

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

# Create Entries Report

For the period 01 July 2021 to 30 June 2022

## Create Entries Financial Year Summary 01 July 2021 - 30 June 2022

Total Profit	Amount
Income	235,055.54
Less Expense	3,579.00
<b>Total Profit</b>	<b>231,476.54</b>

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	231,476.54
Less Permanent Differences	199,404.76
Less Timing Differences	0.00
Less Exempt Pension Income	814.00
Less Other Non Taxable Income	(320.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	64.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,347.31
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	2,171.00
Add Taxable Trust Distributions	2,171.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.09)
<b>Taxable Income</b>	<b>33,989.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>5,098.35</b>

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	203,796.54
Franking Credits	2,347.31
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>206,143.85</b>

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	5,098.35
Member Specific Income Tax	(4,200.00)
<b>Total Income Tax Expense Allocation</b>	<b>898.35</b>

Calculation of Non Deductible Expense Percentage(s)	Amount
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Calculation of Non Deductible Expense Percentage(s)	Amount
<b>General Expense Calculation</b>	
Total Member Contributions	28,000.00
Gross Interest	2.00
Franked Dividend	5,477.00
Dividend Franking Credit	2,347.00
Gross Trust Distributions	2,171.00
Less exempt pension income	814.00
<b>Total Assessable Income (A)</b>	<b>37,183.00</b>
Total Assessable Income	37,183.00
Exempt Pension Income	814.00
<b>Total Income (B)</b>	<b>37,997.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non Deductible General Expense Percentage</b>	<b>2.142%</b>
<b>Investment Expense Calculation</b>	
Gross Interest	2.00
Franked Dividend	5,477.00
Dividend Franking Credit	2,347.00
Gross Trust Distributions	2,171.00
<b>Total Investment Income (B)</b>	<b>9,997.00</b>
Less Non-Assessable Investment Income	814.00
<b>Total Investment Assessable Income (A)</b>	<b>9,183.00</b>
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>8.142%</b>

## Final Segment 1 from 01 July 2021 to 30 June 2022

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	235,055.54
Less Expense	3,579.00
<b>Total Profit</b>	<b>231,476.54</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	231,476.54
Less Permanent Differences	199,404.76
Less Timing Differences	0.00
Less Exempt Pension Income	815.84
Less Other Non Taxable Income	(320.00)
Add SMSF Non Deductible Expenses	64.26
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	2,347.31
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	2,171.00
Add Taxable Trust Distributions	2,171.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.49
<b>Taxable Income</b>	<b>33,989.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>5,098.35</b>

Member Weighted Balance Summary	Weighting%	Amount
Richard Desmond Smith(SMIRIC00001P)	6.16	16,898.69
Richard Desmond Smith(SMIRIC00002A)	0.01	32.61
Diana Joy Smith(SMIDIA00001P)	2.00	5,472.15
Diana Joy Smith(SMIDIA00002A)	0.01	32.61
Karl Desmond Smith(SMIKAR00001A)	35.92	98,480.65
Adam Desmond Smith(SMIADA00001A)	55.90	153,277.06

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	203,796.54
Franking Credits	2,347.31
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>206,143.85</b>

Allocation to Members	Weighting%	Amount
Richard Desmond Smith(SMIRIC00001P)	6.16	12,698.46
Richard Desmond Smith(SMIRIC00002A)	0.01	20.61
Diana Joy Smith(SMIDIA00001P)	2.00	4,122.88
Diana Joy Smith(SMIDIA00002A)	0.01	20.61
Karl Desmond Smith(SMIKAR00001A)	35.92	74,046.87
Adam Desmond Smith(SMIADA00001A)	55.90	115,234.42

Accumulation Weighted Balance Summary	Weighting%	Amount
Richard Desmond Smith(SMIRIC00001P)	0.00	16,898.69
Richard Desmond Smith(SMIRIC00002A)	0.01	32.61
Diana Joy Smith(SMIDIA00001P)	0.00	5,472.15
Diana Joy Smith(SMIDIA00002A)	0.01	32.61
Karl Desmond Smith(SMIKAR00001A)	39.11	98,480.65
Adam Desmond Smith(SMIADA00001A)	60.87	153,277.06

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	5,098.35
Member Specific Income Tax	(4,200.00)
<b>Total Income Tax Expense Allocation</b>	<b>898.35</b>

Allocation to Members	Weighting%	Amount
Richard Desmond Smith(SMIRIC00001P)	0.00	0.00
Richard Desmond Smith(SMIRIC00002A)	0.01	0.09
Diana Joy Smith(SMIDIA00001P)	0.00	0.00
Diana Joy Smith(SMIDIA00002A)	0.01	0.09
Karl Desmond Smith(SMIKAR00001A)	39.11	351.34
Adam Desmond Smith(SMIADA00001A)	60.87	546.83

#### Calculation of daily member weighted balances

##### Richard Desmond Smith (SMIRIC00001P)

###### Member Balance

01/07/2021	50010	Opening Balance	16,934.99	16,934.99
09/05/2022	54160	Pensions Paid	(250.00)	(36.30)
<b>Total Amount (Weighted)</b>				<b>16,898.69</b>

##### Richard Desmond Smith (SMIRIC00002A)

###### Member Balance

01/07/2021	50010	Opening Balance	0.00	0.00
30/06/2022	52420	Contributions	3,000.00	8.22
30/06/2022	52420	Contributions	11,000.00	30.14
30/06/2022	53800	Contributions Tax	(450.00)	(1.23)
30/06/2022	53800	Contributions Tax	(1,650.00)	(4.52)
<b>Total Amount (Weighted)</b>				<b>32.61</b>

##### Diana Joy Smith (SMIDIA00001P)

###### Member Balance

01/07/2021	50010	Opening Balance	5,482.31	5,482.31
09/05/2022	54160	Pensions Paid	(70.00)	(10.16)
<b>Total Amount (Weighted)</b>				<b>5,472.15</b>

##### Diana Joy Smith (SMIDIA00002A)

###### Member Balance

01/07/2021	50010	Opening Balance	0.00	0.00
30/06/2022	52420	Contributions	14,000.00	38.36

**Calculation of daily member weighted balances**

30/06/2022	53800	Contributions Tax	(2,100.00)	(5.75)
		<b>Total Amount (Weighted)</b>		<b>32.61</b>

**Karl Desmond Smith (SMIKAR00001A)**Member Balance

01/07/2021	50010	Opening Balance	98,480.65	98,480.65
		<b>Total Amount (Weighted)</b>		<b>98,480.65</b>

**Adam Desmond Smith (SMIADA00001A)**Member Balance

01/07/2021	50010	Opening Balance	153,277.06	153,277.06
		<b>Total Amount (Weighted)</b>		<b>153,277.06</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
Total CGT Discount Applied	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 30 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**

Richard Desmond Smith(SMIRIC00001P) - 0.00 %	0.00
Richard Desmond Smith(SMIRIC00002A) - 100.00 %	0.00
Diana Joy Smith(SMIDIA00001P) - 0.00 %	0.00
Diana Joy Smith(SMIDIA00002A) - 0.00 %	0.00
Karl Desmond Smith(SMIKAR00001A) - 0.00 %	0.00

Adam Desmond Smith(SMIADA00001A) - 0.00 %

0.00

**Total Foreign Tax Offset Allocated to Members**

0.00

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23800</b>	<b>Distributions Received</b>			
(6,180.87)	23800/OAKDALE	The Oakdale Unit Trust			2,171.00
	<b>23900</b>	<b>Dividends Received</b>			
(1,180.51)	23900/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid			4,061.05
(685.72)	23900/TLS.AX	Telstra Corporation			480.00
(368.17)	23900/WPL.AX	Woodside Petroleum Ltd			935.96
	<b>24200</b>	<b>Contributions</b>			
	24200/SMIDIA00002A	(Contributions) Smith, Diana Joy - Accumulation			14,000.00
	24200/SMIRIC00002A	(Contributions) Smith, Richard Desmond - Accumulation			14,000.00
(7,226.00)	24700	Changes in Market Values of Investments			199,404.76
	<b>25000</b>	<b>Interest Received</b>			
(0.11)	25000/ANZ - Cash at Bank	ANZ - Cash at Bank			2.72
(1.57)	25000/ANZ454405467	ANZ E- Trade Account			0.05
1,980.26	30100	Accountancy Fees		3,000.00	
259.00	30300	ATO Supervisory Levy			
	30400	ATO Supervisory Levy		259.00	
1,045.00	30700	Auditor's Remuneration			
	<b>41600</b>	<b>Pensions Paid</b>			
500,512.16	41600/SMIDIA00001P	(Pensions Paid) Smith, Diana Joy - Pension (Pension)		70.00	
500,512.17	41600/SMIRIC00001P	(Pensions Paid) Smith, Richard Desmond - Pension (Pension)		250.00	
153.90	48500	Income Tax Expense		2,751.04	
(988,819.54)	49000	Profit/Loss Allocation Account		228,725.50	
	<b>50010</b>	<b>Opening Balance</b>			
(151,794.12)	50010/SMIADA00001A	(Opening Balance) Smith, Adam Desmond - Accumulation			153,277.06
(501,165.34)	50010/SMIDIA00001P	(Opening Balance) Smith, Diana Joy - Pension (Pension)			5,482.31
(97,527.85)	50010/SMIKAR00001A	(Opening Balance) Smith, Karl Desmond - Accumulation			98,480.65
(512,507.24)	50010/SMIRIC00001P	(Opening Balance) Smith, Richard Desmond - Pension (Pension)			16,934.99
	<b>52420</b>	<b>Contributions</b>			

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
0.00	52420/SMIDIA00002A	(Contributions) Smith, Diana Joy - Accumulation			14,000.00
0.00	52420/SMIRIC00002A	(Contributions) Smith, Richard Desmond - Accumulation			14,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(1,501.64)	53100/SMIADA00001A	(Share of Profit/(Loss)) Smith, Adam Desmond - Accumulation			115,234.42
(4,890.02)	53100/SMIDIA00001P	(Share of Profit/(Loss)) Smith, Diana Joy - Pension (Pension)			4,122.88
	53100/SMIDIA00002A	(Share of Profit/(Loss)) Smith, Diana Joy - Accumulation			20.61
(964.81)	53100/SMIKAR00001A	(Share of Profit/(Loss)) Smith, Karl Desmond - Accumulation			74,046.87
(5,002.22)	53100/SMIRIC00001P	(Share of Profit/(Loss)) Smith, Richard Desmond - Pension (Pension)			12,698.46
	53100/SMIRIC00002A	(Share of Profit/(Loss)) Smith, Richard Desmond - Accumulation			20.61
	<b>53330</b>	<b>Income Tax</b>			
18.70	53330/SMIADA00001A	(Income Tax) Smith, Adam Desmond - Accumulation		546.83	
60.89	53330/SMIDIA00001P	(Income Tax) Smith, Diana Joy - Pension (Pension)			0.00
	53330/SMIDIA00002A	(Income Tax) Smith, Diana Joy - Accumulation		0.09	
12.01	53330/SMIKAR00001A	(Income Tax) Smith, Karl Desmond - Accumulation		351.34	
62.30	53330/SMIRIC00001P	(Income Tax) Smith, Richard Desmond - Pension (Pension)			0.00
	53330/SMIRIC00002A	(Income Tax) Smith, Richard Desmond - Accumulation		0.09	
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/SMIDIA00002A	(Contributions Tax) Smith, Diana Joy - Accumulation		2,100.00	
	53800/SMIRIC00002A	(Contributions Tax) Smith, Richard Desmond - Accumulation		2,100.00	
	<b>54160</b>	<b>Pensions Paid</b>			
500,512.16	54160/SMIDIA00001P	(Pensions Paid) Smith, Diana Joy - Pension (Pension)		70.00	
500,512.17	54160/SMIRIC00001P	(Pensions Paid) Smith, Richard Desmond - Pension (Pension)		250.00	
	<b>60400</b>	<b>Bank Accounts</b>			
9,262.26	60400/ANZ Cash Account	ANZ Cash Account		25,495.92	
1,125.96	60400/ANZ454405467	ANZ E- Trade Account		4,460.30	
304.00	64000	Formation Expenses		304.00	
11,236.87	64202	Debtor - Oakdale Unit Trust			0.00



**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**Trial Balance**

As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
19,428.00	77600/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	400.0000	16,500.00	
11,280.00	77600/TLS.AX	Telstra Corporation	3,000.0000	11,550.00	
39.00	77600/TRY.AX	Troy Resources NI	1,000.0000	37.00	
	77600/WDS.AX	Woodside Energy Group Ltd	572.0000	18,212.48	
11,105.00	77600/WPL.AX	Woodside Petroleum Ltd	0.0000		0.00
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
234,877.50	78400/OAKDALE	The Oakdale Unit Trust	27,375.0000	431,977.50	
516.42	85000	Income Tax Payable/Refundable			2,751.04
0.00	88000	Creditor - Oakdale Unit Trust			2,885.65
(25,000.00)	88110	Contributions In Advance			0.00
				<b>749,011.09</b>	<b>749,011.09</b>

**Current Year Profit/(Loss): 231,476.54**

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>The Oakdale Unit Trust (OAKDALE)</u>					
30/06/2022				2,171.00	2,171.00 CR
				<b>2,171.00</b>	<b>2,171.00 CR</b>
<b>Dividends Received (23900)</b>					
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
21/09/2021	DIVIDEND FROM BHP GROUP DIV AF384/01097023 [System Matched Income Data]			1,086.11	1,086.11 CR
28/03/2022	DIVIDEND FROM BHP GROUP DIV AI385/00395820 [System Matched Income Data]			832.22	1,918.33 CR
30/06/2022				2,142.72	4,061.05 CR
				<b>4,061.05</b>	<b>4,061.05 CR</b>
<u>Telstra Corporation (TLS.AX)</u>					
23/09/2021	DIVIDEND FROM TLS FNL DIV 001265028985 [System Matched Income Data]			240.00	240.00 CR
01/04/2022	DIVIDEND FROM TLS ITM DIV 001274858067 [System Matched Income Data]			240.00	480.00 CR
				<b>480.00</b>	<b>480.00 CR</b>
<u>Woodside Petroleum Ltd (WPL.AX)</u>					
24/09/2021	DIVIDEND FROM WOODSIDE INT21/00605357 [System Matched Income Data]			205.17	205.17 CR
23/03/2022	FROM WOODSIDE FIN21/00606222 [System Matched Income Data]			730.79	935.96 CR
				<b>935.96</b>	<b>935.96 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
30/06/2022				14,000.00	14,000.00 CR
				<b>14,000.00</b>	<b>14,000.00 CR</b>
<u>(Contributions) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
30/06/2022				3,000.00	3,000.00 CR
30/06/2022				11,000.00	14,000.00 CR
				<b>14,000.00</b>	<b>14,000.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
25/05/2022	Revaluation - 25/05/2022 @ \$3.930000 (System Price) - 3,000.000000 Units on hand (TLS.AX)			510.00	510.00 CR
25/05/2022	Revaluation - 25/05/2022 @ \$29.180000 (System Price) - 500.000000 Units on hand (WDS.AX)		5,839.95		5,329.95 DR
25/05/2022	Revaluation - 25/05/2022 @ \$43.020000 (System Price) - 400.000000 Units on hand (BHP.AX)		2,220.00		7,549.95 DR
25/05/2022	Revaluation - 25/05/2022 @ \$0.000000 - 0.000000 Units on hand (WPL.AX)			9,324.95	1,775.00 CR
25/05/2022	Revaluation - 27/08/2021 @ \$0.037000 (System Price) - 1,000.000000 Units on hand (TRY.AX)		2.00		1,773.00 CR
30/06/2022	Revaluation - 30/06/2022 @ \$3.850000 (Custom) - 3,000.000000 Units on hand (TLS.AX)		240.00		1,533.00 CR

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (Custom) - 572.000000 Units on hand (WDS.AX)			1,479.76	3,012.76 CR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (Custom) - 400.000000 Units on hand (BHP.AX)		708.00		2,304.76 CR
30/06/2022	Revaluation - 30/06/2022 @ \$15.780000 (Exit) - 27,375.000000 Units on hand (OAKDALE)			197,100.00	199,404.76 CR
			<b>9,009.95</b>	<b>208,414.71</b>	<b>199,404.76 CR</b>

**Interest Received (25000)**

ANZ - Cash at Bank (ANZ - Cash at Bank)

31/08/2021	CREDIT INTEREST PAID			0.41	0.41 CR
30/06/2022				2.42	2.83 CR
30/06/2022				0.13	2.96 CR
30/06/2022			0.24		2.72 CR
			<b>0.24</b>	<b>2.96</b>	<b>2.72 CR</b>

ANZ Cash Account (ANZ Cash Account)

30/07/2021	CREDIT INTEREST PAID			0.38	0.38 CR
30/09/2021	CREDIT INTEREST PAID			0.54	0.92 CR
29/10/2021	CREDIT INTEREST PAID			0.24	1.16 CR
30/11/2021	CREDIT INTEREST PAID			0.12	1.28 CR
31/12/2021	CREDIT INTEREST PAID			0.13	1.41 CR
31/12/2021	TOTALS AT END OF PAGE \$0.00			0.12	1.53 CR
31/12/2021	TOTALS AT END OF PERIOD \$0.00			0.12	1.65 CR
28/02/2022	CREDIT INTEREST PAID			0.11	1.76 CR
31/03/2022	CREDIT INTEREST PAID			0.12	1.88 CR
29/04/2022	CREDIT INTEREST PAID			0.11	1.99 CR
31/05/2022	CREDIT INTEREST PAID			0.13	2.12 CR
30/06/2022	CREDIT INTEREST PAID			0.15	2.27 CR
30/06/2022			2.27		0.00 DR
			<b>2.27</b>	<b>2.27</b>	<b>0.00 DR</b>

ANZ E- Trade Account (ANZ454405467)

14/07/2021	ANZ REFUND ANZ REFUND RID2033			0.16	0.16 CR
30/07/2021	CREDIT INTEREST PAID			0.01	0.17 CR
31/08/2021	CREDIT INTEREST PAID			0.01	0.18 CR
30/09/2021	CREDIT INTEREST PAID			0.01	0.19 CR
29/10/2021	CREDIT INTEREST PAID			0.01	0.20 CR
30/06/2022			0.15		0.05 CR
			<b>0.15</b>	<b>0.20</b>	<b>0.05 CR</b>

**Accountancy Fees (30100)**

Accountancy Fees (30100)

30/06/2022			2,795.45		2,795.45 DR
30/06/2022			204.55		3,000.00 DR
			<b>3,000.00</b>		<b>3,000.00 DR</b>

**ATO Supervisory Levy (30400)**

ATO Supervisory Levy (30400)

22/04/2022	TRANSFER FROM ATO ATO009000016098099		259.00		259.00 DR
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**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>259.00</b>		<b>259.00 DR</b>
<b>Pensions Paid (41600)</b>					
<i>(Pensions Paid) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</i>					
09/05/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 848420 TO 016540267666821		70.00		70.00 DR
			<b>70.00</b>		<b>70.00 DR</b>
<i>(Pensions Paid) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</i>					
09/05/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 429722 TO 016540284746831 EFFECTIVE DATE 08 MAY 2022		250.00		250.00 DR
			<b>250.00</b>		<b>250.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<i>Income Tax Expense (48500)</i>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			2,347.31	2,347.31 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		5,098.35		2,751.04 DR
			<b>5,098.35</b>	<b>2,347.31</b>	<b>2,751.04 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<i>Profit/Loss Allocation Account (49000)</i>					
09/05/2022	System Member Journals			70.00	70.00 CR
09/05/2022	System Member Journals			250.00	320.00 CR
25/05/2022	Profit/Loss Allocation - 25/05/2022		102.15		217.85 CR
25/05/2022	Profit/Loss Allocation - 25/05/2022		315.63		97.78 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022		1,834.55		1,932.33 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022		2,855.00		4,787.33 DR
30/06/2022	System Member Journals		2,550.00		7,337.33 DR
30/06/2022	System Member Journals		9,350.00		16,687.33 DR
30/06/2022	System Member Journals		11,900.00		28,587.33 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		12,382.83		40,970.16 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		20.61		40,990.77 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		4,020.73		45,011.50 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		20.61		45,032.11 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		72,212.32		117,244.43 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		112,379.42		229,623.85 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			0.09	229,623.76 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			0.09	229,623.67 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			351.34	229,272.33 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			546.83	228,725.50 DR
			<b>229,943.85</b>	<b>1,218.35</b>	<b>228,725.50 DR</b>
<b>Opening Balance (50010)</b>					
<i>(Opening Balance) Smith, Adam Desmond - Accumulation (SMIADA00001A)</i>					
01/07/2021	Opening Balance				151,794.12 CR

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Fund ledger balance forward at 01/07/2021			1,482.94	153,277.06 CR
				<b>1,482.94</b>	<b>153,277.06 CR</b>
<u>(Opening Balance) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2021	Opening Balance				501,165.34 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		12.81		501,152.53 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		486,663.05		14,489.48 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		9,007.17		5,482.31 CR
			<b>495,683.03</b>		<b>5,482.31 CR</b>
<u>(Opening Balance) Smith, Karl Desmond - Accumulation (SMIKAR00001A)</u>					
01/07/2021	Opening Balance				97,527.85 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			952.80	98,480.65 CR
				<b>952.80</b>	<b>98,480.65 CR</b>
<u>(Opening Balance) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2021	Opening Balance				512,507.24 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		3.32		512,503.92 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		483,875.40		28,628.52 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		11,693.53		16,934.99 CR
			<b>495,572.25</b>		<b>16,934.99 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
30/06/2022	System Member Journals			14,000.00	14,000.00 CR
				<b>14,000.00</b>	<b>14,000.00 CR</b>
<u>(Contributions) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
30/06/2022	System Member Journals			3,000.00	3,000.00 CR
30/06/2022	System Member Journals			11,000.00	14,000.00 CR
				<b>14,000.00</b>	<b>14,000.00 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
01/07/2021	Opening Balance				1,501.64 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		1,501.64		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			2,855.00	2,855.00 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			112,379.42	115,234.42 CR
			<b>1,501.64</b>	<b>115,234.42</b>	<b>115,234.42 CR</b>
<u>(Share of Profit/(Loss)) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2021	Opening Balance				4,890.02 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		90.47		4,799.55 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		4,799.55		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			102.15	102.15 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			4,020.73	4,122.88 CR
			<b>4,890.02</b>	<b>4,122.88</b>	<b>4,122.88 CR</b>

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			20.61	20.61 CR
				<b>20.61</b>	<b>20.61 CR</b>
<u>(Share of Profit/(Loss)) Smith, Karl Desmond - Accumulation (SMIKAR00001A)</u>					
01/07/2021	Opening Balance				964.81 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		964.81		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			1,834.55	1,834.55 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			72,212.32	74,046.87 CR
			<b>964.81</b>	<b>74,046.87</b>	<b>74,046.87 CR</b>
<u>(Share of Profit/(Loss)) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2021	Opening Balance				5,002.22 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		120.05		4,882.17 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		4,882.17		0.00 DR
25/05/2022	Profit/Loss Allocation - 25/05/2022			315.63	315.63 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			12,382.83	12,698.46 CR
			<b>5,002.22</b>	<b>12,698.46</b>	<b>12,698.46 CR</b>
<u>(Share of Profit/(Loss)) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			20.61	20.61 CR
				<b>20.61</b>	<b>20.61 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Smith, Adam Desmond - Accumulation (SMIADA00001A)</u>					
01/07/2021	Opening Balance				18.70 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			18.70	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		546.83		546.83 DR
			<b>546.83</b>	<b>18.70</b>	<b>546.83 DR</b>
<u>(Income Tax) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2021	Opening Balance				60.89 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			1.13	59.76 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			59.76	0.00 DR
				<b>60.89</b>	<b>0.00 DR</b>
<u>(Income Tax) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		0.09		0.09 DR
			<b>0.09</b>		<b>0.09 DR</b>
<u>(Income Tax) Smith, Karl Desmond - Accumulation (SMIKAR00001A)</u>					
01/07/2021	Opening Balance				12.01 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			12.01	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		351.34		351.34 DR
			<b>351.34</b>	<b>12.01</b>	<b>351.34 DR</b>
<u>(Income Tax) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2021	Opening Balance				62.30 DR

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Fund ledger balance forward at 01/07/2021			0.01	62.29 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			1.49	60.80 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			60.80	0.00 DR
				<b>62.30</b>	<b>0.00 DR</b>
<u>(Income Tax) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		0.09		0.09 DR
			<b>0.09</b>		<b>0.09 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Smith, Diana Joy - Accumulation (SMIDIA00002A)</u>					
30/06/2022	System Member Journals		2,100.00		2,100.00 DR
			<b>2,100.00</b>		<b>2,100.00 DR</b>
<u>(Contributions Tax) Smith, Richard Desmond - Accumulation (SMIRIC00002A)</u>					
30/06/2022	System Member Journals		450.00		450.00 DR
30/06/2022	System Member Journals		1,650.00		2,100.00 DR
			<b>2,100.00</b>		<b>2,100.00 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Smith, Diana Joy - Pension (Pension) (SMIDIA00001P)</u>					
01/07/2021	Opening Balance				500,512.16 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			12.81	500,499.35 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			491,402.84	9,096.51 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			9,096.51	0.00 DR
09/05/2022	System Member Journals		70.00		70.00 DR
			<b>70.00</b>	<b>500,512.16</b>	<b>70.00 DR</b>
<u>(Pensions Paid) Smith, Richard Desmond - Pension (Pension) (SMIRIC00001P)</u>					
01/07/2021	Opening Balance				500,512.17 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			3.31	500,508.86 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			488,696.77	11,812.09 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			11,812.09	0.00 DR
09/05/2022	System Member Journals		250.00		250.00 DR
			<b>250.00</b>	<b>500,512.17</b>	<b>250.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ - Cash at Bank (ANZ - Cash at Bank)</u>					
30/06/2022			0.12		0.12 DR
30/06/2022				0.12	0.00 DR
			<b>0.12</b>	<b>0.12</b>	<b>0.00 DR</b>
<u>ANZ Cash Account (ANZ Cash Account)</u>					
01/07/2021	Opening Balance				9,262.26 DR
14/07/2021	ANZ REFUND ANZ REFUND RID2033		0.16		9,262.42 DR
30/07/2021	CREDIT INTEREST PAID		0.38		9,262.80 DR
31/08/2021	CREDIT INTEREST PAID		0.41		9,263.21 DR
07/09/2021	PAYMENT FROM OAKDALE UNIT TRU OAKDALE UNIT TRUST LOAN REPAYMENT		5,056.65		14,319.86 DR

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/09/2021	CREDIT INTEREST PAID		0.54		14,320.40 DR
29/10/2021	CREDIT INTEREST PAID		0.24		14,320.64 DR
30/11/2021	CREDIT INTEREST PAID		0.12		14,320.76 DR
31/12/2021	CREDIT INTEREST PAID		0.13		14,320.89 DR
31/12/2021	TOTALS AT END OF PAGE \$0.00		0.12		14,321.01 DR
31/12/2021	TOTALS AT END OF PERIOD \$0.00		0.12		14,321.13 DR
28/02/2022	CREDIT INTEREST PAID		0.11		14,321.24 DR
31/03/2022	CREDIT INTEREST PAID		0.12		14,321.36 DR
22/04/2022	TRANSFER FROM ATO ATO009000016098099		257.42		14,578.78 DR
29/04/2022	CREDIT INTEREST PAID		0.11		14,578.89 DR
09/05/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 848420 TO 016540267666821			70.00	14,508.89 DR
09/05/2022	ANZ INTERNET BANKING FUNDS TFER TRANSFER 429722 TO 016540284746831 EFFECTIVE DATE 08 MAY 2022			250.00	14,258.89 DR
31/05/2022	CREDIT INTEREST PAID		0.13		14,259.02 DR
20/06/2022	PAYMENT FROM OAKDALEUNITTRUST OAKDALE UNIT TRUST DISTRIBUTION EFFECTIVE DATE 18 JUN 2022		11,236.87		25,495.89 DR
30/06/2022	CREDIT INTEREST PAID		0.15		25,496.04 DR
30/06/2022				0.12	25,495.92 DR
			<b>16,553.78</b>	<b>320.12</b>	<b>25,495.92 DR</b>
<u>ANZ E- Trade Account (ANZ454405467)</u>					
01/07/2021	Opening Balance				1,125.96 DR
30/07/2021	CREDIT INTEREST PAID		0.01		1,125.97 DR
31/08/2021	CREDIT INTEREST PAID		0.01		1,125.98 DR
21/09/2021	DIVIDEND FROM BHP GROUP DIV AF384/01097023 [System Matched Income Data]		1,086.11		2,212.09 DR
23/09/2021	DIVIDEND FROM TLS FNL DIV 001265028985 [System Matched Income Data]		240.00		2,452.09 DR
24/09/2021	DIVIDEND FROM WOODSIDE INT21/00605357 [System Matched Income Data]		205.17		2,657.26 DR
30/09/2021	CREDIT INTEREST PAID		0.01		2,657.27 DR
29/10/2021	CREDIT INTEREST PAID		0.01		2,657.28 DR
23/03/2022	FROM WOODSIDE FIN21/00606222 [System Matched Income Data]		730.79		3,388.07 DR
28/03/2022	DIVIDEND FROM BHP GROUP DIV AI385/00395820 [System Matched Income Data]		832.22		4,220.29 DR
01/04/2022	DIVIDEND FROM TLS ITM DIV 001274858067 [System Matched Income Data]		240.00		4,460.29 DR
30/06/2022			0.01		4,460.30 DR
			<b>3,334.34</b>		<b>4,460.30 DR</b>
<b>Formation Expenses (64000)</b>					
<u>Formation Expenses (64000)</u>					
01/07/2021	Opening Balance				304.00 DR
					<b>304.00 DR</b>
<b>Debtor - Oakdale Unit Trust (64202)</b>					
<u>Debtor - Oakdale Unit Trust (64202)</u>					



THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				11,236.87 DR
07/09/2021	PAYMENT FROM OAKDALE UNIT TRU			5,056.65	6,180.22 DR
	OAKDALE UNIT TRUST LOAN REPAYMENT				
20/06/2022	PAYMENT FROM OAKDALEUNITRUST			11,236.87	5,056.65 CR
	OAKDALE UNIT TRUST DISTRIBUTION				
	EFFECTIVE DATE 18 JUN 2022				
30/06/2022			2,171.00		2,885.65 CR
30/06/2022			2,885.65		0.00 DR
			<b>5,056.65</b>	<b>16,293.52</b>	<b>0.00 DR</b>

**Shares in Listed Companies (Australian) (77600)**

Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)

01/07/2021	Opening Balance	400.00			19,428.00 DR
25/05/2022	Revaluation - 25/05/2022 @ \$43.020000 (System Price) - 400.000000 Units on hand			2,220.00	17,208.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$41.250000 (Custom) - 400.000000 Units on hand			708.00	16,500.00 DR
		<b>400.00</b>		<b>2,928.00</b>	<b>16,500.00 DR</b>

Telstra Corporation (TLS.AX)

01/07/2021	Opening Balance	3,000.00			11,280.00 DR
25/05/2022	Revaluation - 25/05/2022 @ \$3.930000 (System Price) - 3,000.000000 Units on hand		510.00		11,790.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$3.850000 (Custom) - 3,000.000000 Units on hand			240.00	11,550.00 DR
		<b>3,000.00</b>	<b>510.00</b>	<b>240.00</b>	<b>11,550.00 DR</b>

Troy Resources NI (TRY.AX)

01/07/2021	Opening Balance	1,000.00			39.00 DR
25/05/2022	Revaluation - 27/08/2021 @ \$0.037000 (System Price) - 1,000.000000 Units on hand			2.00	37.00 DR
		<b>1,000.00</b>		<b>2.00</b>	<b>37.00 DR</b>

Woodside Energy Group Ltd (WDS.AX)

25/05/2022	WPL.AX to WDS.AX	500.00	20,429.95		20,429.95 DR
25/05/2022	Revaluation - 25/05/2022 @ \$29.180000 (System Price) - 500.000000 Units on hand			5,839.95	14,590.00 DR
30/06/2022		72.00	2,142.72		16,732.72 DR
30/06/2022	Revaluation - 30/06/2022 @ \$31.840000 (Custom) - 572.000000 Units on hand		1,479.76		18,212.48 DR
		<b>572.00</b>	<b>24,052.43</b>	<b>5,839.95</b>	<b>18,212.48 DR</b>

Woodside Petroleum Ltd (WPL.AX)

01/07/2021	Opening Balance	500.00			11,105.00 DR
25/05/2022	WPL.AX to WDS.AX	(500.00)			11,105.00 DR
25/05/2022	WPL.AX to WDS.AX	0.00		20,429.95	9,324.95 CR
25/05/2022	Revaluation - 25/05/2022 @ \$0.000000 - 0.000000 Units on hand		9,324.95		0.00 DR
		<b>0.00</b>	<b>9,324.95</b>	<b>20,429.95</b>	<b>0.00 DR</b>

**Units in Unlisted Unit Trusts (Australian) (78400)**

The Oakdale Unit Trust (OAKDALE)

01/07/2021	Opening Balance	27,375.00			234,877.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$15.780000 (Exit) - 27,375.000000 Units on hand		197,100.00		431,977.50 DR
		<b>27,375.00</b>	<b>197,100.00</b>		<b>431,977.50 DR</b>

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b><u>GST Payable/Refundable (84000)</u></b>					
<u>GST Payable/Refundable (84000)</u>					
30/06/2022			204.55		204.55 DR
30/06/2022				204.55	0.00 DR
			<b>204.55</b>	<b>204.55</b>	<b>0.00 DR</b>
<b><u>Income Tax Payable/Refundable (85000)</u></b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				516.42 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		670.32		1,186.74 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			670.32	516.42 DR
22/04/2022	TRANSFER FROM ATO ATO009000016098099			516.42	0.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		2,347.31		2,347.31 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			5,098.35	2,751.04 CR
			<b>3,017.63</b>	<b>6,285.09</b>	<b>2,751.04 CR</b>
<b><u>Creditor - Oakdale Unit Trust (88000)</u></b>					
<u>Creditor - Oakdale Unit Trust (88000)</u>					
30/06/2022				2,885.65	2,885.65 CR
				<b>2,885.65</b>	<b>2,885.65 CR</b>
<b><u>Contributions In Advance (88110)</u></b>					
<u>Contributions In Advance (88110)</u>					
01/07/2021	Opening Balance				25,000.00 CR
30/06/2022			25,000.00		0.00 DR
			<b>25,000.00</b>		<b>0.00 DR</b>
<b><u>Migration Suspense Account (89990)</u></b>					
<u>Migration Suspense Account (89990)</u>					
01/07/2021	Fund ledger balance forward at 01/07/2021			3.32	3.32 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			483,875.40	483,878.72 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			11,693.53	495,572.25 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			120.05	495,692.30 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			4,882.17	500,574.47 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		0.01		500,574.46 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		3.31		500,571.15 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		1.49		500,569.66 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		60.80		500,508.86 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		488,696.77		11,812.09 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		11,812.09		0.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			12.81	12.81 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			486,663.05	486,675.86 CR
01/07/2021	Fund ledger balance forward at			9,007.17	495,683.03 CR

**THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	01/07/2021				
01/07/2021	Fund ledger balance forward at 01/07/2021			90.47	495,773.50 CR
01/07/2021	Fund ledger balance forward at 01/07/2021			4,799.55	500,573.05 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		12.81		500,560.24 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		1.13		500,559.11 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		59.76		500,499.35 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		491,402.84		9,096.51 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		9,096.51		0.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		952.80		952.80 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			964.81	12.01 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		12.01		0.00 DR
01/07/2021	Fund ledger balance forward at 01/07/2021		1,482.94		1,482.94 DR
01/07/2021	Fund ledger balance forward at 01/07/2021			1,501.64	18.70 CR
01/07/2021	Fund ledger balance forward at 01/07/2021		18.70		0.00 DR
			<b>1,003,613.97</b>	<b>1,003,613.97</b>	<b>0.00 DR</b>

**Total Debits: 2,544,434.55**

**Total Credits: 2,544,434.55**

07/12/2022

To the trustee of the  
THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND  
'Ferndale Farm', Oakdale Road,  
Beverley  
Western Australia, 6304

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2022 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

### **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

### **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

### **Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

### **Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

### **Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2021.**

Yours sincerely

Anthony William Boys Super Audits  
100014140

Acknowledged on behalf of the Trustee(s) of the THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND by:

(Signed).....  
(dated) / /  
Richard Desmond Smith  
Ridika Pty Ltd  
Director

(Signed).....  
(dated)            /    /  
Diana Joy Smith  
Ridika Pty Ltd  
Director

(Signed).....  
(dated)            /    /  
Adam Desmond Smith  
Ridika Pty Ltd  
Director

(Signed).....  
(dated)            /    /  
Karl Desmond Smith  
Ridika Pty Ltd  
Director

# Self-managed superannuation fund annual return **2022**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2022* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2022* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S	M	/	T	#		S	T				
---	---	---	---	---	--	---	---	--	--	--	--

- Place  in ALL applicable boxes.

➤ Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ 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.

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |                                                                |             |     |
|----------------------------------------------------------------|-------------|-----|
| Is this an amendment to the SMSF's 2022 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |



## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / Year

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

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

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

---

## 7 Electronic funds transfer (EFT)

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

### A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      [Go to C.](#)

### B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

### C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code  
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**  
 No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

**⊖** To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

**No** **▶** Go to Section B: Income.

**Yes** **▶** Exempt current pension income amount **A** \$

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** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Number

Transfers from foreign funds **F** \$

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

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

Gross distribution from partnerships **I** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Loss

Code

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

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

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

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

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

Code

#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** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

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).

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

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

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

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

TOTAL SMSF EXPENSES  
**Z \$**  
(**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	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

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

Foreign income tax offset	<b>C1 \$</b>	
Rebates and tax offsets	<b>C2 \$</b>	Non-refundable non-carry forward tax offsets
		<b>C \$</b>
		<i>(C1 plus C2)</i>

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

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	Non-refundable carry forward tax offsets
Early stage investor tax offset	<b>D3 \$</b>	<b>D \$</b>
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		<b>T3 \$</b>
		<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	
No-TFN tax offset	<b>E2 \$</b>	
National rental affordability scheme tax offset	<b>E3 \$</b>	
Exploration credit tax offset	<b>E4 \$</b>	Refundable tax offsets
		<b>E \$</b>
		<i>(E1 plus E2 plus E3 plus E4)</i>

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

Section 102AAM interest charge  
**G \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---------------------------------------------------------------------	-------------	-------------------------------------------------------------------------------------

**PAYG instalments raised**  
**K \$**  
**Supervisory levy**  
**L \$**  
**Supervisory levy adjustment for wound up funds**  
**M \$**  
**Supervisory levy adjustment for new funds**  
**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---------------------------------------------------------------------------------------------------------------------------------	-------------	--------------------------------------------------------------

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

Tax losses carried forward to later income years **U \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Day Month Year

Date of birth

### Contributions

OPENING ACCOUNT BALANCE \$

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

**A** \$ 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** \$

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

**H** \$

Day Month Year

**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

**S1** \$ 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**)

**O** \$ Allocated earnings or losses

**O** \$

Loss

**P** \$ Inward rollovers and transfers

**P** \$

**Q** \$ Outward rollovers and transfers

**Q** \$

**R1** \$ Lump Sum payments

**R1** \$

Code

**R2** \$ Income stream payments

**R2** \$

Code

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions** OPENING ACCOUNT BALANCE \$

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

**A \$** Employer contributions

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 \$**

**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

**M \$** 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**

**S1 \$** Accumulation phase account balance

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

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

TRIS Count

**CLOSING ACCOUNT BALANCE S \$** (**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 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.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

**A \$** Employer contributions

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 \$**

**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

**M \$** 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**

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

TRIS Count

**CLOSING ACCOUNT BALANCE S \$** (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 4**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Day Month Year

**Date of birth**

**Contributions**

OPENING ACCOUNT BALANCE \$

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

**A \$** Employer contributions

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 \$**

**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

**M \$** 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**

**S1 \$** Accumulation phase account balance

Retirement phase account balance - Non CDBIS

**S2 \$**

Retirement phase account balance - CDBIS

**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$** (**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 \$**

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## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

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15b Australian direct investments

Cash and term deposits **E \$**

<b>Limited recourse borrowing arrangements</b>	Debt securities <b>F \$</b>
Australian residential real property	Loans <b>G \$</b>
<b>J1 \$</b>	Listed shares <b>H \$</b>
Australian non-residential real property	Unlisted shares <b>I \$</b>
<b>J2 \$</b>	Limited recourse borrowing arrangements <b>J \$</b>
Overseas real property	Non-residential real property <b>K \$</b>
<b>J3 \$</b>	Residential real property <b>L \$</b>
Australian shares	Collectables and personal use assets <b>M \$</b>
<b>J4 \$</b>	Other assets <b>O \$</b>
Overseas shares	
<b>J5 \$</b>	
Other	
<b>J6 \$</b>	
Property count	
<b>J7</b>	

---

15c Other investments

Crypto-Currency **N \$**

---

15d Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> (Sum of labels <b>A</b> to <b>T</b> )
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### 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    **B** \$

**15f Limited recourse borrowing arrangements**

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

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

---

**16 LIABILITIES**

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

---

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H** \$

Total TOFA losses **I** \$

---

**Section J: Other information**

**Family trust election status**

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


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

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2022* for each election. **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](https://ato.gov.au/privacy)

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

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

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

Date Day / Month / Year

### **Preferred trustee or director contact details:**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

### **TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

### **Tax agent's contact details**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

## Detailed Purchase and Disposal Report

For The Period 01 July 2021 - 30 June 2022

Transaction Date	Description	Units	Unit Price \$	Amount \$
<b>Shares in Listed Companies (Australian) (77600)</b>				
<u>Woodside Energy Group Ltd (WDS.AX)</u>				
25/05/2022	WPL.AX to WDS.AX	500.00	40.86	20,429.95
30/06/2022		72.00	29.76	2,142.72
		572.00		22,572.67
<u>Woodside Petroleum Ltd (WPL.AX)</u>				
25/05/2022	WPL.AX to WDS.AX	(500.00)	0.00	0.00
25/05/2022	WPL.AX to WDS.AX	0.00		(20,429.95)
		(500.00)		(20,429.95)

**PAYG Payment Summary - Superannuation Income Stream**  
**Payment summary for year ending 30 June 2022**

**Warning:** This form has been designed to assist you to prepare the Australian Tax Office's PAYG Payment Summary Statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.

**Payee Details**

Payee's surname or family name

SMITH

Payee's given name(s)

RICHARD DESMOND

Payee's address

1A DEMPSTER STREET

BEVERLEY

WA 6304

Date of birth

Provided

**NOTICE TO PAYEE** If this payment summary shows an amount in the total tax withheld box, you must lodge a tax return. If no tax was withheld, you may still have to lodge a tax return. If you have already lodged your tax return, you may need to lodge an amendment request. For more information about this payment summary, lodging your tax return or an amendment request, you can: - visit [www.ato.gov.au](http://www.ato.gov.au) - refer to TaxPack - phone 132861

Period of payment 01/07/2021 to 30/06/2022

Payee's Tax File Number

Provided

Total Tax Withheld \$

Taxable component

Taxed element

\$ 244

Untaxed element

\$

Tax free component

\$ 6

Tax offset amount

\$

Lump sum in arrears - taxable component

\$

Lump sum in arrears - tax free component

\$

**Payer Details**

Payer's ABN or Withholder Payer Number

80609864245

Branch Number

Payer's Name

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

Signature of authorised person

Date

/ /

**PAYG Payment Summary - Superannuation Income Stream**  
**Payment summary for year ending 30 June 2022**

**Warning:** This form has been designed to assist you to prepare the Australian Tax Office's PAYG Payment Summary Statement. It cannot be lodged with the Australian Tax Office and should not be given to fund members.

**Payee Details**

Payee's surname or family name

SMITH

Payee's given name(s)

DIANA JOY

Payee's address

PORTION 2 LOCATION 25 OAKDALE ROAD

BEVERLEY

WA 6304

Date of birth

Provided

**NOTICE TO PAYEE** If this payment summary shows an amount in the total tax withheld box, you must lodge a tax return. If no tax was withheld, you may still have to lodge a tax return. If you have already lodged your tax return, you may need to lodge an amendment request. For more information about this payment summary, lodging your tax return or an amendment request, you can: - visit [www.ato.gov.au](http://www.ato.gov.au) - refer to TaxPack - phone 132861

Period of payment 01/07/2021 to 30/06/2022

Payee's Tax File Number

Provided

Total Tax Withheld \$

Taxable component

Taxed element

\$ 68

Untaxed element

\$

Tax free component

\$ 1

Tax offset amount

\$

Lump sum in arrears - taxable component

\$

Lump sum in arrears - tax free component

\$

**Payer Details**

Payer's ABN or Withholder Payer Number

80609864245

Branch Number

Payer's Name

THE RD & DJ SMITH EMPLOYEES SUPERANNUATION FUND

Signature of authorised person

Date

/ /