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# Rex Roubin Superannuation Fund

## Reports

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# **Rex Roubin Superannuation Fund**

Financial Statements and Reports  
For the period 30 June 2022

Initiative Accounting Group  
2/10 Lake Kawana Blvd  
Birtinya QLD 4575

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**Rex Roubin Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		571	335
Member		7,540	65,665
Investment Gains			
Increase in Market Value	8A	100,500	-
Investment Income			
Interest	7A	47	6
Rent	7B	16,287	15,311
		<u>124,945</u>	<u>81,317</u>
<b>Expenses</b>			
Other Expenses			
Accountancy Fee		2,317	3,708
Filing Fees		56	-
Property Expenses		5,498	3,506
SMSF Supervisory Levy		259	259
		<u>8,130</u>	<u>7,473</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>116,815</b>	<b>73,844</b>
<b>Income Tax</b>			
Income Tax Expense		2,248	10,926
		<u>2,248</u>	<u>10,926</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>114,568</u></b>	<b><u>62,917</u></b>

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

**Rex Roubin Superannuation Fund**  
**Detailed Operating Statement**  
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer			
Mr Rex Roubin		571	335
Member			
Personal Concessional			
Mr Rex Roubin		6,209	64,665
Personal Non-Concessional			
Mr Rex Roubin		1,331	1,000
Investment Gains			
Increase in Market Value	8A		
Direct Property			
Kawana Waters Marina Berth C14		33,000	-
Kawana Waters Marina Berth F1		67,500	-
Investment Income			
Interest	7A		
Cash At Bank			
Heritage Bank S12		40	-
Heritage Bank S24		-	-
Heritage Bank S26		2	5
Heritage Business Cheque a/c S13		4	-
Westpac Maxi Direct A/C 24-7328		-	1
Other Assets			
ATO Income Tax Account		1	-
Rent	7B		
Direct Property			
Kawana Waters Marina Berth C14		7,403	6,960
Kawana Waters Marina Berth F1		8,884	8,352
		<b>124,945</b>	<b>81,317</b>
<b>Expenses</b>			
Other Expenses			
Accountancy Fee		2,317	3,708
Filing Fees		56	-
Property Expenses			
Administration Expense			
Direct Property			
Kawana Waters Marina Berth C14		977	1,594
Kawana Waters Marina Berth F1		1,173	1,913
Body Corporate			
Direct Property			
Kawana Waters Marina Berth C14		1,522	-
Kawana Waters Marina Berth F1		1,826	-
SMSF Supervisory Levy		259	259
		<b>8,130</b>	<b>7,473</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>116,815</b>	<b>73,844</b>

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

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**Rex Roubin Superannuation Fund**  
**Detailed Operating Statement**  
**For the period 1 July 2021 to 30 June 2022**

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**Income Tax**

Income Tax Expense

Income Tax Expense

2,248

10,926

2,248

10,926

**Benefits Accrued as a Result of Operations**

114,568

62,917

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

**Rex Roubin Superannuation Fund**  
**Fund ABN: 38 150 771 392**  
**Rental Property Schedule**  
**For the Period From 1 July 2021 to 30 June 2022**

**Property Account Name**      **Kawana Waters Marina Berth C14**  
Property Type                      Residential  
Address of the Property        N/A  
                                                 Australia

Description	Tax Return Label	Amount
<b>Income</b>		
Rent from Property	B	7,403
<b>Gross Rent</b>		<b>7,403</b>
<b>Expenses</b>		
Administration Expense	I1	977
Body Corporate	I1	1,522
<b>Total Expenses</b>		<b>2,499</b>
<b>Net Rent</b>		<b>4,904</b>

**Property Account Name**      **Kawana Waters Marina Berth F1**  
Property Type                      Residential  
Address of the Property        N/A  
                                                 Australia

Description	Tax Return Label	Amount
<b>Income</b>		
Rent from Property	B	8,884
<b>Gross Rent</b>		<b>8,884</b>
<b>Expenses</b>		
Administration Expense	I1	1,173
Body Corporate	I1	1,826
<b>Total Expenses</b>		<b>2,999</b>
<b>Net Rent</b>		<b>5,885</b>

**Rex Roubin Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Direct Property	6A	252,500	152,000
Other Assets	6B	1	-
Other Assets			
Cash At Bank		82,153	82,847
Receivables		5,478	5,075
Prepaid Contribution Tax		-	931
<b>Total Assets</b>		<b><u>340,132</u></b>	<b><u>240,853</u></b>
<b>Liabilities</b>			
Income Tax Payable		1,316	10,397
Unallocated Contributions		-	6,209
<b>Total Liabilities</b>		<b><u>1,316</u></b>	<b><u>16,606</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>338,815</u></b>	<b><u>224,248</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Rex Roubin		338,815	224,248
<b>Total Liability for Accrued Benefits</b>		<b><u>338,815</u></b>	<b><u>224,248</u></b>

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

**Rex Roubin Superannuation Fund**  
**Detailed Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Direct Property	6A		
Kawana Waters Marina Berth C14		105,000	72,000
Kawana Waters Marina Berth F1		147,500	80,000
Other Assets	6B		
ATO Income Tax Account		1	-
Other Assets			
Cash At Bank			
Heritage Bank S12		70,384	-
Heritage Bank S24		176	176
Heritage Bank S26		699	697
Heritage Business Cheque a/c S13		10,794	81,874
Heritage Business Cheque a/c S13.1		100	100
Westpac Maxi Direct A/C 24-7328		-	-
Receivables			
Investment Income Receivable			
Rent			
Direct Property			
Kawana Waters Marina Berth C14		2,490	2,307
Kawana Waters Marina Berth F1		2,988	2,768
Prepaid Contribution Tax			
Mr Rex Roubin		-	931
<b>Total Assets</b>		<b><u>340,132</u></b>	<b><u>240,853</u></b>
<b>Liabilities</b>			
Income Tax Payable			
Provision for Income Tax		1,316	11,858
Income Tax Instalments Paid		-	(1,461)
Unallocated Contributions			
Mr Rex Roubin		-	6,209
<b>Total Liabilities</b>		<b><u>1,316</u></b>	<b><u>16,606</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>338,815</u></b>	<b><u>224,248</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>			
Mr Rex Roubin	2		
Accumulation		338,815	224,248
<b>Total Liability for Accrued Benefits</b>		<b><u>338,815</u></b>	<b><u>224,248</u></b>

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



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**Rex Roubin Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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**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 *S/SA 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.

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# Rex Roubin Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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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.*

**Rex Roubin Superannuation 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 29 March 2023 by the directors of the trustee company.

**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:

	<b>Current</b>
<b>Liability for Accrued Benefits at beginning of period</b>	224,248
Benefits Accrued during the period	114,568
Benefits Paid during the period	0
<b>Liability for Accrued Benefits at end of period</b>	<b>338,815</b>

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.

	<b>Current</b>
<b>Vested Benefits at beginning of period</b>	224,248
Benefits Accrued during the period	114,568
Benefits Paid during the period	0
<b>Vested Benefits at end of period</b>	<b>338,815</b>

**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 – Direct Property**

	<b>Current</b>
At market value:	
Kawana Waters Marina Berth C14	105,000
Kawana Waters Marina Berth F1	147,500
	<b>252,500</b>

**Note 6B – Other Assets**

	<b>Current</b>
At market value:	
ATO Income Tax Account	1
	<b>1</b>

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

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**Rex Roubin Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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**Note 7A – Interest**

	<b>Current</b>
Heritage Bank S12	40
Heritage Bank S24	0
Heritage Bank S26	2
Heritage Business Cheque a/c S13	4
Westpac Maxi Direct A/C 24-7328	0
ATO Income Tax Account	1
	<u>47</u>

**Note 7B – Rent**

	<b>Current</b>
Kawana Waters Marina Berth C14	7,403
Kawana Waters Marina Berth F1	8,884
	<u>16,287</u>

**Note 8A – Increase in Market Value**

	<b>Current</b>
<b>Direct Property</b>	
Kawana Waters Marina Berth C14	33,000
Kawana Waters Marina Berth F1	67,500
	<u>100,500</u>

# Rex Roubin Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Rex Roubin Superannuation 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 directors of Three Magpies Pty Ltd by:

..... Dated: ...../...../.....  
**Rex Roubin**  
Director: Three Magpies Pty Ltd

# Compilation Report to the Trustees and Members of Rex Roubin Superannuation Fund

ABN 38 150 771 392  
For the period 1 July 2021 to 30 June 2022

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On the basis of the information provided by the Trustees of Rex Roubin Superannuation Fund, we have compiled the accompanying special purpose financial statements of Rex Roubin Superannuation 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 Rex Roubin Superannuation Fund that satisfies the information needs of the trustees and the members.

## The Responsibility of Trustees

The Trustees of Rex Roubin Superannuation 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 Rex Roubin Superannuation 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: 29 March 2023



**Name of Signatory:** Mrs Kim Jay

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

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

**Rex Roubin Superannuation Fund**  
**Statement of Taxable Income**  
For the Period from 1 July 2021 to 30 June 2022

Description	Tax Return Ref.	Amount
<b><u>Income</u></b>		
<b>Section B</b>		
Total Gross Rent and Other Leasing & Hiring Income	B	16,286
Total Gross Interest	C	46
Total Assessable Employer Contributions	R1	571
Total Assessable Contributions	R	571
<b>Total Assessable Income</b>		<b>16,903</b>
<b><u>Deductions</u></b>		
<b>Section C</b>		
Total Investment Expenses	I	5,497
Total Management and Administration Expenses	J	2,372
Total Other Deductions	L	259
<b>Total Deductions</b>		<b>8,128</b>
<b>Taxable Income or Loss</b>	(V - N) O	<b>8,775.00</b>
<b><u>Income Tax Calculation Statement</u></b>		
<b>Section D</b>		
<b>Gross Tax</b>		
Gross Tax @ 15% for Concessional Income	30 Jun 2022 T1	1,316
<b>Total Gross Tax</b>		<b>1,316</b>
<b>Rebates and Offsets</b>	C	<b>0</b>
<b>SUBTOTAL</b>		<b>1,316</b>
<b>Total Eligible Credits</b>		<b>0</b>
<b>Net Tax Payable</b>		<b>1,316</b>
Total Supervisory Levy	L	259
<b>Total Amount Due / (Refundable)</b>		<b>1,575</b>

# 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 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)**

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?

**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
<input type="text"/>	<input type="text"/>	<input type="text"/>

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.

## 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** \$ 0 **00**

Gross rent and other leasing and hiring income **B** \$ 16286 **00**

Gross interest **C** \$ 46 **00**

Forestry managed investment scheme income **X** \$ 0 **00**

Gross foreign income	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>00</b>	Net foreign income	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">0</span> <b>00</b>	Loss <input type="checkbox"/>
----------------------	--------------------------------------------------------------------------------------	--------------------	-------------------------------------------------------------------------------------	----------------------------------

Australian franking credits from a New Zealand company **E** \$ 0 **00**

Transfers from foreign funds **F** \$ 0 **00** Number

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

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 571 **00**

plus Assessable personal contributions

**R2** \$ 0 **00**

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

**R3** \$ 0 **00**  
(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	<b>I</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Loss <input type="checkbox"/>
*Unfranked dividend amount	<b>J</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Franked dividend amount	<b>K</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Dividend franking credit	<b>L</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
*Gross trust distributions	<b>M</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Code <input type="text"/>
<b>Assessable contributions (R1 plus R2 plus R3 less R6)</b>	<b>R</b> \$ <span style="border: 1px solid black; padding: 2px;">571</span> <b>00</b>	

**Calculation of non-arm's length income**

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

**U1** \$ 0 **00**

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

**U2** \$ 0 **00**

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

**U3** \$ 0 **00**

*Other income	<b>S</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	Code <input type="text"/>
*Assessable income due to changed tax status of fund	<b>T</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
<b>Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)</b>	<b>U</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	

#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.

<b>GROSS INCOME (Sum of labels A to U)</b>	<b>W</b> \$ <span style="border: 1px solid black; padding: 2px;">16903</span> <b>00</b>	Loss <input type="checkbox"/>
Exempt current pension income	<b>Y</b> \$ <span style="border: 1px solid black; padding: 2px;"></span> <b>00</b>	
<b>TOTAL ASSESSABLE INCOME (W less Y)</b>	<b>V</b> \$ <span style="border: 1px solid black; padding: 2px;">16903</span> <b>00</b>	Loss <input type="checkbox"/>

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	<b>A1</b> \$ <input type="text" value="0"/> -00	<b>A2</b> \$ <input type="text" value="0"/> -00	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00	<b>B2</b> \$ <input type="text" value="0"/> -00	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00	<b>D2</b> \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00	<b>E2</b> \$ <input type="text" value="0"/> -00	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0"/> -00	<b>F2</b> \$ <input type="text" value="0"/> -00	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="0"/> -00	<b>H2</b> \$ <input type="text" value="0"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="5497"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="2372"/> -00	<b>J2</b> \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00	<b>U2</b> \$ <input type="text" value="0"/> -00	
Other amounts	<b>L1</b> \$ <input type="text" value="259"/> -00	<b>L2</b> \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		Code <input type="text"/>

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

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

**#TAXABLE INCOME OR LOSS**  
**O** \$ -00  Loss  
 (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	<b>A \$</b>	<input type="text" value="8775"/>	<b>-00</b>
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	<b>T1 \$</b>	<input type="text" value="1316.25"/>	
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0"/>	
		<i>(an amount must be included even if it is zero)</i>	

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

Foreign income tax offset	<b>C1 \$</b>	<input type="text" value="0"/>	
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>	
Non-refundable non-carry forward tax offsets	<b>C \$</b>	<input type="text" value="0"/>	
		<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>	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0"/>	
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	<b>D \$</b>	<input type="text" value="0"/>	
		<i>(D1 plus D2 plus D3 plus D4)</i>	

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

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text"/>	
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input type="text"/>	
Refundable tax offsets	<b>E \$</b>	<input type="text" value="0"/>	
		<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 \$**

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text" value="0"/>
	<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> <input type="text" value="0"/>
	<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> <input type="text" value="1575.25"/>
	<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	<b>U \$</b> <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	<b>V \$</b> <input type="text" value="0"/> -00

Fund's tax file number (TFN)

## Section F: Member information

### MEMBER 1

Title:

Family name

First given name  Other given names

Member's TFN  Date of birth

### 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**

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)

## 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

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	<b>J1</b> \$ <input type="text" value="0"/> -00
Australian non-residential real property	<b>J2</b> \$ <input type="text" value="0"/> -00
Overseas real property	<b>J3</b> \$ <input type="text" value="0"/> -00
Australian shares	<b>J4</b> \$ <input type="text" value="0"/> -00
Overseas shares	<b>J5</b> \$ <input type="text" value="0"/> -00
Other	<b>J6</b> \$ <input type="text" value="0"/> -00
Property count	<b>J7</b> <input type="text" value="0"/>

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

#### 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	<b>V1</b> \$ <input type="text" value=""/>	-00		
Permissible temporary borrowings	<b>V2</b> \$ <input type="text" value=""/>	-00		
Other borrowings	<b>V3</b> \$ <input type="text" value=""/>	-00	Borrowings	<b>V</b> \$ <input type="text" value="0"/>
				-00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$	<input type="text" value="338815"/>
				-00
Reserve accounts	<b>X</b> \$	<input type="text" value="0"/>		-00
Other liabilities	<b>Y</b> \$	<input type="text" value="1316"/>		-00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$	<input type="text" value="340131"/>
				-00

**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](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:

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

# 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](http://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](http://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
796328159	Rex Roubin Superannuation 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	Rex Roubin & Elizabeth Keane ATF Rex Roubin Superannuation 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	ROUB0002

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
THREE MAGPIES PTY LTD ATF  
REX ROUBIN SUPERANNUATION FUND  
HELD ON ...../...../..... AT  
24 BAANYA ST, WURTULLA QLD**

**PRESENT**

Rex Roubin

**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:

	<b>Income</b>	<b>Fund Tax</b>	<b>Confs Tax</b>	<b>Direct Tax</b>
<i>Mr Rex Roubin</i>				
Accumulation	108,704	1,231	1,017	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 (S/ISA)*, 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.

.....  
Rex Roubin  
Director

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

**Rex Roubin Superannuation Fund**  
(ABN: 38 150 771 392)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 24 Baanya St WURTULLA, QLD 4575
Member	Date of Birth: 25 June 1956
<b>Mr Rex Roubin</b>	Date Joined Fund: 23 June 2003
Number: ROUBIRO	Eligible Service Date: 23 June 2003
	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**

<b>Withdrawal Benefit</b> as at 1 Jul 2021	
Accumulation	224,248
<b>Total</b> as at 1 Jul 2021	<u><u>224,248</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2022	
Accumulation	338,815
<b>Total</b> as at 30 Jun 2022	<u><u>338,815</u></u>

**Your Tax Components**

Tax Free	6,767
Taxable - Taxed	332,048
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	338,815

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

Executor for the Estate - 100%

\* Nomination in effect from 14 April 2021 to 14 April 2024

**For Enquiries:**  
phone 0427019420  
mail Rex Roubin Superannuation Fund, 24 Baanya St, WURTULLA QLD 4575

**Rex Roubin Superannuation Fund**  
(ABN: 38 150 771 392)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2021 - 30 June 2022</b>	Residential Address: 24 Baanya St WURTULLA, QLD 4575
<b>Member</b> Number: ROUBIR0	Date of Birth: 25 June 1956
<b>Mr Rex Roubin</b>	Date Joined Fund: 23 June 2003
<b>Accumulation Account</b>	Eligible Service Date: 23 June 2003
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 23 June 2003

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2021 <b>224,248</b>	Tax Free 1.9973 % 6,767
<i><u>Increases to your account:</u></i>	Taxable - Taxed 332,048
Employer Contributions 571	Taxable - Untaxed -
Member Contributions 7,540	<b>Your Preservation Components</b>
Share Of Net Fund Income 108,704	Preserved -
<u>Total Increases</u> 116,815	Restricted Non Preserved -
<i><u>Decreases to your account:</u></i>	Unrestricted Non Preserved 338,815
Contributions Tax 1,017	<b>Your Insurance Benefits</b>
Tax on Net Fund Income 1,231	No insurance details have been recorded
<u>Total Decreases</u> 2,248	<b>Your Beneficiaries</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2022 <b>338,815</b>	<b>Binding Beneficiary Nomination*</b>
	Executor for the Estate - 100%
	* Nomination in effect from <b>14 April 2021</b> to <b>14 April 2024</b>

**For Enquiries:**  
phone 0427019420  
mail Rex Roubin Superannuation Fund, 24 Baanya St, WURTULLA QLD 4575



**Trustee**

The Trustee of the Fund is as follows:

Three Magpies Pty Ltd

The directors of the Trustee company are:

Rex Roubin

**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 Trustee.

**Trustee Disclaimer**

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

Signed on behalf of the Trustee of the Fund

.....  
Rex Roubin  
Director - Three Magpies Pty Ltd

Statement Date: 30 June 2022

## Rex Roubin Superannuation 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	
<b>Mr Rex Roubin</b>											
24 Baanya St WURTULLA QLD 4575											
Accumulation <b>Accumulation</b>	224,248	8,111	0	108,704	0	(2,248)	0	0	0	0	338,815
	224,248	8,111	0	108,704	0	(2,248)	0	0	0	0	338,815
	224,248	8,111	0	108,704	0	(2,248)	0	0	0	0	338,815

**Rex Roubin Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2021 to 30 June 2022**

**Mr Rex Roubin**

**Date of Birth:** 25 Jun 1956  
**Age:** 66 (at 30/06/2022)  
**Status:** Member may be eligible for the bring forward rule, certain conditions apply

**Contributions Summary**

<b>Prior Year Contributions</b>		<b>Non-Concessional</b>	
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
<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1	27,500	110,000
Cumulative Available Unused Cap	2	0	0
Contributions made (to this fund)	3	6,780	1,331
Contributions made (to other funds)		0	0
Contributions as allocated		6,780	1,331
Amount above caps	4	0	0
Available		20,720	108,669

**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

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	571
	Personal	6,209
	Family and friends	0
	Foreign superannuation fund	0
	Transfers from reserve	0
	<b>Contributions as allocated</b>	<b>6,780</b>
<b>NonConcessional</b>	Personal	1,331
	Spouse	0
	Child	0
	Transfers from reserve	0
	Foreign superannuation fund	0
	<b>Contributions as allocated</b>	<b>1,331</b>
<b>Other</b>	CGT small business 15-year exemption	0
	CGT small business retirement exemption	0
	Government Co-Contributions	0
	Directed termination payment (taxed)	0
	Directed termination payment (untaxed)	0
	Personal injury election	0
	Downsizer Contribution	0
	COVID-19 Re-Contribution	0
	<b>Total Other contributions</b>	<b>0</b>

**Transactions**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>	<b>Source</b>
01/07/2021	Personal	6,209			manual
28/07/2021	Employer Mandated	185			smsfdataflow
04/11/2021	Employer Mandated	221			smsfdataflow
10/02/2022	Employer Mandated	165			smsfdataflow
18/02/2022	Personal		56		manual

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**Rex Roubin Superannuation Fund**  
**Contribution Caps**  
**For the Period From 1 July 2021 to 30 June 2022**

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**Mr Rex Roubin**

18/03/2022	Personal		275	manual
30/06/2022	Personal		1,000	manual
<b>Totals:</b>		<b>6,780</b>	<b>1,331</b>	

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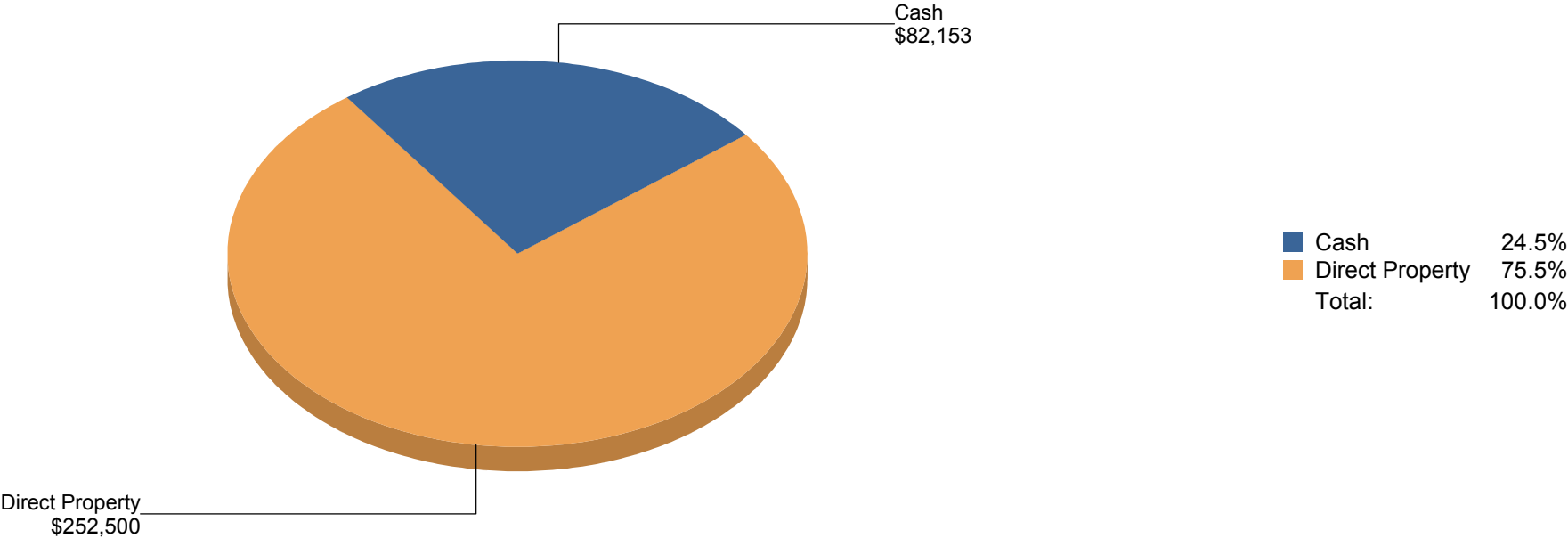
**Rex Roubin Superannuation Fund**  
**Investment Summary as at 30 June 2022**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Heritage Bank S12				70,384	70,384			21%
Heritage Bank S24				176	176			-%
Heritage Bank S26				699	699			-%
Heritage Business Cheque a/c S13				10,794	10,794			3%
Heritage Business Cheque a/c S13.1				100	100			-%
Westpac Maxi Direct A/C 24-7328				0	0			-%
				<b>82,153</b>	<b>82,153</b>			<b>25%</b>
<b><u>Property Direct Market</u></b>								
Kawana Waters Marina Berth C14	1	32,810.2500	105,000.0000	32,810	105,000	72,190	220%	31%
Kawana Waters Marina Berth F1	1	81,846.2500	147,500.0000	81,846	147,500	65,654	80%	44%
				<b>114,657</b>	<b>252,500</b>	<b>137,844</b>	<b>120%</b>	<b>75%</b>
				<b>196,810</b>	<b>334,653</b>	<b>137,844</b>	<b>70%</b>	<b>100%</b>

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.

**Rex Roubin Superannuation Fund**  
**Investment Allocation as at 30 June 2022**

**Current Asset Allocation**



**Rex Roubin Superannuation Fund**  
**Investment Allocation as at 30 June 2022**

	<b>Cash</b>	<b>Direct Property</b>	<b>Total (\$)</b>
Heritage Bank S12	70,384.43 100.00%	0.00 0.00%	70,384.43 100.00%
Heritage Bank S24	176.14 100.00%	0.00 0.00%	176.14 100.00%
Heritage Bank S26	698.63 100.00%	0.00 0.00%	698.63 100.00%
Heritage Business Cheque a/c S13	10,793.71 100.00%	0.00 0.00%	10,793.71 100.00%
Heritage Business Cheque a/c S13.1	100.00 100.00%	0.00 0.00%	100.00 100.00%
Kawana Waters Marina Berth C14	0.00 0.00%	105,000.00 100.00%	105,000.00 100.00%
Kawana Waters Marina Berth F1	0.00 0.00%	147,500.00 100.00%	147,500.00 100.00%
Westpac Maxi Direct A/C 24-7328	0.27 100.00%	0.00 0.00%	0.27 100.00%
<b>Total</b>	<b>82,153</b> <b>25%</b>	<b>252,500</b> <b>75%</b>	<b>334,653</b> <b>100%</b>

**NOTE: Investment Totals include Unsettled Amounts.**

**Rex Roubin Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Bank</i>								
Westpac Maxi Direct A/C 24-7328	0	0	0	0	0	0	0	0%
Heritage Bank S24	176	0	0	176	0	0	0	0%
Heritage Bank S26	697	2	0	699	0	2	2	0%
Heritage Business Cheque a/c S13	81,874	10,961	82,042	10,794	0	4	4	0%
Heritage Business Cheque a/c S13.1	100	0	0	100	0	0	0	0%
Heritage Bank S12	0	81,040	10,656	70,384	0	40	40	0%
	<b>82,847</b>	<b>92,003</b>	<b>92,697</b>	<b>82,153</b>	<b>0</b>	<b>46</b>	<b>46</b>	<b>0%</b>



**Rex Roubin Superannuation Fund**  
**Investment Performance**  
**For the period from 1 July 2021 to 30 June 2022**

<b>Investment</b>	<b>Opening Value</b>	<b>Acquisitions</b>	<b>Disposals</b>	<b>Closing Value</b>	<b>Change in Value</b>	<b>Income</b>	<b>Total Return Value</b>	<b>Total Return</b>
<i>Property Direct Market</i>								
Kawana Waters Marina Berth C14	72,000	0	0	105,000	33,000	7,403	40,403	59%
Kawana Waters Marina Berth F1	80,000	0	0	147,500	67,500	8,884	76,384	101%
	<b>152,000</b>	<b>0</b>	<b>0</b>	<b>252,500</b>	<b>100,500</b>	<b>16,287</b>	<b>116,787</b>	<b>81%</b>
<b>Fund Total</b>	<b>234,847</b>	<b>92,003</b>	<b>92,697</b>	<b>334,653</b>	<b>100,500</b>	<b>16,333</b>	<b>116,833</b>	<b>52%</b>