

## KOH FAMILY SUPERANNUATION FUND

ABN 65399675636

**General Ledger Enquiry**

For the year ended 30 June 2020

All Accounts

Batch	Type	Date	Reference	Narration	Qty	Debit	Credit
<b>Account 0519.01 - Allocated Earnings</b>				B/Fwd from Previous Period	0	0.00	0.00
12	Journals - Non Cash	30/06/2020		FY20 Profit Share to Members	0		67,942.54
7	Journals - Non Cash	30/06/2020		Reversal of Deferred Tax Assets - Eng Koh 89.60%	0	6,165.51	
8	Journals - Non Cash	30/06/2020		Reversal of WHT credits not claimed in previous years ITR	0	175.04	
					0	6,340.55	67,942.54
<b>Closing Balance</b>							61,601.99
<b>Account 0519.02 - Allocated Earnings</b>				B/Fwd from Previous Period	0	0.00	0.00
12	Journals - Non Cash	30/06/2020		FY20 Profit Share to Members	0		10,044.76
7	Journals - Non Cash	30/06/2020		Reversal of Deferred Tax Assets - Chuo Koh 10.4%	0	715.73	
8	Journals - Non Cash	30/06/2020		Reversal of WHT credits not claimed in previous years ITR	0	25.87	
					0	741.60	10,044.76
<b>Closing Balance</b>							9,303.16

# **MINUTES OF TRUSTEES'** **ANNUAL GENERAL MEETING**

## **Koh Family Superannuation Fund**

**At: 43 Cathies Lane, Wantirna South Vic 3152**

**On: 31 August 2020**

<b>Present:</b>	Dr Eng H Koh Mrs Chuo H Koh Enchanting Hornbill Pty Ltd ACN : 67 179 535
<b>Chairperson:</b>	Dr Eng H Koh
<b>Trusteeship:</b>	The Company act as trustee of the Koh Family Superannuation Fund.
<b>Minutes:</b>	The Chairperson reported that the minutes of the previous meeting had been signed as true record.
<b>Financial Statements of Superannuation Fund:</b>	<p>IT WAS RESOLVED that the financial statements would be prepared as a Special Purpose Financial Report 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 Financial Standards.</p> <p>The Chairperson tabled the Financial Statements and Notes to the Financial Statements of the Superannuation Fund in respect of the year ended and it was resolved that such Statements be and are hereby adopted as tabled.</p>
<b>Trustee's Declaration:</b>	IT WAS RESOLVED that the Trustee' Declaration of the Super Fund be signed.
<b>Form F Annual Tax Return:</b>	BEING SATISFIED that the Fund had complied with all the relevant requirements of the <i>Superannuation Industry (Supervision) Act 1993</i> ("the SIS Act") and Regulations during the year ended 30 June 2020, it was resolved that the Annual Tax Return be approved, signed & lodged with the Australian Taxation Office.
<b>Investment Strategy:</b>	THE FUND INVESTMENT PERFORMANCE was reviewed and found to be within the acceptable investment ranges outlined in the investment strategy. After considering the risk, rate or return and liquidity of the investments and the ability of the fund to discharge its existing liabilities it was resolved that no changes in the investment strategy were required.

<b>Allocation of Income:</b>	IT WAS RESOLVED that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>Investments:</b>	IT WAS RESOLVED to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2020.
<b>Auditors:</b>	IT WAS RESOLVED that Mr Tony Boys, Registered Company Auditor continue to act as Auditor of the Fund.
<b>Tax Agents:</b>	IT WAS RESOLVED that Trentons CA continue to act as tax agents of the Fund for the year ending 30 June 2021.
<b>Trustee Status:</b>	Each of the trustees confirmed that they are qualified to act as trustees of the fund and that they are not disqualified persons as defined by Section 121 of the SIS Act.
<b>Other Business:</b>	<p>IT WAS RESOLVED that:</p> <ol style="list-style-type: none"> <li>1. The Fund to reverse the Deferred Tax Asset of \$6,881.24 brought forward from financial year ended 30 June 2019 back to the member's account as Trentons CA does not practice tax-effect accounting;</li> <li>2. The Fund to write back to the Profit and Loss the \$429 unreconciled rental income receivable from Agent brought forward from financial year ended 30 June 2017 after considering the costs involved of going back in time to amend the Fund's tax return; and</li> <li>3. The Fund to write back the \$200.91 WHT credits incorrectly reported in the Fund's lodged tax returns for the financial year ended 30 June 2017 &amp; 30 June 2018 that led to the credits not refundable after considering the costs involved of going back in time to amend the Fund's tax returns.</li> </ol>

All resolutions for this meeting were made in accordance with Regulation 4.08 of the SIS Act and Regulations.

There being no further business the meeting then closed.

Signed as a true and correct record.



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Dr Eng H Koh  
Chairperson