



Financial Statements

For the year ended 30 June 2020

Table of Contents

Member Statement
Member Statement
Operating Statement
Statement of Financial Position
Notes to the Financials 1
Notes to the Financials 2
Trustee Declaration

Member Statement

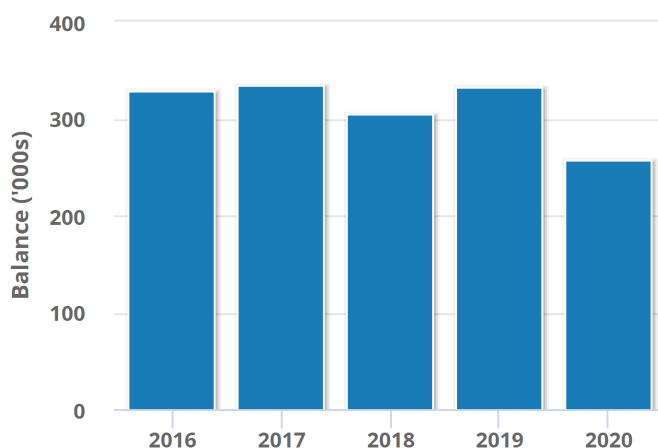
For the year ended 30 June 2020

Member details

Mr Stuart James Coombe
14 Avenue Road
Highgate SA 5063
AUSTRALIA

Date of Birth: 27/10/1950
 Eligible Service Date: 14/04/1986
 Date Joined Fund: 22/10/2010

Your recent balance history



YOUR OPENING BALANCE

\$332,239.30

(\$75,482.41)

Balance Decrease

YOUR CLOSING BALANCE

\$256,756.89

Your Net Fund Return

(13.5531)%

Your account at a glance

Opening Balance as at 01/07/2019	\$332,239.30
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What has been deducted from your account

Pension Payments During Period	\$33,000.00
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New Earnings	(\$42,482.41)
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Closing Balance at 30/06/2020	\$256,756.89
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Member Statement

For the year ended 30 June 2020

Consolidated - Mr Stuart James Coombe

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$256,756.89
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$224,563.66
Taxable Component	\$32,193.23

YOUR INSURANCE COVER

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

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$256,756.89
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(13.55)%
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Member Statement

For the year ended 30 June 2020

Account Based Pension - Mr Stuart James Coombe

PENSION ACCOUNT DETAILS

Member ID	00003
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2011
Reversionary Pension	Yes
Reversionary Beneficiary	Judith Caroline Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$51,497.82
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What has been deducted from your account

Pension Payments During Period	\$3,000.00
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New Earnings	(\$6,575.16)
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Closing Balance at 30/06/2020	\$41,922.66
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$41,922.66
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$11,312.59
Tax Free Proportion %	26.98%
Taxable Component	\$30,610.07

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mr Stuart James Coombe

PENSION ACCOUNT DETAILS

Member ID	00006
Pension Type	ACCOUNT
Pension Commencement Date	1/04/2012
Reversionary Pension	Yes
Reversionary Beneficiary	Judith Caroline Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$267,462.30
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What has been deducted from your account

Pension Payments During Period	\$29,000.00
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New Earnings	(\$34,116.40)
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Closing Balance at 30/06/2020	\$204,345.90
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$204,345.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$204,345.90
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mr Stuart James Coombe

PENSION ACCOUNT DETAILS

Member ID	00007
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2013
Reversionary Pension	Yes
Reversionary Beneficiary	Judith Caroline Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$2,960.59
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What has been deducted from your account

Pension Payments During Period	\$200.00
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New Earnings	(\$399.47)
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Closing Balance at 30/06/2020	\$2,361.12
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$2,361.12
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$805.31
Tax Free Proportion %	34.11%
Taxable Component	\$1,555.81

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mr Stuart James Coombe

PENSION ACCOUNT DETAILS

Member ID	00010
Pension Type	ACCOUNT
Pension Commencement Date	30/06/2015
Reversionary Pension	Yes
Reversionary Beneficiary	Judith Caroline Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$10,318.59
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What has been deducted from your account

Pension Payments During Period	\$800.00
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New Earnings	(\$1,391.38)
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Closing Balance at 30/06/2020	\$8,127.21
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$8,127.21
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$8,099.86
Tax Free Proportion %	99.66%
Taxable Component	\$27.35

Member Statement

For the year ended 30 June 2020

YOUR BENEFICIARY(s) - Mr Stuart James Coombe

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Stuart James Coombe

14 Avenue Road
Highgate SA 5063
AUSTRALIA

Member Statement

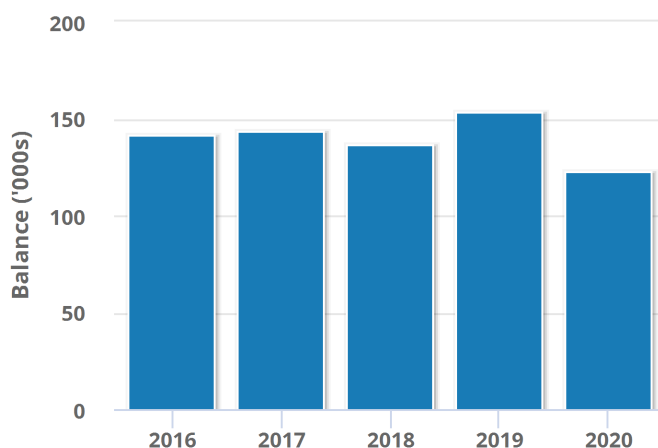
For the year ended 30 June 2020

Member details

Mrs Judith Caroline Coombe
14 Avenue Road
Highgate SA 5063
AUSTRALIA

Date of Birth: 22/03/1950
 Eligible Service Date: 08/03/1991
 Date Joined Fund: 22/10/2010

Your recent balance history



YOUR OPENING BALANCE

\$153,085.73

(\$30,409.63)

Balance Decrease

YOUR CLOSING BALANCE

\$122,676.10

Your Net Fund Return

(13.5531)%

Your account at a glance

Opening Balance as at 01/07/2019	\$153,085.73
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What has been deducted from your account

Pension Payments During Period	\$10,500.00
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New Earnings	(\$19,909.63)
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Closing Balance at 30/06/2020	\$122,676.10
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Member Statement

For the year ended 30 June 2020

Consolidated - Mrs Judith Caroline Coombe

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$122,676.10
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$83,709.81
Taxable Component	\$38,966.29

YOUR INSURANCE COVER

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

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$122,676.10
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	(13.55)%
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Member Statement

For the year ended 30 June 2020

Account Based Pension - Mrs Judith Caroline Coombe

PENSION ACCOUNT DETAILS

Member ID	00004
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2011
Reversionary Pension	Yes
Reversionary Beneficiary	Stuart James Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$67,149.07
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What has been deducted from your account

Pension Payments During Period	\$3,500.00
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New Earnings	(\$8,759.71)
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Closing Balance at 30/06/2020	\$54,889.36
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$54,889.36
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$16,022.19
Tax Free Proportion %	29.19%
Taxable Component	\$38,867.17

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mrs Judith Caroline Coombe

PENSION ACCOUNT DETAILS

Member ID	00005
Pension Type	ACCOUNT
Pension Commencement Date	1/04/2012
Reversionary Pension	Yes
Reversionary Beneficiary	Stuart James Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$77,234.57
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What has been deducted from your account

Pension Payments During Period	\$6,000.00
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New Earnings	(\$10,105.31)
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Closing Balance at 30/06/2020	\$61,129.26
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$61,129.26
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$61,129.26
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mrs Judith Caroline Coombe

PENSION ACCOUNT DETAILS

Member ID	00008
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2013
Reversionary Pension	Yes
Reversionary Beneficiary	Stuart James Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$413.56
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What has been deducted from your account

Pension Payments During Period	\$50.00
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New Earnings	(\$49.31)
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Closing Balance at 30/06/2020	\$314.25
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$314.25
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$228.59
Tax Free Proportion %	72.74%
Taxable Component	\$85.66

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mrs Judith Caroline Coombe

PENSION ACCOUNT DETAILS

Member ID	00009
Pension Type	ACCOUNT
Pension Commencement Date	13/02/2015
Reversionary Pension	Yes
Reversionary Beneficiary	Stuart James Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$7,692.11
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What has been deducted from your account

Pension Payments During Period	\$900.00
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New Earnings	(\$921.21)
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Closing Balance at 30/06/2020	\$5,870.90
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$5,870.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$5,870.90
Tax Free Proportion %	100.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2020

Account Based Pension - Mrs Judith Caroline Coombe

PENSION ACCOUNT DETAILS

Member ID	00013
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2018
Reversionary Pension	Yes
Reversionary Beneficiary	Stuart James Coombe

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$596.42
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What has been deducted from your account

Pension Payments During Period	\$50.00
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New Earnings	(\$74.09)
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Closing Balance at 30/06/2020	\$472.33
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$472.33
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$458.87
Tax Free Proportion %	97.15%
Taxable Component	\$13.46

Member Statement

For the year ended 30 June 2020

YOUR BENEFICIARY(s) - Mrs Judith Caroline Coombe

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Stuart James Coombe

14 Avenue Road
Highgate SA 5063
AUSTRALIA

Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	14,815	55,584
		14,815	55,584
Other Revenue			
Cash at Bank	3	140	155
Market Movement Non-Realised	4	(80,923)	36,522
Market Movement Realised	5	-	(22,068)
		(80,783)	14,609
Total Revenue		(65,968)	70,193
EXPENSES			
General Expense			
Fund Administration Expenses	6	2,310	2,310
Fund Lodgement Expenses	7	259	259
		2,569	2,569
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		(68,537)	67,624
Tax Expense			
Fund Tax Expenses	8	(6,144)	(23,822)
		(6,144)	(23,822)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		(62,393)	91,446

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

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
INVESTMENTS			
Australian Listed Shares	9	359,151	440,074
		359,151	440,074
OTHER ASSETS			
Cash at Bank	10	18,760	26,051
		18,760	26,051
TOTAL ASSETS		377,911	466,125
LIABILITIES			
Provisions for Tax - Fund	11	(6,144)	(23,822)
Financial Position Rounding		1	1
Sundry Creditors	12	4,621	4,621
		(1,522)	(19,200)
TOTAL LIABILITIES		(1,522)	(19,200)
NET ASSETS AVAILABLE TO PAY BENEFITS		379,433	485,325
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	13	379,433	485,325
		379,433	485,325

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

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 Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net market values.

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

a. Measurement of Investments

The Fund initially recognises:

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

Investments of the Fund have been measured at their net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees assessment of their realisable value.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest revenue includes the amortisation of any discount or premium, transactions costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest basis.

Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

Distribution revenue

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

Remeasurement changes in net market values

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

d. Liability for Accrued Benefits

The liability for accrued benefits represents the funds 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. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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

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

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

f. Critical Accounting Estimates and Judgments

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

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

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 2: Australian Listed Shares		
ANZ Banking Grp Ltd Ordinary Fully Paid	3,200	3,200
Bendigo And Adelaide Bank Ordinary Fully Paid	-	3,500
BHP Billiton Limited Ordinary Fully Paid	-	34,927
Cedar Woods Prop. - Dividends	-	1,827
Cwlth Bank Cap Note 3-Bbsw+2.80% Perp Non-cum Red T-12-24	2,768	3,500
Telstra Corporation. Ordinary Fully Paid	3,200	3,800
Westpac Banking Corp - Dividends	3,287	3,862
Westpac Capital Notes 5	2,360	968
	14,815	55,584
Note 3: Cash at Bank		
Bank Interest - 4	140	155
	140	155
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - Shares - Listed	(80,923)	36,522
	(80,923)	36,522
Note 5: Market Movement Realised		
Market Movement Realised - Shares - Listed	-	(22,068)
	-	(22,068)
Note 6: Fund Administration Expenses		
Accountancy Fees	1,870	1,870
Audit Fees	440	440
	2,310	2,310
Note 7: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	259	259
	259	259
Note 8: Fund Tax Expenses		
Income Tax Expense	(6,144)	(23,822)
	(6,144)	(23,822)
Note 9: Australian Listed Shares		
ANZ Banking Grp Ltd Ordinary Fully Paid	37,280	56,420
Cwlth Bank Cap Note 3-Bbsw+2.80% Perp Non-cum Red T-12-24	104,277	105,788
Telstra Corporation. Ordinary Fully Paid	62,600	77,000
Westpac Banking Corp	73,757	116,531
Westpac Capital Notes 5	81,237	84,335
	359,151	440,074

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 10: Cash at Bank		
Cash at Bank	18,760	26,051
	18,760	26,051
Note 11: Provisions for Tax - Fund		
Provision for Income Tax	(6,144)	(23,822)
	(6,144)	(23,822)
Note 12: Sundry Creditors		
Sundry Creditors	4,621	4,621
	4,621	4,621
Note 13A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	485,325	441,879
Add: Increase (Decrease) in Members' Benefits	(62,392)	91,447
Less: Benefit Paid	43,500	48,000
Liability for Members' Benefits End	379,433	485,325
Note 13B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	-
Total Vested Benefits	379,433	485,325

Coombe Family Superannuation Fund

Trustee Declaration

For the year ended 30 June 2020

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

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member statements for the 30 June 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member statements have been prepared in accordance with the requirements of the Trust Deed; and
- iii. The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.

Signed in accordance with a resolution of the trustees by:

Stuart James Coombe

Judith Caroline Coombe

Date: __/__/____