

**S & R Rogers Super Fund**

**A.B.N. 67 078 107 001**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2020**

# Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>REVENUE</b>			
<b>Contribution Revenue</b>			
Member Non-Concessional Contributions		4,334	-
Employer Concessional Contributions		6,609	5,438
Co-Contribution Financed Benefits		-	326
		<b>10,943</b>	<b>5,764</b>
<b>Other Revenue</b>			
Term Deposits	2	35,553	44,350
Cash at Bank	3	213	800
		<b>35,766</b>	<b>45,150</b>
<b>Total Revenue</b>		<b>46,709</b>	<b>50,914</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	4	2,101	2,057
Investment Expenses	5	24	-
Fund Lodgement Expenses	6	259	259
		<b>2,384</b>	<b>2,316</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>44,325</b>	<b>48,598</b>
<b>Tax Expense</b>			
Fund Tax Expenses	7	896	756
		<b>896</b>	<b>756</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>43,429</b>	<b>47,842</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

## Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>INVESTMENTS</b>			
<b>OTHER ASSETS</b>			
Term Deposits	8	731,478	1,449,537
Cash at Bank	9	46,566	58,868
		<b>778,044</b>	<b>1,508,405</b>
<b>TOTAL ASSETS</b>		<b>778,044</b>	<b>1,508,405</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	10	104	(516)
Financial Position Rounding		-	1
Sundry Creditors	11	198	-
		<b>302</b>	<b>(515)</b>
<b>TOTAL LIABILITIES</b>		<b>302</b>	<b>(515)</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>777,742</b>	<b>1,508,920</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	12	777,742	1,508,920
		<b>777,742</b>	<b>1,508,920</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

## Notes to the Financial Statements

For the year ended 30 June 2020

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### Note 1: Statement of Significant Accounting Policies

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The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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.

#### 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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

## Notes to the Financial Statements

For the year ended 30 June 2020

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

### Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

### d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

### e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

### f. 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.

### g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded 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.

Except for business combinations, 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.

## Notes to the Financial Statements

For the year ended 30 June 2020

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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.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

### h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

### i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

## Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
<b>Note 2: Term Deposits</b>		
Bendigo Bank Term Deposit	2,891	2,892
Beyond Bank Term Deposit	11,222	12,800
Commonwealth Bank Term Deposit	1,206	3,817
Commonwealth Bank Term Deposit	2,863	3,670
Commonwealth Term Deposit	2,514	6,398
ME Bank Business Term Deposit	2,923	2,969
People Choice Term Deposit - 307	9,000	9,000
People Choice Term Deposit - 325	2,934	2,804
	<b>35,553</b>	<b>44,350</b>
<b>Note 3: Cash at Bank</b>		
Beyond Bank monEsaver	9	272
Macquarie Cash Management Account	204	528
	<b>213</b>	<b>800</b>
<b>Note 4: Fund Administration Expenses</b>		
Accountancy Fees	924	902
Actuarial Fees	363	363
Audit Fees	814	792
	<b>2,101</b>	<b>2,057</b>
<b>Note 5: Investment Expenses</b>		
Bank Charges	24	-
	<b>24</b>	<b>-</b>
<b>Note 6: Fund Lodgement Expenses</b>		
ATO Annual Return Fee - Supervisory levy	259	259
	<b>259</b>	<b>259</b>
<b>Note 7: Fund Tax Expenses</b>		
Income Tax Expense	896	756
	<b>896</b>	<b>756</b>

## Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
<b>Note 8: Term Deposits</b>		
Bendigo Bank Term Deposit	101,478	101,478
Beyond Bank Term Deposit	-	400,000
Commonwealth Bank Term Deposit	-	119,615
Commonwealth Bank Term Deposit	-	115,000
Commonwealth Term Deposit	-	200,503
Defence Bank 3157	400,000	-
ME Bank Business Term Deposit	110,000	110,000
ME Bank Term Deposit 4055	120,000	-
People Choice Term Deposit - 325	-	102,941
People Choice Term Deposit - 307	-	300,000
	<b>731,478</b>	<b>1,449,537</b>
<b>Note 9: Cash at Bank</b>		
Beyond Bank monEsaver	-	2
Macquarie Cash Management Account	46,566	58,866
	<b>46,566</b>	<b>58,868</b>
<b>Note 10: Provisions for Tax - Fund</b>		
Provision for Income Tax (Fund)	104	(516)
	<b>104</b>	<b>(516)</b>
<b>Note 11: Sundry Creditors</b>		
Sundry Creditors Number 1	198	-
	<b>198</b>	<b>-</b>
<b>Note 12A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	1,508,920	1,521,674
Add: Increase (Decrease) in Members' Benefits	43,429	47,843
Less: Benefit Paid	774,607	60,596
<b>Liability for Members' Benefits End</b>	<b>777,742</b>	<b>1,508,920</b>
<b>Note 12B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	5,038
Total Vested Benefits	777,742	1,508,920



# **Compilation Report**

For the year ended 30 June 2020

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We have compiled the accompanying special purpose financial statements of S & R Rogers Super Fund, which comprise the statement of financial position as at 30 June 2020, 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 Trustees**

The Trustees of S & R Rogers Super 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 Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 Trustees 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.

Firm: TTO Chartered Accountants  
Address: 234 Sturt Street  
ADELAIDE SA 5000  
AUSTRALIA

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

Date: \_\_\_\_\_

## **S & R Rogers Super Fund**

### **Trustee Declaration**

For the year ended 30 June 2020

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The trustees have determined that the fund is not a reporting entity. The trustees have determined that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member statements for the 30 June 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member 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 2020.

Signed in accordance with a resolution of the trustees by:

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Stephen Roy Rogers

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Roxanne Lynette Rogers

Date: \_\_/\_\_/\_\_\_\_

# Investment Summary

As at 30 June 2020

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Macquarie Cash Management Account	-	-	-	-	46,565.94	46,565.94	-	-	5.99
					<b>46,565.94</b>	<b>46,565.94</b>	<b>-</b>		<b>5.99</b>
<b>Fixed Interest Securities</b>									
Bendigo Bank Term Deposit	-	-	-	-	101,478.08	101,478.08	-	-	13.04
Defence Bank 3157	-	-	-	-	400,000.00	400,000.00	-	-	51.41
ME Bank Business Term Deposit	-	-	-	-	110,000.00	110,000.00	-	-	14.14
ME Bank Term Deposit 4055	-	-	-	-	120,000.00	120,000.00	-	-	15.42
					<b>731,478.08</b>	<b>731,478.08</b>	<b>-</b>		<b>94.01</b>
<b>Total Investments</b>					<b>778,044.02</b>	<b>778,044.02</b>	<b>-</b>		<b>100.00</b>

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.  
Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$  
Gain / Loss % is equal to Gain Loss \$ divided by Actual Cost \$, expressed as a percentage.

# Member Account Balances

For the year ended 30 June 2020

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Rogers, Roxanne (64)</b>									
Accumulation	-	-	-	-	-	-	-	-	-
Accum (00002)									
Pension									
ABP (00010) - 88.02%	649,962.03	-	-	-	-	-	503,148.08	12,104.30	158,918.25
	<b>649,962.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>503,148.08</b>	<b>12,104.30</b>	<b>158,918.25</b>
	<b>649,962.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>503,148.08</b>	<b>12,104.30</b>	<b>158,918.25</b>
<b>Rogers, Stephen (65)</b>									
Accumulation									
Accum (00001)	5,037.68	858,254.52	6,609.29	(858,958.20)	991.39	-	-	110.21	10,062.11
Pension									
ABP (00008) - 68.29%	820,995.99	-	-	-	-	-	820,995.99	-	-
ABP (00009) - 76.10%	32,924.53	-	-	-	-	-	32,924.53	-	-
ABP (00011) - 68.23%	-	-	-	858,958.20	-	-	271,459.32	21,263.23	608,762.11
	<b>853,920.52</b>	<b>-</b>	<b>-</b>	<b>858,958.20</b>	<b>-</b>	<b>-</b>	<b>1,125,379.84</b>	<b>21,263.23</b>	<b>608,762.11</b>
	<b>858,958.20</b>	<b>858,254.52</b>	<b>6,609.29</b>	<b>-</b>	<b>991.39</b>	<b>-</b>	<b>1,125,379.84</b>	<b>21,373.44</b>	<b>618,824.22</b>
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	<b>1,508,920.23</b>	<b>858,254.52</b>	<b>6,609.29</b>	<b>-</b>	<b>991.39</b>	<b>-</b>	<b>1,628,527.92</b>	<b>33,477.74</b>	<b>777,742.47</b>

CALCULATED FUND EARNING RATE:	2.6116 %
APPLIED FUND EARNING RATE:	2.6116 %

# Member Statement

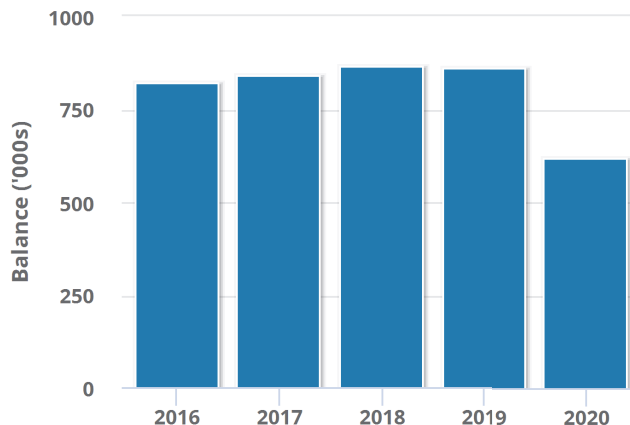
For the year ended 30 June 2020

## Member details

**Mr Stephen Roy Rogers**  
**53 Newcombe Avenue**  
**WEST LAKES SHORE SA 5020**

Valid TFN Supplied: Yes  
 Date of Birth: 30/09/1954  
 Date Joined Fund: 18/02/2011  
 Date Employed:  
 Eligible Service Date: 18/02/2011

## Your recent balance history



### YOUR OPENING BALANCE

**\$858,958.20**

**(\$240,133.98)**

Balance Decrease

### YOUR CLOSING BALANCE

**\$618,824.22**

### Your Net Fund Return

**2.6116%**

## Your account at a glance

**Opening Balance as at 01/07/2019** **\$858,958.20**

### What has been added to your account

Employer Concessional Contributions	\$6,609.29
Internal Transfers	\$853,920.52
Member Non-Concessional Contributions	\$4,334.00
Purchase Price of Pension	\$858,958.20

### What has been deducted from your account

Contribution Tax	\$991.39
Pension Payments During Period	\$271,459.32
Transfers to Pension Account	\$858,958.20
Withdrawals/Rollouts	\$853,920.52

**New Earnings** **\$21,373.44**

**Closing Balance at 30/06/2020** **\$618,824.22**

# Member Statement

For the year ended 30 June 2020

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## Consolidated - Mr Stephen Roy Rogers

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### ACCESS TO YOUR BENEFITS

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Unrestricted non-preserved (Generally available to be withdrawn)	\$618,824.22
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

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Tax Free Component	\$419,669.36
Taxable Component	\$199,154.86

### YOUR INSURANCE COVER

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	<b>\$0.00</b>

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$618,824.22
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	2.61 %
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# Member Statement

For the year ended 30 June 2020

## Accumulation Account - Mr Stephen Roy Rogers

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2019</b>	<b>\$5,037.68</b>
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#### What has been added to your account

Employer Concessional Contributions	\$6,609.29
Internal Transfers	\$853,920.52
Member Non-Concessional Contributions	\$4,334.00

#### What has been deducted from your account

Contribution Tax	\$991.39
Transfers to Pension Account	\$858,958.20

<b>New Earnings</b>	<b>\$110.21</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$10,062.11</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$10,062.11
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$4,334.00
Taxable Component	\$5,728.11

# Member Statement

For the year ended 30 June 2020

## Account Based Pension - Mr Stephen Roy Rogers

### PENSION ACCOUNT DETAILS

Member ID	00008
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2017
Reversionary Pension	No

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2019</b>	<b>\$820,995.99</b>
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### What has been deducted from your account

Withdrawals/Rollouts	\$820,995.99
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<b>New Earnings</b>	<b>\$0.00</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$0.00</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Tax Free Proportion %	0.00%
Taxable Component	\$0.00



# Member Statement

For the year ended 30 June 2020

## Account Based Pension - Mr Stephen Roy Rogers

### PENSION ACCOUNT DETAILS

Member ID	00009
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2018
Reversionary Pension	No

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2019</b>	<b>\$32,924.53</b>
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### What has been deducted from your account

Withdrawals/Rollouts	\$32,924.53
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<b>New Earnings</b>	<b>\$0.00</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$0.00</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Tax Free Proportion %	0.00%
Taxable Component	\$0.00

# Member Statement

For the year ended 30 June 2020

## Account Based Pension - Mr Stephen Roy Rogers

### PENSION ACCOUNT DETAILS

Member ID	00011
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2019
Reversionary Pension	No

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2019</b>	<b>\$0.00</b>
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### What has been added to your account

Purchase Price of Pension	\$858,958.20
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### What has been deducted from your account

Pension Payments During Period	\$271,459.32
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<b>New Earnings</b>	<b>\$21,263.23</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$608,762.11</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$608,762.11
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$415,335.36
Tax Free Proportion %	68.23%
Taxable Component	\$193,426.75

# Member Statement

For the year ended 30 June 2020

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## YOUR BENEFICIARY(s) - Mr Stephen Roy Rogers

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No beneficiaries have been recorded.

## FUND CONTACT DETAILS

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**Stephen Roy Rogers**

(08) 8211 9426

53 Newcombe Avenue

WEST LAKES SHORE SA 5020

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## ADMINISTRATOR CONTACT DETAILS

---

**Stephen Roy Rogers**

53 Newcombe Avenue

WEST LAKES SHORE SA 5020

(08) 8211 9426

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# Member Statement

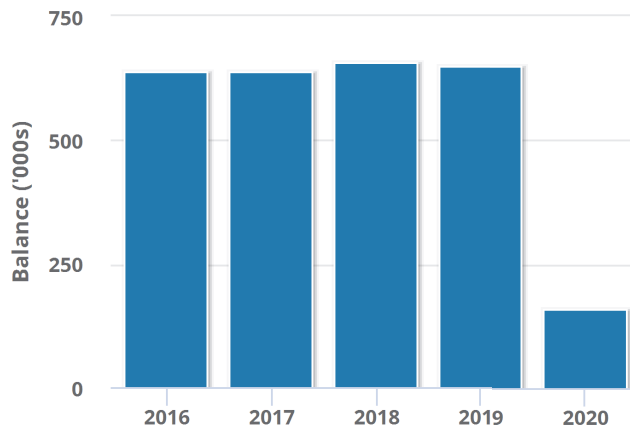
For the year ended 30 June 2020

## Member details

**Mrs Roxanne Lynette Rogers**  
**53 Newcombe Avenue**  
**WEST LAKES SHORE SA 5020**

Valid TFN Supplied: Yes  
Date of Birth: 23/01/1956  
Date Joined Fund: 18/02/2011  
Date Employed:  
Eligible Service Date: 28/01/1987

## Your recent balance history



### YOUR OPENING BALANCE

\$649,962.03

(\$491,043.78)

Balance Decrease

### YOUR CLOSING BALANCE

\$158,918.25

### Your Net Fund Return

2.6116%

## Your account at a glance

Opening Balance as at 01/07/2019	\$649,962.03
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### What has been deducted from your account

Pension Payments During Period	\$503,148.08
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<b>New Earnings</b>	<b>\$12,104.30</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$158,918.25</b>
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# Member Statement

For the year ended 30 June 2020

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## Consolidated - Mrs Roxanne Lynette Rogers

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### ACCESS TO YOUR BENEFITS

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Unrestricted non-preserved (Generally available to be withdrawn)	\$158,918.25
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

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Tax Free Component	\$139,878.02
Taxable Component	\$19,040.23

### YOUR INSURANCE COVER

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$158,918.25
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	2.61 %
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# Member Statement

For the year ended 30 June 2020

## Account Based Pension - Mrs Roxanne Lynette Rogers

### PENSION ACCOUNT DETAILS

Member ID	00010
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2018
Reversionary Pension	No

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2019</b>	<b>\$649,962.03</b>
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### What has been deducted from your account

Pension Payments During Period	\$503,148.08
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<b>New Earnings</b>	<b>\$12,104.30</b>
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<b>Closing Balance at 30/06/2020</b>	<b>\$158,918.25</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$158,918.25
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

### YOUR TAX COMPONENTS

Tax Free Component	\$139,878.02
Tax Free Proportion %	88.02%
Taxable Component	\$19,040.23

# Member Statement

For the year ended 30 June 2020

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## **YOUR BENEFICIARY(s) - Mrs Roxanne Lynette Rogers**

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No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

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### **Stephen Roy Rogers**

(08) 8211 9426  
53 Newcombe Avenue  
WEST LAKES SHORE SA 5020

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## **ADMINISTRATOR CONTACT DETAILS**

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### **Stephen Roy Rogers**

53 Newcombe Avenue  
WEST LAKES SHORE SA 5020

(08) 8211 9426

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# Minutes of Meeting of the Trustees of S & R Rogers Super Fund

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**Held at:** 53 Newcombe Avenue  
WEST LAKES SHORE SA 5020

**Held on:**

**Present:** Stephen Roy Rogers  
Roxanne Lynette Rogers

**Minutes:** The Chair reported that the minutes of the previous meeting had been signed as a true record.

**Financial Statements:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the 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 30th June 2020 and it was resolved that such statements be and are hereby adopted as tabled.

**Trustee Declaration:** It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.

**Income Tax 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 30th June 2020, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by TTO Chartered Accountants.

**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, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

**Allocation of Income:**

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment  
Acquisitions/Disposals:**

It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2020.

**Auditors and Tax  
Agents:**

It was resolved that Tony Boys will continue acting as auditor and TTO Chartered Accountants will continue as tax agent of the fund for the year ending 30th June 2021.

**Trustee's Status:**

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

**Signed as a true and correct record**

**Chairperson:**

**Date:**

## Notice of intent to claim a tax deduction for superannuation contributions

### Section A: Your details

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<b>1 Tax File Number</b>	566-132-599
<b>2 Name</b>	Mr Stephen Roy Rogers
<b>3 Date of Birth</b>	30/09/1954
<b>4 Current postal address</b>	53 Newcombe Avenue WEST LAKES SHORE SA 5020

**5 Daytime phone number**

### Section B: Contribution Details

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<b>6 Fund Name</b>	S & R Rogers Super Fund
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<b>7 Fund Australian Business Number (ABN)</b>	67 078 107 001
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<b>8 Member account number</b>	00001
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#### **9 Personal contribution details**

Financial year ended	30/06/2020
My total personal contributions to this fund for the financial year	\$4,334.00
Amount of these contributions I will be claiming as a tax deduction	\$0.00

### Section C: Declaration

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#### **Intention to claim a tax deduction**

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

**Name** Mr Stephen Roy Rogers

**Signature** **Date**

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30/06/2020

Mr Stephen Roy Rogers  
53 Newcombe Avenue  
WEST LAKES SHORE SA 5020

Dear Mr Rogers

**Superannuation Contributions  
S & R Rogers Super Fund**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

<b>Amount of contributions made for the year ended 30/06/2020</b>	\$4,334.00
<b>Amount of contributions to be claimed as an income tax deduction.</b>	\$0.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

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Mr Stephen Roy Rogers  
Trustee