

# Financial Report

for the year ended  
30 June 2023

Brooker Family Superannuation Fund



**Brooker Family Superannuation Fund**  
**Statement of Financial Position**



As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments & ETFs	2	1,027,694.39	116,518.00
Units in Listed Unit Trusts (Australian)	3	490,463.39	1,089,470.93
<b>Total Investments</b>		<u>1,518,157.78</u>	<u>1,205,988.93</u>
<b>Other Assets</b>			
CBA *6699		447,072.33	677,338.11
Distributions Receivable		20,030.68	52,767.68
Income Tax Refundable		6,868.41	11,162.66
<b>Total Other Assets</b>		<u>473,971.42</u>	<u>741,268.45</u>
<b>Total Assets</b>		<u>1,992,129.20</u>	<u>1,947,257.38</u>
<b>Net assets available to pay benefits</b>		<u>1,992,129.20</u>	<u>1,947,257.38</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	5		
Brooker, Ann - Pension (TRIS (Retirement Phase))		484,541.95	462,227.09
Brooker, Ann - Accumulation		150,000.00	102,499.22
Brooker, Ann - Pension (Account Based Pension 2)		106,239.45	100,284.83
Brooker, Ann - Pension (Account Based Pension 4)		108,597.29	0.00
Brooker, Paul - Pension (Account Based Pension)		1,142,750.51	1,282,246.24
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,992,129.20</u>	<u>1,947,257.38</u>

# Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions		34,854.75	74,217.56
Dividends Received		0.00	6,417.67
Interest Received		4,479.54	0.00
Other Investment Income		776.93	0.00
<b>Investment Gains</b>			
Changes in Market Values			
Realised Movements in Market Value		(161,900.60)	(26,449.35)
Unrealised Movements in Market Value		270,519.28	(387,363.13)
Other Investment Gains/Losses		0.01	0.02
<b>Contribution Income</b>			
Employer Contributions		0.00	14.29
Personal Non Concessional		150,000.00	100,000.00
<b>Total Income</b>		<u>298,729.91</u>	<u>(233,162.94)</u>
<b>Expenses</b>			
Accountancy Fees		1,690.00	3,575.00
Administration Costs		137.50	269.50
Actuarial Fee		240.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		400.00	660.00
		<u>2,726.50</u>	<u>4,763.50</u>
<b>Member Payments</b>			
Pensions Paid		40,000.00	59,766.24
Benefits Paid/Transfers Out		218,000.00	100,483.76
<b>Total Expenses</b>		<u>260,726.50</u>	<u>165,013.50</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>38,003.41</u>	<u>(398,176.44)</u>
Income Tax Expense		(6,868.41)	(18,035.31)
<b>Benefits accrued as a result of operations</b>		<u>44,871.82</u>	<u>(380,141.13)</u>

# Brooker Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 Trustee(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.

#### 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

##### 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

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# Brooker Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2023



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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

### 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. Trade and Other Payables

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 value of the Fund's financial liabilities is equivalent to the market value. Any remeasurement changes in the gross value of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

## f. 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: Managed Investments & ETFs

	2023 \$	2022 \$
Betashares S&P/ASX Australian Technology ETF	152,679.36	0.00
Betashares Nasdaq 100 Etf - Currency Hedged	260,929.13	0.00
iShares S&P 500 AUD Hedged ETF	452,644.80	0.00
Spdr S&p/asx 200 Listed Property Fund	161,441.10	0.00

Brooker Family Superannuation Fund  
**Notes to the Financial Statements**



For the year ended 30 June 2023

Vanguard MSCI Index International Shares (Hedged) ETF	0.00	116,518.00
	1,027,694.39	116,518.00

**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Bennelong Australian Equities Fund	0.00	95,340.57
Bennelong Concentrated Aust Equ Fd	0.00	90,293.02
Hyperion Aust Growth Companies	0.00	161,346.77
Betashares Global Quality Leaders Etf Currency Hedged	0.00	59,498.16
Arrowstreet Global Equity Fund	0.00	187,613.44
Spdr S&p/asx 200 Fund	94,155.39	86,276.46
Vanguard Australian Shares Index Etf	396,308.00	237,598.75
Wcm Quality Global Growth Fund (quoted Managed Fund)	0.00	171,503.76
	490,463.39	1,089,470.93

**Note 4: Banks and Term Deposits**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
CBA *6699	447,072.33	677,338.11
	447,072.33	677,338.11

**Note 5: Liability for Accrued Benefits**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,947,257.38	2,327,398.51
Benefits accrued as a result of operations	44,871.82	(387,013.78)
Current year member movements	0.00	6,872.65
Liability for accrued benefits at end of year	1,992,129.20	1,947,257.38

**Note 6: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

## Trustees Declaration

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The trustees have determined that the fund is not a reporting entity and that this 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 and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2023 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 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 and associated Regulations during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

.....  
Paul Brooker

Trustee

.....  
Ann Brooker

Trustee

DATED:



Brooker Family Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2023



	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	38,003.41
<b>Less</b>	
Increase in MV of investments	270,519.28
Exempt current pension income	31,966.00
Realised Accounting Capital Gains	(161,900.59)
Accounting Trust Distributions	34,854.75
Non Taxable Contributions	150,000.00
	<u>325,439.44</u>
<b>Add</b>	
SMSF non deductible expenses	432.00
Pension Payments	40,000.00
Franking Credits	6,868.41
Foreign Credits	52.34
Taxable Trust Distributions	19,411.48
Distributed Foreign income	546.14
Benefits Paid/Transfers Out	218,000.00
	<u>285,310.37</u>
SMSF Annual Return Rounding	(0.34)
<b>Taxable Income or Loss</b>	<u>(2,126.00)</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	6,868.41
<b>CURRENT TAX OR REFUND</b>	<u>(6,868.41)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(6,609.41)</u>

*A.E.P.*

# Brooker Family Superannuation Fund Members Statement



Ann Evelyn Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	63	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	484,541.95
Date Joined Fund:	01/07/2001		
Service Period Start Date:			
Date Left Fund:			
Member Code:	BROANN00060P		
Account Start Date:	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	TRIS (Retirement Phase)		

## Your Balance

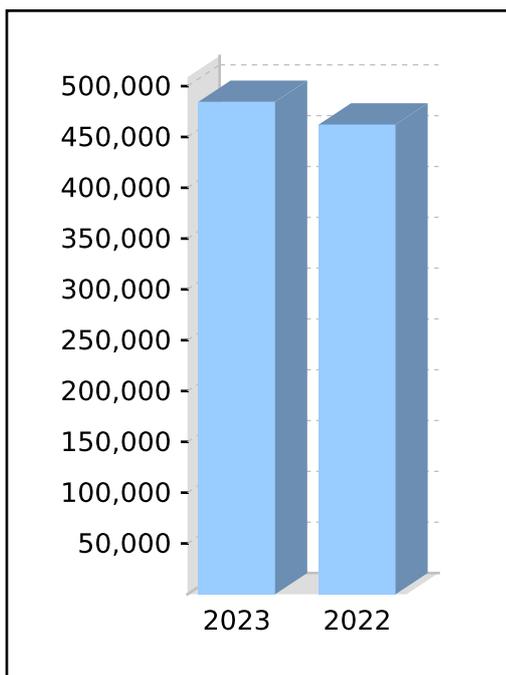
Total Benefits 484,541.95

### Preservation Components

Preserved  
Unrestricted Non Preserved 484,541.95  
Restricted Non Preserved

### Tax Components

Tax Free (50.76%) 245,935.11  
Taxable 238,606.84



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	462,227.09	551,509.39
<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	37,254.86	(77,502.30)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	9,940.00	11,780.00
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	5,000.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	484,541.95	462,227.09

*A.E.P.*

# Brooker Family Superannuation Fund Members Statement



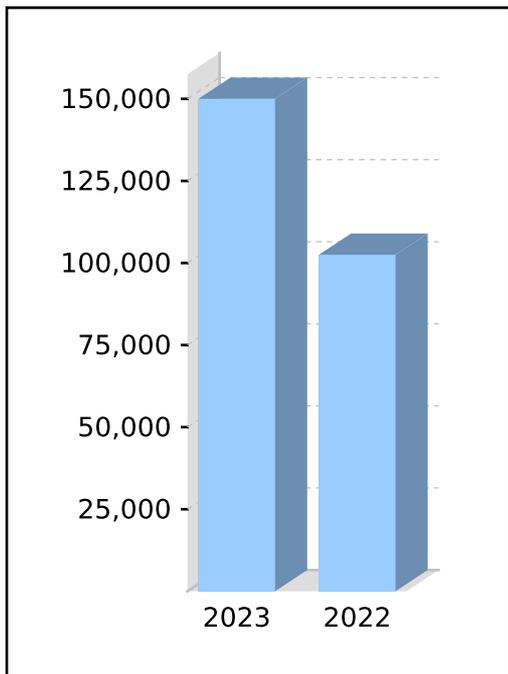
Ann Evelyn Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	63	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	150,000.00
Date Joined Fund:	01/07/2001		
Service Period Start Date:			
Date Left Fund:			
Member Code:	BROANN00001A		
Account Start Date:	01/07/2001		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	150,000.00
<u>Preservation Components</u>	
Preserved	150,000.00
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	150,000.00
Taxable	



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	102,499.22	111,152.05
<u>Increases to Member account during the period</u>		
Employer Contributions		14.29
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	150,000.00	100,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		2,486.99
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		2.14
Income Tax		(0.08)
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	102,499.22	111,152.05
Closing balance at 30/06/2023	150,000.00	102,499.22

*A.E.P.*

# Brooker Family Superannuation Fund Members Statement



Ann Evelyn Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

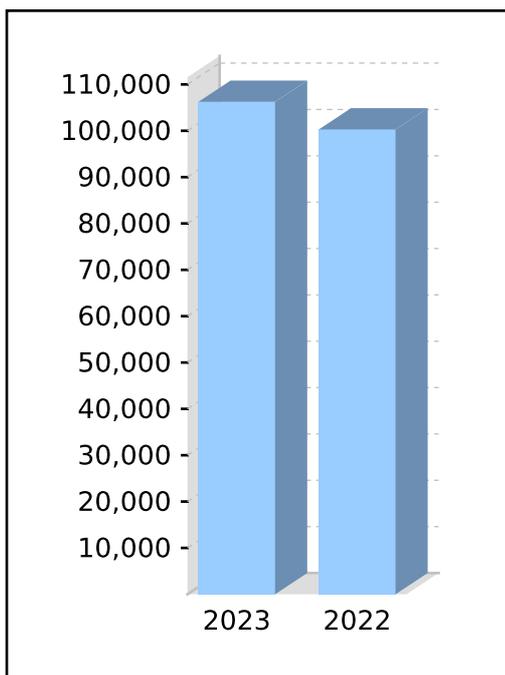
## Your Details

Date of Birth : Provided  
Age: 63  
Tax File Number: Provided  
Date Joined Fund: 01/07/2001  
Service Period Start Date:  
Date Left Fund:  
Member Code: BROANN00135P  
Account Start Date: 01/07/2021  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 2

Nominated Beneficiaries: Paul Anthony Brooker  
Nomination Type: N/A  
Vested Benefits: 106,239.45

## Your Balance

Total Benefits	106,239.45
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	106,239.45
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (94.08%)	99,954.82
Taxable	6,284.63



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	100,284.83	
<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	7,964.62	(15,519.87)
Internal Transfer In		111,152.05
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,010.00	2,220.00
Contributions Tax		
Income Tax		(6,872.65)
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 30/06/2023	106,239.45	100,284.83

*A.E.P.*

# Brooker Family Superannuation Fund Members Statement



Ann Evelyn Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

## Your Details

Date of Birth : Provided  
Age: 63  
Tax File Number: Provided  
Date Joined Fund: 01/07/2001  
Service Period Start Date:  
Date Left Fund:  
Member Code: BROANN00208P  
Account Start Date: 01/07/2022  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 4

Nominated Beneficiaries: Paul Anthony Brooker  
Nomination Type: N/A  
Vested Benefits: 108,597.29

## Your Balance

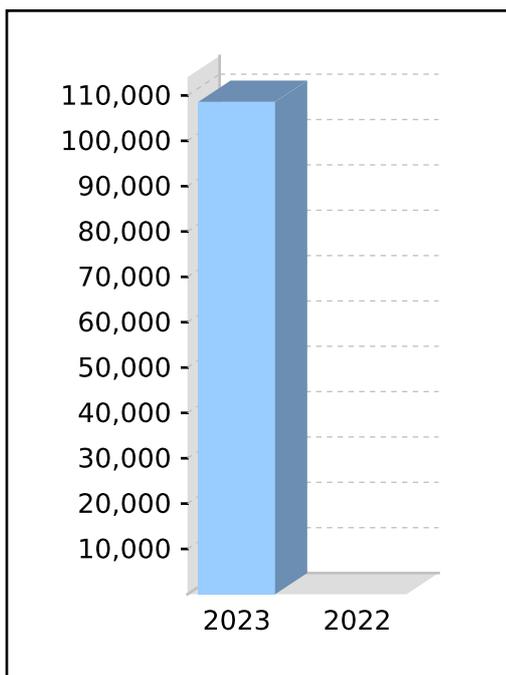
Total Benefits 108,597.29

### Preservation Components

Preserved  
Unrestricted Non Preserved 108,597.29  
Restricted Non Preserved

### Tax Components

Tax Free (97.56%) 105,949.27  
Taxable 2,648.02



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022		
<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	8,148.07	
Internal Transfer In	102,499.22	
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,050.00	
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 30/06/2023	108,597.29	0.00

*A.E.P.*

# Brooker Family Superannuation Fund Members Statement



Paul Anthony Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	65	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	01/07/2001		
Service Period Start Date:	12/01/1976		
Date Left Fund:			
Member Code:	BROPAU000103A		
Account Start Date:	01/07/2001		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

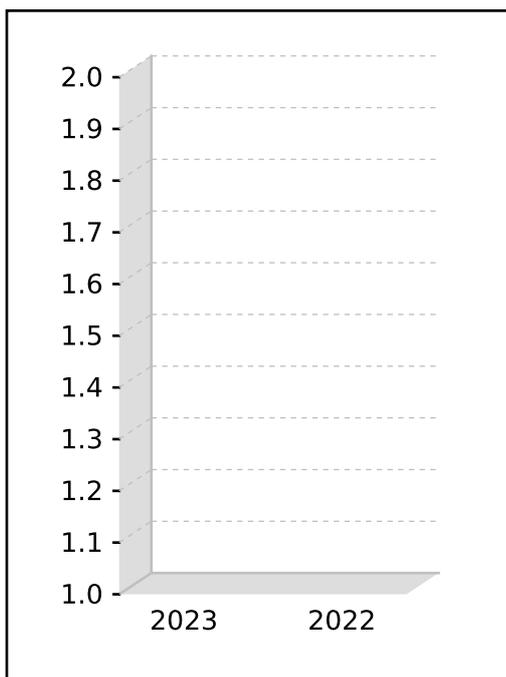
### Total Benefits

#### 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 01/07/2022		483.76
<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		483.76
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	0.00	0.00

*Paul Brooker*

# Brooker Family Superannuation Fund Members Statement



Paul Anthony Brooker  
14 Waymouth Avenue  
Glandore, South Australia, 5037, Australia

## Your Details

Date of Birth : Provided  
Age: 65  
Tax File Number: Provided  
Date Joined Fund: 01/07/2001  
Service Period Start Date: 12/01/1976  
Date Left Fund:  
Member Code: BROPAU00002P  
Account Start Date: 01/07/2017  
Account Phase: Retirement Phase  
Account Description: Account Based Pension

Nominated Beneficiaries: Ann Evelyn Brooker  
Nomination Type: N/A  
Vested Benefits: 1,142,750.51

## Your Balance

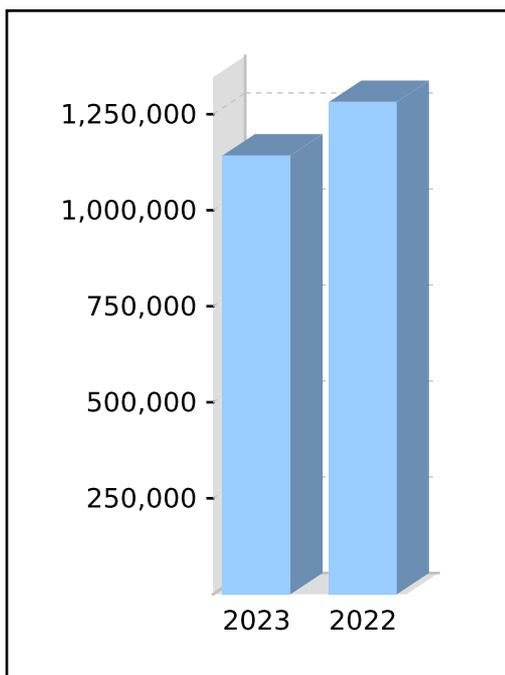
Total Benefits 1,142,750.51

### Preservation Components

Preserved  
Unrestricted Non Preserved 1,142,750.51  
Restricted Non Preserved

### Tax Components

Tax Free (14.15%) 161,733.76  
Taxable 981,016.75



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	1,282,246.24	1,664,253.31
<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	99,504.27	(236,242.89)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	26,000.00	45,766.24
Contributions Tax		
Income Tax		(2.06)
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	213,000.00	100,000.00
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	1,142,750.51	1,282,246.24

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**Brooker Family Superannuation Fund**  
**Members Summary**

As at 30 June 2023



Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Ann Evelyn Brooker (Age: 63)</b>											
BROANN00060P - TRIS (Retirement Phase) - Tax Free: 50.76%											
462,227.09			37,254.86		9,940.00			5,000.00			484,541.95
BROANN00001A - Accumulation											
102,499.22	150,000.00							102,499.22			150,000.00
BROANN00135P - Account Based Pension 2 - Tax Free: 94.08%											
100,284.83			7,964.62		2,010.00						106,239.45
BROANN00169P - Account Based Pension 3 - Tax Free: 100.00%											
BROANN00208P - Account Based Pension 4 - Tax Free: 97.56%											
		102,499.22	8,148.07		2,050.00						108,597.29
<b>665,011.14</b>	<b>150,000.00</b>	<b>102,499.22</b>	<b>53,367.55</b>		<b>14,000.00</b>			<b>107,499.22</b>			<b>849,378.69</b>

**Paul Anthony Brooker (Age: 65)**

BROP AU000103A - Accumulation

BROP AU00002P - Account Based Pension - Tax Free: 14.15%

1,282,246.24			99,504.27		26,000.00			213,000.00			1,142,750.51
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Brooker Family Superannuation Fund

# Members Summary

As at 30 June 2023



Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
1,282,246.24			99,504.27		26,000.00			213,000.00			1,142,750.51
1,947,257.38	150,000.00	102,499.22	152,871.82		40,000.00			320,499.22			1,992,129.20

*A.E.P.*

# Brooker Family Superannuation Fund Investment Summary Report



As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
CBA *6699		447,072.330000	447,072.33	447,072.33	447,072.33			22.75 %	
			<b>447,072.33</b>		<b>447,072.33</b>			<b>22.75 %</b>	
<b>Managed Investments &amp; ETFs</b>									
HNDQ.AX	Betashares Nasdaq 100 Etf - Currency Hedged	8,239.00	31.670000	260,929.13	24.90	205,157.63	55,771.50	27.18 %	13.28 %
ATEC.AX	Betashares S&P/ASX Australian Technology ETF	8,104.00	18.840000	152,679.36	17.29	140,121.77	12,557.59	8.96 %	7.77 %
IHVV.AX	iShares S&P 500 AUD Hedged ETF	10,860.00	41.680000	452,644.80	37.24	404,398.80	48,246.00	11.93 %	23.03 %
SLF.AX	Spdr S&p/asx 200 Listed Property Fund	15,390.00	10.490000	161,441.10	11.38	175,186.62	(13,745.52)	(7.85) %	8.21 %
			<b>1,027,694.39</b>		<b>924,864.82</b>	<b>102,829.57</b>	<b>11.12 %</b>	<b>52.29 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
STW.AX	Spdr S&p/asx 200 Fund	1,451.00	64.890000	94,155.39	58.14	84,354.06	9,801.33	11.62 %	4.79 %
VAS.AX	Vanguard Australian Shares Index Etf	4,400.00	90.070000	396,308.00	86.48	380,519.00	15,789.00	4.15 %	20.17 %
			<b>490,463.39</b>		<b>464,873.06</b>	<b>25,590.33</b>	<b>5.50 %</b>	<b>24.96 %</b>	
			<b>1,965,230.11</b>		<b>1,836,810.21</b>	<b>128,419.90</b>	<b>6.99 %</b>	<b>100.00 %</b>	

*A.E.P.*

# Brooker Family Superannuation Fund Investment Income Report



As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
CBA *6699	4,479.54			4,479.54	0.00	0.00	0.00	4,479.54			0.00	0.00
	<b>4,479.54</b>			<b>4,479.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,479.54</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments &amp; ETFs</b>												
HNDQ.AX Betashares Nasdaq 100 Etf - Currency Hedged	211.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211.44
ATEC.AX Betashares S&P/ASX Australian Technology ETF	449.64	300.18	147.67	1.79	210.95	0.00	0.00	660.59	0.00	0.00	0.00	0.00
IHV.V.AX iShares S&P 500 AUD Hedged ETF	6,262.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,262.44
SLF.AX Spdr S&p/asx 200 Listed Property Fund	10,069.36	361.04	0.00	2,126.59	197.67	48.00	0.08	2,733.38	0.00	0.00	6,694.00	839.73
	<b>16,992.88</b>	<b>661.22</b>	<b>147.67</b>	<b>2,128.38</b>	<b>408.62</b>	<b>48.00</b>	<b>0.08</b>	<b>3,393.97</b>	<b>0.00</b>	<b>0.00</b>	<b>6,694.00</b>	<b>7,313.61</b>
<b>Other Assets</b>												
Compensation	776.93							776.93				
	<b>776.93</b>							<b>776.93</b>				
<b>Units in Listed Unit Trusts (Australian)</b>												
BNT0003AU Hyperion Aust Growth Companies	789.07	153.96		154.38	224.37	105.59	29.98	668.28		0.00	375.14	0.00
STW.AX Spdr S&p/asx 200 Fund	4,379.99	3,362.95	333.22	172.04	1,476.89	90.73	6.96	5,442.79	0.00	0.00	312.41	108.65
VAS.AX Vanguard Australian Shares Index Etf	12,692.81	10,824.12	1,110.94	362.60	4,758.53	301.82	15.32	17,373.33	0.00	0.00	0.00	93.33
	<b>17,861.87</b>	<b>14,341.03</b>	<b>1,444.16</b>	<b>689.02</b>	<b>6,459.79</b>	<b>498.14</b>	<b>52.26</b>	<b>23,484.40</b>	<b>0.00</b>	<b>0.00</b>	<b>687.55</b>	<b>201.98</b>
	<b>40,111.22</b>	<b>15,002.25</b>	<b>1,591.83</b>	<b>7,296.94</b>	<b>6,868.41</b>	<b>546.14</b>	<b>52.34</b>	<b>32,134.84</b>	<b>0.00</b>	<b>0.00</b>	<b>7,381.55</b>	<b>7,515.59</b>

Assessable Income (Excl. Capital Gains) **32,134.84**

Net Capital Gain **4,921.03**

**Total Assessable Income 37,055.87**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

*A.E.P.*

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