

Financial statements and reports for the year ended 30 June 2022

J Rohozinski Superannuation Fund

Prepared for: J Rohozinski Superannuation Fund Pty Ltd

J Rohozinski Superannuation Fund

Operating Statement

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions	10	12,073.20	15,049.78
Dividends Received	9	0.00	4,648.97
Interest Received		1.95	21.55
Other Investment Income		2.89	0.00
Property Income	11	2,295.00	26,554.07
Investment Gains			
Changes in Market Values	12		
Realised Movements in Market Value		8,042.24	23,133.80
Unrealised Movements in Market Value		596,104.76	(74,159.17)
Other Investment Gains/Losses		(0.00)	22,791.82
Contribution Income			
Employer Contributions		4,275.00	0.00
Personal Non Concessional		0.00	78.00
Total Income		<u>622,795.04</u>	<u>18,118.82</u>
Expenses			
Accountancy Fees		14,025.00	7,784.70
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		715.00	355.30
ASIC Fees		56.00	55.00
Investment Expenses		2,742.90	5,280.85
Property Expenses - Agents Management Fees		0.00	1,000.00
Property Expenses - Council Rates		3,651.55	3,661.65
Property Expenses - Electricity and Gas		0.00	216.68
Property Expenses - Insurance Premium		454.31	454.31
Property Expenses - Land Tax		4,438.35	4,438.35
Property Expenses - Repairs Maintenance		0.00	200.00
Property Expenses - Strata Levy Fees		7,945.94	7,694.82
Property Expenses - Water Rates		831.61	1,182.31
		<u>35,119.66</u>	<u>32,582.97</u>
Member Payments			
Pensions Paid		26,000.00	44,625.00
Total Expenses		<u>61,119.66</u>	<u>77,207.97</u>
Benefits accrued as a result of operations before income tax		<u>561,675.38</u>	<u>(59,089.15)</u>
Income Tax Expense	13	(1,002.90)	0.00
Benefits accrued as a result of operations		<u>562,678.28</u>	<u>(59,089.15)</u>

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The accompanying notes form part of these financial statements.

Refer to compilation report

J Rohozinski Superannuation Fund

Detailed Statement of Financial Position



As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Managed Investments (Australian)	2		
Shaw & Partners Portfolio SMA00414213		124,601.14	167,733.26
Real Estate Properties (Australian - Non Residential)	3		
20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)		850,000.00	480,000.00
Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane		248,500.00	264,900.00
Units in Unlisted Unit Trusts (Australian)	4		
Rohozinski Investment Trust		610,891.78	356,621.99
Total Investments		<u>1,833,992.92</u>	<u>1,269,255.25</u>
Other Assets			
Bank Accounts	5		
ANZ Cash Management ***1179		88.93	86.04
Macquarie CMA (Elston Portfolio) ***9607		23.50	23.50
Macquarie CMA ***3187		1.04	3,070.84
Distributions Receivable			
Rohozinski Investment Trust		1.82	0.00
Shaw & Partners Portfolio SMA00414213		683.49	2,275.91
Prepaid Expenses		253.65	0.00
Income Tax Refundable		1,002.90	731.02
Total Other Assets		<u>2,055.33</u>	<u>6,187.31</u>
Total Assets		<u>1,836,048.25</u>	<u>1,275,442.56</u>
Less:			
Liabilities			
Sundry Creditors		613.07	0.00
Bond - 225 Wickham Terrace		0.00	1,800.00
Accrued distribution		0.00	885.66
Total Liabilities		<u>613.07</u>	<u>2,685.66</u>
Net assets available to pay benefits		<u>1,835,435.18</u>	<u>1,272,756.90</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	6, 7		
Rohozinski, Janet - Pension (ABP 2)		449,579.25	312,374.73
Rohozinski, Janet - Pension (ABP 5)		166,672.93	116,171.30
Rohozinski, Janet - Pension (ABP 6)		1,214,491.06	843,856.78
Rohozinski, Janet - Accumulation		4,691.94	354.09

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J Rohozinski Superannuation Fund Detailed Statement of Financial Position



As at 30 June 2022

	Note	2022	2021
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		<u>1,835,435.18</u>	<u>1,272,756.90</u>

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The accompanying notes form part of these financial statements.

Refer to compilation report

J Rohozinski Superannuation Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the J Rohozinski Superannuation Fund which comprise the statement of financial position as at 30 June 2022 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of J Rohozinski Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Simmons Livingstone & Associates

of

PO Box 806, OXFENFORD, Queensland 4210

Signed:

A handwritten signature in black ink, appearing to read 'Lyle'.

Dated: 26/04/2023

J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



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.

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



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. 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.

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: Managed Investments (Australian)

	2022 \$	2021 \$
Shaw & Partners Portfolio SMA00414213	124,601.14	167,733.26
	124,601.14	167,733.26

Note 3: Real Estate Properties (Australian - Non Residential)

	2022 \$	2021 \$
20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)	850,000.00	480,000.00

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	248,500.00	264,900.00
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1,098,500.00	744,900.00
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Note 4: Units in Unlisted Unit Trusts (Australian)

	2022 \$	2021 \$
Rohozinski Investment Trust	610,891.78	356,621.99
	610,891.78	356,621.99

Note 5: Banks and Term Deposits

	2022 \$	2021 \$
Banks		
ANZ Cash Management ***1179	88.93	86.04
Macquarie CMA (Elston Portfolio) ***9607	23.50	23.50
Macquarie CMA ***3187	1.04	3,070.84
	113.47	3,180.38

Note 6: Liability for Accrued Benefits

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	1,272,756.90	1,331,900.71
Benefits accrued as a result of operations	562,678.28	(59,089.15)
Current year member movements	0.00	(54.66)
Liability for accrued benefits at end of year	1,835,435.18	1,272,756.90

Note 7: 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	1,835,435.18	1,272,756.90

Note 8: Guaranteed Benefits

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

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Note 9: Dividends

	2022 \$	2021 \$
Amp Limited - Ordinary Fully Paid	0.00	607.14
Aristocrat Leisure Limited - Ordinary Fully Paid	0.00	31.43
BHP Group Limited	0.00	1,854.05
Beach Energy Limited - Ordinary Fully Paid	0.00	75.00
Brambles Limited - Ordinary Fully Paid	0.00	160.15
Cochlear Limited - X0081746460	0.00	17.25
Coles Group Limited.	0.00	0.87
Link Administration Holdings Limited	0.00	80.75
Macquarie Group Limited - Ordinary Fully Paid	0.00	204.00
Origin Energy Limited	0.00	231.75
Pendal Group Limited	0.00	424.44
Reliance Worldwide Corporation Limited - Ordinary Fully Paid	0.00	190.33
Seek Limited - Ordinary Fully Paid	0.00	70.57
Telstra Corporation Limited.	0.00	399.08
Treasury Wine Estates Limited - Ordinary Fully Paid	0.00	111.72
Woodside Petroleum Ltd	0.00	110.44
Worley Limited - Ordinary Fully Paid	0.00	80.00
	0.00	4,648.97

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Note 10: Trust Distributions

	2022 \$	2021 \$
Rohozinski Investment Trust	7,783.31	11,845.09
Shaw & Partners Portfolio SMA00414213	4,289.89	2,535.60
Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	0.00	114.63
Vaneck Vectors Australian Property Etf - Vaneck Vectors Australian Property Etf	0.00	106.94
Vanguard Ftse Europe Shares Etf	0.00	90.37
James Hardie Industries Plc - Chess Depository Interests 1:1	0.00	85.45
Ardea Real Outcome Fund	0.00	49.71
Macquarie Income Opp Fund	0.00	167.52
Ubs Emerging Markets Equity	0.00	7.24
Macquarie Asian Stars Fund	0.00	(17.31)
4 Dimensions Gbl Infrastructure	0.00	64.54
	12,073.20	15,049.78

Note 11: Rental Income

	2022 \$	2021 \$
Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	2,295.00	26,554.07
	2,295.00	26,554.07

Note 12: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Managed Investments (Australian)		
Macquarie Asian Stars Fund	0.00	526.56
Macquarie Investment Manager	0.00	(15,010.84)
Shaw & Partners Portfolio SMA00414213	(10,271.53)	(1,369.80)
	(10,271.53)	(15,854.08)
Real Estate Properties (Australian - Non Residential)		
20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)	362,873.47	(5,310.82)
Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	(16,400.00)	(50,100.00)
	346,473.47	(55,410.82)

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Shares in Listed Companies (Australian)

Amp Limited - Ordinary Fully Paid	0.00	4,727.00
Aristocrat Leisure Limited - Ordinary Fully Paid	0.00	(989.96)
BHP Group Limited	0.00	(8,005.23)
Beach Energy Limited - Ordinary Fully Paid	0.00	2,306.14
Brambles Limited - Ordinary Fully Paid	0.00	(5,535.46)
Coles Group Limited.	0.00	(8.70)
Echo Entertainment Group Limited - Ordinary Fully Paid	0.00	285.32
Flight Centre Travel Group Limited - Ordinary Fully Paid	0.00	(843.23)
Iluka Resources Limited - Ordinary Fully Paid	0.00	(964.20)
Macquarie Group Limited - Ordinary Fully Paid	0.00	88.20
National Australia Bank Limited	0.00	(0.01)
Origin Energy Limited	0.00	840.79
Pendal Group Limited	0.00	3,467.75
RIO Tinto Limited	0.00	1,349.70
Ramsay Health Care Limited	0.00	91.80
Reliance Worldwide Corporation Limited - Ordinary Fully Paid	0.00	3,143.11
Seek Limited - Ordinary Fully Paid	0.00	(3,833.74)
Tabcorp Holdings Limited	0.00	2,199.41
Telstra Corporation Limited.	0.00	(186.52)
Treasury Wine Estates Limited - Ordinary Fully Paid	0.00	(278.09)
Wesfarmers Limited - Ordinary Fully Paid	0.00	(1,548.61)
Woodside Petroleum Ltd	0.00	1,619.77
Woolworths Group Limited	0.00	0.01
	0.00	(2,074.75)

Shares in Listed Companies (Overseas)

Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	0.00	1,047.98
	0.00	1,047.98

Units in Listed Unit Trusts (Australian)

4 Dimensions Gbl Infrastructure	0.00	940.60
Gpt Group - Stapled Securities Fully Paid	0.00	(369.46)

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Ishares S&p 500 Aud Hedged Etf - Exchange Traded Fund Units Fully Paid	0.00	(773.40)
James Hardie Industries Plc - Chess Depository Interests 1:1	0.00	(927.76)
Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	0.00	(433.48)
Macquarie Income Opp Fund	0.00	248.04
Oil Search Limited - 10 Toea Ordinary Fully Paid	0.00	(2,016.38)
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	0.00	(77.29)
Ubs Emerging Markets Equity	0.00	(197.33)
Vanguard Ftse Europe Shares Etf	0.00	(965.63)
Westfield Corporation - Stapled Securities	0.00	(352.06)
	0.00	(4,924.15)
Units in Unlisted Unit Trusts (Australian)		
Rohozinski Investment Trust	259,902.82	3,056.65
	259,902.82	3,056.65
Total Unrealised Movement	596,104.76	(74,159.17)
Realised Movements in Market Value		
	2022	2021
	\$	\$
Managed Investments (Australian)		
Macquarie Asian Stars Fund	0.00	1,273.42
	0.00	1,273.42
Shares in Listed Companies (Australian)		
Amp Limited - Ordinary Fully Paid	0.00	(7,907.37)
Aristocrat Leisure Limited - Ordinary Fully Paid	0.00	3,161.90
BHP Group Limited	0.00	3,700.80
Beach Energy Limited - Ordinary Fully Paid	0.00	(2,934.64)
Brambles Limited - Ordinary Fully Paid	0.00	5,212.08
Cochlear Limited - X0081746460	0.00	277.09
Flight Centre Travel Group Limited - Ordinary Fully Paid	0.00	3,388.31
Link Administration Holdings Limited	0.00	521.00
Macquarie Group Limited - Ordinary Fully Paid	0.00	1,966.17

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



Origin Energy Limited	0.00	(2,611.90)
Pendal Group Limited	0.00	(2,074.90)
Reliance Worldwide Corporation Limited - Ordinary Fully Paid	0.00	(597.22)
Seek Limited - Ordinary Fully Paid	0.00	5,716.14
Tabcorp Holdings Limited	0.00	(2,244.73)
Telstra Corporation Limited.	0.00	464.98
Treasury Wine Estates Limited - Ordinary Fully Paid	0.00	111.93
Wesfarmers Limited - Ordinary Fully Paid	0.00	1,694.95
Woodside Petroleum Ltd	0.00	(1,463.01)
Worley Limited - Ordinary Fully Paid	0.00	215.08
	0.00	6,596.66
Shares in Listed Companies (Overseas)		
Virgin Money UK (ex Cybg Plc - Cdi 1:1 Foreign Exempt)	0.00	3,041.88
	0.00	3,041.88
Units in Listed Unit Trusts (Australian)		
4 Dimensions Gbl Infrastructure	0.00	(426.50)
Ab Gbl Eqts Fund	0.00	1,003.29
Ardea Real Outcome Fund	0.00	(36.67)
Franklin Global Growth Fund CI I	0.00	(16.45)
Ggg Partners Global Eq Aud Hedged	0.00	288.12
Ishares S&p 500 Aud Hedged Etf - Exchange Traded Fund Units Fully Paid	0.00	3,721.95
James Hardie Industries Plc - Chess Depository Interests 1:1	0.00	2,941.51
Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	0.00	460.42
Macquarie Income Opp Fund	0.00	(401.22)
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	0.00	598.12
Ubs Emerging Markets Equity	0.00	1,157.40
Vaneck Vectors Australian Property Etf - Vaneck Vectors Australian Property Etf	0.00	937.92
Vanguard Ftse Europe Shares Etf	0.00	1,455.06
Vanguard Msci Index International Shares (Hedged) Etf - Vanguard Msci Indx Inter	0.00	538.89

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J Rohozinski Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022



	0.00	12,221.84
Units in Unlisted Unit Trusts (Australian)		
Rohozinski Investment Trust	8,042.24	0.00
	8,042.24	0.00
Total Realised Movement	8,042.24	23,133.80
Changes in Market Values	604,147.00	(51,025.37)
Note 13: Income Tax Expense		
	2022	2021
The components of tax expense comprise	\$	\$
Current Tax	(1,002.90)	0.00
Income Tax Expense	(1,002.90)	0.00

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%	84,251.31	(8,863.35)
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	11.70
Increase in MV of Investments	89,415.71	(0.45)
Exempt Pension Income	2,661.45	9,188.25
Realised Accounting Capital Gains	1,206.34	3,487.35
Accounting Trust Distributions	1,810.98	183.90
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	14.25
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	7,722.00
SMSF Non-Deductible Expenses	4,796.10	4,845.75
Pension Payments	3,900.00	6,693.75
Franking Credits	176.08	0.00
Foreign Credits	7.32	0.00

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J Rohozinski Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022



Net Capital Gains	378.15	2,447.55
Taxable Trust Distributions	1,650.96	0.00
Distributed Foreign Income	105.59	0.00
Rounding	(0.03)	39.30
Income Tax on Taxable Income or Loss	171.00	0.00
Less credits:		
Franking Credits	1,173.88	0.00
Foreign Credits	0.02	0.00
Current Tax or Refund	(1,002.90)	0.00

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J Rohozinski Superannuation Fund Trustees Declaration



J Rohozinski Superannuation Fund Pty Ltd ACN: 109858899

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.

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

DocuSigned by:

Janet Rohozinski

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Janet Lynne Rohozinski
J Rohozinski Superannuation Fund Pty Ltd
Director

26 April 2023

J Rohozinski Superannuation Fund

Statement of Taxable Income



For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	561,675.38
Less	
Increase in MV of investments	596,104.76
Exempt current pension income	17,743.00
Realised Accounting Capital Gains	8,042.24
Accounting Trust Distributions	12,073.20
	<u>633,963.20</u>
Add	
SMSF non deductible expenses	31,974.00
Pension Payments	26,000.00
Franking Credits	1,173.88
Foreign Credits	48.81
Net Capital Gains	2,521.00
Taxable Trust Distributions	11,006.37
Distributed Foreign income	703.96
	<u>73,428.02</u>
SMSF Annual Return Rounding	(0.20)
	<u>1,140.00</u>
Taxable Income or Loss	<u>1,140.00</u>
Income Tax on Taxable Income or Loss	171.00
Less	
Franking Credits	1,173.88
Foreign Credits	0.02
	<u>(1,002.90)</u>
CURRENT TAX OR REFUND	<u>(1,002.90)</u>
Supervisory Levy	259.00
	<u>(743.90)</u>
AMOUNT DUE OR REFUNDABLE	<u>(743.90)</u>

DocuSigned by:

Janet Rohozinski

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J Rohozinski Superannuation Fund

Members Statement



Janet Rohozinski
 PO Box 996
 Southport, Queensland, 4215, Australia

Your Details

Date of Birth : 18/11/1956
 Age: 65
 Tax File Number: 564408438
 Date Joined Fund: 19/11/2011
 Service Period Start Date: 01/03/2012
 Date Left Fund:
 Member Code: ROHJAN00002P
 Account Start Date: 01/07/2012
 Account Phase: Retirement Phase
 Account Description: ABP 2

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits: 449,579.25
 Total Death Benefit: 449,579.25
 Disability Benefit: 0.00

Your Balance

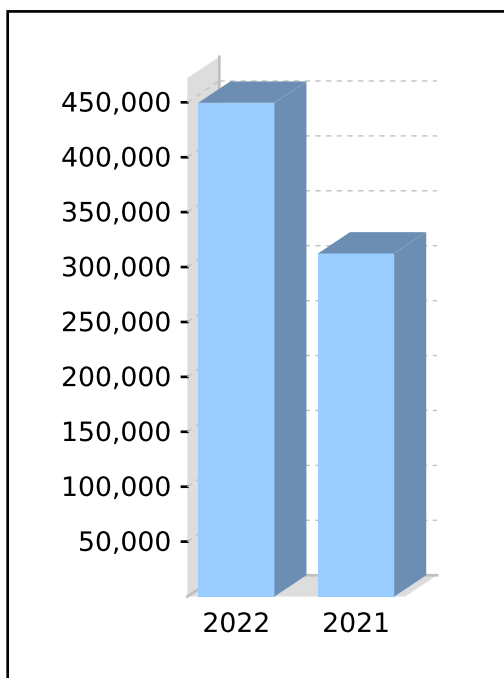
Total Benefits 449,579.25

Preservation Components

Preserved
 Unrestricted Non Preserved 449,579.25
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 449,579.25
 Taxable
 Investment Earnings Rate 45.93%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	312,374.73	322,357.43
<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		
Net Earnings	143,454.52	(3,532.70)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	6,250.00	6,450.00
Contributions Tax		
Income Tax		
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		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	449,579.25	312,374.73

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Janet Rohozinski

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J Rohozinski Superannuation Fund

Members Statement



Janet Rohozinski
PO Box 996
Southport, Queensland, 4215, Australia

Your Details

Date of Birth : 18/11/1956
Age: 65
Tax File Number: 564408438
Date Joined Fund: 19/11/2011
Service Period Start Date: 01/07/2012
Date Left Fund:
Member Code: ROHJAN00005P
Account Start Date: 01/07/2016
Account Phase: Retirement Phase
Account Description: ABP 5

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 166,672.93
Total Death Benefit: 166,672.93
Disability Benefit: 0.00

Your Balance

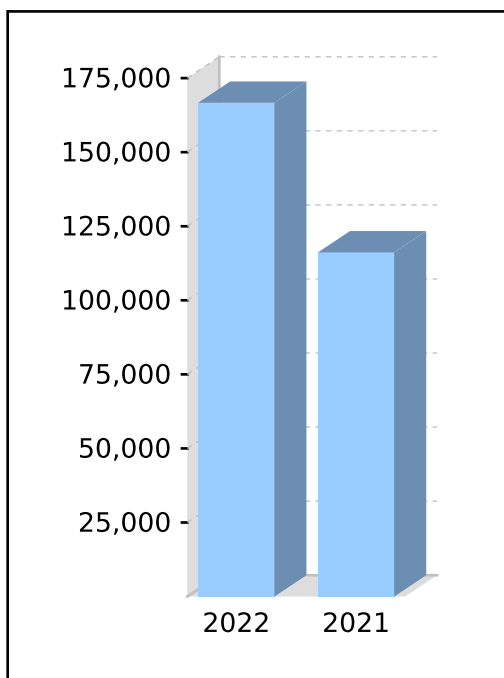
Total Benefits 166,672.93

Preservation Components

Preserved
Unrestricted Non Preserved 166,672.93
Restricted Non Preserved

Tax Components

Tax Free (95.36%) 158,936.11
Taxable 7,736.82
Investment Earnings Rate 45.95%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	116,171.30	119,885.12
<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		
Net Earnings	53,371.63	(1,313.82)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,870.00	2,400.00
Contributions Tax		
Income Tax		
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		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	166,672.93	116,171.30

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Janet Rohozinski

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J Rohozinski Superannuation Fund

Members Statement



Janet Rohozinski
PO Box 996
Southport, Queensland, 4215, Australia

Your Details

Date of Birth : 18/11/1956
Age: 65
Tax File Number: 564408438
Date Joined Fund: 19/11/2011
Service Period Start Date: 01/07/2012
Date Left Fund:
Member Code: ROHJAN00007P
Account Start Date: 01/07/2017
Account Phase: Retirement Phase
Account Description: ABP 6

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 1,214,491.06
Total Death Benefit: 1,214,491.06
Disability Benefit: 0.00

Your Balance

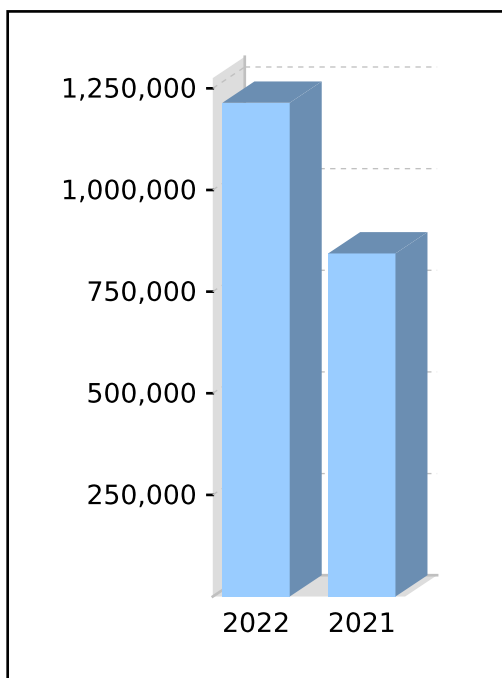
Total Benefits 1,214,491.06

Preservation Components

Preserved
Unrestricted Non Preserved 1,214,491.06
Restricted Non Preserved

Tax Components

Tax Free (28.74%) 349,033.68
Taxable 865,457.38
Investment Earnings Rate 45.93%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	843,856.78	889,378.45
<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		
Net Earnings	387,514.28	(9,746.67)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	16,880.00	35,775.00
Contributions Tax		
Income Tax		
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		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	1,214,491.06	843,856.78

DocuSigned by:

Janet Rohozinski

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J Rohozinski Superannuation Fund

Members Statement



Janet Rohozinski
PO Box 996
Southport, Queensland, 4215, Australia

Your Details

Date of Birth : 18/11/1956
Age: 65
Tax File Number: 564408438
Date Joined Fund: 19/11/2011
Service Period Start Date: 04/11/2019
Date Left Fund:
Member Code: ROHJAN00008A
Account Start Date: 04/11/2019
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries: N/A
Nomination Type: N/A
Vested Benefits: 4,691.94
Total Death Benefit: 4,691.94
Disability Benefit: 0.00

Your Balance

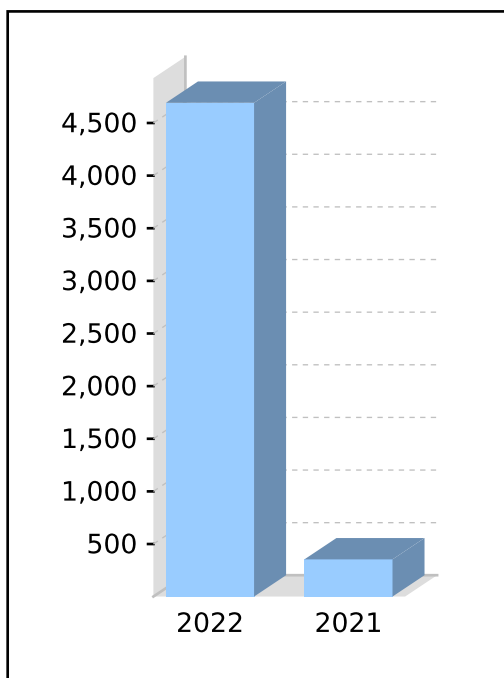
Total Benefits 4,691.94

Preservation Components

Preserved
Unrestricted Non Preserved 4,691.94
Restricted Non Preserved

Tax Components

Tax Free 353.00
Taxable 4,338.94
Investment Earnings Rate 142.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	354.09	279.71
<u>Increases to Member account during the period</u>		
Employer Contributions	4,275.00	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		78.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	233.85	(3.62)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	641.25	
Income Tax	(470.25)	
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		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	4,691.94	354.09

DocuSigned by:

Janet Rohozinski

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J Rohozinski Superannuation Fund

Minutes of a meeting of the Director(s)

held on 26 April 2023 at Unit T30 28 Bayview Street, Runaway Bay, Queensland 4216



- PRESENT:** Janet Lynne Rohozinski
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- 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.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 and it was resolved that such statements be and are hereby adopted as tabled.
- 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
- Super Audits
- of
- Box 3376, RUNDLE MALL, South Australia 5000
- act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
- Simmons Livingstone & Associates
- 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

J Rohozinski Superannuation Fund

Minutes of a meeting of the Director(s)

held on 26 April 2023 at Unit T30 28 Bayview Street, Runaway Bay, Queensland 4216



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

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

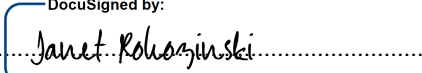
The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

DocuSigned by:

Janet Lynne Rohozinski
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Chairperson

J Rohozinski Superannuation Fund

Investment Summary Report

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Cash Management ***1179		88.930000	88.93	88.93	88.93			0.00 %
Macquarie CMA (Elston Portfolio) ***9607		23.500000	23.50	23.50	23.50			0.00 %
Macquarie CMA ***3187		1.040000	1.04	1.04	1.04			0.00 %
			113.47		113.47			0.01 %
Managed Investments (Australian)								
ROHOJSHA Shaw & Partners Portfolio W SMA00414213	1.00	124,601.140000	124,601.14	136,242.47	136,242.47	(11,641.33)	(8.54) %	6.79 %
			124,601.14		136,242.47	(11,641.33)	(8.54) %	6.79 %
Real Estate Properties (Australian - Non Residential)								
DOOLONG 20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)	1.00	850,000.000000	850,000.00	310,770.43	310,770.43	539,229.57	173.51 %	46.34 %
L354&225 Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	1.00	248,500.000000	248,500.00	309,928.79	309,928.79	(61,428.79)	(19.82) %	13.55 %
			1,098,500.00		620,699.22	477,800.78	76.98 %	59.89 %
Shares in Listed Companies (Australian)								
WESN.AX Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid	0.00	41.710000	0.00	75,000.00	0.15	(0.15)	(100.00) %	0.00 %
			0.00		0.15	(0.15)	(100.00) %	0.00 %
Units in Unlisted Unit Trusts (Australian)								
ROHOZINSK Rohozinski Investment Trust I	141,183.00	4.326950	610,891.78	1.00	141,258.97	469,632.81	332.46 %	33.31 %
			610,891.78		141,258.97	469,632.81	332.46 %	33.31 %
			1,834,106.39		898,314.28	935,792.11	104.17 %	100.00 %

DocuSigned by:

Janet Rohozinski

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J Rohozinski Superannuation Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
ANZ Cash Management ***1179		86.04		2.89					88.93	88.93
Macquarie CMA (Elston Portfolio) ***9607		23.50							23.50	23.50
Macquarie CMA ***3187		3,070.84		64,185.73		(67,255.53)			1.04	1.04
		3,180.38		64,188.62		(67,255.53)			113.47	113.47
Managed Investments (Australian)										
ROHOJSHAW - Shaw & Partners Portfolio SMA00414213	1.00	169,103.06		3,139.41		(36,000.00)	0.00	1.00	136,242.47	124,601.14
		169,103.06		3,139.41		(36,000.00)	0.00		136,242.47	124,601.14
Real Estate Properties (Australian - Non Residential)										
DOOLONG - 20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)	1.00	303,643.90		7,126.53				1.00	310,770.43	850,000.00
L354&225 - Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	1.00	309,928.79						1.00	309,928.79	248,500.00
		613,572.69		7,126.53					620,699.22	1,098,500.00
Shares in Listed Companies (Australian)										
WESN.AX - Wesfarmers Limited - Partially Protected Ordinary Shares Fully Paid	0.00	0.15						0.00	0.15	0.00
		0.15							0.15	0.00

J Rohozinski Superannuation Fund Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
Units in Unlisted Unit Trusts (Australian)										
ROHOZINSKI - Rohozinski Investment Trust	146,813.00	146,892.00			(5,630.00)	(5,633.03)	8,042.24	141,183.00	141,258.97	610,891.78
		146,892.00				(5,633.03)	8,042.24		141,258.97	610,891.78
	932,748.28			74,454.56		(108,888.56)	8,042.24		898,314.28	1,834,106.39

J Rohozinski Superannuation Fund

Investment Performance

As at 30 June 2022

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
ANZ Cash Management ***1179	86.04	0.00	0.00	88.93	0.00	0.00	2.89	2.89	3.36 %
Macquarie CMA (Elston Portfolio) ***9607	23.50	0.00	0.00	23.50	0.00	0.00	0.00	0.00	0.00 %
Macquarie CMA ***3187	3,070.84	0.00	0.00	1.04	0.00	0.00	1.95	1.95	0.06 %
	3,180.38	0.00	0.00	113.47	0.00	0.00	4.84	4.84	0.15 %
Managed Investments (Australian)									
ROHOJSHA Shaw & Partners Portfolio SMA00414213	167,733.26	3,139.41	36,000.00	124,601.14	0.00	(10,271.53)	2,720.87	(7,550.66)	(5.60) %
	167,733.26	3,139.41	36,000.00	124,601.14	0.00	(10,271.53)	2,720.87	(7,550.66)	(5.60) %
Real Estate Properties (Australian - Non Residential)									
DOOLONG 20-26 Doolong South Road, Wondunna Qld 4855 (Vacant land)	480,000.00	7,126.53	0.00	850,000.00	0.00	362,873.47	0.00	362,873.47	74.49 %
L354&225 Lot 354 & Car Park 225 Watkins Medical Centre, 225 Wickham Terrace, Brisbane	264,900.00	0.00	0.00	248,500.00	0.00	(16,400.00)	(15,026.76)	(31,426.76)	(11.86) %
	744,900.00	7,126.53	0.00	1,098,500.00	0.00	346,473.47	(15,026.76)	331,446.71	44.07 %
Units in Unlisted Unit Trusts (Australian)									
ROHOZINS Rohozinski Investment Trust	356,621.99	0.00	5,633.03	610,891.78	8,042.24	259,902.82	7,783.31	275,728.37	78.56 %
	356,621.99	0.00	5,633.03	610,891.78	8,042.24	259,902.82	7,783.31	275,728.37	78.56 %
	1,272,435.63	10,265.94	41,633.03	1,834,106.39	8,042.24	596,104.76	(4,517.74)	599,629.26	48.32 %