/2021	53800	Contributions Tax	(15.00)	(14.96)
02/07/2021	53800	Contributions Tax	(15.00)	(14.96)
16/07/2021	52420	Contributions	100.00	95.89
16/07/2021	52420	Contributions	100.00	95.89
16/07/2021	53800	Contributions Tax	(15.00)	(14.38)
16/07/2021	53800	Contributions Tax	(15.00)	(14.38)
30/07/2021	52420	Contributions	100.00	92.05
30/07/2021	52420	Contributions	100.00	92.05
30/07/2021	53800	Contributions Tax	(15.00)	(13.81)
30/07/2021	53800	Contributions Tax	(15.00)	(13.81)
13/08/2021	52420	Contributions	100.00	88.22
13/08/2021	52420	Contributions	100.00	88.22
13/08/2021	53800	Contributions Tax	(15.00)	(13.23)
13/08/2021	53800	Contributions Tax	(15.00)	(13.23)
27/08/2021	52420	Contributions	100.00	84.38
27/08/2021	52420	Contributions	100.00	84.38
27/08/2021	53800	Contributions Tax	(15.00)	(12.66)
27/08/2021	53800	Contributions Tax	(15.00)	(12.66)
10/09/2021	52420	Contributions	100.00	80.55
10/09/2021	52420	Contributions	100.00	80.55
10/09/2021	53800	Contributions Tax	(15.00)	(12.08)
10/09/2021	53800	Contributions Tax	(15.00)	(12.08)
24/09/2021	52420	Contributions	100.00	76.71
24/09/2021	52420	Contributions	100.00	76.71
24/09/2021	53800	Contributions Tax	(15.00)	(11.51)
24/09/2021	53800	Contributions Tax	(15.00)	(11.51)
08/10/2021	52420	Contributions	100.00	72.88
08/10/2021	52420	Contributions	100.00	72.88
08/10/2021	53800	Contributions Tax	(15.00)	(10.93)
08/10/2021	53800	Contributions Tax	(15.00)	(10.93)
22/10/2021	52420	Contributions	100.00	69.04
22/10/2021	52420	Contributions	100.00	69.04
22/10/2021	53800	Contributions Tax	(15.00)	(10.36)
22/10/2021	53800	Contributions Tax	(15.00)	(10.36)
05/11/2021	52420	Contributions	100.00	65.21
05/11/2021	52420	Contributions	100.00	65.21

**Calculation of daily member weighted balances**

05/11/2021	53800	Contributions Tax	(15.00)	(9.78)
05/11/2021	53800	Contributions Tax	(15.00)	(9.78)
19/11/2021	52420	Contributions	100.00	61.37
19/11/2021	52420	Contributions	100.00	61.37
19/11/2021	53800	Contributions Tax	(15.00)	(9.21)
19/11/2021	53800	Contributions Tax	(15.00)	(9.21)
03/12/2021	52420	Contributions	100.00	57.53
03/12/2021	52420	Contributions	100.00	57.53
03/12/2021	53800	Contributions Tax	(15.00)	(8.63)
03/12/2021	53800	Contributions Tax	(15.00)	(8.63)
17/12/2021	52420	Contributions	100.00	53.70
17/12/2021	52420	Contributions	100.00	53.70
17/12/2021	53800	Contributions Tax	(15.00)	(8.05)
17/12/2021	53800	Contributions Tax	(15.00)	(8.05)
31/12/2021	52420	Contributions	100.00	49.86
31/12/2021	52420	Contributions	100.00	49.86
31/12/2021	53800	Contributions Tax	(15.00)	(7.48)
31/12/2021	53800	Contributions Tax	(15.00)	(7.48)
14/01/2022	52420	Contributions	100.00	46.03
14/01/2022	52420	Contributions	100.00	46.03
14/01/2022	53800	Contributions Tax	(15.00)	(6.90)
14/01/2022	53800	Contributions Tax	(15.00)	(6.90)
28/01/2022	52420	Contributions	100.00	42.19
28/01/2022	52420	Contributions	100.00	42.19
28/01/2022	53800	Contributions Tax	(15.00)	(6.33)
28/01/2022	53800	Contributions Tax	(15.00)	(6.33)
11/02/2022	52420	Contributions	100.00	38.36
11/02/2022	52420	Contributions	100.00	38.36
11/02/2022	53800	Contributions Tax	(15.00)	(5.75)
11/02/2022	53800	Contributions Tax	(15.00)	(5.75)
25/02/2022	52420	Contributions	100.00	34.52
25/02/2022	52420	Contributions	100.00	34.52
25/02/2022	53800	Contributions Tax	(15.00)	(5.18)
25/02/2022	53800	Contributions Tax	(15.00)	(5.18)
11/03/2022	52420	Contributions	100.00	30.68
11/03/2022	52420	Contributions	100.00	30.68
11/03/2022	53800	Contributions Tax	(15.00)	(4.60)
11/03/2022	53800	Contributions Tax	(15.00)	(4.60)
25/03/2022	52420	Contributions	100.00	26.85
25/03/2022	52420	Contributions	100.00	26.85
25/03/2022	53800	Contributions Tax	(15.00)	(4.03)
25/03/2022	53800	Contributions Tax	(15.00)	(4.03)
08/04/2022	52420	Contributions	100.00	23.01
08/04/2022	52420	Contributions	100.00	23.01
08/04/2022	53800	Contributions Tax	(15.00)	(3.45)
08/04/2022	53800	Contributions Tax	(15.00)	(3.45)

**Calculation of daily member weighted balances**

22/04/2022	52420	Contributions	100.00	19.18
22/04/2022	52420	Contributions	100.00	19.18
22/04/2022	53800	Contributions Tax	(15.00)	(2.88)
22/04/2022	53800	Contributions Tax	(15.00)	(2.88)
06/05/2022	52420	Contributions	100.00	15.34
06/05/2022	52420	Contributions	100.00	15.34
06/05/2022	53800	Contributions Tax	(15.00)	(2.30)
06/05/2022	53800	Contributions Tax	(15.00)	(2.30)
20/05/2022	52420	Contributions	100.00	11.51
20/05/2022	52420	Contributions	100.00	11.51
20/05/2022	53800	Contributions Tax	(15.00)	(1.73)
20/05/2022	53800	Contributions Tax	(15.00)	(1.73)
03/06/2022	52420	Contributions	100.00	7.67
03/06/2022	52420	Contributions	100.00	7.67
03/06/2022	53800	Contributions Tax	(15.00)	(1.15)
03/06/2022	53800	Contributions Tax	(15.00)	(1.15)
17/06/2022	52420	Contributions	100.00	3.84
17/06/2022	52420	Contributions	100.00	3.84
17/06/2022	53800	Contributions Tax	(15.00)	(0.58)
17/06/2022	53800	Contributions Tax	(15.00)	(0.58)
		<b>Total Amount (Weighted)</b>		<b>261,084.59</b>

**Donna Marie Evans (EVADON00001A)**Member Balance

01/07/2021	50010	Opening Balance	93,817.00	93,817.00
15/11/2021	53920	Life Insurance Premiums	(3,385.69)	(2,114.90)
		<b>Total Amount (Weighted)</b>		<b>91,702.10</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	143,412.53
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	9,221.00
Current year capital losses from Unsegregated Pool	31,183.93
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	40,404.93
Total CGT Discount Applied	34,335.87
<b>Capital Gain /(Losses carried forward)</b>	<b>68,671.73</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (112228.60/112228.60)=100.00%	68,671.73

## Foreign Tax Offset Calculations

**Segment 01 July 2021 to 30 June 2022**

Claimable FTO - Unsegregated Pool 0.00

**Claimable FTO 0.00**

**Total Claimable Foreign Credits for the Year 0.00**

**Foreign Tax Offset (Label C1) 0.00**

**Applied/Claimed FTO 0.00**

### **Allocations of Foreign Tax Offset to Members**

Gary John Evans(EVAGAR00001A) - 100.00 % 0.00

Donna Marie Evans(EVADON00001A) - 0.00 % 0.00

**Total Foreign Tax Offset Allocated to Members 0.00**

**THE EVANS SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(478.57)	23900/AMP.AX	AMP Limited			
(1,475.64)	23900/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid			5,076.32
(125.79)	23900/BIL.AX	Brambles Industries			127.45
(3,296.51)	23900/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid			3,603.25
(1,210.87)	23900/COL.AX	Coles Group			854.61
	23900/CYB.AX	Virgin Money UK			10.50
(759.00)	23900/NAB.AX	National Australia Bank			1,164.02
(38.20)	23900/NEC.AX	Nine Entertainmnet (was Fairfax)			47.75
(22.68)	23900/S32.AX	South32 Limited			97.06
(243.66)	23900/TLSCB.AX	Telstra Corporation			170.56
(201.50)	23900/TWE.AX	Treasury Wines Estate			175.49
(2,076.17)	23900/WBC.AX	Westpac Banking Corp			2,058.44
(4,071.45)	23900/WES.AX	Wesfarmers Limited - Ordinary Fully Paid			2,742.50
(308.07)	23900/WPL.AX	Woodside Petroleum			810.60
	<b>24200</b>	<b>Contributions</b>			
(5,200.00)	24200/EVAGAR00001 A	(Contributions) Evans, Gary John - Accumulation			5,200.00
(77,896.71)	24700	Changes in Market Values of Investments		10,844.57	
	<b>25000</b>	<b>Interest Received</b>			
(0.42)	25000/00046	Cash at Bank			
1,040.00	30100	Accountancy Fees		2,140.00	
259.00	30300	ATO Supervisory Levy			
	30400	ATO Supervisory Levy		259.00	
880.00	30700	Auditor's Remuneration			
58.50	30901	Bank Charges		13.70	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
3,004.65	39000/EVADON00001 A	(Life Insurance Premiums) Evans, Donna Marie - Accumulation		3,385.69	
6,900.63	39000/EVAGAR00001 A	(Life Insurance Premiums) Evans, Gary John - Accumulation			
1,104.90	48500	Income Tax Expense		6,617.42	

THE EVANS SUPERANNUATION FUND

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
84,157.56	49000	Profit/Loss Allocation Account			1,121.83
	<b>50010</b>	<b>Opening Balance</b>			
(72,908.13)	50010/EVADON00001 A	(Opening Balance) Evans, Donna Marie - Accumulation			93,817.00
(195,547.20)	50010/EVAGAR00001 A	(Opening Balance) Evans, Gary John - Accumulation			258,795.89
	<b>52420</b>	<b>Contributions</b>			
(5,200.00)	52420/EVAGAR00001 A	(Contributions) Evans, Gary John - Accumulation			5,200.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(23,944.73)	53100/EVADON00001 A	(Share of Profit/(Loss)) Evans, Donna Marie - Accumulation			2,832.37
(66,023.01)	53100/EVAGAR00001 A	(Share of Profit/(Loss)) Evans, Gary John - Accumulation			8,065.54
	<b>53330</b>	<b>Income Tax</b>			
31.21	53330/EVADON00001 A	(Income Tax) Evans, Donna Marie - Accumulation		3,016.89	
293.69	53330/EVAGAR00001 A	(Income Tax) Evans, Gary John - Accumulation		10,037.16	
	<b>53800</b>	<b>Contributions Tax</b>			
780.00	53800/EVAGAR00001 A	(Contributions Tax) Evans, Gary John - Accumulation		780.00	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
3,004.65	53920/EVADON00001 A	(Life Insurance Premiums) Evans, Donna Marie - Accumulation		3,385.69	
6,900.63	53920/EVAGAR00001 A	(Life Insurance Premiums) Evans, Gary John - Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
11,156.30	60400/BWA0601038	Cash at Bank/Bank Overdraft		357,677.69	
	<b>62000</b>	<b>Dividends Receivable</b>			
	62000/CYB.AX	Virgin Money UK		7.34	
98.18	62500	Dividend Reinvestment - Residual Account			0.00
423.45	64000	Formation Expenses		423.45	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
3,768.75	77600/AMP.AX	AMP Limited	0.0000		0.00
24,285.00	77600/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	0.0000		0.00
4,976.40	77600/BIL.AX	Brambles Industries	0.0000		0.00
95,076.24	77600/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid	0.0000		0.00



**THE EVANS SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
23,943.09	77600/COL.AX	Coles Group	0.0000		0.00
610.88	77600/CYB.AX	Virgin Money UK	0.0000		0.00
23,755.32	77600/NAB.AX	National Australia Bank	0.0000		0.00
1,111.62	77600/NEC.AX	Nine Entertainmnet (was Fairfax)	0.0000		0.00
1,465.00	77600/S32.AX	South32 Limited	0.0000		0.00
4,008.16	77600/TLSCB.AX	Telstra Corporation	0.0000		0.00
7,276.64	77600/TWE.AX	Treasury Wines Estate	0.0000		0.00
43,309.18	77600/WBC.AX	Westpac Banking Corp	0.0000		0.00
94,619.10	77600/WES.AX	Wesfarmers Limited - Ordinary Fully Paid	0.0000		0.00
9,461.46	77600/WPL.AX	Woodside Petroleum	0.0000		0.00
104.00	84000	GST Payable/Refundable			0.00
3,164.12	85000	Income Tax Payable/Refundable			6,617.42
				<b>398,588.60</b>	<b>398,588.60</b>

**Current Year Profit/(Loss): 5,495.59**

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
21/09/2021	DIVIDEND BHP GROUP DIV [System Matched Income Data]			1,357.64	1,357.64 CR
28/03/2022	DIVIDEND BHP GROUP DIV [System Matched Income Data]			1,040.28	2,397.92 CR
01/06/2022	IN SPECIE DIVIDEND			2,678.40	5,076.32 CR
				<b>5,076.32</b>	<b>5,076.32 CR</b>
<u>Brambles Industries (BIL.AX)</u>					
14/10/2021	DIVIDEND Brambles Limited			61.94	61.94 CR
14/04/2022	DIVIDEND Brambles Limited			65.51	127.45 CR
				<b>127.45</b>	<b>127.45 CR</b>
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					
29/09/2021	CBA DRP			1,904.00	1,904.00 CR
30/03/2022	CBA DRP			1,699.25	3,603.25 CR
				<b>3,603.25</b>	<b>3,603.25 CR</b>
<u>Coles Group (COL.AX)</u>					
28/09/2021	DIVIDEND COLES GROUP LTD [System Matched Income Data]			392.28	392.28 CR
31/03/2022	DIVIDEND COLES GROUP LTD [System Matched Income Data]			462.33	854.61 CR
				<b>854.61</b>	<b>854.61 CR</b>
<u>Virgin Money UK (CYB.AX)</u>					
30/03/2022	FAST DEPOSIT 8111366 VIRGIN MONEY			3.16	3.16 CR
21/06/2022	VIRGIN MONEY DIVIDEND RECEIVABLE			7.34	10.50 CR
				<b>10.50</b>	<b>10.50 CR</b>
<u>National Australia Bank (NAB.AX)</u>					
02/07/2021	NAB DRP			543.60	543.60 CR
15/12/2021	NAB DRP			620.42	1,164.02 CR
				<b>1,164.02</b>	<b>1,164.02 CR</b>
<u>Nine Entertainmnet (was Fairfax) (NEC.AX)</u>					
20/10/2021	DIVIDEND NEC FNL DIV [System Matched Income Data]			21.01	21.01 CR
21/04/2022	DIVIDEND NEC ITM DIV [System Matched Income Data]			26.74	47.75 CR
				<b>47.75</b>	<b>47.75 CR</b>
<u>South32 Limited (S32.AX)</u>					
07/10/2021	DIVIDEND SOUTH32 DIVIDEND [System Matched Income Data]			37.32	37.32 CR
07/04/2022	DIVIDEND SOUTH32 DIVIDEND [System Matched Income Data]			59.74	97.06 CR
				<b>97.06</b>	<b>97.06 CR</b>
<u>Telstra Corporation (TLSCB.AX)</u>					
23/09/2021	DIVIDEND TLS FNL DIV			85.28	85.28 CR
01/04/2022	DIVIDEND TLS ITM DIV			85.28	170.56 CR
				<b>170.56</b>	<b>170.56 CR</b>
<u>Treasury Wines Estate (TWE.AX)</u>					
01/10/2021	TREASURY WINES DRP			80.99	80.99 CR
01/04/2022	TREASURE WINES DRP			94.50	175.49 CR
				<b>175.49</b>	<b>175.49 CR</b>

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Westpac Banking Corp (WBC.AX)</u>					
21/12/2021	WBC DRP			1,006.80	1,006.80 CR
24/06/2022	WBC DRP			1,051.64	2,058.44 CR
				<b>2,058.44</b>	<b>2,058.44 CR</b>
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
07/10/2021	WES DRP			1,440.90	1,440.90 CR
30/03/2022	WES DRP			1,301.60	2,742.50 CR
				<b>2,742.50</b>	<b>2,742.50 CR</b>
<u>Woodside Petroleum (WPL.AX)</u>					
24/09/2021	WPL DRP			174.81	174.81 CR
23/03/2022	WPL DRP			635.79	810.60 CR
				<b>810.60</b>	<b>810.60 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Evans, Gary John - Accumulation (EVAGAR00001A)</u>					
02/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	100.00 CR
02/07/2021	from Crane Safety			100.00	200.00 CR
16/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	300.00 CR
16/07/2021	from Crane Safety			100.00	400.00 CR
30/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	500.00 CR
30/07/2021	from Crane Safety			100.00	600.00 CR
13/08/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	700.00 CR
13/08/2021	from Crane Safety			100.00	800.00 CR
27/08/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	900.00 CR
27/08/2021	from Crane Safety			100.00	1,000.00 CR
10/09/2021	from Crane Safety			100.00	1,100.00 CR
10/09/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	1,200.00 CR
24/09/2021	from Crane Safety			100.00	1,300.00 CR
24/09/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	1,400.00 CR
08/10/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	1,500.00 CR
08/10/2021	from Crane Safety			100.00	1,600.00 CR
22/10/2021	from Crane Safety			100.00	1,700.00 CR
22/10/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	1,800.00 CR
05/11/2021	from Crane Safety			100.00	1,900.00 CR
05/11/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	2,000.00 CR
19/11/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	2,100.00 CR
19/11/2021	from Crane Safety			100.00	2,200.00 CR
03/12/2021	from Crane Safety			100.00	2,300.00 CR
03/12/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	2,400.00 CR
17/12/2021	from Crane Safety			100.00	2,500.00 CR
17/12/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	2,600.00 CR
31/12/2021	from Crane Safety			100.00	2,700.00 CR
31/12/2021	CREDIT TRANSFER FROM CRANE SAFETY			100.00	2,800.00 CR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	SYSTEMS & REPAIRS				
14/01/2022	from Crane Safety			100.00	2,900.00 CR
14/01/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	3,000.00 CR
28/01/2022	from Crane Safety			100.00	3,100.00 CR
28/01/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	3,200.00 CR
11/02/2022	from Crane Safety			100.00	3,300.00 CR
11/02/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	3,400.00 CR
25/02/2022	from Crane Safety			100.00	3,500.00 CR
25/02/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	3,600.00 CR
11/03/2022	from Crane Safety			100.00	3,700.00 CR
11/03/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	3,800.00 CR
25/03/2022	from Crane Safety			100.00	3,900.00 CR
25/03/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	4,000.00 CR
08/04/2022	from Crane Safety			100.00	4,100.00 CR
08/04/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	4,200.00 CR
22/04/2022	from Crane Safety			100.00	4,300.00 CR
22/04/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	4,400.00 CR
06/05/2022	from Crane Safety			100.00	4,500.00 CR
06/05/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	4,600.00 CR
20/05/2022	from Crane Safety			100.00	4,700.00 CR
20/05/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	4,800.00 CR
03/06/2022	from Crane Safety			100.00	4,900.00 CR
03/06/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS			100.00	5,000.00 CR
17/06/2022	from Crane Safety			100.00	5,100.00 CR
17/06/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS 320,415.83			100.00	5,200.00 CR
				<b>5,200.00</b>	<b>5,200.00 CR</b>

**Changes in Market Values of Investments (24700)**

Changes in Market Values of Investments (24700)

07/06/2022	SALE AMP (AMP.AX)		15,126.74		15,126.74 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (AMP.AX)			15,111.74	15.00 DR
07/06/2022	(BHP.AX)			18,503.90	18,488.90 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (BHP.AX)		19,588.90		1,100.00 DR
07/06/2022	BXB SALE (BIL.AX)		1,101.25		2,201.25 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (BIL.AX)			799.15	1,402.10 DR
07/06/2022	CBA SALE (CBA.AX)			45,933.02	44,530.92 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (CBA.AX)		44,076.03		454.89 CR
07/06/2022	SALE COLES (COL.AX)			13,040.95	13,495.84 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (COL.AX)		12,379.46		1,116.38 CR
07/06/2022	NAB SALE (NAB.AX)			315.38	1,431.76 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (NAB.AX)			2,924.95	4,356.71 CR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/06/2022	NINE SALE (NEC.AX)		3,042.33		1,314.38 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (NEC.AX)			2,694.99	4,009.37 CR
07/06/2022	SALE S32 (S32.AX)			2,151.10	6,160.47 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (S32.AX)		1,106.10		5,054.37 CR
07/06/2022	TREASURY WINES SALE (TWE.AX)			4,522.92	9,577.29 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (TWE.AX)		4,631.89		4,945.40 CR
07/06/2022	VIRGIN MONEY SALE (CYB.AX)		262.43		4,682.97 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (CYB.AX)			51.89	4,734.86 CR
07/06/2022	WBC SALE (WBC.AX)		2,158.39		2,576.47 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (WBC.AX)		1,757.44		819.03 CR
07/06/2022	WES SALE (WES.AX)			37,718.71	38,537.74 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022 (WES.AX)		55,468.79		16,931.05 DR
27/06/2022	CBA SALE (CBA.AX)			3,323.54	13,607.51 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (CBA.AX)		2,448.67		16,056.18 DR
27/06/2022	NAB SALE (NAB.AX)			484.82	15,571.36 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (NAB.AX)			176.68	15,394.68 DR
27/06/2022	TELSTRA SALE (TLSCB.AX)		640.08		16,034.76 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (TLSCB.AX)			776.32	15,258.44 DR
27/06/2022	TREASURY WINES SALE (TWE.AX)			172.12	15,086.32 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (TWE.AX)		173.23		15,259.55 DR
27/06/2022	WBC SALE (WBC.AX)		117.36		15,376.91 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (WBC.AX)		117.45		15,494.36 DR
27/06/2022	WOODSIDE SALE (WDS.AX)			5,219.39	10,274.97 DR
27/06/2022	WES SALE (WES.AX)			3,291.33	6,983.64 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022 (WES.AX)		2,784.01		9,767.65 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)		1,076.92		10,844.57 DR
			<b>168,057.47</b>	<b>157,212.90</b>	<b>10,844.57 DR</b>

**Accountancy Fees (30100)**

Accountancy Fees (30100)

15/12/2021	Carter Woodgate		2,140.00		2,140.00 DR
			<b>2,140.00</b>		<b>2,140.00 DR</b>

**ATO Supervisory Levy (30400)**

ATO Supervisory Levy (30400)

22/06/2022	ATO ATO009000016263918		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>

**Bank Charges (30901)**

Bank Charges (30901)

30/06/2022	To tidy up accounts. All shares sold as at 30 June 2022		13.70		13.70 DR
			<b>13.70</b>		<b>13.70 DR</b>

**Life Insurance Premiums (39000)**

(Life Insurance Premiums) Evans, Donna Marie - Accumulation (EVADON00001A)

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/11/2021	TAL insurance		3,385.69		3,385.69 DR
			<b>3,385.69</b>		<b>3,385.69 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			7,216.63	7,216.63 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		13,834.05		6,617.42 DR
			<b>13,834.05</b>	<b>7,216.63</b>	<b>6,617.42 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
02/07/2021	System Member Journals		85.00		85.00 DR
02/07/2021	System Member Journals		85.00		170.00 DR
16/07/2021	System Member Journals		85.00		255.00 DR
16/07/2021	System Member Journals		85.00		340.00 DR
30/07/2021	System Member Journals		85.00		425.00 DR
30/07/2021	System Member Journals		85.00		510.00 DR
13/08/2021	System Member Journals		85.00		595.00 DR
13/08/2021	System Member Journals		85.00		680.00 DR
27/08/2021	System Member Journals		85.00		765.00 DR
27/08/2021	System Member Journals		85.00		850.00 DR
10/09/2021	System Member Journals		85.00		935.00 DR
10/09/2021	System Member Journals		85.00		1,020.00 DR
24/09/2021	System Member Journals		85.00		1,105.00 DR
24/09/2021	System Member Journals		85.00		1,190.00 DR
08/10/2021	System Member Journals		85.00		1,275.00 DR
08/10/2021	System Member Journals		85.00		1,360.00 DR
22/10/2021	System Member Journals		85.00		1,445.00 DR
22/10/2021	System Member Journals		85.00		1,530.00 DR
05/11/2021	System Member Journals		85.00		1,615.00 DR
05/11/2021	System Member Journals		85.00		1,700.00 DR
15/11/2021	System Member Journals			2,877.84	1,177.84 CR
19/11/2021	System Member Journals		85.00		1,092.84 CR
19/11/2021	System Member Journals		85.00		1,007.84 CR
03/12/2021	System Member Journals		85.00		922.84 CR
03/12/2021	System Member Journals		85.00		837.84 CR
17/12/2021	System Member Journals		85.00		752.84 CR
17/12/2021	System Member Journals		85.00		667.84 CR
31/12/2021	System Member Journals		85.00		582.84 CR
31/12/2021	System Member Journals		85.00		497.84 CR
14/01/2022	System Member Journals		85.00		412.84 CR
14/01/2022	System Member Journals		85.00		327.84 CR
28/01/2022	System Member Journals		85.00		242.84 CR
28/01/2022	System Member Journals		85.00		157.84 CR
11/02/2022	System Member Journals		85.00		72.84 CR
11/02/2022	System Member Journals		85.00		12.16 DR
25/02/2022	System Member Journals		85.00		97.16 DR
25/02/2022	System Member Journals		85.00		182.16 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/03/2022	System Member Journals		85.00		267.16 DR
11/03/2022	System Member Journals		85.00		352.16 DR
25/03/2022	System Member Journals		85.00		437.16 DR
25/03/2022	System Member Journals		85.00		522.16 DR
08/04/2022	System Member Journals		85.00		607.16 DR
08/04/2022	System Member Journals		85.00		692.16 DR
22/04/2022	System Member Journals		85.00		777.16 DR
22/04/2022	System Member Journals		85.00		862.16 DR
06/05/2022	System Member Journals		85.00		947.16 DR
06/05/2022	System Member Journals		85.00		1,032.16 DR
20/05/2022	System Member Journals		85.00		1,117.16 DR
20/05/2022	System Member Journals		85.00		1,202.16 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022		1,136.66		2,338.82 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022		3,286.14		5,624.96 DR
03/06/2022	System Member Journals		85.00		5,709.96 DR
03/06/2022	System Member Journals		85.00		5,794.96 DR
17/06/2022	System Member Journals		85.00		5,879.96 DR
17/06/2022	System Member Journals		85.00		5,964.96 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		4,779.40		10,744.36 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		1,695.71		12,440.07 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			10,037.16	2,402.91 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,524.74	1,121.83 CR
			<b>15,317.91</b>	<b>16,439.74</b>	<b>1,121.83 CR</b>

**Opening Balance (50010)**

(Opening Balance) Evans, Donna Marie - Accumulation (EVADON00001A)

01/07/2021	Opening Balance				72,908.13 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			20,908.87	93,817.00 CR
				<b>20,908.87</b>	<b>93,817.00 CR</b>

(Opening Balance) Evans, Gary John - Accumulation (EVAGAR00001A)

01/07/2021	Opening Balance				195,547.20 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			63,248.69	258,795.89 CR
				<b>63,248.69</b>	<b>258,795.89 CR</b>

**Contributions (52420)**

(Contributions) Evans, Gary John - Accumulation (EVAGAR00001A)

01/07/2021	Opening Balance				5,200.00 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		5,200.00		0.00 DR
02/07/2021	System Member Journals			100.00	100.00 CR
02/07/2021	System Member Journals			100.00	200.00 CR
16/07/2021	System Member Journals			100.00	300.00 CR
16/07/2021	System Member Journals			100.00	400.00 CR
30/07/2021	System Member Journals			100.00	500.00 CR
30/07/2021	System Member Journals			100.00	600.00 CR
13/08/2021	System Member Journals			100.00	700.00 CR
13/08/2021	System Member Journals			100.00	800.00 CR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/08/2021	System Member Journals			100.00	900.00 CR
27/08/2021	System Member Journals			100.00	1,000.00 CR
10/09/2021	System Member Journals			100.00	1,100.00 CR
10/09/2021	System Member Journals			100.00	1,200.00 CR
24/09/2021	System Member Journals			100.00	1,300.00 CR
24/09/2021	System Member Journals			100.00	1,400.00 CR
08/10/2021	System Member Journals			100.00	1,500.00 CR
08/10/2021	System Member Journals			100.00	1,600.00 CR
22/10/2021	System Member Journals			100.00	1,700.00 CR
22/10/2021	System Member Journals			100.00	1,800.00 CR
05/11/2021	System Member Journals			100.00	1,900.00 CR
05/11/2021	System Member Journals			100.00	2,000.00 CR
19/11/2021	System Member Journals			100.00	2,100.00 CR
19/11/2021	System Member Journals			100.00	2,200.00 CR
03/12/2021	System Member Journals			100.00	2,300.00 CR
03/12/2021	System Member Journals			100.00	2,400.00 CR
17/12/2021	System Member Journals			100.00	2,500.00 CR
17/12/2021	System Member Journals			100.00	2,600.00 CR
31/12/2021	System Member Journals			100.00	2,700.00 CR
31/12/2021	System Member Journals			100.00	2,800.00 CR
14/01/2022	System Member Journals			100.00	2,900.00 CR
14/01/2022	System Member Journals			100.00	3,000.00 CR
28/01/2022	System Member Journals			100.00	3,100.00 CR
28/01/2022	System Member Journals			100.00	3,200.00 CR
11/02/2022	System Member Journals			100.00	3,300.00 CR
11/02/2022	System Member Journals			100.00	3,400.00 CR
25/02/2022	System Member Journals			100.00	3,500.00 CR
25/02/2022	System Member Journals			100.00	3,600.00 CR
11/03/2022	System Member Journals			100.00	3,700.00 CR
11/03/2022	System Member Journals			100.00	3,800.00 CR
25/03/2022	System Member Journals			100.00	3,900.00 CR
25/03/2022	System Member Journals			100.00	4,000.00 CR
08/04/2022	System Member Journals			100.00	4,100.00 CR
08/04/2022	System Member Journals			100.00	4,200.00 CR
22/04/2022	System Member Journals			100.00	4,300.00 CR
22/04/2022	System Member Journals			100.00	4,400.00 CR
06/05/2022	System Member Journals			100.00	4,500.00 CR
06/05/2022	System Member Journals			100.00	4,600.00 CR
20/05/2022	System Member Journals			100.00	4,700.00 CR
20/05/2022	System Member Journals			100.00	4,800.00 CR
03/06/2022	System Member Journals			100.00	4,900.00 CR
03/06/2022	System Member Journals			100.00	5,000.00 CR
17/06/2022	System Member Journals			100.00	5,100.00 CR
17/06/2022	System Member Journals			100.00	5,200.00 CR
			<b>5,200.00</b>	<b>5,200.00</b>	<b>5,200.00 CR</b>

**Share of Profit/(Loss) (53100)**

(Share of Profit/(Loss)) Evans, Donna Marie - Accumulation (EVADON00001A)



**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				23,944.73 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		23,944.73		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			1,136.66	1,136.66 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			1,695.71	2,832.37 CR
			<b>23,944.73</b>	<b>2,832.37</b>	<b>2,832.37 CR</b>
<u>(Share of Profit/(Loss)) Evans, Gary John - Accumulation (EVAGAR00001A)</u>					
01/07/2021	Opening Balance				66,023.01 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		66,023.01		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			3,286.14	3,286.14 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			4,779.40	8,065.54 CR
			<b>66,023.01</b>	<b>8,065.54</b>	<b>8,065.54 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Evans, Donna Marie - Accumulation (EVADON00001A)</u>					
01/07/2021	Opening Balance				31.21 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			31.21	0.00 DR
15/11/2021	System Member Journals			507.85	507.85 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,524.74		3,016.89 DR
			<b>3,524.74</b>	<b>539.06</b>	<b>3,016.89 DR</b>
<u>(Income Tax) Evans, Gary John - Accumulation (EVAGAR00001A)</u>					
01/07/2021	Opening Balance				293.69 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			293.69	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		10,037.16		10,037.16 DR
			<b>10,037.16</b>	<b>293.69</b>	<b>10,037.16 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Evans, Gary John - Accumulation (EVAGAR00001A)</u>					
01/07/2021	Opening Balance				780.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			780.00	0.00 DR
02/07/2021	System Member Journals		15.00		15.00 DR
02/07/2021	System Member Journals		15.00		30.00 DR
16/07/2021	System Member Journals		15.00		45.00 DR
16/07/2021	System Member Journals		15.00		60.00 DR
30/07/2021	System Member Journals		15.00		75.00 DR
30/07/2021	System Member Journals		15.00		90.00 DR
13/08/2021	System Member Journals		15.00		105.00 DR
13/08/2021	System Member Journals		15.00		120.00 DR
27/08/2021	System Member Journals		15.00		135.00 DR
27/08/2021	System Member Journals		15.00		150.00 DR
10/09/2021	System Member Journals		15.00		165.00 DR
10/09/2021	System Member Journals		15.00		180.00 DR
24/09/2021	System Member Journals		15.00		195.00 DR
24/09/2021	System Member Journals		15.00		210.00 DR
08/10/2021	System Member Journals		15.00		225.00 DR
08/10/2021	System Member Journals		15.00		240.00 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/10/2021	System Member Journals		15.00		255.00 DR
22/10/2021	System Member Journals		15.00		270.00 DR
05/11/2021	System Member Journals		15.00		285.00 DR
05/11/2021	System Member Journals		15.00		300.00 DR
19/11/2021	System Member Journals		15.00		315.00 DR
19/11/2021	System Member Journals		15.00		330.00 DR
03/12/2021	System Member Journals		15.00		345.00 DR
03/12/2021	System Member Journals		15.00		360.00 DR
17/12/2021	System Member Journals		15.00		375.00 DR
17/12/2021	System Member Journals		15.00		390.00 DR
31/12/2021	System Member Journals		15.00		405.00 DR
31/12/2021	System Member Journals		15.00		420.00 DR
14/01/2022	System Member Journals		15.00		435.00 DR
14/01/2022	System Member Journals		15.00		450.00 DR
28/01/2022	System Member Journals		15.00		465.00 DR
28/01/2022	System Member Journals		15.00		480.00 DR
11/02/2022	System Member Journals		15.00		495.00 DR
11/02/2022	System Member Journals		15.00		510.00 DR
25/02/2022	System Member Journals		15.00		525.00 DR
25/02/2022	System Member Journals		15.00		540.00 DR
11/03/2022	System Member Journals		15.00		555.00 DR
11/03/2022	System Member Journals		15.00		570.00 DR
25/03/2022	System Member Journals		15.00		585.00 DR
25/03/2022	System Member Journals		15.00		600.00 DR
08/04/2022	System Member Journals		15.00		615.00 DR
08/04/2022	System Member Journals		15.00		630.00 DR
22/04/2022	System Member Journals		15.00		645.00 DR
22/04/2022	System Member Journals		15.00		660.00 DR
06/05/2022	System Member Journals		15.00		675.00 DR
06/05/2022	System Member Journals		15.00		690.00 DR
20/05/2022	System Member Journals		15.00		705.00 DR
20/05/2022	System Member Journals		15.00		720.00 DR
03/06/2022	System Member Journals		15.00		735.00 DR
03/06/2022	System Member Journals		15.00		750.00 DR
17/06/2022	System Member Journals		15.00		765.00 DR
17/06/2022	System Member Journals		15.00		780.00 DR
			<b>780.00</b>	<b>780.00</b>	<b>780.00 DR</b>

**Life Insurance Premiums (53920)**

(Life Insurance Premiums) Evans, Donna Marie - Accumulation (EVADON00001A)

01/07/2021	Opening Balance				3,004.65 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3,004.65	0.00 DR
15/11/2021	System Member Journals		3,385.69		3,385.69 DR
			<b>3,385.69</b>	<b>3,004.65</b>	<b>3,385.69 DR</b>

(Life Insurance Premiums) Evans, Gary John - Accumulation (EVAGAR00001A)

01/07/2021	Opening Balance				6,900.63 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			6,900.63	0.00 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
				<b>6,900.63</b>	<b>0.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Cash at Bank/Bank Overdraft (BWA0601038)</u>					
01/07/2021	Opening Balance				11,156.30 DR
02/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		11,256.30 DR
02/07/2021	from Crane Safety		100.00		11,356.30 DR
16/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		11,456.30 DR
16/07/2021	from Crane Safety		100.00		11,556.30 DR
30/07/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		11,656.30 DR
30/07/2021	from Crane Safety		100.00		11,756.30 DR
13/08/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		11,856.30 DR
13/08/2021	from Crane Safety		100.00		11,956.30 DR
27/08/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		12,056.30 DR
27/08/2021	from Crane Safety		100.00		12,156.30 DR
10/09/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		12,256.30 DR
10/09/2021	from Crane Safety		100.00		12,356.30 DR
21/09/2021	DIVIDEND BHP GROUP DIV [System Matched Income Data]		1,357.64		13,713.94 DR
23/09/2021	DIVIDEND TLS FNL DIV		85.28		13,799.22 DR
24/09/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		13,899.22 DR
24/09/2021	from Crane Safety		100.00		13,999.22 DR
28/09/2021	DIVIDEND COLES GROUP LTD [System Matched Income Data]		392.28		14,391.50 DR
07/10/2021	DIVIDEND SOUTH32 DIVIDEND [System Matched Income Data]		37.32		14,428.82 DR
08/10/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,528.82 DR
08/10/2021	from Crane Safety		100.00		14,628.82 DR
14/10/2021	DIVIDEND Brambles Limited		61.94		14,690.76 DR
20/10/2021	DIVIDEND NEC FNL DIV [System Matched Income Data]		21.01		14,711.77 DR
22/10/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,811.77 DR
22/10/2021	from Crane Safety		100.00		14,911.77 DR
05/11/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		15,011.77 DR
05/11/2021	from Crane Safety		100.00		15,111.77 DR
09/11/2021	ATO ATO160602165711001		184.00		15,295.77 DR
15/11/2021	TAL insurance			3,385.69	11,910.08 DR
19/11/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		12,010.08 DR
19/11/2021	from Crane Safety		100.00		12,110.08 DR
02/12/2021	WESFARMERS LTD RCA21/01007104 [Return of Capital: \$2 per unit]		3,254.00		15,364.08 DR
03/12/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		15,464.08 DR
03/12/2021	from Crane Safety		100.00		15,564.08 DR
15/12/2021	Carter Woodgate			2,354.00	13,210.08 DR
17/12/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		13,310.08 DR
17/12/2021	from Crane Safety		100.00		13,410.08 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/12/2021	ATO ATO002000016128081		6,066.88		19,476.96 DR
31/12/2021	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		19,576.96 DR
31/12/2021	from Crane Safety		100.00		19,676.96 DR
14/01/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		19,776.96 DR
14/01/2022	from Crane Safety		100.00		19,876.96 DR
18/01/2022	reversal refund deposit from ATO			6,066.88	13,810.08 DR
28/01/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		13,910.08 DR
28/01/2022	from Crane Safety		100.00		14,010.08 DR
11/02/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,110.08 DR
11/02/2022	from Crane Safety		100.00		14,210.08 DR
25/02/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,310.08 DR
25/02/2022	from Crane Safety		100.00		14,410.08 DR
10/03/2022	ATO ATO160602165711001		214.00		14,624.08 DR
11/03/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,724.08 DR
11/03/2022	from Crane Safety		100.00		14,824.08 DR
25/03/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		14,924.08 DR
25/03/2022	from Crane Safety		100.00		15,024.08 DR
28/03/2022	payment		8,036.26		23,060.34 DR
28/03/2022	DIVIDEND BHP GROUP DIV [System Matched Income Data]		1,040.28		24,100.62 DR
30/03/2022	FAST DEPOSIT 8111366 VIRGIN MONEY		3.16		24,103.78 DR
31/03/2022	DIVIDEND COLES GROUP LTD [System Matched Income Data]		462.33		24,566.11 DR
01/04/2022	DIVIDEND TLS ITM DIV		85.28		24,651.39 DR
05/04/2022	reversal incorrect transfer			8,036.26	16,615.13 DR
07/04/2022	DIVIDEND SOUTH32 DIVIDEND [System Matched Income Data]		59.74		16,674.87 DR
08/04/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		16,774.87 DR
08/04/2022	from Crane Safety		100.00		16,874.87 DR
14/04/2022	DIVIDEND Brambles Limited		65.51		16,940.38 DR
21/04/2022	DIVIDEND NEC ITM DIV [System Matched Income Data]		26.74		16,967.12 DR
22/04/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		17,067.12 DR
22/04/2022	from Crane Safety		100.00		17,167.12 DR
06/05/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		17,267.12 DR
06/05/2022	from Crane Safety		100.00		17,367.12 DR
20/05/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		17,467.12 DR
20/05/2022	from Crane Safety		100.00		17,567.12 DR
03/06/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS		100.00		17,667.12 DR
03/06/2022	from Crane Safety		100.00		17,767.12 DR
09/06/2022	TPP TRUST A/C 73890363		302,548.71		320,315.83 DR
17/06/2022	CREDIT TRANSFER FROM CRANE SAFETY SYSTEMS & REPAIRS 320,415.83		100.00		320,415.83 DR
17/06/2022	from Crane Safety		100.00		320,515.83 DR
22/06/2022	ATO ATO009000016263918		2,905.12		323,420.95 DR
29/06/2022	TPP TRUST A/C 74724948		34,256.74		357,677.69 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>366,364.22</b>	<b>19,842.83</b>	<b>357,677.69 DR</b>
<b>Dividends Receivable (62000)</b>					
<u>Virgin Money UK (CYB.AX)</u>					
21/06/2022	VIRGIN MONEY DIVIDEND RECEIVABLE		7.34		7.34 DR
			<b>7.34</b>		<b>7.34 DR</b>
<b>Dividend Reinvestment - Residual Account (62500)</b>					
<u>Dividend Reinvestment - Residual Account (62500)</u>					
01/07/2021	Opening Balance				98.18 DR
02/07/2021	NAB DRP		10.60		108.78 DR
24/09/2021	WPL DRP			0.46	108.32 DR
29/09/2021	CBA DRP			15.00	93.32 DR
01/10/2021	TREASURY WINES DRP			4.62	88.70 DR
07/10/2021	WES DRP			42.66	46.04 DR
15/12/2021	NAB DRP		4.42		50.46 DR
21/12/2021	WBC DRP			20.84	29.62 DR
23/03/2022	WPL DRP		10.41		40.03 DR
30/03/2022	CBA DRP		34.10		74.13 DR
30/03/2022	WES DRP		20.25		94.38 DR
01/04/2022	TREASURE WINES DRP		1.92		96.30 DR
24/06/2022	WBC DRP			2.60	93.70 DR
30/06/2022	To tidy up accounts. All shares sold as at 30 June 2022			93.70	0.00 DR
			<b>81.70</b>	<b>179.88</b>	<b>0.00 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				423.45 DR
					<b>423.45 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>AMP Limited (AMP.AX)</u>					
01/07/2021	Opening Balance	3,350.00			3,768.75 DR
07/06/2022	SALE AMP	(3,350.00)		18,880.49	15,111.74 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022		15,111.74		0.00 DR
		<b>0.00</b>	<b>15,111.74</b>	<b>18,880.49</b>	<b>0.00 DR</b>
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
01/07/2021	Opening Balance	500.00			24,285.00 DR
07/06/2022		(500.00)		4,696.10	19,588.90 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			19,588.90	0.00 DR
		<b>0.00</b>		<b>24,285.00</b>	<b>0.00 DR</b>
<u>Brambles Industries (BIL.AX)</u>					
01/07/2021	Opening Balance	435.00			4,976.40 DR
07/06/2022	BXB SALE	(435.00)		5,775.55	799.15 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022		799.15		0.00 DR
		<b>0.00</b>	<b>799.15</b>	<b>5,775.55</b>	<b>0.00 DR</b>
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance	952.00			95,076.24 DR
29/09/2021	CBA DRP	19.00	1,919.00		96,995.24 DR
30/03/2022	CBA DRP	17.00	1,665.15		98,660.39 DR
07/06/2022	CBA SALE	(936.00)		50,649.75	48,010.64 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			44,076.03	3,934.61 DR
27/06/2022	CBA SALE	(52.00)		1,485.94	2,448.67 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022			2,448.67	0.00 DR
		<b>0.00</b>	<b>3,584.15</b>	<b>98,660.39</b>	<b>0.00 DR</b>
<u>Coles Group (COL.AX)</u>					
01/07/2021	Opening Balance	1,401.00			23,943.09 DR
07/06/2022	SALE COLES	(1,401.00)		11,563.63	12,379.46 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			12,379.46	0.00 DR
		<b>0.00</b>		<b>23,943.09</b>	<b>0.00 DR</b>
<u>Virgin Money UK (CYB.AX)</u>					
01/07/2021	Opening Balance	166.00			610.88 DR
07/06/2022	VIRGIN MONEY SALE	(166.00)		662.77	51.89 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022		51.89		0.00 DR
		<b>0.00</b>	<b>51.89</b>	<b>662.77</b>	<b>0.00 DR</b>
<u>National Australia Bank (NAB.AX)</u>					
01/07/2021	Opening Balance	906.00			23,755.32 DR
02/07/2021	NAB DRP	20.00	533.00		24,288.32 DR
15/12/2021	NAB DRP	22.00	616.00		24,904.32 DR
07/06/2022	NAB SALE	(894.00)		27,004.73	2,100.41 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022		2,924.95		824.54 DR
27/06/2022	NAB SALE	(54.00)		1,001.22	176.68 CR
27/06/2022	Unrealised Gain writeback as at 27/06/2022		176.68		0.00 DR
		<b>0.00</b>	<b>4,250.63</b>	<b>28,005.95</b>	<b>0.00 DR</b>
<u>Nine Entertainmnet (was Fairfax) (NEC.AX)</u>					
01/07/2021	Opening Balance	382.00			1,111.62 DR
07/06/2022	NINE SALE	(382.00)		3,806.61	2,694.99 CR
07/06/2022	Unrealised Gain writeback as at 07/06/2022		2,694.99		0.00 DR
		<b>0.00</b>	<b>2,694.99</b>	<b>3,806.61</b>	<b>0.00 DR</b>
<u>South32 Limited (S32.AX)</u>					
01/07/2021	Opening Balance	500.00			1,465.00 DR
07/06/2022	SALE S32	(500.00)		358.90	1,106.10 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			1,106.10	0.00 DR
		<b>0.00</b>		<b>1,465.00</b>	<b>0.00 DR</b>
<u>Telstra Corporation (TLSCB.AX)</u>					
01/07/2021	Opening Balance	1,066.00			4,008.16 DR
27/06/2022	TELSTRA SALE	(1,066.00)		4,784.48	776.32 CR
27/06/2022	Unrealised Gain writeback as at 27/06/2022		776.32		0.00 DR
		<b>0.00</b>	<b>776.32</b>	<b>4,784.48</b>	<b>0.00 DR</b>
<u>Treasury Wines Estate (TWE.AX)</u>					

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance	623.00			7,276.64 DR
01/10/2021	TREASURY WINES DRP	7.00	85.61		7,362.25 DR
01/04/2022	TREASURE WINES DRP	8.00	92.58		7,454.83 DR
07/06/2022	TREASURY WINES SALE	(615.00)		2,571.48	4,883.35 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			4,631.89	251.46 DR
27/06/2022	TREASURY WINES SALE	(23.00)		78.23	173.23 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022			173.23	0.00 DR
		<b>0.00</b>	<b>178.19</b>	<b>7,454.83</b>	<b>0.00 DR</b>
<u>Westpac Banking Corp (WBC.AX)</u>					
01/07/2021	Opening Balance	1,678.00			43,309.18 DR
21/12/2021	WBC DRP	46.00	1,027.64		44,336.82 DR
07/06/2022	WBC SALE	(1,616.00)		40,387.01	3,949.81 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			1,757.44	2,192.37 DR
24/06/2022	WBC DRP	44.00	1,054.24		3,246.61 DR
27/06/2022	WBC SALE	(152.00)		3,129.16	117.45 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022			117.45	0.00 DR
		<b>0.00</b>	<b>2,081.88</b>	<b>45,391.06</b>	<b>0.00 DR</b>
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
25/05/2022	WPL.AX to WDS.AX	455.00	9,185.19		9,185.19 DR
01/06/2022	IN SPECIE DIVIDEND	90.00	2,678.40		11,863.59 DR
27/06/2022	WOODSIDE SALE	(545.00)		11,863.59	0.00 DR
		<b>0.00</b>	<b>11,863.59</b>	<b>11,863.59</b>	<b>0.00 DR</b>
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/07/2021	Opening Balance	1,601.00			94,619.10 DR
07/10/2021	WES DRP	26.00	1,483.56		96,102.66 DR
02/12/2021	WESFARMERS LTD RCA21/01007104 [Return of Capital: \$2 per unit]	0.00		3,254.00	92,848.66 DR
30/03/2022	WES DRP	26.00	1,281.35		94,130.01 DR
07/06/2022	WES SALE	(1,574.00)		35,696.85	58,433.16 DR
07/06/2022	Unrealised Gain writeback as at 07/06/2022			55,468.79	2,964.37 DR
27/06/2022	WES SALE	(79.00)		180.36	2,784.01 DR
27/06/2022	Unrealised Gain writeback as at 27/06/2022			2,784.01	0.00 DR
		<b>0.00</b>	<b>2,764.91</b>	<b>97,384.01</b>	<b>0.00 DR</b>
<u>Woodside Petroleum (WPL.AX)</u>					
01/07/2021	Opening Balance	426.00			9,461.46 DR
24/09/2021	WPL DRP	9.00	175.27		9,636.73 DR
23/03/2022	WPL DRP	20.00	625.38		10,262.11 DR
25/05/2022	WPL.AX to WDS.AX	(455.00)			10,262.11 DR
25/05/2022	WPL.AX to WDS.AX	0.00		9,185.19	1,076.92 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			1,076.92	0.00 DR
		<b>0.00</b>	<b>800.65</b>	<b>10,262.11</b>	<b>0.00 DR</b>
<b>GST Payable/Refundable (84000)</b>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2021	Opening Balance				104.00 DR

**THE EVANS SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/11/2021	ATO ATO160602165711001			184.00	80.00 CR
15/12/2021	Carter Woodgate		214.00		134.00 DR
10/03/2022	ATO ATO160602165711001			214.00	80.00 CR
30/06/2022	To tidy up accounts. All shares sold as at 30 June 2022		80.00		0.00 DR
			<b>294.00</b>	<b>398.00</b>	<b>0.00 DR</b>

**Income Tax Payable/Refundable (85000)**

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				3,164.12 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		4,269.02		7,433.14 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			4,269.02	3,164.12 DR
22/06/2022	ATO ATO009000016263918			3,164.12	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		7,216.63		7,216.63 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			13,834.05	6,617.42 CR
			<b>11,485.65</b>	<b>21,267.19</b>	<b>6,617.42 CR</b>

**Bank Data Clearing Account (91000)**

Bank Data Clearing Account (91000)

24/12/2021	ATO ATO002000016128081			6,066.88	6,066.88 CR
18/01/2022	reversal refund deposit from ATO		6,066.88		0.00 DR
28/03/2022	payment			8,036.26	8,036.26 CR
05/04/2022	reversal incorrect transfer		8,036.26		0.00 DR
07/06/2022	SALE AMP		3,753.75		3,753.75 DR
07/06/2022			23,200.00		26,953.75 DR
07/06/2022	BXB SALE		4,674.30		31,628.05 DR
07/06/2022	CBA SALE		96,582.77		128,210.82 DR
07/06/2022	SALE COLES		24,604.58		152,815.40 DR
07/06/2022	NAB SALE		27,320.11		180,135.51 DR
07/06/2022	NINE SALE		764.28		180,899.79 DR
07/06/2022	SALE S32		2,510.00		183,409.79 DR
07/06/2022	TREASURY WINES SALE		7,094.40		190,504.19 DR
07/06/2022	VIRGIN MONEY SALE		400.34		190,904.53 DR
07/06/2022	WBC SALE		38,228.62		229,133.15 DR
07/06/2022	WES SALE		73,415.56		302,548.71 DR
09/06/2022	TPP TRUST A/C 73890363			302,548.71	0.00 DR
27/06/2022	CBA SALE		4,809.48		4,809.48 DR
27/06/2022	NAB SALE		1,486.04		6,295.52 DR
27/06/2022	TELSTRA SALE		4,144.40		10,439.92 DR
27/06/2022	TREASURY WINES SALE		250.35		10,690.27 DR
27/06/2022	WBC SALE		3,011.80		13,702.07 DR
27/06/2022	WOODSIDE SALE		17,082.98		30,785.05 DR
27/06/2022	WES SALE		3,471.69		34,256.74 DR
29/06/2022	TPP TRUST A/C 74724948			34,256.74	0.00 DR
			<b>350,908.59</b>	<b>350,908.59</b>	<b>0.00 DR</b>



**Total Debits: 1,090,002.74**

**Total Credits: 1,090,002.74**

08/09/2022

To the trustee of the  
THE EVANS SUPERANNUATION FUND  
16 Blackboy Road,  
Greenmount  
Western Australia, 6056

Dear Trustee,

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

You have requested that we audit the THE EVANS SUPERANNUATION FUND (the Fund):

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

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

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

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

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

### **Financial Audit**

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

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

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

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

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

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

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

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

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

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

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

### **Independence**

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

### **Report on Matters Identified**

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

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

### **Compliance Program**

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

### **Limitation of Liability**

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

### **Fees**

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

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

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

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

Yours sincerely

Anthony William Boys Super Audits  
100014140

Acknowledged on behalf of the Trustee(s) of the THE EVANS SUPERANNUATION FUND by:

(Signed).....  
(dated) / /  
Gary John Evans  
Grandbell Holdings Pty Ltd  
Director

(Signed).....

(dated)        /    /

Donna Marie Evans  
Grandbell Holdings Pty Ltd  
Director

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

## Who should complete this annual return?

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

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

## To complete this annual return

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

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  X in ALL applicable boxes.

➤ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

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

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

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

---

## 7 Electronic funds transfer (EFT)

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

### A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

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

### B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

### C Electronic service address alias

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

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **▶** Go to Section B: Income.

**No** **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.



## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Number

Transfers from foreign funds **F** \$

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

Loss

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

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

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

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

Code

**Assessable contributions** **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** \$

\*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**)

Code

#This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

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

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

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

TOTAL SMSF EXPENSES  
**Z \$**  
(**N plus Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

**#Important:**

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

### 13 Calculation statement

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

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

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

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

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

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

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

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

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

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

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

Section 102AAM interest charge  
**G \$**

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

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

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

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

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

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

**A** \$ Employer contributions

**A1** \$ ABN of principal employer

**B** \$ Personal contributions

**C** \$ CGT small business retirement exemption

**D** \$ CGT small business 15-year exemption amount

**E** \$ Personal injury election

**F** \$ Spouse and child contributions

**G** \$ Other third party contributions

**H** \$ Proceeds from primary residence disposal

**H1** Receipt date / /  
Day Month Year

**I** \$ Assessable foreign superannuation fund amount

**J** \$ Non-assessable foreign superannuation fund amount

**K** \$ Transfer from reserve: assessable amount

**L** \$ Transfer from reserve: non-assessable amount

**M** \$ Contributions from non-complying funds and previously non-complying funds

**T** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

### Other transactions

**S1** \$ Accumulation phase account balance

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

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

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

**O** \$ Allocated earnings or losses

Loss

**P** \$ Inward rollovers and transfers

**Q** \$ Outward rollovers and transfers

**R1** \$ Lump Sum payments

Code

**R2** \$ Income stream payments

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

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

**A \$** Employer contributions

ABN of principal employer

**A1**

Personal contributions

**B \$**

CGT small business retirement exemption

**C \$**

CGT small business 15-year exemption amount

**D \$**

Personal injury election

**E \$**

Spouse and child contributions

**F \$**

Other third party contributions

**G \$**

**H \$** Proceeds from primary residence disposal

**H1** Receipt date Day / Month / Year

**I \$** Assessable foreign superannuation fund amount

**J \$** Non-assessable foreign superannuation fund amount

**K \$** Transfer from reserve: assessable amount

**L \$** Transfer from reserve: non-assessable amount

**M \$** Contributions from non-complying funds and previously non-complying funds

**T \$** Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M \$**

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

**Other transactions**

**S1 \$** Accumulation phase account balance

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

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

**O \$** Allocated earnings or losses Loss

**P \$** Inward rollovers and transfers

**Q \$** Outward rollovers and transfers

**R1 \$** Lump Sum payments Code

**R2 \$** Income stream payments Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

---

## Section H: **Assets and liabilities**

### 15 ASSETS

15a **Australian managed investments**

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

15b **Australian direct investments**

Cash and term deposits **E \$**

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

---

15c **Other investments**

Crypto-Currency **N \$**

---

15d **Overseas direct investments**

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

---

### 15e **In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

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

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

**Section J: Other information**

**Family trust election status**

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

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


**Interposed entity election status**

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

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



## Section K: **Declarations**

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

### **Important**

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

### **Privacy**

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

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

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

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

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

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

## SMSF Audit - Document Checklist

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

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

### Share in Listed and Unlisted Companies / Trusts

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

**WRAP Investments**

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

**Related Party Investments**

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

**Investment Property**

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

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

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

**Other Liabilities**

	Yes	No	N/A
Supporting documentation			
Member benefit calculate			

**Income & Expenditure**

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

**Tax**

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

**THE EVANS SUPERANNUATION FUND**

**Detailed Purchase and Disposal Report**

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Description	Units	Unit Price \$	Amount \$
<b>Shares in Listed Companies (Australian) (77600)</b>				
<u>AMP Limited (AMP.AX)</u>				
07/06/2022	SALE AMP	(3,350.00)	5.64	(18,880.49)
		(3,350.00)		(18,880.49)
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>				
07/06/2022		(500.00)	9.39	(4,696.10)
		(500.00)		(4,696.10)
<u>Brambles Industries (BIL.AX)</u>				
07/06/2022	BXB SALE	(435.00)	13.28	(5,775.55)
		(435.00)		(5,775.55)
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>				
29/09/2021	CBA DRP	19.00	101.00	1,919.00
30/03/2022	CBA DRP	17.00	97.95	1,665.15
07/06/2022	CBA SALE	(936.00)	54.11	(50,649.75)
27/06/2022	CBA SALE	(52.00)	28.58	(1,485.94)
		(952.00)		(48,551.54)
<u>Coles Group (COL.AX)</u>				
07/06/2022	SALE COLES	(1,401.00)	8.25	(11,563.63)
		(1,401.00)		(11,563.63)
<u>Virgin Money UK (CYB.AX)</u>				
07/06/2022	VIRGIN MONEY SALE	(166.00)	3.99	(662.77)
		(166.00)		(662.77)
<u>National Australia Bank (NAB.AX)</u>				
02/07/2021	NAB DRP	20.00	26.65	533.00
15/12/2021	NAB DRP	22.00	28.00	616.00
07/06/2022	NAB SALE	(894.00)	30.21	(27,004.73)
27/06/2022	NAB SALE	(54.00)	18.54	(1,001.22)
		(906.00)		(26,856.95)
<u>Nine Entertainmnet (was Fairfax) (NEC.AX)</u>				
07/06/2022	NINE SALE	(382.00)	9.96	(3,806.61)
		(382.00)		(3,806.61)
<u>South32 Limited (S32.AX)</u>				
07/06/2022	SALE S32	(500.00)	0.72	(358.90)
		(500.00)		(358.90)
<u>Telstra Corporation (TLSCB.AX)</u>				
27/06/2022	TELSTRA SALE	(1,066.00)	4.49	(4,784.48)
		(1,066.00)		(4,784.48)
<u>Treasury Wines Estate (TWE.AX)</u>				
01/10/2021	TREASURY WINES DRP	7.00	12.23	85.61
01/04/2022	TREASURE WINES DRP	8.00	11.57	92.58
07/06/2022	TREASURY WINES SALE	(615.00)	4.18	(2,571.48)
27/06/2022	TREASURY WINES SALE	(23.00)	3.40	(78.23)
		(623.00)		(2,471.52)
<u>Westpac Banking Corp (WBC.AX)</u>				
21/12/2021	WBC DRP	46.00	22.34	1,027.64

**THE EVANS SUPERANNUATION FUND**

**Detailed Purchase and Disposal Report**

For The Period 01 July 2021 - 30 June 2022

<b>Transaction Date</b>	<b>Description</b>	<b>Units</b>	<b>Unit Price \$</b>	<b>Amount \$</b>
07/06/2022	WBC SALE	(1,616.00)	24.99	(40,387.01)
24/06/2022	WBC DRP	44.00	23.96	1,054.24
27/06/2022	WBC SALE	(152.00)	20.59	(3,129.16)
		(1,678.00)		(41,434.29)
<u>Woodside Energy Group Ltd (WDS.AX)</u>				
25/05/2022	WPL.AX to WDS.AX	455.00	20.19	9,185.19
01/06/2022	IN SPECIE DIVIDEND	90.00	29.76	2,678.40
27/06/2022	WOODSIDE SALE	(545.00)	21.77	(11,863.59)
		0.00		0.00
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>				
07/10/2021	WES DRP	26.00	57.06	1,483.56
02/12/2021	WESFARMERS LTD RCA21/01007104 [Return of Capital: \$2 per unit]	0.00		(3,254.00)
30/03/2022	WES DRP	26.00	49.28	1,281.35
07/06/2022	WES SALE	(1,574.00)	22.68	(35,696.85)
27/06/2022	WES SALE	(79.00)	2.28	(180.36)
		(1,601.00)		(36,366.30)
<u>Woodside Petroleum (WPL.AX)</u>				
24/09/2021	WPL DRP	9.00	19.47	175.27
23/03/2022	WPL DRP	20.00	31.27	625.38
25/05/2022	WPL.AX to WDS.AX	(455.00)	0.00	0.00
25/05/2022	WPL.AX to WDS.AX	0.00		(9,185.19)
		(426.00)		(8,384.54)

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