

Rossow Super Fund

Financial Statements and Reports
For the period 30 June 2022

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Rossow Super Fund

Reports

Table of Contents

Report Name	Page No.
Cover Letter	1
Operating Statement (Profit and Loss) Report	2
Operating Statement (Profit and Loss) Report	3
Statement of Financial Position (Balance Sheet)	5
Statement of Financial Position (Balance Sheet)	6
Notes to the Financial Statements	8
Trustee Declaration Report	13
Compilation Report - SMSF	14
Statement of Taxable Income Report	15
Annual Return - SMSF	16
Annual Return CGT Schedule - SMSF	29
Annual Return Losses Schedule - SMSF	32
Electronic Lodgment Declaration	35
Annual Trustee Minutes/Resolutions	36
Member Statement	39
Member Summary Report	43
Contribution Cap Report	44
Investment Summary Report	47
Investment Allocation	48
Investment Performance	51

Rossow Super Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Gains			
Realised Capital Gains	8A	840	53,745
Investment Income			
Distributions	7A	2,523	2,681
Dividends	7B	40,766	16,869
Interest	7C	126	451
Other Income		-	166
		<u>44,256</u>	<u>73,913</u>
Expenses			
Member Payments			
Pensions Paid		28,000	23,000
Other Expenses			
Accountancy Fee		2,361	2,364
SMSF Supervisory Levy		259	259
Investment Losses			
Decrease in Market Value	8B	21,780	(15,087)
		<u>52,399</u>	<u>10,537</u>
Benefits Accrued as a Result of Operations before Income Tax		(8,144)	63,376
Income Tax		<u>-</u>	<u>-</u>
Benefits Accrued as a Result of Operations		<u>(8,144)</u>	<u>63,376</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Rossow Super Fund
Detailed Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Gains			
Realised Capital Gains	8A		
Shares in Listed Companies			
Alliance Aviation Services Limited		-	2,262
Commonwealth Bank Of Australia.		-	23,264
Fortescue Metals Group Ltd		-	12,315
Sealink Travel Group Limited		-	15,904
Woodside Energy Group Ltd		(1,535)	-
Stapled Securities			
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited		2,375	-
Investment Income			
Distributions	7A		
Stapled Securities			
Hotel Property Investments - Fully Paid Ordinary/Units		681	641
Stapled Securities			
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited		1,250	780
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities		592	1,260
Dividends	7B		
Shares in Listed Companies			
Woodside Petroleum Ltd		2,674	736
AGL Energy Limited.		500	1,095
Alumina Limited		357	-
Australia And New Zealand Banking Group Limited		690	-
Bank Of Queensland Limited.		629	-
BHP Group Limited		21,798	937
Commonwealth Bank Of Australia.		-	1,364
Fortescue Metals Group Ltd		4,243	4,957
Insignia Financial Ltd		337	-
Metcash Limited		571	-
Sealink Travel Group Limited		-	411
Suncorp Group Limited		1,907	967
Telstra Corporation Limited.		4,571	4,571
Westpac Banking Corporation		2,489	1,831
Interest	7C		
Cash and Cash Equivalents			
Heritage Term Deposit I3		68	394
Cash At Bank			
Heritage S65		56	55
Ord Minnett Cash Management Trust a/c 1292918		2	2
Other Income			
Sundry		-	166
		44,256	73,913

*The accompanying notes form part of these financial statements.
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Rossov Super Fund
Detailed Operating Statement
For the period 1 July 2021 to 30 June 2022

Expenses		
Member Payments		
Pensions Paid		
Mr Warren Rossov		
ABP - 99.80% Tax Free	7,950	6,350
DBP - 80.43% Tax Free	20,050	16,650
<hr/>		
Other Expenses		
Accountancy Fee	2,361	2,364
SMSF Supervisory Levy	259	259
<hr/>		
Investment Losses		
Decrease in Market Value 8B		
Shares in Listed Companies		
Woodside Petroleum Ltd	(13,215)	(560)
AGL Energy Limited.	(50)	8,850
Alliance Aviation Services Limited	-	(70)
Alumina Limited	3,301	-
Australia And New Zealand Banking Group Limited	2,081	274
Bank Of Queensland Limited.	4,153	-
BHP Group Limited	10,980	(4,602)
Commonwealth Bank Of Australia.	-	16,761
Fortescue Metals Group Ltd	5,810	(6,756)
Insignia Financial Ltd	2,474	-
Metcash Limited	(500)	(499)
Pendal Group Limited	2,784	-
Sealink Travel Group Limited	-	1,715
Suncorp Group Limited	244	(3,534)
Telstra Corporation Limited.	(1,800)	(12,600)
Westpac Banking Corporation	9,086	(11,318)
<hr/>		
Stapled Securities		
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Secu	299	(848)
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us F	(213)	(450)
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	(3,654)	(1,449)
	52,399	10,537
<hr/>		
Benefits Accrued as a Result of Operations before Income Tax	(8,144)	63,376
Income Tax	<hr/>	<hr/>
	-	-
<hr/>		
Benefits Accrued as a Result of Operations	(8,144)	63,376
<hr/>		

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Rossow Super Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	-	30,000
Shares in Listed Companies	6B	266,284	277,409
Stapled Securities	6C	33,421	41,316
Other Assets			
Cash At Bank		54,108	19,825
Receivables		342	1,154
Current Tax Assets		12,418	5,012
Total Assets		<u>366,572</u>	<u>374,716</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>366,572</u>	<u>374,716</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Warren Rossow		366,572	374,716
Total Liability for Accrued Benefits		<u>366,572</u>	<u>374,716</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Rossow Super Fund
Detailed Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Cash and Cash Equivalents	6A		
Heritage Term Deposit I3		-	30,000
Shares in Listed Companies	6B		
Woodside Petroleum Ltd		-	22,210
AGL Energy Limited.		8,250	8,200
Alumina Limited		9,376	-
Australia And New Zealand Banking Group Limited		7,490	9,571
Bank Of Queensland Limited.		13,340	-
BHP Group Limited		61,875	72,855
Fortescue Metals Group Ltd		17,530	23,340
Insignia Financial Ltd		5,380	-
Metcash Limited		8,480	7,980
Pental Group Limited		8,840	-
Suncorp Group Limited		20,642	20,887
Telstra Corporation Limited.		77,000	75,200
Westpac Banking Corporation		28,080	37,166
Stapled Securities	6C		
Hotel Property Investments - Fully Paid Ordinary/Units		10,298	10,597
Stapled Securities			
Spark Infrastructure Group - Stapled \$0.65 Loan Note		-	11,250
And Unit Us Prohibited			
Vicinity Centres - Ordinary/Units Fully Paid Stapled		23,123	19,469
Securities			
Other Assets			
Cash At Bank			
Heritage S65		53,809	13,836
Ord Minnett Cash Management Trust a/c 1292918		299	5,989
Receivables			
Investment Income Receivable			
Distributions			
Stapled Securities			
Hotel Property Investments - Fully Paid		342	322
Ordinary/Units Stapled Securities			
Vicinity Centres - Ordinary/Units Fully Paid		-	832
Stapled Securities			
Current Tax Assets			
Franking Credits			
Shares in Listed Companies			
Woodside Petroleum Ltd		802	221
AGL Energy Limited.		-	175
Alumina Limited		107	-
Australia And New Zealand Banking Group		207	-
Limited			
Bank Of Queensland Limited.		189	-
BHP Group Limited		6,539	281
Commonwealth Bank Of Australia.		-	409
Fortescue Metals Group Ltd		1,273	1,487
Insignia Financial Ltd		101	-
Metcash Limited		171	-
Sealink Travel Group Limited		-	123

*The accompanying notes form part of these financial statements.
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Rossow Super Fund
Detailed Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Suncorp Group Limited		572	290
Telstra Corporation Limited.		1,371	1,371
Westpac Banking Corporation		747	549
Stapled Securities			
Spark Infrastructure Group - Stapled \$0.65 Loan		338	105
Note And Unit Us Prohibited			
Total Assets		<u>366,572</u>	<u>374,716</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>366,572</u>	<u>374,716</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Warren Rossow			
ABP - 99.80% Tax Free		271,357	265,121
DBP - 80.43% Tax Free		95,215	109,595
Total Liability for Accrued Benefits		<u>366,572</u>	<u>374,716</u>

*The accompanying notes form part of these financial statements.
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Rossow Super Fund

Notes to the Financial Statements

As at 30 June 2022

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

This report should be read in conjunction with the accompanying compilation report.

Rossow Super Fund

Notes to the Financial Statements

As at 30 June 2022

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

This report should be read in conjunction with the accompanying compilation report.

Rossow Super Fund

Notes to the Financial Statements

As at 30 June 2022

Contributions and Rollovers In

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

The financial report was authorised for issue on 23 November 2022 by the trustee of the fund.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current
Liability for Accrued Benefits at beginning of period	374,716
Benefits Accrued during the period	19,856
Benefits Paid during the period	(28,000)
Liability for Accrued Benefits at end of period	<u><u>366,572</u></u>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current
Vested Benefits at beginning of period	374,716
Benefits Accrued during the period	19,856
Benefits Paid during the period	(28,000)
Vested Benefits at end of period	<u><u>366,572</u></u>

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Cash and Cash Equivalents

	Current
At market value:	
Heritage Term Deposit I3	0
	<u><u>0</u></u>

This report should be read in conjunction with the accompanying compilation report.

Rossow Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 6B – Shares in Listed Companies

	Current
At market value:	
Woodside Petroleum Ltd	0
AGL Energy Limited.	8,250
Alumina Limited	9,376
Australia And New Zealand Banking Group Limited	7,490
Bank Of Queensland Limited.	13,340
BHP Group Limited	61,875
Fortescue Metals Group Ltd	17,530
Insignia Financial Ltd	5,380
Metcash Limited	8,480
Pendal Group Limited	8,840
Suncorp Group Limited	20,642
Telstra Corporation Limited.	77,000
Westpac Banking Corporation	28,080
	266,284

Note 6C – Stapled Securities

	Current
At market value:	
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities	10,298
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	0
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	23,123
	33,421

Note 7A – Distributions

	Current
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities	681
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	1,250
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	592
	2,523

Note 7B – Dividends

	Current
Woodside Petroleum Ltd	2,674
AGL Energy Limited.	500
Alumina Limited	357
Australia And New Zealand Banking Group Limited	690
Bank Of Queensland Limited.	629
BHP Group Limited	21,798
Commonwealth Bank Of Australia.	0
Fortescue Metals Group Ltd	4,243
Insignia Financial Ltd	337
Metcash Limited	571
Sealink Travel Group Limited	0
Suncorp Group Limited	1,907
Telstra Corporation Limited.	4,571
Westpac Banking Corporation	2,489
	40,766

This report should be read in conjunction with the accompanying compilation report.

Rossow Super Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7C – Interest

	Current
Heritage Term Deposit I3	68
Heritage S65	56
Ord Minnett Cash Management Trust a/c 1292918	2
	126

Note 8A – Realised Capital Gains

	Current
Shares in Listed Companies	
Alliance Aviation Services Limited	0
Commonwealth Bank Of Australia.	0
Fortescue Metals Group Ltd	0
Sealink Travel Group Limited	0
Woodside Energy Group Ltd	(1,535)
Stapled Securities	
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	2,375
	840

Note 8B – Decrease in Market Value

	Current
Shares in Listed Companies	
Woodside Petroleum Ltd	(13,215)
AGL Energy Limited.	(50)
Alliance Aviation Services Limited	0
Alumina Limited	3,301
Australia And New Zealand Banking Group Limited	2,081
Bank Of Queensland Limited.	4,153
BHP Group Limited	10,980
Commonwealth Bank Of Australia.	0
Fortescue Metals Group Ltd	5,810
Insignia Financial Ltd	2,474
Metcash Limited	(500)
Pendal Group Limited	2,784
Sealink Travel Group Limited	0
Suncorp Group Limited	244
Telstra Corporation Limited.	(1,800)
Westpac Banking Corporation	9,086
Stapled Securities	
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities	299
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	(213)
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities	(3,654)
	21,780

This report should be read in conjunction with the accompanying compilation report.

Rossow Super Fund

Trustee Declaration

In the opinion of the Trustees of the Rossow Super Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the trustees by:

..... Dated:/...../.....
Warren Rossow
Trustee

..... Dated:/...../.....
Garry Rossow
Trustee

..... Dated:/...../.....
Michelle Woods
Trustee

Compilation Report to the Trustees and Members of Rossow Super Fund

ABN 17 084 127 289
For the period 1 July 2021 to 30 June 2022

On the basis of the information provided by the Trustees of Rossow Super Fund, we have compiled the accompanying special purpose financial statements of Rossow Super Fund for the period ended 30 June 2022, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of Rossow Super Fund that satisfies the information needs of the trustees and the members.

The Responsibility of Trustees

The Trustees of Rossow Super Fund are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted and financial reporting framework used are appropriate to meet the needs of the members.

Our Responsibility

On the basis of information provided by the Trustees of Rossow Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the same financial reporting framework/basis of accounting used above and **APES 315: *Compilation of Financial Information***.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Trustees provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees and members of the fund and purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 23 November 2022



Name of Signatory: Mrs Kim Jay

Address: Suite 2 The Edge East
10 Lake Kawana Blvd
BIRTINYA, QLD 4575

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Rossow Super Fund
Statement of Taxable Income
For the Period from 1 July 2021 to 30 June 2022

Description	Tax Return Ref.	Amount
<u>Income</u>		
<u>Section B</u>		
Total Gross Interest	C	125
Total Unfranked Dividend Amount	J	500
Total Franked Dividend Amount	K	28,186
Total Dividend Franking Credit	L	12,079
Total Gross Trust Distributions	M	1,977
Total Exempt Current Pension Income	Y	(42,867)
Total Assessable Income		0
<u>Deductions</u>		
<u>Section C</u>		
Total Deductions		0
Taxable Income or Loss	(V - N) O	0.00
<u>Income Tax Calculation Statement</u>		
<u>Section D</u>		
Gross Tax		
Total Gross Tax		0
Rebates and Offsets		
	C	0
SUBTOTAL		0
Total Credit: Refundable Franking Credits	E1	12,418
Total Eligible Credits		0
Net Tax Payable		(12,418)
Total Supervisory Levy	L	259
Total Amount Due / (Refundable)		(12,159)

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 or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place 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)**

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

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

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

Rossow Super Fund

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

4 **Current postal address**

Suite 2 The Edge East

10 Lake Kawana Blvd

Suburb/town

BIRTINYA

State/territory

QLD

Postcode

4575

5 **Annual return status**

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

A No Yes

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

B No Yes

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

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.

Fund's tax file number (TFN)

- 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** \$.00

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.

Fund's tax file number (TFN)

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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income **D1** \$ -00 Net foreign income **D** \$ -00 Loss

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus **R3** \$ -00 *(No-TFN-quoted contributions (an amount must be included even if it is zero))

less Transfer of liability to life insurance company or PST **R6** \$ -00

Gross distribution from partnerships **I** \$ -00 Loss

*Unfranked dividend amount **J** \$ -00

*Franked dividend amount **K** \$ -00

*Dividend franking credit **L** \$ -00

*Gross trust distributions **M** \$ -00 Code

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ -00

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

*Other income **S** \$ -00 Code

*Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income (subject to 45% tax rate (U1 plus U2 plus U3)) **U** \$ -00

#This is a mandatory label.

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

GROSS INCOME (Sum of labels A to U) **W** \$ -00 Loss

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ -00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS	NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input type="text" value="0"/> -00	F2 \$ <input type="text" value="0"/> -00
SMSF auditor fee	H1 \$ <input type="text" value="0"/> -00	H2 \$ <input type="text" value="0"/> -00
Investment expenses	I1 \$ <input type="text" value="0"/> -00	I2 \$ <input type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input type="text" value="0"/> -00	J2 \$ <input type="text" value="2360"/> -00
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00
Other amounts	L1 \$ <input type="text" value="0"/> -00 Code <input type="text"/>	L2 \$ <input type="text" value="259"/> -00 Code <input type="text"/>
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00	

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$ -00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

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** \$ -00
(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
C1 \$

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets
C \$
(C1 plus C2)

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

Early stage venture capital limited partnership tax offset
D1 \$

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$

Early stage investor tax offset
D3 \$

Early stage investor tax offset carried forward from previous year
D4 \$

Non-refundable carry forward tax offsets
D \$
(D1 plus D2 plus D3 plus D4)

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

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

Refundable tax offsets
E \$
(E1 plus E2 plus E3 plus E4)

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

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="12417.52"/> <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 \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="-12158.52"/> <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 \$ <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="192706"/> -00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
Day Month Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

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

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance
S1 \$

Inward rollovers and transfers
P \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers
Q \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1 Day Month Year

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

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

Other transactions

Allocated earnings or losses

O \$

Loss

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN) 861601860

MEMBER 3

Title: MRS

Family name Woods

First given name Michelle

Other given names Kay

Member's TFN 156312702

Date of birth 12/05/1969

Contributions

OPENING ACCOUNT BALANCE \$ 0

Refer to instructions for completing these labels.

Employer contributions A \$ 0

ABN of principal employer A1

Personal contributions B \$ 0

CGT small business retirement exemption C \$ 0

CGT small business 15-year exemption amount D \$ 0

Personal injury election E \$ 0

Spouse and child contributions F \$ 0

Other third party contributions G \$ 0

Proceeds from primary residence disposal H \$ 0

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0

Non-assessable foreign superannuation fund amount J \$ 0

Transfer from reserve: assessable amount K \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

TOTAL CONTRIBUTIONS N \$ 0 (Sum of labels A to M)

Other transactions

S1 Accumulation phase account balance \$ 0
S2 Retirement phase account balance - Non CDBIS \$ 0
S3 Retirement phase account balance - CDBIS \$ 0

Allocated earnings or losses O \$ 0

Inward rollovers and transfers P \$ 0

Outward rollovers and transfers Q \$ 0

Lump Sum payments R1

Income stream payments R2

Loss

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Cash and term deposits **E** \$ -00

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

Limited recourse borrowing arrangements

Australian residential real property
J1 \$ -00

Australian non-residential real property
J2 \$ -00

Overseas real property
J3 \$ -00

Australian shares
J4 \$ -00

Overseas shares
J5 \$ -00

Other
J6 \$ -00

Property count
J7

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ -00
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?
A No Yes \$ -00

Fund's tax file number (TFN)

15f Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value="0"/>	-00		
Permissible temporary borrowings	V2 \$ <input type="text" value="0"/>	-00		
Other borrowings	V3 \$ <input type="text" value="0"/>	-00	Borrowings	V \$ <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	<input type="text" value="366572"/>
Reserve accounts			X \$	<input type="text" value="0"/>
Other liabilities			Y \$	<input type="text" value="0"/>
TOTAL LIABILITIES			Z \$	<input type="text" value="366572"/>

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.

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

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:

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:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **2022**

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss	
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value=""/>	-00	K \$ <input type="text" value=""/>	-00
Other shares	B \$ <input type="text" value=""/>	-00	L \$ <input type="text" value=""/>	-00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value=""/>	-00	M \$ <input type="text" value=""/>	-00
Other units	D \$ <input type="text" value=""/>	-00	N \$ <input type="text" value=""/>	-00
Real estate situated in Australia	E \$ <input type="text" value=""/>	-00	O \$ <input type="text" value=""/>	-00
Other real estate	F \$ <input type="text" value=""/>	-00	P \$ <input type="text" value=""/>	-00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value=""/>	-00		
Collectables	H \$ <input type="text" value=""/>	-00	Q \$ <input type="text" value=""/>	-00
Other CGT assets and any other CGT events	I \$ <input type="text" value=""/>	-00	R \$ <input type="text" value=""/>	-00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value=""/>	-00		
Total current year capital gains	J \$ <input type="text" value=""/>	-00		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Fund's tax file number (TFN) 861601860

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2022**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2022 tax return.

Superannuation funds should complete and attach this schedule to their 2022 tax return.

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

Place *X* in all applicable boxes.

Refer to *Losses schedule instructions 2022*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

861601860

Name of entity

Rossow Super Fund

Australian business number

17084127289

Part A – Losses carried forward to the 2022–23 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2021–22	B	<input type="text"/> -00
2020–21	C	<input type="text"/> -00
2019–20	D	<input type="text"/> -00
2018–19	E	<input type="text"/> -00
2017–18	F	<input type="text"/> -00
2016–17 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0 -00

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

2 Net capital losses carried forward to later income years

Year of loss		
2021–22	H	<input type="text"/> -00
2020–21	I	<input type="text"/> -00
2019–20	J	<input type="text"/> -00
2018–19	K	<input type="text"/> -00
2017–18	L	<input type="text"/> -00
2016–17 and earlier income years	M	<input type="text"/> 192706 -00
Total	V	<input type="text"/> 192706 -00

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

Part B – Ownership and business continuity test – company and listed widely held trust only

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

Do not complete items **1** or **2** of **Part B** if, in the 2021–22 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2021–22 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2021–22	A	<input type="checkbox"/>	<input type="checkbox"/>
2020–21	B	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	C	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	D	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	E	<input type="checkbox"/>	<input type="checkbox"/>
2016–17 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G** -00

Net capital losses **H** -00

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses **I** -00

Net capital losses **J** -00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number	Fund name	Year of return
861601860	Rossow Super Fund	2022

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

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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number	Account name
23067003	Warren Rossow & Beverley Rossow ATF The Rossow Super Fund

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

Signature of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MRS Kim Jay	07 54378888	23067003	ROSS0003

**MINUTES OF THE MEETING OF THE TRUSTEES OF
ROSSOW SUPER FUND
HELD ON/...../..... AT
25 BOOKER PDE, GOLDEN BEACH QLD**

PRESENT

Warren Rossow
Garry Rossow
Michelle Woods

**ALLOCATION OF NET
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Warren Rossow</i>				
ABP - 99.80% Tax Free	14,186	0	0	0
DBP - 80.43% Tax Free	5,670	0	0	0

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2022 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2022, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2022.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2022 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2022 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2022 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER STATUS:

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

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Anthony Boys
of
Australian Super Audits Pty Ltd
702/20 Hindmarsh Square
ADELAIDE, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mrs Kim Jay
of
Initiative Group
Suite 2 The Edge East
10 Lake Kawana Blvd
BIRTINYA, QLD 4575

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

.....
Warren Rossow
Trustee

Dated/...../.....

.....
Garry Rossow
Trustee

Dated/...../.....

.....
Michelle Woods
Trustee

Dated/...../.....

Rossow Super Fund
(ABN: 17 084 127 289)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 25 Booker Pde GOLDEN BEACH, QLD 4551
Member	Number: 1
Mr Warren Rossow	Date of Birth: 25 November 1944 Date Joined Fund: 4 May 2007 Eligible Service Date: 4 May 2007 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2021	
ABP - 99.80% Tax Free	265,121
DBP - 80.43% Tax Free	109,595
Total as at 1 Jul 2021	<u>374,716</u>

Withdrawal Benefit as at 30 Jun 2022	
ABP - 99.80% Tax Free	271,357
DBP - 80.43% Tax Free	95,215
Total as at 30 Jun 2022	<u>366,572</u>

Your Tax Components

Tax Free	347,400
Taxable - Taxed	19,172
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	366,572

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Non-Dependant Children - Lump Sum -
Bruce William Rossow (33.3%)
Garry Warren Rossow (33.3%)
Michelle Kay Woods (33.3%)

* Nomination in effect from **20 October 2020 to 20 October 2023**

For Enquiries:
phone 0448813815
mail Rossow Super Fund, 25 Booker Pde, GOLDEN BEACH QLD 4551

Rossow Super Fund

(ABN: 17 084 127 289)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 25 Booker Pde GOLDEN BEACH, QLD 4551
Member Number: 1	Date of Birth: 25 November 1944
Mr Warren Rossow	Date Joined Fund: 4 May 2007
Pension Account	Eligible Service Date: 4 May 2007
ABP - 99.80% Tax Free	Tax File Number Held: Yes
	Account Start Date: 19 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	265,121
<i>Increases to your account:</i>	
Share Of Net Fund Income	14,186
<u>Total Increases</u>	<u>14,186</u>
<i>Decreases to your account:</i>	
Pension Payments	7,950
<u>Total Decreases</u>	<u>7,950</u>
Withdrawal Benefit as at 30 Jun 2022	<u><u>271,357</u></u>

Your Tax Components		
Tax Free	99.8000 %	270,814
Taxable - Taxed		543
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	271,357

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
Binding Beneficiary Nomination*
Non-Dependant Children - Lump Sum -
Bruce William Rossow (33.3%)
Garry Warren Rossow (33.3%)
Michelle Kay Woods (33.3%)
* Nomination in effect from 20 October 2020 to 20 October 2023

For Enquiries:

phone 0448813815

mail Rossow Super Fund, 25 Booker Pde, GOLDEN BEACH QLD 4551

Rossow Super Fund

(ABN: 17 084 127 289)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 25 Booker Pde GOLDEN BEACH, QLD 4551
Member Number: 1	Date of Birth: 25 November 1944
Mr Warren Rossow	Date Joined Fund: 4 May 2007
Pension Account	Eligible Service Date: 4 May 2007
DBP - 80.43% Tax Free	Tax File Number Held: Yes
	Account Start Date: 20 November 2015

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	109,595
<i>Increases to your account:</i>	
Share Of Net Fund Income	5,670
<u>Total Increases</u>	<u>5,670</u>
<i>Decreases to your account:</i>	
Pension Payments	20,050
<u>Total Decreases</u>	<u>20,050</u>
Withdrawal Benefit as at 30 Jun 2022	<u><u>95,215</u></u>

Your Tax Components		
Tax Free	80.4348 %	76,586
Taxable - Taxed		18,629
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	95,215

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Non-Dependant Children - Lump Sum -	
Bruce William Rossow (33.3%)	
Garry Warren Rossow (33.3%)	
Michelle Kay Woods (33.3%)	
* Nomination in effect from 20 October 2020 to 20 October 2023	

For Enquiries:
phone 0448813815
mail Rossow Super Fund, 25 Booker Pde, GOLDEN BEACH QLD 4551

Trustees

The Trustees of the Fund are as follows:

Warren Rossow,
Garry Rossow and
Michelle Woods

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

Trustees Disclaimer

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....
Warren Rossow
Trustee

.....
Garry Rossow
Trustee

.....
Michelle Woods
Trustee

Statement Date: 30 June 2022

Rossow Super Fund

Members Summary Report - For the period 1/07/2021 to 30/06/2022

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance	
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid		
Mr Warren Rossow												
25 Booker Pde GOLDEN BEACH QLD 4551												
Pension ABP - 99.80% Tax Free	265,121	0	0	14,186	0	0	0	0	0	0	(7,950)	271,357
Pension DBP - 80.43% Tax Free	109,595	0	0	5,670	0	0	0	0	0	0	(20,050)	95,215
	374,716	0	0	19,856	0	0	0	0	0	0	(28,000)	366,572
	374,716	0	0	19,856	0	0	0	0	0	0	(28,000)	366,572

Rossow Super Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mr Garry Rossow

Date of Birth: 12 Jun 1967
Age: 55 (at 30/06/2022)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions

Contributions for the previous 2 years are not confirmed	Non-Concessional
3-year cap in effect from previous years	Unknown
Total non-concessional contributions in previous 2 years	Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	27,500	110,000
Cumulative Available Unused Cap	2	75,000	0
Contributions made (to this fund)	3	0	0
Contributions made (to other funds)		0	0
Contributions as allocated		0	0
Amount above caps	4	0	0
Available		102,500	110,000

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Rosow Super Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mr Warren Rosow

Date of Birth: 25 Nov 1944
Age: 77 (at 30/06/2022)
Status: Generally no contributions allowed, some exceptions apply

Contributions Summary

Prior Year Contributions

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older	Non-Concessional
3-year cap in effect from previous years	N/A
Total non-concessional contributions in previous 2 years	N/A

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1,2	27,500	0
Cumulative Available Unused Cap	3	75,000	0
Contributions made (to this fund)	4	0	0
Contributions made (to other funds)		0	0
Contributions as allocated		0	0
Amount above caps	5	0	0
Available		102,500	0

Notes

- 1 . 'Bring Forward Rule' can NOT be triggered this year; member was 67 or older
- 2 . Non-concessional cap shown applies to current year only
- 3 . Member may be eligible to make catch-up concessional contributions
- 4 . Excludes any unmatched deposits
- 5 . Any excess concessional contributions are treated as non-concessional

Rossow Super Fund
Contribution Caps
For the Period From 1 July 2021 to 30 June 2022

Mrs Michelle Woods

Date of Birth: 12 May 1969
Age: 53 (at 30/06/2022)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions		Non-Concessional	
Contributions for the previous 2 years are not confirmed			Unknown
3-year cap in effect from previous years			Unknown
Total non-concessional contributions in previous 2 years			Unknown
Current Year Contributions		Concessional	Non-Concessional
Caps	1	27,500	110,000
Cumulative Available Unused Cap	2	75,000	0
Contributions made (to this fund)	3	0	0
Contributions made (to other funds)		0	0
Contributions as allocated		0	0
Amount above caps	4	0	0
Available		102,500	110,000

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Member may be eligible to make catch-up concessional contributions
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Rossow Super Fund
Investment Summary as at 30 June 2022

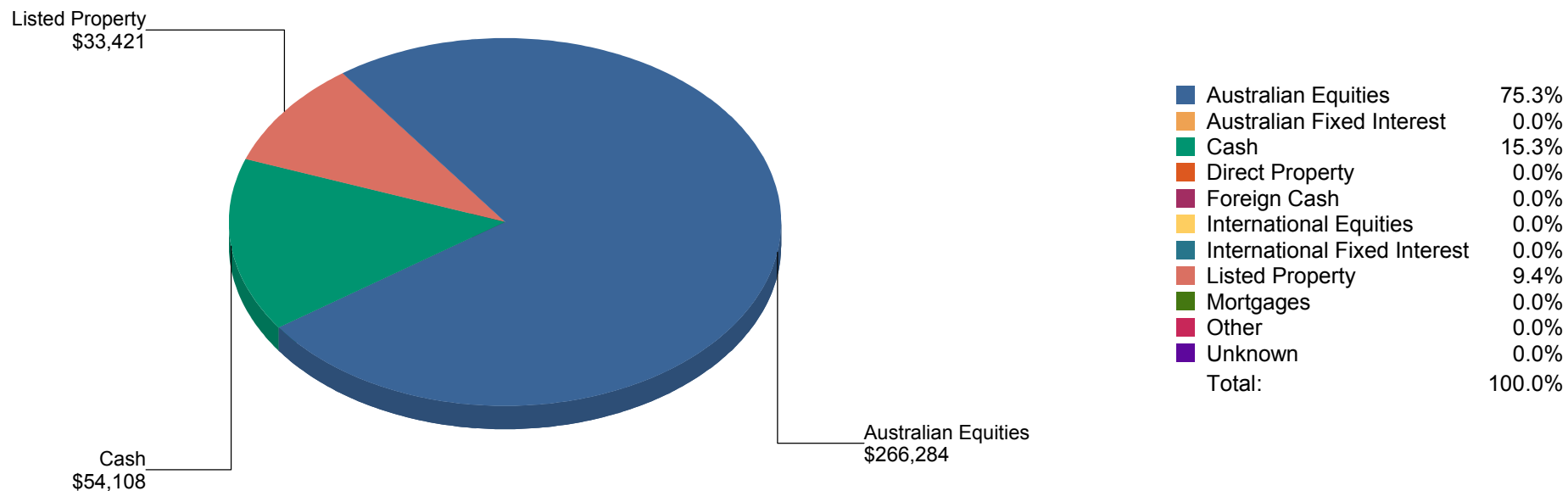
Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Heritage S65				53,809	53,809			15%
Ord Minnett Cash Management Trust a/c 1292918				299	299			-%
				54,108	54,108			15%
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	1,000	21.8093	8.2500	21,809	8,250	(13,559)	(62)%	2%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	340	28.9559	22.0300	9,845	7,490	(2,355)	(24)%	2%
Alumina Limited (ASX:AWC)	6,400	1.9808	1.4650	12,677	9,376	(3,301)	(26)%	3%
BHP Group Limited (ASX:BHP)	1,500	45.5023	41.2500	68,253	61,875	(6,378)	(9)%	17%
Bank Of Queensland Limited. (ASX:BOQ)	2,000	8.7463	6.6700	17,493	13,340	(4,153)	(24)%	4%
Fortescue Metals Group Ltd (ASX:FMG)	1,000	11.1158	17.5300	11,116	17,530	6,414	58%	5%
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities (ASX:HPI)	3,322	2.6426	3.1000	8,779	10,298	1,519	17%	3%
Insignia Financial Ltd (ASX:IFL)	2,000	3.9270	2.6900	7,854	5,380	(2,474)	(32)%	2%
Metcash Limited (ASX:MTS)	2,000	3.7405	4.2400	7,481	8,480	999	13%	2%
Pendal Group Limited (ASX:PDL)	2,000	5.8118	4.4200	11,624	8,840	(2,784)	(24)%	2%
Suncorp Group Limited (ASX:SUN)	1,880	12.8729	10.9800	24,201	20,642	(3,559)	(15)%	6%
Telstra Corporation Limited. (ASX:TLS)	20,000	3.6734	3.8500	73,468	77,000	3,532	5%	22%
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities (ASX:VCX)	12,601	3.7308	1.8350	47,011	23,123	(23,888)	(51)%	7%
Westpac Banking Corporation (ASX:WBC)	1,440	24.9253	19.5000	35,892	28,080	(7,812)	(22)%	8%
				357,504	299,705	(57,799)	(16)%	85%
				411,612	353,812	(57,799)	(14)%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Rossow Super Fund

Investment Allocation as at 30 June 2022

Current Asset Allocation



Rossow Super Fund

Investment Allocation as at 30 June 2022

	Australian Equities	Cash	Listed Property	Total (\$)
AGL Energy Limited. (ASX:AGL)	8,250.00 100.00%	0.00 0.00%	0.00 0.00%	8,250.00 100.00%
Alumina Limited (ASX:AWC)	9,376.00 100.00%	0.00 0.00%	0.00 0.00%	9,376.00 100.00%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	7,490.20 100.00%	0.00 0.00%	0.00 0.00%	7,490.20 100.00%
Bank Of Queensland Limited. (ASX:BOQ)	13,340.00 100.00%	0.00 0.00%	0.00 0.00%	13,340.00 100.00%
BHP Group Limited (ASX:BHP)	61,875.00 100.00%	0.00 0.00%	0.00 0.00%	61,875.00 100.00%
Fortescue Metals Group Ltd (ASX:FMG)	17,530.00 100.00%	0.00 0.00%	0.00 0.00%	17,530.00 100.00%
Heritage S65	0.00 0.00%	53,808.68 100.00%	0.00 0.00%	53,808.68 100.00%
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities (ASX:HPI)	0.00 0.00%	0.00 0.00%	10,298.20 100.00%	10,298.20 100.00%
Insignia Financial Ltd (ASX:IFL)	5,380.00 100.00%	0.00 0.00%	0.00 0.00%	5,380.00 100.00%
Metcash Limited (ASX:MTS)	8,480.00 100.00%	0.00 0.00%	0.00 0.00%	8,480.00 100.00%
Ord Minnett Cash Management Trust a/c 1292918	0.00 0.00%	299.02 100.00%	0.00 0.00%	299.02 100.00%
Pendal Group Limited (ASX:PDL)	8,840.00 100.00%	0.00 0.00%	0.00 0.00%	8,840.00 100.00%
Suncorp Group Limited (ASX:SUN)	20,642.40 100.00%	0.00 0.00%	0.00 0.00%	20,642.40 100.00%

	Australian Equities	Cash	Listed Property	Total (\$)
Telstra Corporation Limited. (ASX:TLS)	77,000.00 100.00%	0.00 0.00%	0.00 0.00%	77,000.00 100.00%
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities (ASX:VCX)	0.00 0.00%	0.00 0.00%	23,122.84 100.00%	23,122.84 100.00%
Westpac Banking Corporation (ASX:WBC)	28,080.00 100.00%	0.00 0.00%	0.00 0.00%	28,080.00 100.00%
Total	266,284 75%	54,108 15%	33,421 9%	353,812 100%

NOTE: Investment Totals include Unsettled Amounts.

Rossow Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Bank</i>								
Ord Minnett Cash Management Trust a/c 1292918	5,989	85,958	91,648	299	0	2	2	0%
Heritage S65	13,836	114,333	74,361	53,809	0	56	56	0%
Heritage Term Deposit I3	30,000	0	30,000	0	0	68	68	0%
	49,825	200,291	196,008	54,108	0	126	126	0%

Rossow Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
AGL Energy Limited. (ASX:AGL)	8,200	0	0	8,250	50	500	550	7%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	9,571	0	0	7,490	(2,081)	690	(1,391)	(15%)
Alumina Limited (ASX:AWC)	0	12,677	0	9,376	(3,301)	357	(2,945)	(24%)
BHP Group Limited (ASX:BHP)	72,855	0	0	61,875	(10,980)	21,798	10,818	17%
Bank Of Queensland Limited. (ASX:BOQ)	0	17,493	0	13,340	(4,153)	629	(3,524)	(21%)
Fortescue Metals Group Ltd (ASX:FMG)	23,340	0	0	17,530	(5,810)	4,243	(1,567)	(7%)
Hotel Property Investments - Fully Paid Ordinary/Units Stapled Securities (ASX:HPI)	10,597	0	0	10,298	(299)	681	382	4%
Insignia Financial Ltd (ASX:IFL)	0	7,854	0	5,380	(2,474)	337	(2,137)	(28%)
Metcash Limited (ASX:MTS)	7,980	0	0	8,480	500	571	1,071	14%
Pendal Group Limited (ASX:PDL)	0	11,624	0	8,840	(2,784)	0	(2,784)	(24%)
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited (ASX:SKI)	11,250	0	13,838	0	2,588	1,250	3,838	36%

Rossow Super Fund
Investment Performance
For the period from 1 July 2021 to 30 June 2022

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Suncorp Group Limited (ASX:SUN)	20,887	0	0	20,642	(244)	1,907	1,662	8%
Telstra Corporation Limited. (ASX:TLS)	75,200	0	0	77,000	1,800	4,571	6,371	9%
Vicinity Centres - Ordinary/Units Fully Paid Stapled Securities (ASX:VCX)	19,469	0	0	23,123	3,654	592	4,247	22%
Westpac Banking Corporation (ASX:WBC)	37,166	0	0	28,080	(9,086)	2,489	(6,597)	(18%)
Woodside Energy Group Ltd (ASX:WDS)	0	43,490	41,956	0	(1,535)	0	(1,535)	(4%)
Woodside Petroleum Ltd (ASX:WPL)	22,210	0	35,425	0	13,215	2,674	15,890	76%
	318,725	93,138	91,219	299,705	(20,940)	43,290	22,350	7%
Fund Total	368,550	293,429	287,227	353,812	(20,940)	43,415	22,476	6%