

15 November 2021

The Trustee(s)
The KP Brockhurst Superannuation Fund
c/o Carter Woodgate Pty Ltd
Unit 4, 4-10 Farrall Road
MIDVALE WA 6056

Tel: (08) 9250 2144

Our ref: KPBSF 2106

Section 295.390 Actuarial Certificate

This section 295.390 actuarial certificate provides the proportion of ordinary and statutory income of the nominated superannuation fund that would be exempt from income tax. It is consistent with Professional Standard 406 issued by the Institute of Actuaries of Australia.

Calculations are based on information and accounts supplied, which are not expected to vary from final, taxation adjusted, audited accounts. Some checks have been conducted to ensure pensions meet the requirements of a retirement phase superannuation income stream, however overall reliance on the correctness of financial information and compliance of the fund is placed on the trustee and auditor.

Retirement phase pension benefits, and their exempt proportions, are identified below:

Fund details					
Superannuation fund:	The KP Brockhurst Superannuation Fund				
Period of certificate:	1 July 2020 to 30 June 2021				
List of pensioners:	Kim Brockhurst (aged 66 at 1 July 2020)				
Account details		Opening	Closing	Average	Adjusted Pension (%)
1 July 2020 to 30 June 2021					
Kim Brockhurst (Pension)		\$166,284	\$180,262	\$184,207	\$165,914 41.41%
Kim Brockhurst (Accumulation)		\$234,795	\$286,430	\$260,683	\$234,795
Total		\$401,078	\$466,692	\$444,890	\$400,708 41.41%
Certificate details		Pension	Total	Exempt	
1 July 2020 to 30 June 2021		\$165,914	\$400,708	41.41%	

⁽¹⁾ Exempt proportion is based on adjusted averages, which exclude investment earnings.

We have confirmed the treatment of investment earnings has no material effect on the calculations above and due to the account based nature of liabilities no assumed earnings or contributions are needed to ensure assets are sufficient to discharge pension liabilities.

Yours sincerely



Corey Plover BCom(Hons) BSci
Fellow of the Institute of Actuaries of Australia

TAX INVOICE

The KP Brockhurst Superannuation Fund | KPBSF 2106
c/o Carter Woodgate
Unit 4, 4-10 Farrall Road
MIDVALE WA 6056

INVOICE DATE	15 November 2021
INVOICE NUMBER	211100572
AMOUNT	\$132.00
DUE DATE	15 December 2021

The KP Brockhurst Superannuation Fund | KPBSF 2106

Description	Amount
Section 295-390 Actuarial Certificate (BGL Desktop)	\$120.00
Sub Total	\$120.00
plus GST 10%	\$12.00
Amount Due:	\$132.00

How to Pay

EFT Electronic Fund Transfer

Cumpston Sarjeant Pty Ltd
BSB: 033-003
Account No: 13-2181
Reference: 211100572



Cheque

Detach this section and mail with your cheque to:

Cumpston Sarjeant
Level 13, 160 Queen Street
MELBOURNE VIC 3000



Billers code: 256396
Reference: 211100572

Contact your financial institution to make this payment from your bank account (excluding credit cards, Minimum payment \$10.00).

Your bank statement will show the biller name: 'Cumpston Sarjeant'

Invoice #: 211100572

Amount Due: \$132.00

THE KP BROCKHURST SUPERANNAUTION FUND
ACTUARIAL APPLICATION SUMMARY
01/07/2020 TO 30/06/2021
Printed: Monday 15 November, 2021 @ 11:32:42

FUND INFORMATION

Provider Cumpston Sarjeant
(03) 9642 2242
Fund ABN 88567220189

Trustee Details

Trustee Kp Brockhurst Pty Ltd
Trustee Type Corporate
ABN/ACN 115 926 228
Director(s) Kim Patrick Brockhurst

MEMBER DETAILS

	Date of Birth	TFN
Brockhurst, Kim Patrick	01/08/1953	621583720

CONTACT DETAILS

Contact Name TRACEY OVERSLUIZEN
Telephone 0892502144
Email tracey@carterwoodgate.com.au

CALCULATION INFORMATION

Current Pension Liabilities	\$180,746.04
Total Superannuation Liabilities	\$467,851.06
Avg. Current Pension Liabilities	\$165,913.59
Ave Total Superannuation Liabilities	\$400,708.21
Estimated Tax Exempt Percentage	41.41%
Segregated/Pooled	\$0.00
Reserve Account	No
Net Income for the Period	\$89,282.13

DEEMED SEGREGATED INFORMATION

Fund is Eligible for Segregated method: No

Deemed Segregated Period

Start Date	End Date	Method
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THE KP BROCKHURST SUPERANNAUTION FUND
ACTUARIAL APPLICATION SUMMARY
01/07/2020 TO 30/06/2021
Printed: Monday 15 November, 2021 @ 11:32:43

Brockhurst, Kim Patrick

Transaction Type	Pension	Accumulation
	\$	\$
Opening Balance		
	01/07/2020	166,283.61
		234,794.62
Pension/Accumulation Benefit		
	25/06/2021	(22,509.30)
Member Closing Balance before Net Income	143,774.31	234,794.62
Total Member Closing Balance before Net Income		378,568.93

THE KP BROCKHURST SUPERANNAUTION FUND
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