



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	MJCF Super	Period Ended:	30 June 2021
Client Code:	FOWK02	Accountant:	Eddy Lee
Partner/Manager:	MH / SA	<b>DUE DATE:</b>	<b>FINAL YEAR - 2022</b>

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	✓
Client Management Letter	7	✓		✓
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14		✓	✓
Trust Tax Statements	15	✓		
Dividend Statements	16	✓		
Capital Gains Tax Reports - BGL	17	✓		
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18	✓		
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20		✓	✓
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25		✓	✓
Actuarial Certificate	26	✓		
Pension Documents	27	✓		
ETP Roll-In Documents	28	✓		
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31	✓		
Self Review Checklist	32	✓		

### ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	N	(please circle which)
Payment Slip?	✓	Email / Post	E	(please circle which)

Completed By:	Eddy Lee	Date:	29/06/2022
Reviewed By:	Stuart Arthur	Date:	29/06/2022

**REVIEWED**

By Stuart Arthur at 7:53 pm, Jun 29, 2022

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Financial statements and reports for the year ended  
30 June 2022

MJCF Super

# MJCF Super

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MJCF Super

# Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Loans - unsecured	2	0.00	361,249.96
<b>Total Investments</b>		<u>0.00</u>	<u>361,249.96</u>
<b>Other Assets</b>			
Sundry Debtors		0.00	12,743.32
BOQ Super Saving Acc 23098151		0.00	14,438.40
<b>Total Other Assets</b>		<u>0.00</u>	<u>27,181.72</u>
<b>Total Assets</b>		<u>0.00</u>	<u>388,431.68</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	11,014.65
Sundry Creditors		0.00	1,562.00
<b>Total Liabilities</b>		<u>0.00</u>	<u>12,576.65</u>
<b>Net assets available to pay benefits</b>		<u>0.00</u>	<u>375,855.03</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Fowke, Michael Jeffrey Charles - Accumulation		0.00	375,855.03
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>0.00</u>	<u>375,855.03</u>



**MJCF Super****Detailed Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Loans - unsecured	2		
Loan to Concept Holdings (QLD) Pty Ltd		0.00	361,249.96
<b>Total Investments</b>		<u>0.00</u>	<u>361,249.96</u>
<b>Other Assets</b>			
Bank Accounts			
BOQ Super Saving Acc 23098151		0.00	14,438.40
Sundry Debtors		0.00	12,743.32
<b>Total Other Assets</b>		<u>0.00</u>	<u>27,181.72</u>
<b>Total Assets</b>		<u>0.00</u>	<u>388,431.68</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	11,014.65
Sundry Creditors		0.00	1,562.00
<b>Total Liabilities</b>		<u>0.00</u>	<u>12,576.65</u>
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Fowke, Michael Jeffrey Charles - Accumulation		0.00	375,855.03
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>0.00</u>	<u>375,855.03</u>

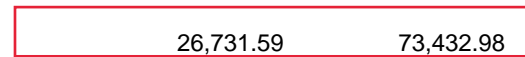
MJCF Super

# Operating Statement

For the year ended 30 June 2022

	Note	2022	2021
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		26,731.59	73,432.98
Transfers In		300,000.00	315,000.00
<b>Total Income</b>		<u>326,731.59</u>	<u>388,432.98</u>
<b>Expenses</b>			
Accountancy Fees		7,568.00	0.00
Administration Costs		3,212.22	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		770.00	0.00
ASIC Fees		56.00	0.00
Bank Charges		14.90	1.30
Formation Cost		0.00	1,562.00
		<u>12,139.12</u>	<u>1,563.30</u>
<b>Member Payments</b>			
Benefits Paid/Transfers Out		688,258.63	0.00
<b>Total Expenses</b>		<u>700,397.75</u>	<u>1,563.30</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(373,666.16)</u>	<u>386,869.68</u>
Income Tax Expense	6	2,188.87	11,014.65
<b>Benefits accrued as a result of operations</b>		<u>(375,855.03)</u>	<u>375,855.03</u>

\$100K interest - settled (refer to WP 25.2)



**MJCF Super****Detailed Operating Statement**

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
Interest Received		
BOQ Super Saving Acc 23098151	64.87	99.70
Loans to Concept Holdings (QLD) P/L	26,666.72	73,333.28
	<u>26,731.59</u>	<u>73,432.98</u>
Transfers In		
Fowke, Michael Jeffrey Charles - Accumulation (Accumulation)	300,000.00	315,000.00
	<u>300,000.00</u>	<u>315,000.00</u>
<b>Changes in Market Values</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Income</b>	<u>326,731.59</u>	<u>388,432.98</u>
<b>Expenses</b>		
Accountancy Fees	7,568.00	0.00
Administration Costs	3,212.22	0.00
ASIC Fees	56.00	0.00
ATO Supervisory Levy	518.00	0.00
Auditor's Remuneration	770.00	0.00
Bank Charges	14.90	1.30
Formation Cost	0.00	1,562.00
	<u>12,139.12</u>	<u>1,563.30</u>
<b>Member Payments</b>		
Benefits Paid/Transfers Out		
Fowke, Michael Jeffrey Charles - Accumulation (Accumulation)	688,258.63	0.00
	<u>688,258.63</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>700,397.75</u>	<u>1,563.30</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(373,666.16)</u>	<u>386,869.68</u>
<b>Income Tax Expense</b>		
Income Tax Expense	2,188.87	11,014.65
<b>Total Income Tax</b>	<u>2,188.87</u>	<u>11,014.65</u>
<b>Benefits accrued as a result of operations</b>	<u>(375,855.03)</u>	<u>375,855.03</u>

# Notes to the Financial Statements

For the year ended 30 June 2022

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

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

### c. Revenue

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 recognised at the fair value of the consideration received or receivable.



# Notes to the Financial Statements

For the year ended 30 June 2022

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## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers 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.

## d. 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.

## e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

## f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

# Notes to the Financial Statements

For the year ended 30 June 2022

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.

## Note 2: Loans - unsecured

	2022 \$	2021 \$
Loan to Concept Holdings (QLD) Pty Ltd	0.00	361,249.96
	0.00	361,249.96

## Note 3: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	375,855.03	0.00
Benefits accrued as a result of operations	(375,855.03)	375,855.03
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	0.00	375,855.03

## Note 4: Vested Benefits

Vested benefits are benefits that 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 end of the reporting period.

	2022 \$	2021 \$
Vested Benefits	0.00	375,855.03

## Note 5: Guaranteed Benefits

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

## Note 6: Income Tax Expense

	2022 \$	2021 \$
The components of tax expense comprise		
Current Tax	2,188.87	11,014.65
Income Tax Expense	2,188.87	11,014.65

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	2,188.87	58,030.45
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# Notes to the Financial Statements

For the year ended 30 June 2022

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Less:

Tax effect of:

Non Taxable Transfer In	45,000.00	47,250.00
Tax Adjustment - Other Expenses (L1)	0.00	(234.30)

Add:

Tax effect of:

Benefit Payments	45,000.00	0.00
Rounding	0.00	(0.10)

Income Tax on Taxable Income or Loss	2,188.87	11,014.65
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Less credits:

Current Tax or Refund	<u>2,188.87</u>	<u>11,014.65</u>
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MJCF Super

# Statement of Taxable Income

For the year ended 30 June 2022

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	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	14,592.47
<b>Less</b>	
Non Taxable Transfer In	300,000.00
	<hr/> 300,000.00
<b>Add</b>	
Benefits Paid/Transfers Out	300,000.00
	<hr/> 300,000.00
<b>Taxable Income or Loss</b>	<hr/> 14,592.47
Income Tax on Taxable Income or Loss	2,188.87
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<hr/> 2,188.87
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
Income Tax Instalments Paid	(2,188.87)
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 0.00

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**MJCF Super**  
**Trustees Declaration**

Dinanggold Pty Ltd ACN: 642598829

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....  
Michael Jeffrey Charles Fowke  
Dinanggold Pty Ltd  
Director

Dated this ..... day of .....



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.
- Place X in ALL applicable boxes.

S M I T # S T

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) 6 3 8 4 5 5 4 4 8

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

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

2 Name of self-managed superannuation fund (SMSF)

M J C F S U P E R

3 Australian business number (ABN) (if applicable) 7 1 7 5 4 1 9 5 8 7 4

4 Current postal address

7 8 G R E G O R Y S T R E E T

Suburb/town

A U C H E N F L O W E R

State/territory

Q L D

Postcode

4 0 6 6

5 Annual return status

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

A No X Yes

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

B No X Yes





## 6 SMSF auditor

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

BOYS

First given name

TONY

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

PO BOX 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A**  /  /

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

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

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

## 7 Electronic funds transfer (EFT)

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

### A Fund's financial institution account details

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

Fund BSB number 124035 Fund account number 230 981 51

Fund account name

MJCF SUPER

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.

BGLSF360



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   /   /     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** \$ ,,.00

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

Gross interest **C** \$ ,**26**,**731**.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 **\*No-TFN-quoted contributions** **R3** \$ ,,.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 **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** \$ ,**26**,**731**.00 Loss

Exempt current pension income **Y** \$ ,,.00

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ ,,**26**,**731**.00 Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

	<b>DEDUCTIONS</b>		<b>NON-DEDUCTIBLE EXPENSES</b>
Interest expenses within Australia	<b>A1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>A2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Interest expenses overseas	<b>B1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>B2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Capital works expenditure	<b>D1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>D2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>E2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Insurance premiums – members	<b>F1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>F2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
SMSF auditor fee	<b>H1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <b>770</b> . <del>XX</del>		<b>H2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Investment expenses	<b>I1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>I2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Management and administration expenses	<b>J1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <b>11</b> , <b>369</b> . <del>XX</del>		<b>J2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		<b>U2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Other amounts	<b>L1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>	Code <input type="text"/>	<b>L2</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>
Tax losses deducted	<b>M1</b> \$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <del>XX</del>		

**TOTAL DEDUCTIONS**

**N** \$    , **12** , **139** .~~XX~~

(Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$    ,    ,    .~~XX~~

(Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**

**O** \$    , **14** , **592** .~~XX~~ Loss

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**

**Z** \$    , **12** , **139** .~~XX~~

(N plus Y)

#This is a mandatory label.



## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income **A** \$   ,    ,      1 4 , 5 9 2 . ~~8 7~~  
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$   ,    ,   2 , 1 8 8 . 8 7  
(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** \$   ,    ,   2 , 1 8 8 . 8 7  
(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** \$   ,    ,   2 , 1 8 8 . 8 7  
(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** \$   ,    ,   2 , 1 8 8 . 8 7  
(T3 less E – cannot be less than zero)

#### Section 102AAM interest charge

**G** \$   ,    ,     .



Credit for interest on early payments – amount of interest  
**H1** \$ , , .

Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2** \$ , , .

Credit for tax withheld – where ABN or TFN not quoted (non-individual)  
**H3** \$ , , .

Credit for TFN amounts withheld from payments from closely held trusts  
**H5** \$ , , .

Credit for interest on no-TFN tax offset  
**H6** \$ , , .

Credit for foreign resident capital gains withholding amounts  
**H8** \$ , , .

**Eligible credits**  
**H** \$ , , , , .  
*(H1 plus H2 plus H3 plus H5 plus H6 plus H8)*

**#Tax offset refunds**  
 (Remainder of refundable tax offsets)  
**I** \$ , , , 0.  
*(unused amount from label E – an amount must be included even if it is zero)*

**PAYG instalments raised**  
**K** \$ , , , .

**Supervisory levy**  
**L** \$ , , , **2 5 9**.

**Supervisory levy adjustment for wound up funds**  
**M** \$ , , , **2 5 9**.

**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** \$ , , 2, **1 8 8**.**8 7**  
*(T5 plus G less H less I less K plus L less M plus N)*

#This is a mandatory label.

## Section E: Losses

### 14 Losses

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

Tax losses carried forward to later income years **U** \$ , , . ~~⊗~~

Net capital losses carried forward to later income years **V** \$ , , . ~~⊗~~



# Section F: Member information

## MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name **F O W K E**

First given name **M I C H A E L** Other given names

Member's TFN See the Privacy note in the Declaration. **4 8 7 4 8 0 0 7 1** Date of birth **1 3 / 0 8 / 1 9 6 2**

## Contributions

OPENING ACCOUNT BALANCE \$ **3 7 5 , 8 5 5 . 0 3**

**!** 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 \$** , , .

**H1** Receipt date  /  /

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

Accumulation phase account balance  
**S1 \$** , , .

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

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

**0** TRIS Count

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

Allocated earnings or losses  
**O \$** ,  **1 2**,  **4 0 3**.  **6 0**  **Loss**

Inward rollovers and transfers  
**P \$** ,  **3 0 0**,  **0 0 0**.  **0 0**

Outward rollovers and transfers  
**Q \$** ,  **6 8 8**,  **2 5 8**.  **6 3**

Lump Sum payments  
**R1 \$** , , .  **Code**

Income stream payments  
**R2 \$** , , .  **Code**

Accumulation phase value **X1 \$** , , .

Retirement phase value **X2 \$** , , .

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





### MEMBER 3

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.    Date of birth  /  /

**Contributions** OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

A Employer contributions \$

A1 ABN of principal employer

B Personal contributions \$

C CGT small business retirement exemption \$

D CGT small business 15-year exemption amount \$

E Personal injury election \$

F Spouse and child contributions \$

G Other third party contributions \$

H Proceeds from primary residence disposal \$

H1 Receipt date

I Assessable foreign superannuation fund amount \$

J Non-assessable foreign superannuation fund amount \$

K Transfer from reserve: assessable amount \$

L Transfer from reserve: non-assessable amount \$

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

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

TOTAL CONTRIBUTIONS N \$

### Other transactions

S1 Accumulation phase account balance \$

S2 Retirement phase account balance - Non CDBIS \$

S3 Retirement phase account balance - CDBIS \$

O Allocated earnings or losses \$

P Inward rollovers and transfers \$

Q Outward rollovers and transfers \$

R1 Lump Sum payments \$

R2 Income stream payments \$

TRIS Count CLOSING ACCOUNT BALANCE S \$

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$



Fund's tax file number (TFN)



**MEMBER 4**

Title: Mr  Mrs  Miss  Ms  Other

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.

**A** Employer contributions \$  ,  ,  .

**A1** ABN of principal employer

**B** Personal contributions \$  ,  ,  .

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

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

**E** Personal injury election \$  ,  ,  .

**F** Spouse and child contributions \$  ,  ,  .

**G** Other third party contributions \$  ,  ,  .

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

**H1** Receipt date  /  /

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

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

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

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

**T** Contributions from non-complying funds and previously non-complying funds \$  ,  ,  .

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

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

**Other transactions**

**S1** Accumulation phase account balance \$  ,  ,  .

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

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

TRIS Count

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

**O** Allocated earnings or losses \$  ,  ,  .

**P** Inward rollovers and transfers \$  ,  ,  .

**Q** Outward rollovers and transfers \$  ,  ,  .

**R1** Lump Sum payments \$  ,  ,  .

**R2** Income stream payments \$  ,  ,  .

Accumulation phase value **X1** \$  ,  ,  .

Retirement phase value **X2** \$  ,  ,  .

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





**MEMBER 5**Title: Mr  Mrs  Miss  Ms  Other 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.**A** Employer contributions \$ **A1** ABN of principal employer   **B** Personal contributions \$ **C** CGT small business retirement exemption \$ **D** CGT small business 15-year exemption amount \$ **E** Personal injury election \$ **F** Spouse and child contributions \$ **G** Other third party contributions \$ **H** Proceeds from primary residence disposal \$ **H1** Receipt date Day  / Month  / Year **I** Assessable foreign superannuation fund amount \$ **J** Non-assessable foreign superannuation fund amount \$ **K** Transfer from reserve: assessable amount \$ **L** Transfer from reserve: non-assessable amount \$ **T** Contributions from non-complying funds and previously non-complying funds \$ **M** Any other contributions (including Super Co-contributions and Low Income Super Amounts) \$ **N** TOTAL CONTRIBUTIONS \$   
(Sum of labels **A** to **M**)**Other transactions****S1** Accumulation phase account balance \$ **S2** Retirement phase account balance – Non CDBIS \$ **S3** Retirement phase account balance – CDBIS \$  TRIS Count**S** CLOSING ACCOUNT BALANCE \$   
(**S1** plus **S2** plus **S3**)**O** Allocated earnings or losses \$ Loss **P** Inward rollovers and transfers \$ **Q** Outward rollovers and transfers \$ **R1** Lump Sum payments \$ Code **R2** Income stream payments \$ Code Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse borrowing arrangement amount **Y** \$ 

**MEMBER 6**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN See the Privacy note in the Declaration.    Date of birth  /  /

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** 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** \$

**H1** Receipt date  /  /

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**

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**)

Allocated earnings or losses  
**O** \$

Inward rollovers and transfers  
**P** \$

Outward rollovers and transfers  
**Q** \$

Lump Sum payments  
**R1** \$

Income stream payments  
**R2** \$

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

# Section G: Supplementary member information

## MEMBER 7

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

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

## Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

**A** Employer contributions \$

**A1** ABN of principal employer

**B** Personal contributions \$

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

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

**E** Personal injury election \$

**F** Spouse and child contributions \$

**G** Other third party contributions \$

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

**H1** Receipt date

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

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

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

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

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

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

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

## Other transactions

**S1** Accumulation phase account balance \$

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

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

TRIS Count

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

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

**P** Inward rollovers and transfers \$

**Q** Outward rollovers and transfers \$

**R1** Lump Sum payments \$  Code

**R2** Income stream payments \$  Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 8**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day  / Month  / Year

**If deceased, date of death**

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 \$

H1 Receipt date

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 \$

**Other transactions**

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

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

TRIS Count

CLOSING ACCOUNT BALANCE S \$

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

**MEMBER 9**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

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

**Contributions** OPENING ACCOUNT BALANCE \$

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

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

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

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

**Other transactions**

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

**O** Allocated earnings or losses \$  Loss   
**P** Inward rollovers and transfers \$   
**Q** Outward rollovers and transfers \$   
**R1** Lump Sum payments \$  Code   
**R2** Income stream payments \$  Code

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** \$

**MEMBER 10**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

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

**Contributions**

OPENING ACCOUNT BALANCE \$

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

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

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

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

**Other transactions**

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

- O** Allocated earnings or losses \$  Loss
- P** Inward rollovers and transfers \$
- Q** Outward rollovers and transfers \$
- R1** Lump Sum payments \$  Code
- R2** Income stream payments \$  Code

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** \$



**MEMBER 11**

Title: Mr  Mrs  Miss  Ms  Other

Account status

Code

Family name

First given name  Other given names

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

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** \$

**H1** Receipt date

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** \$

**Other transactions**

Accumulation phase account balance **S1** \$

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

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

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

TRIS Count CLOSING ACCOUNT BALANCE **S** \$

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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







## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A** \$ , , 0  ~~·~~ ~~×~~

Unlisted trusts **B** \$ , , 0  ~~·~~ ~~×~~

Insurance policy **C** \$ , , 0  ~~·~~ ~~×~~

Other managed investments **D** \$ , , 0  ~~·~~ ~~×~~

#### 15b Australian direct investments

##### Limited recourse borrowing arrangements

Australian residential real property

**J1** \$ , , 0  ~~·~~ ~~×~~

Australian non-residential real property

**J2** \$ , , 0  ~~·~~ ~~×~~

Overseas real property

**J3** \$ , , 0  ~~·~~ ~~×~~

Australian shares

**J4** \$ , , 0  ~~·~~ ~~×~~

Overseas shares

**J5** \$ , , 0  ~~·~~ ~~×~~

Other

**J6** \$ , , 0  ~~·~~ ~~×~~

Property count

**J7**

Cash and term deposits **E** \$ , , 0  ~~·~~ ~~×~~

Debt securities **F** \$ , , 0  ~~·~~ ~~×~~

Loans **G** \$ , , 0  ~~·~~ ~~×~~

Listed shares **H** \$ , , 0  ~~·~~ ~~×~~

Unlisted shares **I** \$ , , 0  ~~·~~ ~~×~~

Limited recourse borrowing arrangements **J** \$ , , 0  ~~·~~ ~~×~~

Non-residential real property **K** \$ , , 0  ~~·~~ ~~×~~

Residential real property **L** \$ , , 0  ~~·~~ ~~×~~

Collectables and personal use assets **M** \$ , , 0  ~~·~~ ~~×~~

Other assets **O** \$ , , 0  ~~·~~ ~~×~~

#### 15c Other investments

Crypto-Currency **N** \$ , , 0  ~~·~~ ~~×~~

#### 15d Overseas direct investments

Overseas shares **P** \$ , , 0  ~~·~~ ~~×~~

Overseas non-residential real property **Q** \$ , , 0  ~~·~~ ~~×~~

Overseas residential real property **R** \$ , , 0  ~~·~~ ~~×~~

Overseas managed investments **S** \$ , , 0  ~~·~~ ~~×~~

Other overseas assets **T** \$ , , 0  ~~·~~ ~~×~~

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ , , 0  ~~·~~ ~~×~~  
(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  \$ , , 0  ~~·~~ ~~×~~

**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** \$    ,    ,    .~~00~~

Permissible temporary borrowings

**V2** \$    ,    ,    .~~00~~

Other borrowings

**V3** \$    ,    ,    .~~00~~

Borrowings **V** \$    ,    ,    .~~00~~

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

**W** \$    ,    ,    **0** .~~00~~

Reserve accounts

**X** \$    ,    ,    **0** .~~00~~

Other liabilities

**Y** \$    ,    ,    **0** .~~00~~

**TOTAL LIABILITIES Z** \$    ,    ,    **0** .~~00~~

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H** \$  ,    ,    ,    .~~00~~

Total TOFA losses **I** \$  ,    ,    ,    .~~00~~

**Section J: Other information**

**Family trust election status**

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

**A**

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

**B**

**Interposed entity election status**

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

**C**

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

**D**

## Section K: Declarations

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

### Important

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

### Privacy

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

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

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

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

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

Date   /   /

### Preferred trustee or director contact details:

Title: Mr  Mrs  Miss  Ms  Other

Family name  
F O W K E

First given name  
M I C H A E L

Other given names

Phone number  
0 4 0 7 1 3 0 5 6 4

Email address  
M I C H A E L F O W K E @ M A I L . C O M

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   /   /

### Tax agent's contact details

Title: Mr  Mrs  Miss  Ms  Other

Family name  
H E R R O N

First given name  
M A R K

Other given names

Tax agent's practice  
0 7 3 2 0 4 4 1 6 6

Tax agent's phone number  
0 7 3 2 0 4 4 1 6 6

Reference number

Tax agent number  
7 9 5 4 9 0 0 2





Place your attachments here.



# MJCF Super Members Statement

Michael Jeffrey Charles Fowke  
78 Gregory Street  
AUCHENFLOWER, Queensland, 4066, Australia

## Your Details

Date of Birth : 13/08/1962  
Age: 59  
Tax File Number: Provided  
Date Joined Fund: 14/07/2020  
Service Period Start Date: 25/11/1989  
Date Left Fund:  
Member Code: FOWMIC00001A  
Account Start Date: 14/07/2020  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A

Vested Benefits

Total Death Benefit

## Your Balance

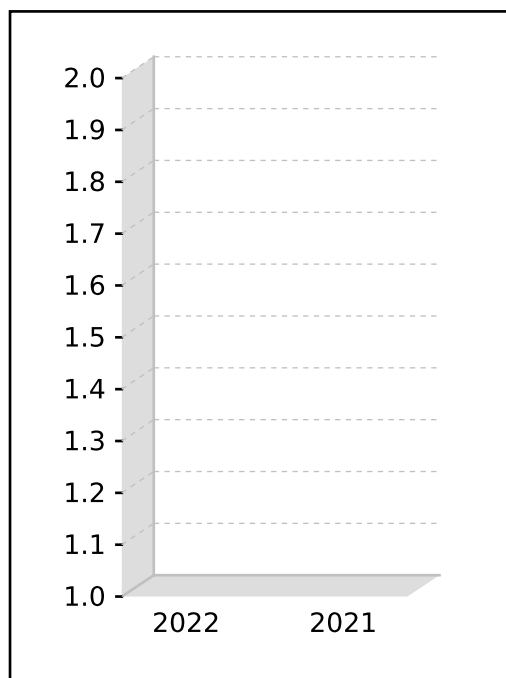
### Total Benefits

#### Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free  
Taxable



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	375,855.03	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	300,000.00	
Net Earnings	14,592.47	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	2,188.87	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	688,258.63	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	0.00	0.00

# MJCF Super Members Statement

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## Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Michael Jeffrey Charles Fowke  
Director

# Memorandum of Resolutions of the Director(s) of

Dinanggold Pty Ltd ACN: 642598829

ATF MJCF Super

---

## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **AUDITORS:**

It was resolved that

Tony Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

Mark G W Herron

act as tax agents of the Fund for the next financial year.

## **TRUSTEE STATUS:**

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

## **CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members



# Memorandum of Resolutions of the Director(s) of

Dinanggold Pty Ltd ACN: 642598829  
ATF MJCF Super

---

on the basis of the schedule provided by the principal Fund employer.

**CLOSURE:**

Signed as a true record –

.....  
Michael Jeffrey Charles Fowke  
/ /

# MJCF Super Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>25000</b>	<b>Interest Received</b>			
(99.70)	25000/BQL23098151	BOQ Super Saving Acc 23098151			64.87
(73,333.28)	25000/Loantoconcept	Loans to Concept Holdings (QLD) P/L			26,666.72
	<b>28500</b>	<b>Transfers In</b>			
(315,000.00)	28500/FOWMIC00001 A	(Transfers In) Fowke, Michael Jeffrey Charles - Accumulation			300,000.00
	30100	Accountancy Fees		7,568.00 ✓	
	30200	Administration Costs		3,212.22	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		770.00 ✓	
	30800	ASIC Fees		56.00	
1.30	31500	Bank Charges		14.90	
1,562.00	32850	Formation Cost			
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
	46000/FOWMIC00001 A	(Benefits Paid/Transfers Out) Fowke, Michael Jeffrey Charles - Accumulation		688,258.63	
11,014.65	48500	Income Tax Expense		2,188.87	
375,855.03	49000	Profit/Loss Allocation Account			375,855.03
	<b>50010</b>	<b>Opening Balance</b>			
	50010/FOWMIC00001 A	(Opening Balance) Fowke, Michael Jeffrey Charles - Accumulation			375,855.03
	<b>52850</b>	<b>Transfers In</b>			
(315,000.00)	52850/FOWMIC00001 A	(Transfers In) Fowke, Michael Jeffrey Charles - Accumulation			300,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(71,869.68)	53100/FOWMIC00001 A	(Share of Profit/(Loss)) Fowke, Michael Jeffrey Charles - Accumulation			14,592.47
	<b>53330</b>	<b>Income Tax</b>			
11,014.65	53330/FOWMIC00001 A	(Income Tax) Fowke, Michael Jeffrey Charles - Accumulation		2,188.87	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
	54500/FOWMIC00001 A	(Benefits Paid/Transfers Out) Fowke, Michael Jeffrey Charles - Accumulation		688,258.63 ✓	
	<b>60400</b>	<b>Bank Accounts</b>			

# MJCF Super Trial Balance

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
14,438.40	60400/BQL23098151	BOQ Super Saving Acc 23098151			0.00
12,743.32	68000	Sundry Debtors			0.00
	<b>74100</b>	<b>Loans - unsecured</b>			
361,249.96	74100/Conceptholding	Loan to Concept Holdings (QLD) Pty Ltd			0.00
(11,014.65)	85000	Income Tax Payable/Refundable			0.00
(1,562.00)	88000	Sundry Creditors			0.00
				<u>1,393,034.12</u>	<u>1,393,034.12</u>

**Current Year Profit/(Loss): (373,666.16)**





Bank of Queensland Limited  
 ABN 32 009 656 740  
 AFSL No. 244616  
 BOQ Centre  
 Level 6, 100 Skyring Terrace  
 Newstead Qld 4006  
 GPO Box 898, Brisbane 4001  
 Telephone 1300 55 72 72  
 Facsimile (07) 3212 3399  
 www.boq.com.au

## STATEMENT

Account Number: **23098151**  
 BSB: 124035  
 From 02-June-2021 to 01-Sep-2021

### Superannuation Savings Account

Account Details	Statement Summary
Dinanggold Pty Ltd	Opening Balance \$ 14,438.40 cr
AS Trustee For	Total Credits \$ 301,883.57 cr
Mjcf Super	Total Debits \$ 303,943.77 dr
Details as at 01-Sep-2021	Credit Interest FYTD \$ 16.38 cr
	<b>Closing Balance \$ 12,378.20 cr</b>

Posting Date	Transaction Details	Debit	Credit	Balance
<b>2021</b>				
02-June	Opening Balance			<b>14,438.40 cr</b>
15-June	Payroll Credit Qsuper Lump S Ums Q Memb D98177		300,000.00	314,438.40 cr
30-June	Interest		33.78	314,472.18 cr
05-Jul	Withdrawal B/Chq Q Super	300,010.00		14,462.18 cr
13-Jul	Pay Anyone To JI Brewer Law Practice 014701 009044025 lb2-50844938	1,833.41		12,628.77 cr
14-Jul	Return-5 Incorrect ACC Numberbank of QLD Jb:2021219		1,833.41	14,462.18 cr
31-Jul	Internet Pay Anyone Fee	0.65		14,461.53 cr
31-Jul	Interest		13.33	14,474.86 cr
30-Aug	Pay Anyone To JI Brewer Law Practice 014701 904402571 lb2-00762890	1,833.41		12,641.45 cr
30-Aug	BPAY Asic lb2-00782790	56.00		12,585.45 cr
30-Aug	Pay Anyone To Herron Accountants 124185 021374214 lb2-00795310	209.00		12,376.45 cr
31-Aug	Internet Pay Anyone Fee	1.30		12,375.15 cr
31-Aug	Interest		3.05	12,378.20 cr
01-Sep	Closing Balance			<b>12,378.20 cr</b>
	<b>Total Debits &amp; Credits</b>	<b>303,943.77</b>	<b>301,883.57</b>	

#### Credit Interest Rates

Effective Date: 26/11/2020

Amount	Interest Rate p.a.
\$1 - \$9,999	0.00%
\$10,000 and over	0.25%

Interest rates are subject to change. Interest is calculated on the daily closing balance and paid monthly on the last day of the month. Interest for the last day of the month will be paid in the following month.

Balances greater than \$5,000,000 are subject to approval.

The interest rates quoted above are current as at the Effective Date. If you require information about any interest rate changes that may have occurred in the period between your last statement and this statement, please contact your local BOQ branch or phone our Customer Contact Centre on 1300 55 72 72.



B5QR2FJYVF-TL02

## Account Details

23098151 DinangGold MJCF Super - Available: \$405,720.82

## Account Information

Account Name:  
DinangGold MJCF Super

## Transactions Search

Date Range For a specified range  
Start Date 01/07/2021 DD/MM/YYYY End Date 05/06/2022 DD/MM/YYYY(DD/MM/YYYY)

## Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
02/06/2022	Direct Credit MICHAEL FOWKE REIMBURSMENT		\$12,083.32	\$405,720.82
02/06/2022	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-55994070	\$1,210.00		\$393,637.50
02/06/2022	BPAY TAX OFFICE PAYMENTS IB2-55987250	\$10,000.00		\$394,847.50
31/05/2022	INTEREST		\$1.66	\$404,847.50
31/05/2022	INTERNET PAY ANYONE FEE	\$0.65		\$404,845.84
31/05/2022	CHEQUES DEPOSITED FEE	\$1.00		\$404,846.49
30/05/2022	DEPOSIT Brewer		\$398,621.19	\$404,847.49
21/05/2022	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-36930104	\$99.00		\$6,226.30
21/05/2022	BPAY TAX OFFICE PAYMENTS IB2-36920064	\$1,532.65		\$6,325.30
30/04/2022	INTEREST		\$0.89	\$7,857.95
30/04/2022	INTERNET PAY ANYONE FEE	\$0.65		\$7,857.06
19/04/2022	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-15156324	\$3,630.00		\$7,857.71
31/03/2022	INTEREST		\$1.56	\$11,487.71
31/03/2022	INTERNET PAY ANYONE FEE	\$0.65		\$11,486.15
28/03/2022	Direct Credit Michael Fowke Reimb Famly Trust		\$660.00	\$11,486.80
27/03/2022	PAY ANYONE TO Michael Fowke 08 4880 680557397 IB2-37066433	\$1,562.00		\$10,826.80
28/02/2022	INTEREST		\$1.42	\$12,388.80
31/01/2022	INTEREST		\$1.57	\$12,387.38
31/12/2021	INTEREST		\$1.57	\$12,385.81
30/11/2021	INTEREST		\$1.52	\$12,384.24
31/10/2021	INTEREST		\$1.98	\$12,382.72
30/09/2021	INTEREST		\$2.54	\$12,380.74
31/08/2021	INTEREST		\$3.05	\$12,378.20
31/08/2021	INTERNET PAY ANYONE FEE	\$1.30		\$12,375.15
30/08/2021	PAY ANYONE TO Herron Accountan ts 124185 021374214 IB2-00795310	\$209.00		\$12,376.45
30/08/2021	BPAY ASIC IB2-00782790	\$56.00		\$12,585.45
30/08/2021	PAY ANYONE TO JL Brewer Law Pr actice 014701 904402571 IB2-00762890	\$1,833.41		\$12,641.45
31/07/2021	INTEREST		\$13.33	\$14,474.86
31/07/2021	INTERNET PAY ANYONE FEE	\$0.65		\$14,461.53
14/07/2021	RETURN-5 Incorrect Acc Number BANK OF QLD JB:2021219		\$1,833.41	\$14,462.18



Dinanggold Pty Ltd  
23 Bowler Street  
PADDINGTON QLD 4064

Invoice Date  
14 July 2021

ABN.  
16 134 060 432

Invoice No.  
27141

Client Code  
FOWK01

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

To the upkeep and maintenance of your Corporate Secretarial file for the year of registration including though not limited to:

- Preparation of standard ASIC forms as required;
- Attending to Company Annual Statement requirements;
- Ensuring up to date ASIC records are maintained;
- Preparation of Solvency Minute;
- Fulfilling all requirements as your registered office for the year and attending to all correspondence received on your behalf.

Our Price  
Plus: GST  
**TOTAL DUE**

190.00
19.00
<b>\$ 209.00</b>



### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 28 July 2021**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

Credit Card: Mastercard/Visa (Please circle)

Card No:

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

Expires: \_\_\_\_ / \_\_\_\_

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: FOWK01

Invoice No: 27141

Amount Due: \$ 209.00

Amount Paid: \$ \_\_\_\_\_



MJCF Super  
78 Gregory Street  
AUCHENFLOWER QLD 4066

**Invoice Date**  
12 April 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29201

**Client Code**  
FOWK02

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

### Annual Administration

Input of data into BGL360.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for allocation of pension payments.

Preparation of Financial Statements for the year ended 30 June 2021.

Preparation of Minutes and Member Benefit Statement for the year ended 30 June 2021.

Preparation and Electronic Lodgement of the Income Tax Return for the year ended 30 June 2021.

Review of Loan Agreement and preparation of loan interest calculation as requested.

Various email/phone correspondences with Michael and the SMSF Auditor regarding the Loan Agreement.

2,900.00

### Audit

Audit of the 2021 Financial Statements as performed by Super Audits.

400.00

Our Price  
Plus: GST

3,300.00

330.00

**TOTAL DUE**

**\$3,630.00**





X

**Remittance Advice - Please return with your payment**

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 26 April 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_\_ / \_\_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: FOWK02

Invoice No: 29201

Amount Due: \$3,630.00

Amount Paid: \$ \_\_\_\_\_



MJCF Super  
78 Gregory Street  
AUCHENFLOWER QLD 4066

**Invoice Date**  
16 May 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29510

**Client Code**  
FOWK02

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

Establishment of Income Tax Account Payment Plan with the ATO. Payment Schedule provided by email.

Our Price  
Plus: GST  
**TOTAL DUE**

90.00
9.00
<b>\$ 99.00</b>



X

### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 30 May 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_\_ / \_\_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: FOWK02

Invoice No: 29510

Amount Due: \$ 99.00

Amount Paid: \$ \_\_\_\_\_



MJCF Super  
78 Gregory Street  
AUCHENFLOWER QLD 4066

**Invoice Date**  
17 May 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29527

**Client Code**  
FOWK02

## TAX INVOICE

### To our Professional Fees and Charges in attending to the following:-

Review of Concept Holdings (Qld) Pty Ltd Loan Agreement and preparation of interest calculations as requested.

Email correspondence and telephone calls with Michael Fowke, Jennifer Brewer and Nathan Watt regarding the MJCF Super (Dinanggold Pty Ltd) Loan to Concept Holdings (Qld) Pty Ltd and related interest payments.

Our Price  
Plus: GST  
**TOTAL DUE**

1,100.00
110.00
<b>\$1,210.00</b>

X

### Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 31 May 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_\_ / \_\_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: FOWK02

Invoice No: 29527

Amount Due: \$1,210.00

Amount Paid: \$ \_\_\_\_\_



MJCF Super  
78 Gregory Street  
AUCHENFLOWER QLD 4066

**Invoice Date**  
30 June 2022

**ABN.**  
16 134 060 432

**Invoice No.**  
29931

**Client Code**  
FOWK02

## TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

### Annual Administration

Input of data into BGL360.

Analysis of income and expenses, raising year end accounting adjustments including profit and loss adjustments for allocation of pension payments.

Preparation of Financial Statements for the year ended 30 June 2022.

Preparation of Minutes and Member Benefit Statement for the year ended 30 June 2022.

Preparation and Electronic Lodgement of the Income Tax Return for the year ended 30 June 2022.

2,600.00

### Audit

Audit of the 2022 Financial Statements as performed by Super Audits.

300.00

Our Price

2,900.00

Plus: GST

290.00

**TOTAL DUE**

**\$3,190.00**



**Remittance Advice - Please return with your payment**

Payment required within Fourteen (14) Days from date of Invoice

**Invoice Due Date - 14 July 2022**

**Please forward cheques to:**

Herron Accountants  
PO Box 504  
North Lakes QLD 4509  
Ph: 07 3204 4166

**For Direct Deposit:**

BSB: 124 001  
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Expires: \_\_\_\_ / \_\_\_\_

CVV: \_\_\_\_\_

Name on Card: \_\_\_\_\_

Signature: \_\_\_\_\_

Client Code: FOWK02

Invoice No: 29931

Amount Due: \$3,190.00

Amount Paid: \$ \_\_\_\_\_

Inquires 1300 300 630

Issue date 13 Jul 21

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 68327208

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

ACN 642 598 829  
FOR DINANGGOLD PTY LTD

REVIEW DATE: 13 July 21

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

**1 Registered office**  
HERRON ACCOUNTANTS UNIT 1 48 FLINDERS PARADE NORTH LAKES QLD 4509

**2 Principal place of business**  
23 BOWLER STREET PADDINGTON QLD 4064

**3 Officeholders**

Name:	MICHAEL JEFFREY CHARLES FOWKE
Born:	BRISBANE QLD
Date of birth:	13/08/1962
Address:	23 BOWLER STREET PADDINGTON QLD 4064
Office(s) held:	DIRECTOR, APPOINTED 13/07/2020; SECRETARY, APPOINTED 13/07/2020

### 4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORD SHARES	120	\$120.00	\$0.00

**5 Members**

These details continue on the next page

DINANGGOLD PTY LTD ACN 642 598 829

Page 1 of 2

## Company statement continued

Name: MICHAEL JEFFREY CHARLES FOWKE  
Address: 23 BOWLER STREET PADDINGTON QLD 4064

Share Class	Total number held	Fully paid	Beneficially held
ORD	120	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

## Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see [www.asic.gov.au/addresses](http://www.asic.gov.au/addresses).

### 6 Contact address for ASIC use only

Registered agent name: HERRON ACCOUNTANTS  
Registered agent number: 5461  
Address: PO BOX 504 NORTH LAKES QLD 4509



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

**Inquiries**

www.asic.gov.au/invoices  
1300 300 630

DINANGGOLD PTY LTD  
HERRON ACCOUNTANTS  
PO BOX 504 NORTH LAKES QLD 4509

INVOICE STATEMENT

Issue date 13 Jul 21

**DINANGGOLD PTY LTD**

ACN 642 598 829

Account No. 22 642598829

**Summary**

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$56.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	<b>\$0.00</b>
By 13 Sep 21	<b>\$56.00</b>

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

PAYMENT SLIP  
**DINANGGOLD PTY LTD**

ACN 642 598 829 Account No: 22 642598829



22 642598829

<b>TOTAL DUE</b>	<b>\$56.00</b>
Immediately	<b>\$0.00</b>
By 13 Sep 21	<b>\$56.00</b>

*Payment options are listed on the back of this payment slip*



**Bill Code:** 17301  
**Ref:** 2296425988294



\*814 129 0002296425988294 15



# Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2021-07-13	Annual Review - Special Purpose Pty Co	3X7593564480P A	\$56.00

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 4259 8829 415

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



**Bill Code:** 17301  
**Ref:** 2296425988294

### Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: [www.bpay.com.au](http://www.bpay.com.au)

# Rollover benefits statement



Central Plaza Three  
70 Eagle Street, Brisbane  
GPO Box 200, Brisbane QLD 4001  
**P** 1300 360 750  
**F** 1300 241 602  
**W** [qsuper.qld.gov.au](http://qsuper.qld.gov.au)



036/372

MJCF Super  
PO Box 504  
NORTH LAKES QLD 4509



Please keep a copy of this statement for your records.

## Section A: Receiving fund

Australian business number (ABN)	71 754-195-874
Fund name	MJCF Super
Postal address	PO Box 504
Suburb/town/location	NORTH LAKES
State/territory	QLD
Postcode	4509
Country	Australia
Unique superannuation identifier (USI)	
Member client identifier	

## Section B: Member's details

Tax file number (TFN)	487-480-071
<b>Full name</b>	
Title	Mr
Surname	Fowke
First given name	Michael
Other given names	Jeffrey Charles
Residential address	23 Bowler Street
Suburb/town/location	Paddington
State/territory	QLD
Postcode	4064
Country	
Date of birth	13 August 1962
Daytime phone number	
Email address (if applicable)	<a href="mailto:michaelfowke@mail.com">michaelfowke@mail.com</a>



## Section C: Rollover transaction details

Service period start date 25 November 1989

### Tax components

Tax-free component	\$13,263.92
KiwiSaver tax-free component	\$0.00
Taxable component	
Element taxed in the fund	\$286,736.08
Element untaxed in the fund	\$0.00
<b>Total tax components</b>	<b>\$300,000.00</b>

### Preservation amounts

Preserved amount	\$300,000.00
KiwiSaver preserved amount	\$0.00
Restricted non-preserved amount	\$0.00
Unrestricted non-preserved amount	\$0.00
<b>Total preservation amounts</b>	<b>\$300,000.00</b>

## Section D: Non-complying funds

Contributions made to a non-complying super fund on or after 10 May 2006 \$0.00

## Section E: Transferring fund

Fund Australian business number (ABN)	60 905-115-063
Fund name	QSuper Accumulation account
Contact name	Member Services
Daytime phone number	1300360750
Email address	QSUPER.ATOREPORTING@QSUPER.QLD.GOV.AU

## Section F: Declaration

### Authorised representative declaration

I declare that:

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

Name	Neil Sheppard
Authorised representative signature	Neil Sheppard
Date	15 June 2021



# Rollover benefits statement

Complete this form if:

- you are a trustee of a super fund, and
- a member asks you to roll over a benefit payment for them.

## WHEN COMPLETING THIS STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Place  in ALL applicable boxes.

**!** If a member asks you to roll over parts of their entitlement to more than one fund, you must complete separate statements for each rollover payment.

## Section A: Receiving fund's details

**1 Australian business number (ABN)**

**2 Name**


**3 Postal address**

Street address


Suburb/town/locality

State/territory

Postcode




Country if outside Australia

**4 You must provide at least one of the receiving fund's numbers below:**

Member account number

Superannuation product identification number (SPIN)

## Section B: Member's details

**5 Tax file number (TFN)**

**6 Full name**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names



**7 Postal address**

Street address


Suburb/town/locality

State/territory

Postcode




Country if outside Australia

**8 Date of birth**  /  /

**9 Sex** Male  Female

10 Daytime phone number (include area code)

11 Email address (if applicable)

## Section C: Rollover payment details

**!** Include dollars and cents.

12 Service period start date  Day /  Month /  Year

13 Rollover components:

Tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

14 Preservation amounts:

Preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$

15 Contributed amounts

Financial year ending  Day /  Month /  Year

This rollover includes the following contributions made during the current financial year.

a Employer contributed amount \$

b Personal contributed amount \$

c Capital gains tax (CGT) cap election amount:

Small business retirement exemption amount \$

Small business 15-year exemption amount \$

d Personal injury election amount \$

e Spouse and child contributions amount \$

f Other family and friend contributions amount \$

g Directed termination payments (taxable component) amount \$

h Assessable foreign fund amount \$

i Non-assessable foreign fund amount \$

j Transferred from reserves amount:

Assessable amount \$

Non-assessable amount \$

k All contributions received for the current year \$

## Section D: **Your details**

**16 Fund's ABN**

**17 Fund's name**

**18 Contact name**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

**19 Email address** (if applicable)

**20 Daytime phone number** (include area code)

**21 Signature of authorised person**

Date

Day

/

Month

/

Year

**!** You do not need to send a copy of the statement to us however, you must keep a copy for your records for a period of five years.

**>** Send:

- the statement to the receiving fund (or elsewhere if instructed) within seven days of paying the roll over payment, and
- a copy of the statement to the individual within 30 days of paying the roll over payment to the receiving fund.

**MJCF Super**  
**Deferred Tax Reconciliation**

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Deferred Tax Liability (Asset) Summary</b>					
	<b>Opening Balance</b>	0.00			
	Current Year Transactions	0.00			
	Total Capital Losses	0.00			
	Total Tax Losses	0.00			
	Deferred Tax WriteBacks/Adjustment	0.00			
	Capital Loss carried forward recouped	0.00			
	Tax Loss carried forward recouped	0.00			
	<b>Closing Balance</b>	0.00			

MJCF Super

# Statement of Taxable Income

For the year ended 30 June 2022

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	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	14,592.47
<b>Less</b>	
Non Taxable Transfer In	300,000.00
	<u>300,000.00</u>
<b>Add</b>	
Benefits Paid/Transfers Out	300,000.00
	<u>300,000.00</u>
<b>Taxable Income or Loss</b>	<u>14,592.47</u>
Income Tax on Taxable Income or Loss	2,188.87
	<u>2,188.87</u>
<b>CURRENT TAX OR REFUND</b>	<u>2,188.87</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
Income Tax Instalments Paid	(2,188.87)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>0.00</u>

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# MJCF Super General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>BOQ Super Saving Acc 23098151 (BQL23098151)</u>					
01/07/2021	Qsuper - Rollover (received on 15/06/2021, but immediately transferred back to Qsuper on 01/07/2021 - refer to email)			33.78	33.78 CR
31/07/2021				13.33	47.11 CR
31/08/2021				3.05	50.16 CR
30/09/2021				2.54	52.70 CR
31/10/2021				1.98	54.68 CR
30/11/2021				1.52	56.20 CR
31/12/2021				1.57	57.77 CR
31/01/2022				1.57	59.34 CR
28/02/2022				1.42	60.76 CR
31/03/2022				1.56	62.32 CR
30/04/2022				0.89	63.21 CR
31/05/2022				1.66	64.87 CR
				<b>64.87</b>	<b>64.87 CR</b>
<u>Loans to Concept Holdings (QLD) P/L (Loantoconcept)</u>					
30/05/2022	Concept Holding Loan settled \$400K (i.e \$100K interest), \$1378.81 Solicitor Fees, \$12,083.32 loan repayments to be pay back to Michael.			26,666.72	26,666.72 CR
				<b>26,666.72</b>	<b>26,666.72 CR</b>
<b>Transfers In (28500)</b>					
<u>(Transfers In) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
01/07/2021	Qsuper - Rollover (received on 15/06/2021, but immediately transferred back to Qsuper on 01/07/2021 - refer to email)			300,000.00	300,000.00 CR
				<b>300,000.00</b>	<b>300,000.00 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/08/2021			209.00		209.00 DR
19/04/2022			3,190.00		3,399.00 DR
21/05/2022			99.00		3,498.00 DR
02/06/2022			1,210.00		4,708.00 DR
04/06/2022	Final Bill - Audit \$330 + Acc Fee \$2860		2,860.00		7,568.00 DR
			<b>7,568.00</b>		<b>7,568.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
30/08/2021	Brewer Law		1,833.41		1,833.41 DR
30/05/2022	Concept Holding Loan settled \$400K (i.e \$100K interest), \$1378.81 Solicitor Fees, \$12,083.32 loan repayments to be pay back to Michael.		1,378.81		3,212.22 DR
			<b>3,212.22</b>		<b>3,212.22 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
21/05/2022			518.00		518.00 DR

# MJCF Super General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
19/04/2022			440.00		440.00 DR
04/06/2022	Final Bill - Audit \$330 + Acc Fee \$2860		330.00		770.00 DR
			<b>770.00</b>		<b>770.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
30/08/2021			56.00		56.00 DR
			<b>56.00</b>		<b>56.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
05/07/2021	immediately pay back to Qsuper		10.00		10.00 DR
31/07/2021			0.65		10.65 DR
31/08/2021			1.30		11.95 DR
31/03/2022			0.65		12.60 DR
30/04/2022			0.65		13.25 DR
31/05/2022			1.65		14.90 DR
			<b>14.90</b>		<b>14.90 DR</b>
<b>Benefits Paid/Transfers Out (46000)</b>					
<u>(Benefits Paid/Transfers Out) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
05/07/2021	immediately pay back to Qsuper		300,000.00		300,000.00 DR
07/06/2022	Rollover		388,258.63		688,258.63 DR
			<b>688,258.63</b>		<b>688,258.63 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
06/06/2022	Create Entries - Income Tax Expense - 06/06/2022		2,188.87		2,188.87 DR
			<b>2,188.87</b>		<b>2,188.87 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2021	System Member Journals		300,000.00		300,000.00 DR
05/07/2021	System Member Journals			300,000.00	0.00 DR
06/06/2022	Create Entries - Profit/Loss Allocation - 06/06/2022		14,592.47		14,592.47 DR
06/06/2022	Create Entries - Income Tax Expense Allocation - 06/06/2022			2,188.87	12,403.60 DR
07/06/2022	System Member Journals			388,258.63	375,855.03 CR
			<b>314,592.47</b>	<b>690,447.50</b>	<b>375,855.03 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
01/07/2021	Close Period Journal			375,855.03	375,855.03 CR
				<b>375,855.03</b>	<b>375,855.03 CR</b>
<b>Transfers In (52850)</b>					
<u>(Transfers In) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
01/07/2021	Opening Balance				315,000.00 CR

# MJCF Super General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Close Period Journal		315,000.00		0.00 DR
01/07/2021	System Member Journals			300,000.00	300,000.00 CR
			<b>315,000.00</b>	<b>300,000.00</b>	<b>300,000.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
01/07/2021	Opening Balance				71,869.68 CR
01/07/2021	Close Period Journal		71,869.68		0.00 DR
06/06/2022	Create Entries - Profit/Loss Allocation - 06/06/2022			14,592.47	14,592.47 CR
			<b>71,869.68</b>	<b>14,592.47</b>	<b>14,592.47 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
01/07/2021	Opening Balance				11,014.65 DR
01/07/2021	Close Period Journal			11,014.65	0.00 DR
01/07/2021	System Member Journals				0.00 DR
06/06/2022	Create Entries - Income Tax Expense Allocation - 06/06/2022		2,188.87		2,188.87 DR
			<b>2,188.87</b>	<b>11,014.65</b>	<b>2,188.87 DR</b>
<b>Benefits Paid/Transfers Out (54500)</b>					
<u>(Benefits Paid/Transfers Out) Fowke, Michael Jeffrey Charles - Accumulation (FOWMIC00001A)</u>					
05/07/2021	System Member Journals		300,000.00		300,000.00 DR
07/06/2022	System Member Journals		388,258.63		688,258.63 DR
			<b>688,258.63</b>		<b>688,258.63 DR</b>
<b>Bank Accounts (60400)</b>					
<u>BOQ Super Saving Acc 23098151 (BQL23098151)</u>					
01/07/2021	Opening Balance				14,438.40 DR
01/07/2021	Qsuper - Rollover (received on 15/06/2021, but immediately transferred back to Qsuper on 01/07/2021 - refer to email)		300,033.78		314,472.18 DR
05/07/2021	immediately pay back to Qsuper			300,010.00	14,462.18 DR
13/07/2021	JL Brewer Law to incorrect acc, bounce back on 14/07/2021			1,833.41	12,628.77 DR
14/07/2021	Return Incorrect Acc		1,833.41		14,462.18 DR
31/07/2021				0.65	14,461.53 DR
31/07/2021			13.33		14,474.86 DR
30/08/2021	Brewer Law			1,833.41	12,641.45 DR
30/08/2021				56.00	12,585.45 DR
30/08/2021				209.00	12,376.45 DR
31/08/2021			1.75		12,378.20 DR
30/09/2021			2.54		12,380.74 DR
31/10/2021			1.98		12,382.72 DR
30/11/2021			1.52		12,384.24 DR
31/12/2021			1.57		12,385.81 DR
31/01/2022			1.57		12,387.38 DR
28/02/2022			1.42		12,388.80 DR
27/03/2022				1,562.00	10,826.80 DR
28/03/2022			660.00		11,486.80 DR
31/03/2022			0.91		11,487.71 DR

# MJCF Super General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/04/2022				3,630.00	7,857.71 DR
30/04/2022			0.24		7,857.95 DR
21/05/2022				1,532.65	6,325.30 DR
21/05/2022				99.00	6,226.30 DR
30/05/2022	Concept Holding Loan settled \$400K (i..e \$100K interest), \$1378.81 Solicitor Fees, \$12,083.32 loan repayments to be pay back to Michael.		398,621.19		404,847.49 DR
31/05/2022			0.01		404,847.50 DR
02/06/2022				10,000.00	394,847.50 DR
02/06/2022				1,210.00	393,637.50 DR
02/06/2022			12,083.32		405,720.82 DR
04/06/2022	Final Bill - Audit \$330 + Acc Fee \$2860			3,190.00	402,530.82 DR
04/06/2022	Pay Sundry Creditor to Michael's personal bank acc			12,083.32	390,447.50 DR
06/06/2022	2022 Income Tax to pay			2,188.87	388,258.63 DR
07/06/2022	Rollover			388,258.63	0.00 DR
			<b>713,258.54</b>	<b>727,696.94</b>	<b>0.00 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2021	Opening Balance				12,743.32 DR
28/03/2022				660.00	12,083.32 DR
02/06/2022				12,083.32	0.00 DR
				<b>12,743.32</b>	<b>0.00 DR</b>
<b>Loans - unsecured (74100)</b>					
<u>Loan to Concept Holdings (QLD) Pty Ltd (Conceptholding)</u>					
01/07/2021	Opening Balance				361,249.96 DR
30/05/2022	Concept Holding Loan settled \$400K (i..e \$100K interest), \$1378.81 Solicitor Fees, \$12,083.32 loan repayments to be pay back to Michael.			361,249.96	0.00 DR
			<b>0.00</b>	<b>361,249.96</b>	<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				11,014.65 CR
21/05/2022			11,014.65		0.00 DR
06/06/2022	2022 Income Tax to pay		2,188.87		2,188.87 DR
06/06/2022	Create Entries - Income Tax Expense - 06/06/2022			2,188.87	0.00 DR
			<b>13,203.52</b>	<b>2,188.87</b>	<b>0.00 DR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				1,562.00 CR
27/03/2022			1,562.00		0.00 DR
21/05/2022				10,000.00	10,000.00 CR
30/05/2022	Concept Holding Loan settled \$400K (i..e \$100K interest), \$1378.81 Solicitor Fees, \$12,083.32 loan repayments to be pay back to Michael.			12,083.32	22,083.32 CR
02/06/2022			10,000.00		12,083.32 CR
04/06/2022	Pay Sundry Creditor to Michael's		12,083.32		0.00 DR

# MJCF Super General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	personal bank acc				
			<b>23,645.32</b>	<b>22,083.32</b>	<b>0.00 DR</b>
<b>Manual Suspense Account (99900)</b>					
<u>Manual Suspense Account (99900)</u>					
13/07/2021	JL Brewer Law to incorrect acc, bounce back on 14/07/2021		1,833.41		1,833.41 DR
14/07/2021	Return Incorrect Acc			1,833.41	0.00 DR
			<b>1,833.41</b>	<b>1,833.41</b>	<b>0.00 DR</b>
<b>Total Debits:</b>	<b>2,846,437.06</b>				
<b>Total Credits:</b>	<b>2,846,437.06</b>				

# Create Entries Report

For the period 01 July 2021 to 06 June 2022

## Segment 1 from 01 July 2021 to 06 June 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	326,731.59
Less Expense	312,139.12
<b>Total Profit</b>	<b>14,592.47</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	14,592.47
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	300,000.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Add Benefits Paid/Transfers Out	300,000.00
Less Tax Losses Deducted	0.00
<b>Taxable Income</b>	<b>14,592.47</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>2,188.87</b>

Member Weighted Balance Summary	Weighting%	Amount
Michael Jeffrey Charles Fowke(FOWMIC00001A)	100.00	379,374.09
<b>Profit/(Loss) Available for Allocation</b>		
Total Available Profit		14,592.47
Franking Credits		0.00
TFN Credits		0.00
FRW Credits		0.00
<b>Total</b>		<b>14,592.47</b>

Allocation to Members	Weighting%	Amount
Michael Jeffrey Charles Fowke(FOWMIC00001A)	100.00	14,592.47

Accumulation Weighted Balance Summary	Weighting%	Amount
Michael Jeffrey Charles Fowke(FOWMIC00001A)	100.00	379,374.09
<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>		<b>2,188.87</b>

Allocation to Members	Weighting%	Amount
Michael Jeffrey Charles Fowke(FOWMIC00001A)	100.00	2,188.87

Calculation of daily member weighted balances

### Calculation of daily member weighted balances

#### Michael Jeffrey Charles Fowke (FOWMIC00001A)

##### Member Balance

01/07/2021	50010	Opening Balance	375,855.03	375,855.03
01/07/2021	52850	Transfers In	300,000.00	300,000.00
05/07/2021	54500	Benefits Paid/Transfers Out	(300,000.00)	(296,480.94)
		<b>Total Amount (Weighted)</b>		<b>379,374.09</b>

### Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

### Foreign Tax Offset Calculations

#### **Segment 01 July 2021 to 06 June 2022**

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

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

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

**Applied/Claimed FTO** 0.00

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

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



**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR MJCF SUPER  
**ABN** 71 754 195 874  
**TFN** 638 455 448

## Income tax 002

<b>Date generated</b>	07/06/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00



## Transactions

6 results found - from **01 July 2021** to **07 June 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Jun 2022	3 Jun 2022	General interest charge			\$0.00
3 Jun 2022	2 Jun 2022	Payment received		\$10,000.00	\$0.00
1 Jun 2022	1 Jun 2022	General interest charge			\$10,000.00 DR
24 May 2022	23 May 2022	Payment received		\$1,532.65	\$10,000.00 DR
2 May 2022	2 May 2022	General interest charge			\$11,532.65 DR
22 Apr 2022	28 Feb 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$11,532.65		\$11,532.65 DR





**Australian Government**  
**Australian Taxation Office**

**Agent** HERRON ACCOUNTANTS  
**Client** THE TRUSTEE FOR MJCF SUPER  
**ABN** 71 754 195 874  
**TFN** 638 455 448

## Activity statement 004

---

<b>Date generated</b>	07/06/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00



## Transactions

---

0 results found - from **01 July 2021** to **07 June 2022** sorted by **processed date** ordered **newest to oldest**



Contact: Pavel Sergeyev  
Telephone: 0491 605 488  
Email: info@leaflegal.com.au

20 May 2022

Our Ref: PS:2090

Dinanggold Pty Ltd  
23 Bowler Street  
PADDINGTON QLD 4064

The parties has settled for \$400K (i.e. principal \$300K + interest \$100K) - refer to email confirmation from Michael (WP 25.2) ✓

Dear Sir/Madam,

**Without Prejudice save as to Costs**

**Dinanggold Pty Ltd loan to Concept Holdings (QLD) Pty Ltd**

We refer to your correspondence of 18 May 2022.

We understand that the accountants for the respective parties have met and conferred in respect of the calculations of the loan advanced pursuant to the Loan Agreement (the **Main Loan**). We note that the principle of the interest calculation has been agreed to by the accountants. Our client however disputes that the \$6,000 was repaid against the \$40,000 loan (the **Personal Loan**) and say that it was repaid against the Main Loan, as per the calculations that were initially forwarded to your client.

Excepting the allocation of the \$6,000 payment, our calculation of the payout figure previously forwarded to your client was correct, and our client was ready and willing to repay that loan in accordance with that correspondence. The delay arose out of your client's delay in accepting our client's calculations.

We are instructed that our client does not agree with your client's claim for fees. Those fees were not sufficiently connected to the agreement, or were not reasonably incurred.

We are instructed that our client intends to pay out the Main Loan on or before 27 May 2022 pursuant to clause 3.4 of the loan agreement dated 15 September 2020 and also in accordance with this offer of settlement.

Noting that under the agreement, interest is accrued monthly, we calculate the payout figure of the loan for the period 15 April 2022 – 14 May 2022, including principal and interest, to be \$421,600.12 (the **Main Loan Payout**).

We are also instructed that our client intends to pay out the outstanding \$40,000 Personal Loan from Michael Fowke to Matthew Flanagan and Matthew Lennon. Our client does not agree that interest of 15% p.a. was agreed to be payable on the Personal Loan and says that the Personal Loan was interest-free.

**Leaf Legal** || ABN 76 648 255 716  
PO Box 300 || The Gap QLD 4061  
Ph: 0491 605 488 || E: info@leaflegal.com.au

*Liability limited by a scheme approved under professional standards legislation*

We calculate the total sum of the Main Loan Payout and the Personal Loan to be \$461,600.12 (the **Settlement Sum**).

We are instructed that our client intends to effect settlement of the Settlement Sum by 27 May 2022, which our client intends to effect by our firm depositing a bank cheque for the amount of the Settlement Sum into your trust account or your client's account on or before this date. Upon payment of the Settlement Sum, Dinanggold Pty Ltd, Concept Holdings, Michael Fowke, Matthew James Lennon and Matthew Robert Flanagan:

1. shall mutually release each other from any and all claims which they have, may have or may be entitled to bring or would but for this letter have or may have been entitled to bring against each other in relation to the Main Loan, the loan agreement and the Personal Loan, and discharge and forever hold harmless each other with respect to any and all causes of action, claims (including, but without limiting the generality of the foregoing, claims for legal costs, interest, contribution, indemnity and consequential loss of profit), demands, expenses, liabilities, actions, suits or proceedings of whatsoever nature which they may now have or at any time heretofore had, or but for this correspondence could have against each other at law or in equity or under the provisions of any statute in relation to the matters referred to in this letter, other than a claim relating to failure to effect payment of the Settlement Sum in accordance with this letter;
2. may plead the terms of this letter as a bar in any legal or other proceedings in respect of the matters which this letter touches and concerns or disputes generally, other than a proceeding relating to a failure to pay the Settlement Sum in accordance with this letter.

If you agree to the proposed terms of settlement of the loan and our calculation of the payout figure, could you please:

1. provide your trust or your client's account details in the space provided below to enable us to deposit the Settlement Sum; and
2. sign and return a copy of this letter to us.

Please do advise if you have any queries.

Yours faithfully

**Leaf Legal**



Pavel Sergeyev  
Legal Practitioner Director

**Leaf Legal** || ABN 76 648 255 716  
PO Box 300 || The Gap QLD 4061  
Ph: 0491 605 488 || E: [info@leaflegal.com.au](mailto:info@leaflegal.com.au)

Dinanggold Pty Ltd account details:

Account name: JL Brewer Law Practice Trust Account  
 Bank: ANZ  
 BSB: 014701  
 A/C: 904402571  
 Ref: 2022233

Dinanggold hereby agrees to the calculation of the Settlement Sum and to settlement of the loan agreement dated 15 September 2020 and the loan by Dinanggold Pty Ltd to Concept Holdings (QLD) Pty Ltd in accordance with the terms of this letter.

**SIGNED** by DINANGGOLD PTY LTD ACN 642 598 829

on the 5/26/2022 day of May 2022

*Michael Fowke*

CD12D6B04B984D7...  
Signature of Director / Sole Director

\_\_\_\_\_  
Signature of Director/Secretary

**SIGNED** by MICHAEL FOWKE

5/26/2022

on the \_\_\_\_\_ day of May 2022 before me:

DocuSigned by:

*Michael Fowke*

CD12D6B04B984D7...  
Signature of Michael Fowke

\_\_\_\_\_  
Witness

**Leaf Legal** || ABN 76 648 255 716  
PO Box 300 || The Gap QLD 4061  
Ph: 0491 605 488 || E: info@leaflegal.com.au

	Opening Balance	Drawdown	Repayment	Part (a) Interest	Part (b) Interest	Closing Balance
Sep-20	\$ -	\$300,000.00	\$ -	\$ -	\$ -	\$300,000.00
Oct-20	\$300,000.00	\$ -	\$ -		\$6,041.67	\$306,041.67
Nov-20	\$306,041.67	\$ -	\$ 4,788.60		\$6,041.67	\$307,294.73
Dec-20	\$307,294.73	\$ -	\$ -		\$6,041.67	\$313,336.40
Jan-21	\$313,336.40	\$ -	\$ 7,294.72		\$6,041.67	\$312,083.35
Feb-21	\$312,083.35	\$ -	\$ -		\$6,041.67	\$318,125.01
Mar-21	\$318,125.01	\$ -	\$ -		\$6,041.67	\$324,166.68
Apr-21	\$324,166.68	\$ -	\$ -		\$6,041.67	\$330,208.35
May-21	\$330,208.35	\$ -	\$ -		\$6,041.67	\$336,250.01
Jun-21	\$336,250.01	\$ -	\$ -		\$6,041.67	\$342,291.68
Jul-21	\$342,291.68	\$ -	\$ -		\$6,041.67	\$348,333.35
Aug-21	\$348,333.35	\$ -	\$ -		\$6,041.67	\$354,375.01
Sep-21	\$354,375.01	\$ -	\$ -	\$37,500.00	\$6,041.67	\$397,916.68
Oct-21	\$397,916.68	\$ -	\$ -	\$ 4,144.97	\$ -	\$402,061.65
Nov-21	\$402,061.65	\$ -	\$ -	\$ 4,188.14	\$ -	\$406,249.79
Dec-21	\$406,249.79	\$ -	\$ 6,000.00	\$ 4,231.77	\$ -	\$404,481.56
Jan-22	\$404,481.56	\$ -	\$ -	\$ 4,213.35	\$ -	\$408,694.91
Feb-22	\$408,694.91	\$ -	\$ -	\$ 4,257.24	\$ -	\$412,952.14
Mar-22	\$412,952.14	\$ -	\$ -	\$ 4,301.58	\$ -	\$417,253.73
Apr-22	\$417,253.73	\$ -	\$ -	\$ 4,346.39	\$ -	\$421,600.12
May-22	\$421,600.12	\$ -	\$ -	\$ 4,391.67	\$ -	\$425,991.79

Item 5      Part (a) Interest Rate      12.50%  
 Part (b) Interest      \$ 72,500

## Eddy Lee

---

**From:** Michael Fowke <michaelfowke@mail.com>  
**Sent:** 12 June 2022 3:36 PM  
**To:** Eddy Lee  
**Subject:** Re: RE: SMSF - MJCF Super  
**Attachments:** BOQ IB - June 2021.pdf

Hi Eddy

Attached is a copy of the BoQ bank transactions for June 2021.

I confirm that the final repayment was \$400,000 including principal and interest.



Regadrs Michael

**Sent:** Tuesday, June 07, 2022 at 10:58 AM  
**From:** "Eddy Lee" <eddy@herronaccountants.com.au>  
**To:** "'michaelfowke@mail.com'" <michaelfowke@mail.com>  
**Subject:** RE: SMSF - MJCF Super

Hi Michael, how are you?

Could you please assist with the following queries for me?

1. BOQ 23098151: please provide a copy of bank transaction list from 01/06/2021 to 30/06/2021.
2. Please confirm the SMSF settled with the loan + interest for \$400K. (i.e. \$300K principal + \$100K interest as per your spreadsheet)

Please let me know if you have any questions.

Have a great day.

Regards

**Eddy Lee CPA (SMSF Specialist)**

**ACCOUNTANT**

**NORTH LAKES | P 07 3204 4166**  
Unit 1, 48 Flinders Pde, North Lakes Qld 4509  
PO Box 504 North Lakes Qld 4509

# Rollover benefits statement

## When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

## Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

---

## Section A: Receiving fund

### 1 Australian business number (ABN)

### 2 Fund name

### 3 Postal address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

### 4 (a) Unique superannuation identifier (USI)

### (b) Member client identifier

---

## Section B: Member's details

### 5 Tax file number (TFN)

### 6 Full name

Title:

Family name

First given name

Other given names

### 7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

### 8 Date of birth

### 9 Sex

### 10 Daytime phone number (include area code)

### 11 Email address (if applicable)

---

## Section C: Rollover transaction details

❗ Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

### 12 Service period start date

### 13 Tax components

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

**Tax components TOTAL \$**

❗ Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.



**14 Preservation amounts**

Preserved amount \$  
KiwiSaver preserved amount \$  
Restricted non-preserved amount \$  
Unrestricted non-preserved amount \$

Preservation amounts TOTAL \$



❗ If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

---

**Section D: Non-complying funds**

❗ Only complete this section if you are a trustee of a non-complying fund.

**15 Contributions made to a non-complying fund on or after 10 May 2006**  
\$

---

**Section E: Transferring fund**

**16 Fund ABN**

**17 Fund name**

**18 Contact name**

Title:

Family name

First given name

Other given names

**19 Daytime phone number** (include area code)

**20 Email address** (if applicable)

---

## Section F: Declaration

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

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

### Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

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

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

**OR**

### Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

*I declare that:*

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

Name (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

---

## Where to send this form

- !** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.

A SuperStream rollover message for **Michael Jeffrey Charles Fowke** has been sent to **QSuper** on 27/06/2022.

Please arrange payment of **\$388,258.63** to the following bank details:

Account Name: **Scheme Administration**

BSB: **064013**

Account Number: **10004709**

Payment Reference Number: **717541958740627001**

**Important:** Please use Payment Reference Number provided above as the bank reference number when making payment. Under SuperStream standards, Payment Reference Number in SuperStream message and bank reference number **MUST** match.