

**THE SHORTT-SMITH SUPERANNUATION FUND**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2021**

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# THE SHORTT-SMITH SUPERANNUATION FUND

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## THE SHORTT-SMITH SUPERANNUATION FUND

### OPERATING STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>REVENUE</b>			
Profit on sale of assets		25,415	11,755
Distribution received		157,274	135,487
Dividends received		12,535	7,054
Interest received		45,778	63,123
Movement in net market values	3	<u>356,885</u>	<u>(85,050)</u>
<b>Total income</b>		<u>597,887</u>	<u>132,369</u>
<b>EXPENSES</b>			
Accountancy fee		5,269	4,690
Audit fee		418	418
Administration costs		1,864	444
Superannuation levy		<u>259</u>	<u>259</u>
<b>Total expenses</b>		<u>7,810</u>	<u>5,811</u>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>			
		590,077	126,558
Income tax expense	2	<u>4,923</u>	<u>3,431</u>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<u>595,000</u>	<u>129,989</u>

*The accompanying notes form part of these financial statements.*

## THE SHORTT-SMITH SUPERANNUATION FUND

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Macquarie cash management account - 960002418		427,502	450,484
Robo Direct Savings		2,248	2,234
BGC account		3,189	2,095
Sundry debtors		100,087	122,642
<b>TOTAL CURRENT ASSETS</b>		<u>533,026</u>	<u>577,455</u>
<b>NON-CURRENT ASSETS</b>			
Fixed interest holdings	4	868,040	809,379
Shares in listed companies	5	490,929	335,693
Units in unlisted trusts	6	2,294,473	1,953,049
<b>TOTAL NON-CURRENT ASSETS</b>		<u>3,653,442</u>	<u>3,098,121</u>
<b>TOTAL ASSETS</b>		<u>4,186,468</u>	<u>3,675,576</u>
<b>LIABILITIES</b>			
Provision for income tax	7	(5,039)	(3,431)
<b>TOTAL LIABILITIES</b>		<u>(5,039)</u>	<u>(3,431)</u>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<u>4,191,507</u>	<u>3,679,007</u>
<i>Represented by:</i>			
<b>LIABILITY FOR ACCRUED MEMBERS' BENEFITS</b>			
Allocated to members' accounts	8	4,191,507	3,679,007
		<u>4,191,507</u>	<u>3,679,007</u>

*The accompanying notes form part of these financial statements.*

# THE SHORTT-SMITH SUPERANNUATION FUND

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The trustees have prepared the financial statements on the basis that the fund is a non reporting entity because there are no users dependent on general purpose financial reports. The financial report is therefore a special purpose financial report in order to meet the needs of members.

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the prior period unless stated otherwise.

The financial statements are prepared on an accruals basis.

The accounting policies that have been adopted in preparation of the report are as follows:

#### (a) Measurement of investments

Investments of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- (i) Shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotation at the reporting date;
- (ii) Mortgage loans by reference to the outstanding principal of the loans;
- (iii) Units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) Insurance policies by reference to the surrender value of the policy;
- (v) Investment properties, plant and equipment at trustees' assessment of their realisable value.

#### (b) Liability for accrued benefits

The liability for accrued benefits is the superannuation 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 sundry liabilities and income tax liabilities as at the reporting date.

# THE SHORTT-SMITH SUPERANNUATION FUND

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### NOTE 1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES *continued*

#### (c) **Income tax**

The income tax expense (revenue) 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 calculated using applicable income tax rates enacted, or substantively enacted, as at reporting date. 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.

Deferred tax assets and liabilities are ascertained based on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets also result where amounts have been fully expensed but future tax deductions are available. No deferred income tax will be recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit and loss. Any deferred income tax arising from market revaluations of investments are not recognised until a decision to sell the investment is made.

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 liability is settled, based on tax rates enacted or substantively enacted at reporting date. Their measurement also reflects the manner in which management expects 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.

## THE SHORTT-SMITH SUPERANNUATION FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NOTE 2 INCOME TAX EXPENSE</b>		
Prima facie tax payable on operating result before income tax at 15%	88,512	18,984
Adjust for tax effect of:-		
Gross up of imputation credits	589	388
Capital gain on sale of shares	767	1,127
Non taxable market value movement	(53,533)	12,757
Non taxable trust distribution	(20,447)	(14,028)
Less:		
non deductible expenses	1,048	778
Imputation credits	(6,886)	(5,299)
Accounting profit on sale of shares	(3,812)	(1,763)
Exempt income	(11,161)	(16,375)
<b>Income tax expense</b>	<u>(4,923)</u>	<u>(3,431)</u>
<i>The income tax expense comprises amounts set aside to:</i>		
Current tax:-	<u>(4,923)</u>	<u>(3,431)</u>
<b>Income tax expense</b>	<u>(4,923)</u>	<u>(3,431)</u>

## THE SHORTT-SMITH SUPERANNUATION FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NOTE 3 MOVEMENT IN NET MARKET VALUES OF INVESTMENTS</b>		
Increase/(Decrease) in value of FIIG fixed interest holdings		
CML Group	-	(1,834)
Moneytech Finance	1,429	(2,578)
MPC Funding	2,445	(835)
Praeco	-	(1,588)
	<u>3,874</u>	<u>(6,835)</u>
Increase/(Decrease) in value of Mint fixed interest holdings		
Australian Pacific Mortgage Fund	(125)	(1,743)
Australian Factoring Company	765	(486)
Australian Military Bank	843	-
Gold	(14,594)	-
Infrabuild Australia	(229)	(8,663)
Mineral Resources	-	4,970
Moneyme Fin Corp	2,263	(2,638)
NAOS Small Cap Opportunities	3,542	(3,318)
One Managed Investment Fund	5,300	(5,075)
Pioneer Credit Ltd	8,992	(12,442)
Regatta Capital	-	(766)
SBS Bank	1,763	(1,713)
Texas Infrastructure Bond	(3,979)	-
Westpac Banking Corp	26,683	(3,146)
	<u>31,224</u>	<u>(35,020)</u>
Increase/(Decrease) in value of shares in listed companies		
AGL Energy	(12,848)	(202)
Appen	(17,317)	4,879
AUB Group	2,547	6,890
Brambles	2,417	-
Bravura	(1,565)	-
Codan	-	835
Charter Hall	-	3,209
Clover Corp	2,492	855
Corporate Travel Management	-	(919)
CSL Limited	499	12,744
Fiducian Group	11,094	376
Fisher & Paykel	1,191	-
Integrate Research	-	4,050
	<u>(11,490)</u>	<u>32,717</u>



## THE SHORTT-SMITH SUPERANNUATION FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NOTE 3 MOVEMENT IN NET MARKET VALUES OF INVESTMENTS continued</b>		
Increase/(Decrease) in value of shares in listed companies		
Jumbo Interactive	14,628	(6,110)
Mineral Resources	32,560	6,584
Macquarie Group	7,566	3,872
Magellan Financial Group	(758)	-
Ramsay Health	-	(1,316)
Accent Group (formerly RCG)	18,053	180
Spark NZ	880	1,030
Technology One	696	-
Woodside Petroleum Limited	2,984	(22,065)
	65,119	14,892
Increase/(Decrease) in value of units in unlisted trusts		
Colonial 1st State Global	-	(9,036)
Fidante Greencaps	20,204	1,249
Fidelity Global Emerging Markets	66,573	570
Forager International Shares Fund	56,022	3,085
Lanyon Aust Value Fund	46,062	(21,978)
Lazard Global Listed Infrastructure	14,921	(38,110)
Magellan Global Closed Class	21,796	-
Magellan Global Fund	31,399	(1,301)
Magellan Infrastructure	(2,409)	22,450
Pelorus Pub Group	2,100	2,040
Platinum International Fund	-	(17,056)
	256,668	(58,087)
<b>TOTAL CHANGES IN NET MARKET VALUES</b>	<b>356,885</b>	<b>(85,050)</b>

## THE SHORTT-SMITH SUPERANNUATION FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>NOTE 4 FIXED INTEREST INVESTMENTS</b>		
Fixed interest holdings FIIG		
CML Group	-	38,782
Moneytech Finance	29,073	27,644
MPC Funding	47,260	46,607
Praeco	-	50,151
	<u>76,333</u>	<u>163,184</u>
Fixed interest holdings Mint		
Australian Pacific Mortgage Fund	99,875	48,257
Australian Factoring Company	50,750	49,985
Australian Military Bank	20,843	-
Gold	85,305	-
Infrabuild Australia	75,636	75,865
Mineral Resources	-	78,900
Moneyme Fin Corp	49,875	47,613
NAOS Small Cap Opportunities	50,225	46,682
One Managed Investment Fund	50,300	45,000
Pioneer Credit Ltd	46,550	37,559
Regatta Capital	-	49,733
SBS Bank	51,050	49,286
Texas Infrastructure Bond	67,300	-
Westpac Banking Corp	143,998	117,315
	<u>791,707</u>	<u>646,195</u>
<b>Total fixed interest</b>	<b><u>868,040</u></b>	<b><u>809,379</u></b>

### NOTE 5 SHARES IN LISTED COMPANIES

Shares in listed companies		
AGL Energy	14,760	17,050
Appen	15,640	15,264
AUB Group	12,986	22,050
Brambles	29,630	-
Bravura	15,795	-
Codan	-	9,926
Charter Hall	-	13,566
Clover Corp	28,210	6,390
Corporate Travel Management	-	10,659
CSL Limited	57,038	50,799
Fiducian Group	43,724	32,630
Fisher & Paykel	23,136	-
Integrated Research	-	18,480
Jumbo Interactive	35,540	12,454
Mineral Resources	53,730	21,170
Macquarie Group	31,286	23,720
Magellan Financial Group	17,235	-

## THE SHORTT-SMITH SUPERANNUATION FUND

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Ramsay Health	-	15,300
Accent Group (formerly RCG)	39,897	16,800
Spark NZ	17,840	16,960
Technology One	11,172	-
Woodside Petroleum Limited	43,310	32,475
Total shares in listed companies	<u>490,929</u>	<u>335,693</u>
 <b>NOTE 6 UNITS IN UNLISTED TRUSTS INVESTMENTS</b>		
Units in unlisted trusts		
Colonial 1st State Global	-	38,241
Fidante Greencaps	132,501	107,170
Fidelity Global Emerging Markets	297,447	170,874
Forager International Shares Fund	243,396	144,563
Lanyon Aust Value Fund	383,964	286,846
Lazard Global	436,831	386,259
Magellan Global Closed Class	134,269	-
Magellan Global Fund	499,335	467,936
Magellan Infrastructure	156,110	158,519
Pelorus Pub Group	10,620	8,520
Platinum International Fund	-	184,121
Total trust investments	<u>2,294,473</u>	<u>1,953,049</u>
 <b>NOTE 7 PROVISIONS</b>		
Provision for income tax		
Opening balance	(3,431)	(6,165)
Income tax paid	3,315	6,165
	<u>(116)</u>	<u>-</u>
Total current year income tax	<u>(4,923)</u>	<u>(3,431)</u>
Total income tax provision	<u><u>(5,039)</u></u>	<u><u>(3,431)</u></u>
 <b>NOTE 8 MEMBERS' FUNDS</b>		
Balance at the beginning of the year	3,679,007	3,695,518
Add: Benefits accrued as a result of operations	<u>595,000</u>	<u>129,989</u>
	4,274,007	3,825,507
Less: Benefits paid	<u>(82,500)</u>	<u>(146,500)</u>
Benefits accrued at the end of the period	<u><u>4,191,507</u></u>	<u><u>3,679,007</u></u>

## THE SHORTT-SMITH SUPERANNUATION FUND

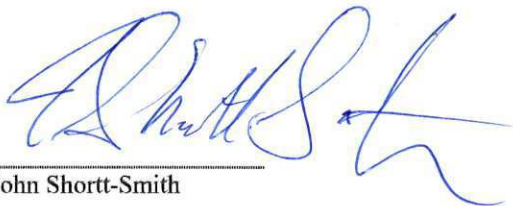
### TRUSTEES' DECLARATION

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

In the opinion of the trustees:

- (i) The financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Superannuation Fund at 30 June 2021 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; and
- (ii) The financial statements and notes to the financial 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 during the year ended 30 June 2021.

Signed in accordance with a resolution of the trustees by:



John Shortt-Smith



Hester Shortt-Smith

Dated 26 October 2021

## THE SHORTT-SMITH SUPERANNUATION FUND

### MEMBER'S STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>John Shortt-Smith (Accumulation)</b>		
<i>Date of birth</i>	<i>6 June 1954</i>	
Balance at beginning of the year	259,919	306,639
Income tax expense - earnings	(702)	(880)
Allocated earnings	42,379	9,160
Lump sum payment	-	(55,000)
Balance at end of year	<u>301,596</u>	<u>259,919</u>
The above balance at the end of the year comprises:		
Withdrawal benefit which is unrestricted non-preserved	<u>301,596</u>	<u>259,919</u>
	<u>301,596</u>	<u>259,919</u>
Tax free component	170,403	170,403
Taxable component	<u>131,193</u>	<u>89,516</u>
	<u>301,596</u>	<u>259,919</u>

#### Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

#### Superannuation Contributions Surcharge

The cost of the superannuation contributions surcharge, if any, relating to your surchargeable contributions are deductible from your member's account at the time of receipt of an assessment from the Australian Taxation Office.

## THE SHORTT-SMITH SUPERANNUATION FUND

### MEMBER'S STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>Hester Shortt-Smith (Accumulation)</b>		
<i>Date of birth</i>	<i>25 December 1954</i>	
Balance at beginning of the year	122,785	136,327
Income tax expense - earnings	(331)	(421)
Allocated earnings	20,021	4,379
Lump sum payment	-	(17,500)
Balance at end of year	142,475	122,785
The above balance at the end of the year comprises:		
Withdrawal benefit which is unrestricted non-preserved	142,475	122,785
	142,475	122,785
Tax free component	85,883	85,883
Taxable component	56,592	36,902
	142,475	122,785

#### Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of :

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

## THE SHORTT-SMITH SUPERANNUATION FUND

### MEMBER'S STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>John Shortt-Smith (Pension)</b>		
<i>Date of birth</i>	<i>6 June 1954</i>	
Balance at beginning of the year	1,643,794	1,626,227
Allocated earnings	261,457	56,213
Income tax expense on earnings	2,951	2,354
Pension paid	(41,100)	(41,000)
Balance at end of year	<u>1,867,102</u>	<u>1,643,794</u>
The above balance at the end of the year comprises:		
Withdrawal benefit which is unrestricted non-preserved	<u>1,867,102</u>	<u>1,643,794</u>
	<u>1,867,102</u>	<u>1,643,794</u>
Tax free component	1,381,694	1,216,441
Taxable component	485,408	427,353
	<u>1,867,102</u>	<u>1,643,794</u>

#### Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of :

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount you are entitled to if you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

## THE SHORTT-SMITH SUPERANNUATION FUND

### MEMBER'S STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
<b>Hester Shortt-Smith (Pension)</b>		
<i>Date of birth</i>	<i>25 December 1954</i>	
Balance at beginning of the year	1,652,509	1,626,325
Allocated earnings	266,219	56,805
Income tax expense on earnings	3,006	2,379
Pension paid	(41,400)	(33,000)
Balance at end of year	<u>1,880,334</u>	<u>1,652,509</u>
The above balance at the end of the year comprises:		
Withdrawal benefit which is unrestricted non-preserved	<u>1,880,334</u>	<u>1,652,509</u>
	<u>1,880,334</u>	<u>1,652,509</u>
Tax free component	1,485,144	1,305,201
Taxable component	395,190	347,308
	<u>1,880,334</u>	<u>1,652,509</u>

#### **Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of :

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.



# THE SHORTT-SMITH SUPERANNUATION FUND

## INVESTMENT POLICY STATEMENT

### 1 Membership profile

The fund has the following number of members	2
The members are	spouses
The members are aged	66 to 67

It is not intended that other members will be admitted to the Fund. It is noted some members have already commenced being paid pensions. The current intention is for each of these members to receive pension benefits from the fund until they exhaust their benefits or die. The current intention for the remaining members is to receive a retirement benefit at age 60 or later when they intend retiring from the workforce.

### 2 Benefit design

The benefits provided by the aforementioned superannuation fund ("*the Fund*") principally consist of accumulation benefits. These are based on accumulated net contributions and interest on them.

The Trustee invests some Fund assets with regard to the need to realise the investments as required to fund pension payments to the members, as the Trustee decides. The Trustee invests the remaining fund assets with regard to when the members plan to retire for the purpose of paying benefits by lump sum or allocated pension, as the Trustee decides.

### 3 Future contributions

The pension members do not intend to contribute further amounts to the Fund. The accumulation members intend to contribute to the Fund as much as their annual earnings permit after taking into account amounts set aside for living expenses and other business activities. Consequently, all members will be relying predominantly on investment returns of the Fund to produce benefits for their retirement.

### 4 Investment risk

Members bear the investment risk and rewards. Returns for the Fund's investments are added to members' accounts.

### 5 Investment objectives

The Fund's overall investments objective is to maximise investment return over the medium term to long term, while controlling the investment risk by investing across the range of asset classes. Specifically the Trustee intends:

- to achieve investment returns which exceed the rate of inflation (as measured by the change in the level of Average Weekly Earnings) by at least 2% per annum over periods of 5 years or more;
- to achieve an investments return (net of tax and charges) that exceeds cash rates where measured on a rolling 5 year basis.

Investment performance is monitored regularly.

# THE SHORTT-SMITH SUPERANNUATION FUND

## INVESTMENT POLICY STATEMENT *continued*

### **6 Fund policy**

- The Trustee will seek to maximise returns by following a growth oriented approach to investments, which means that investment in shares and/or property and/or trusts will be an integral part of the Fund's strategy. An occasional negative return may not be avoidable in order to secure the longer term benefits provided by such growth investments.
  
- The Trustee may retain the services of at least one professional portfolio manager who will have full responsibility for the investment of the assets. Any manager appointed will be expected to display the skills and expertise of a professional fully discretionary portfolio manager with investments objectives compatible with those of the Fund and to meet the requirements for investment managers under the Superannuation Industry (Supervision) Act 1993.

### **7 Insurance**

The trustees have determined that it remains appropriate for the Fund not to hold insurance policies for the members.

### **8 Liquidity**

The trustees are of the belief the fund has sufficient liquid investments having regard to its expected cash flow requirements.

### **9 Ability to discharge liabilities**

The trustees are of the belief the fund is capable of discharging its existing and prospective liabilities as and when they fall due.

**THE SHORTT-SMITH SUPERANNUATION FUND**

**AUDIT REPORT**

**SELF MANAGED SUPERANNUATION FUND**

**Name of auditor**

**Address of auditor**

**Name of auditing firm**

**SMSF auditor number**

**Professional association**

**Professional registration number**

**Name of SMSF** The Shortt-Smith Superannuation Fund

**ABN of SMSF** 96 904 015 946

**Address of SMSF** 6 Carunta Street, Wattle Park SA 5066

**Year of income being audited** 2021