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Financial statements and reports for the year ended  
30 June 2020

KEN BOOTH ENGINEERS PTY LTD STAFF  
SUPERANNUATION FUND

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KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND

**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	421,831.96	488,336.89
<b>Total Investments</b>		<u>421,831.96</u>	<u>488,336.89</u>
<b>Other Assets</b>			
CBA ACA		110,372.88	114,389.72
CBA Direct Investment Account		11,356.59	9,314.47
Income Tax Refundable		11,361.42	9,649.68
<b>Total Other Assets</b>		<u>133,090.89</u>	<u>133,353.87</u>
<b>Total Assets</b>		<u>554,922.85</u>	<u>621,690.76</u>
<b>Net assets available to pay benefits</b>		<u>554,922.85</u>	<u>621,690.76</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Booth, Kenneth - Accumulation		8,058.46	21,116.24
Booth, Kenneth - Pension (Account Based Pension KB 2019)		18,656.02	20,342.97
Booth, Kenneth - Pension (KB_ARP_1)		427,303.05	466,631.05
Booth, Kenneth - Pension (KB_ARP_2)		0.00	8,009.43
Booth, Kenneth - Pension (KB_ARP_3)		0.00	1,714.39
Booth, Kenneth - Pension (Account Based Pension 5)		18,058.63	0.00
Booth, Helen - Pension (Account Based Pension HB 2019)		0.00	304.41
Booth, Helen - Pension (HB_ARP_1)		82,846.69	99,052.06
Booth, Helen - Pension (HB_ARP_2)		0.00	4,520.21
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>554,922.85</u>	<u>621,690.76</u>

KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	7	29,884.71	44,738.67
Interest Received		986.77	3,346.29
<b>Contribution Income</b>			
Employer Contributions		10,000.00	25,000.00
<b>Total Income</b>		<u>40,871.48</u>	<u>73,084.96</u>
<b>Expenses</b>			
Accountancy Fees		2,255.00	2,255.00
ATO Supervisory Levy		259.00	259.00
Bank Charges		0.00	0.30
<b>Member Payments</b>			
Pensions Paid		41,477.73	64,078.08
<b>Investment Losses</b>			
Changes in Market Values	8	75,009.08	37,301.59
<b>Total Expenses</b>		<u>119,000.81</u>	<u>103,893.97</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(78,129.33)</u>	<u>(30,809.01)</u>
Income Tax Expense	9	(11,361.42)	3,771.90
<b>Benefits accrued as a result of operations</b>		<u>(66,767.91)</u>	<u>(34,580.91)</u>

## **Notes to the Financial Statements**

For the year ended 30 June 2020

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### **Note 1: Summary of Significant Accounting Policies**

The trustees have prepared the financial statements on the basis that the Superannuation Fund is 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 associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

#### **a. Measurement of Investments**

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### **b. Cash and Cash Equivalents**

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

#### **c. Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

## Notes to the Financial Statements

For the year ended 30 June 2020

### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

#### d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

#### e. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

#### Note 2: Shares in Listed Companies (Australian)

	2020 \$	2019 \$
Commonwealth Bank Of Australia.	34,710.00	41,390.00
National Australia Bank Limited	50,123.22	57,448.00
Telstra Corporation Limited.	62,600.00	77,000.00
WAM Capital Limited	154,348.74	171,310.14
Wam Research Limited	84,150.00	84,468.75
Westpac Banking Corporation	35,900.00	56,720.00

# KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2020

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421,831.96

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488,336.89

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### Note 3: Banks and Term Deposits

	2020 \$	2019 \$
<b>Banks</b>		
CBA ACA	110,372.88	114,389.72
CBA Direct Investment Account	11,356.59	9,314.47
	<hr/> 121,729.47	<hr/> 123,704.19

### Note 4: Liability for Accrued Benefits

	2020 \$	2019 \$
Liability for accrued benefits at beginning of year	621,690.76	0.00
Benefits accrued as a result of operations	(66,767.91)	(34,580.91)
Current year member movements	0.00	656,271.67
	<hr/> 554,922.85	<hr/> 621,690.76

### Note 5: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2020 \$	2019 \$
Vested Benefits	<hr/> 554,922.85	<hr/> 621,690.76

### Note 6: Guaranteed Benefits

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

### Note 7: Dividends

	2020 \$	2019 \$
Commonwealth Bank Of Australia.	2,155.00	3,078.57
National Australia Bank Limited	3,569.00	6,081.42
Telstra Corporation Limited.	3,200.00	0.00
WAM Capital Limited	13,145.08	18,778.68

**KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2020

Wam Research Limited	6,215.63	8,742.87
Westpac Banking Corporation	1,600.00	8,057.13
	<u>29,884.71</u>	<u>44,738.67</u>

**Note 8: Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Other Revaluations</b>		
Other Revaluations	0.00	(37,301.59)
	<u>0.00</u>	<u>(37,301.59)</u>
<b>Shares in Listed Companies (Australian)</b>		
Commonwealth Bank Of Australia.	(6,680.00)	0.00
National Australia Bank Limited	(15,828.93)	0.00
Telstra Corporation Limited.	(14,400.00)	0.00
WAM Capital Limited	(16,961.40)	0.00
Wam Research Limited	(318.75)	0.00
Westpac Banking Corporation	(20,820.00)	0.00
	<u>(75,009.08)</u>	<u>0.00</u>
<b>Total Unrealised Movement</b>	<u>(75,009.08)</u>	<u>(37,301.59)</u>
<b>Realised Movements in Market Value</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	<u>0.00</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>(75,009.08)</u>	<u>(37,301.59)</u>

**Note 9: Income Tax Expense**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(11,361.42)	3,771.90
	<u>(11,361.42)</u>	<u>3,771.90</u>



## KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2020

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

Prima facie tax payable on benefits accrued before income tax at 15%	(11,719.40)	0.00
Less:		
Tax effect of:		
Exempt Pension Income	6,501.30	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	11,251.36	0.00
SMSF Non-Deductible Expenses	273.00	0.00
Pension Payments	6,221.66	0.00
Franking Credits	1,921.16	0.00
Rounding	(0.18)	0.00
Income Tax on Taxable Income or Loss	1,446.30	0.00
Less credits:		
Franking Credits	12,807.72	0.00
Current Tax or Refund	<u>(11,361.42)</u>	<u>0.00</u>

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth :	11/03/1948	Nominated Beneficiaries	N/A
Age:	72	Vested Benefits	8,058.46
Tax File Number:	Provided	Total Death Benefit	8,058.46
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOKEN00001A		
Account Start Date	26/06/1979		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

<b>Total Benefits</b>	8,058.46
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	8,058.46
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	8,058.46

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	21,116.24	21,116.24
<u>Increases to Member account during the period</u>		
Employer Contributions	10,000.00	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(495.24)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,500.00	
Income Tax	(53.70)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	21,116.24	
Closing balance at 30/06/2020	8,058.46	21,116.24

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth :	11/03/1948	Nominated Beneficiaries	N/A
Age:	72	Vested Benefits	18,656.02
Tax File Number:	Provided	Total Death Benefit	18,656.02
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOKEN00002P		
Account Start Date	01/07/2018		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension KB 2019		

## Your Balance

<b>Total Benefits</b>	18,656.02
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	18,656.02
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	18,656.02

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	20,342.97	20,342.97
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(1,176.95)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	510.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	18,656.02	20,342.97

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth : 11/03/1948  
 Age: 72  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1979  
 Service Period Start Date: 26/06/1979  
 Date Left Fund:  
 Member Code: BOOKEN00003P  
 Account Start Date 01/07/2013  
 Account Phase: Retirement Phase  
 Account Description: KB\_ARP\_1

Nominated Beneficiaries N/A  
 Vested Benefits 427,303.05  
 Total Death Benefit 427,303.05

## Your Balance

Total Benefits 427,303.05

Preservation Components

Preserved

Unrestricted Non Preserved 427,303.05

Restricted Non Preserved

Tax Components

Tax Free (0.00%)

Taxable 427,303.05

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	466,631.05	466,631.05
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(26,142.36)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	13,185.64	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	427,303.05	466,631.05

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	11/03/1948	Vested Benefits	
Age:	72	Total Death Benefit	
Tax File Number:	Provided		
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOKEN00004P		
Account Start Date	01/07/2015		
Account Phase:	Retirement Phase		
Account Description:	KB_ARP_2		

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (1.55%) (0.15)  
 Taxable 0.15

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2019	8,009.43	8,009.43
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	8,009.43	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	0.00	8,009.43

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth : 11/03/1948  
 Age: 72  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1979  
 Service Period Start Date: 26/06/1979  
 Date Left Fund:  
 Member Code: BOOKEN00005P  
 Account Start Date 01/07/2017  
 Account Phase: Retirement Phase  
 Account Description: KB\_ARP\_3

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit

## Your Balance

### Total Benefits

#### Preservation Components

Preserved (1,714.39)  
 Unrestricted Non Preserved 1,714.39  
 Restricted Non Preserved

#### Tax Components

Tax Free (0.00%)  
 Taxable

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	1,714.39	1,714.39
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,714.39	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	0.00	1,714.39

# Members Statement

Kenneth Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	11/03/1948	Vested Benefits	18,058.63
Age:	72	Total Death Benefit	18,058.63
Tax File Number:	Provided		
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOKEN00006P		
Account Start Date	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

<b>Your Balance</b>	
<b>Total Benefits</b>	18,058.63
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	18,058.63
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	18,058.63

<b>Your Detailed Account Summary</b>		This Year	Last Year
Opening balance at	01/07/2019		
<u>Increases to Member account during the period</u>			
Employer Contributions			
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		(1,220.95)	
Internal Transfer In		21,116.24	
<u>Decreases to Member account during the period</u>			
Pensions Paid		1,836.66	
Contributions Tax			
Income Tax			
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2020	18,058.63	0.00

# Members Statement

Helen Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	18/04/1952	Vested Benefits	
Age:	68	Total Death Benefit	
Tax File Number:	Provided		
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOHEL00001A		
Account Start Date	26/06/1979		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

### Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	0.00	0.00



# Members Statement

Helen Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth : 18/04/1952  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1979  
 Service Period Start Date: 26/06/1979  
 Date Left Fund:  
 Member Code: BOOHEL00002P  
 Account Start Date 01/07/2018  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension HB  
 2019

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit

## Your Balance

### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (100.00%)  
 Taxable

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	304.41	304.41
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	304.41	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	0.00	304.41

# Members Statement

Helen Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

## Your Details

Date of Birth : 18/04/1952  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1979  
 Service Period Start Date: 26/06/1979  
 Date Left Fund:  
 Member Code: BOOHEL00003P  
 Account Start Date 01/07/2013  
 Account Phase: Retirement Phase  
 Account Description: HB\_ARP\_1

Nominated Beneficiaries N/A  
 Vested Benefits 82,846.69  
 Total Death Benefit 82,846.69

## Your Balance

Total Benefits 82,846.69

Preservation Components

Preserved

Unrestricted Non Preserved 82,846.69

Restricted Non Preserved

Tax Components

Tax Free (0.79%) 656.04

Taxable 82,190.65

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	99,052.06	99,052.06
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(4,808.38)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	11,396.99	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	82,846.69	99,052.06

# Members Statement

Helen Booth  
 22 Sunset Avenue  
 Hornsby, New South Wales, 2077, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	18/04/1952	Vested Benefits	
Age:	68	Total Death Benefit	
Tax File Number:	Provided		
Date Joined Fund:	26/06/1979		
Service Period Start Date:	26/06/1979		
Date Left Fund:			
Member Code:	BOOHEL00004P		
Account Start Date	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	HB_ARP_2		

## Your Balance

### Total Benefits

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free (18.08%) 0.12  
 Taxable (0.12)

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	4,520.21	4,520.21
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	4,520.21	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	0.00	4,520.21

KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND

Investment Summary with Market Movement

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
<b>Cash/Bank Accounts</b>									
CBA ACA		110,372.880000	110,372.88	110,372.88	110,372.88				
CBA Direct Investment Account		11,356.590000	11,356.59	11,356.59	11,356.59				
			<b>121,729.47</b>		<b>121,729.47</b>				
<b>Shares in Listed Companies (Australian)</b>									
CBA.AX	Commonwealth Bank Of Australia.	500.00	69.420000	34,710.00	76.79	38,394.74	(3,684.74)	(6,680.00)	0.00
NAB.AX	National Australia Bank Limited	2,751.00	18.220000	50,123.22	23.47	64,557.08	(14,433.86)	(15,828.93)	0.00
TLS.AX	Telstra Corporation Limited.	20,000.00	3.130000	62,600.00	3.62	72,386.76	(9,786.76)	(14,400.00)	0.00
WAM.AX	WAM Capital Limited	84,807.00	1.820000	154,348.74	2.31	195,946.37	(41,597.63)	(16,961.40)	0.00
WAX.AX	Wam Research Limited	63,750.00	1.320000	84,150.00	1.31	83,752.84	397.16	(318.75)	0.00
WBC.AX	Westpac Banking Corporation	2,000.00	17.950000	35,900.00	30.34	60,689.68	(24,789.68)	(20,820.00)	0.00
			<b>421,831.96</b>		<b>515,727.47</b>	<b>(93,895.51)</b>	<b>(75,009.08)</b>	<b>0.00</b>	
			<b>543,561.43</b>		<b>637,456.94</b>	<b>(93,895.51)</b>	<b>(75,009.08)</b>	<b>0.00</b>	

## **KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND**

# **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2020 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 Trustee(s)**

The Trustee(s) of KEN BOOTH ENGINEERS PTY LTD STAFF SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

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

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

### **Assurance Disclaimer**

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

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

SHURIKEN CONSULTING HORNSBY PTY LTD

of

SUITE 21 25-29 HUNTER ST, HORNSBY, New South Wales 2077

Signed:

Dated: 15/09/2020