

# Financial Report

for the year ended  
27 November 2023

Brooker Family Superannuation Fund



# Brooker Family Superannuation Fund

## Statement of Financial Position



As at 27 November 2023

	Note	2024
		\$
<b>Assets</b>		
<b>Investments</b>		
Managed Investments & ETFs	2	608,720.64
Units in Listed Unit Trusts (Australian)	3	608,684.00
<b>Total Investments</b>		<u>1,217,404.64</u>
<b>Other Assets</b>		
CBA *6699		466,799.29
<b>Total Other Assets</b>		<u>466,799.29</u>
<b>Total Assets</b>		<u>1,684,203.93</u>
Less:		
<b>Liabilities</b>		
Income Tax Payable		478.19
<b>Total Liabilities</b>		<u>478.19</u>
<b>Net assets available to pay benefits</b>		<u>1,683,725.74</u>
<b>Represented by:</b>		
<b>Liability for accrued benefits allocated to members' accounts</b>	5	
Brooker, Ann - Pension (TRIS (Retirement Phase))		484,195.86
Brooker, Ann - Pension (Account Based Pension 2)		104,414.22
Brooker, Ann - Pension (Account Based Pension 4)		106,730.39
Brooker, Ann - Pension (Account Based Pension 5)		147,413.76
Brooker, Paul - Pension (Account Based Pension)		840,971.51
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,683,725.74</u>

# Operating Statement

For the year ended 27 November 2023

	Note	2024
		\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		11,980.68
Interest Received		5,776.91
<b>Total Income</b>		<u>17,757.59</u>
<b>Expenses</b>		
Accountancy Fees		1,690.00
Actuarial Fee		240.00
ATO Supervisory Levy		259.00
Auditor's Remuneration		400.00
		<u>2,589.00</u>
<b>Member Payments</b>		
Pensions Paid		27,000.00
Benefits Paid/Transfers Out		280,000.00
<b>Investment Losses</b>		
Changes in Market Values		16,093.86
<b>Total Expenses</b>		<u>325,682.86</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(307,925.27)</u>
Income Tax Expense		478.19
<b>Benefits accrued as a result of operations</b>		<u>(308,403.46)</u>

# Brooker Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 27 November 2023



### 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 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

# Brooker Family Superannuation Fund

## Notes to the Financial Statements

For the year ended 27 November 2023



### 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

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 a 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

2024  
\$

iShares S&P 500 AUD Hedged ETF

608,720.64

Brooker Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 27 November 2023




---

608,720.64

---

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

**2024**  
**\$**

Spdr S&p/asx 200 Fund

91,703.20

Vanguard Australian Shares Index Etf

516,980.80

---

608,684.00

---

## Note 4: Banks and Term Deposits

**2024**  
**\$**

### Banks

CBA \*6699

466,799.29

---

466,799.29

---

## Note 5: Liability for Accrued Benefits

**2024**  
**\$**

Liability for accrued benefits at beginning of year

1,992,129.20

Benefits accrued as a result of operations

(308,403.46)

Current year member movements

0.00

Liability for accrued benefits at end of year

---

1,683,725.74

---

## 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

---

The trustees have determined that the fund is not a reporting entity and 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 and notes to the financial statements for the year ended 27 November 2023 present fairly, in all material respects, the financial position of the superannuation fund at 27 November 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 27 November 2023.

Signed in accordance with a resolution of the trustees by:

.....  
Paul Brooker

Trustee

.....  
Ann Brooker

Trustee

Dated this ..... day of .....2023

Brooker Family Superannuation Fund

# Statement of Taxable Income

For the year ended 27 November 2023



	2023
	\$
Benefits accrued as a result of operations	(307,925.27)
<b>Less</b>	
Realised Accounting Capital Gains	56,548.89
Accounting Trust Distributions	11,980.68
	<u>68,529.57</u>
<b>Add</b>	
Decrease in MV of investments	72,642.75
Pension Payments	27,000.00
Benefits Paid/Transfers Out	280,000.00
	<u>379,642.75</u>
<b>Taxable Income or Loss</b>	<u>3,187.91</u>
Income Tax on Taxable Income or Loss	478.19
<b>CURRENT TAX OR REFUND</b>	<u>478.19</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>737.19</u>

*\* Distribution tax components review process has not been completed for the financial year.*



# Brooker Family Superannuation Fund

## Members Statement



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

### Your Details

Date of Birth : Provided  
Age: 64  
Tax File Number: Provided  
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)

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits: 484,195.86

### Your Balance

Total Benefits 484,195.86

#### Preservation Components

Preserved  
Unrestricted Non Preserved 484,195.86  
Restricted Non Preserved

#### Tax Components

Tax Free (50.76%) 245,759.43  
Taxable 238,436.43

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2023	484,541.95
<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	(228.17)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	117.92
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 27/11/2023	484,195.86

**Brooker Family Superannuation Fund**  
**Members Statement**



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

**Your Details**

Date of Birth : Provided  
Age: 64  
Tax File Number: Provided  
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

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2023	150,000.00
<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	150,000.00
Closing balance at 27/11/2023	0.00

# Brooker Family Superannuation Fund

## Members Statement



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

### Your Details

Date of Birth : Provided  
Age: 64  
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: 104,414.22

### Your Balance

Total Benefits 104,414.22

#### Preservation Components

Preserved  
Unrestricted Non Preserved 104,414.22  
Restricted Non Preserved

#### Tax Components

Tax Free (94.08%) 98,237.65  
Taxable 6,176.57

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2023	106,239.45
<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	(49.60)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,750.00
Contributions Tax	
Income Tax	25.63
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 27/11/2023	104,414.22

# Brooker Family Superannuation Fund

## Members Statement



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

### Your Details

Date of Birth : Provided  
Age: 64  
Tax File Number: Provided  
Date Joined Fund: 01/07/2001  
Service Period Start Date:  
Date Left Fund:  
Member Code: BROANN00169P  
Account Start Date: 22/06/2022  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 3

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

### 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

Opening balance at 01/07/2023

#### Increases to Member account during the period

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

#### Decreases to Member account during the period

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 27/11/2023

0.00

# Brooker Family Superannuation Fund

## Members Statement



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

### Your Details

Date of Birth : Provided  
Age: 64  
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: 106,730.39

### Your Balance

Total Benefits 106,730.39

#### Preservation Components

Preserved  
Unrestricted Non Preserved 106,730.39  
Restricted Non Preserved

#### Tax Components

Tax Free (97.56%) 104,127.93  
Taxable 2,602.46

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2023	108,597.29
<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	(50.70)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,790.00
Contributions Tax	
Income Tax	26.20
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 27/11/2023	106,730.39

**Brooker Family Superannuation Fund**  
**Members Statement**



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

**Your Details**

Date of Birth : Provided  
Age: 64  
Tax File Number: Provided  
Date Joined Fund: 01/07/2001  
Service Period Start Date:  
Date Left Fund:  
Member Code: BROANN00242P  
Account Start Date: 01/07/2023  
Account Phase: Retirement Phase  
Account Description: Account Based Pension 5

Nominated Beneficiaries: Paul Anthony Brooker  
Nomination Type: N/A  
Vested Benefits: 147,413.76

**Your Balance**

Total Benefits 147,413.76

Preservation Components

Preserved  
Unrestricted Non Preserved 147,413.76  
Restricted Non Preserved

Tax Components

Tax Free (100.00%) 147,413.76  
Taxable

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2023	
<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	(70.04)
Internal Transfer In	150,000.00
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,480.00
Contributions Tax	
Income Tax	36.20
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 27/11/2023	147,413.76

**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: BROPAU000103A  
Account Start Date: 01/07/2001  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries: N/A  
Nomination Type: N/A  
Vested Benefits:

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable

**Your Detailed Account Summary**

**This Year**

Opening balance at 01/07/2023

Increases to Member account during the period

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

Decreases to Member account during the period

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 27/11/2023 0.00

# 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: 840,971.51

### Your Balance

Total Benefits 840,971.51

#### Preservation Components

Preserved  
Unrestricted Non Preserved 840,971.51  
Restricted Non Preserved

#### Tax Components

Tax Free (14.15%) 119,023.38  
Taxable 721,948.13

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2023	1,142,750.51
<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	(526.76)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	20,980.00
Contributions Tax	
Income Tax	272.24
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	280,000.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 27/11/2023	840,971.51



As at 27 November 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
Ann Evelyn Brooker (Age: 64)											
BROANN00060P - TRIS (Retirement Phase) - Tax Free: 50.76%											
484,541.95			(228.17)				117.92				484,195.86
BROANN00001A - Accumulation											
150,000.00								150,000.00			
BROANN00135P - Account Based Pension 2 - Tax Free: 94.08%											
106,239.45			(49.60)		1,750.00		25.63				104,414.22
BROANN00169P - Account Based Pension 3 - Tax Free: 100.00%											
BROANN00208P - Account Based Pension 4 - Tax Free: 97.56%											
108,597.29			(50.70)		1,790.00		26.20				106,730.39
BROANN00242P - Account Based Pension 5 - Tax Free: 100.00%											
		150,000.00	(70.04)		2,480.00		36.20				147,413.76
849,378.69		150,000.00	(398.51)		6,020.00		205.95	150,000.00			842,754.23
Paul Anthony Brooker (Age: 65)											
BROPAU000103A - Accumulation											

Brooker Family Superannuation Fund

# Members Summary

As at 27 November 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	
BROPAU00002P - Account Based Pension - Tax Free: 14.15%											
1,142,750.51			(526.76)		20,980.00		272.24	280,000.00			840,971.51
1,142,750.51			(526.76)		20,980.00		272.24	280,000.00			840,971.51
1,992,129.20		150,000.00	(925.27)		27,000.00		478.19	430,000.00			1,683,725.74

Brooker Family Superannuation Fund

# Investment Summary Report

As at 27 November 2023



Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts									
	CBA *6699		466,799.290000	466,799.29	466,799.29	466,799.29			27.72 %
				466,799.29		466,799.29			27.72 %
Managed Investments & ETFs									
IHV.V.AX	iShares S&P 500 AUD Hedged ETF	14,411.00	42.240000	608,720.64	38.48	554,559.68	54,160.96	9.77 %	36.14 %
				608,720.64		554,559.68	54,160.96	9.77 %	36.14 %
Units in Listed Unit Trusts (Australian)									
STW.AX	Spdr S&p/asx 200 Fund	1,451.00	63.200000	91,703.20	58.14	84,354.06	7,349.14	8.71 %	5.44 %
VAS.AX	Vanguard Australian Shares Index Etf	5,956.00	86.800000	516,980.80	87.76	522,713.75	(5,732.95)	(1.10) %	30.70 %
				608,684.00		607,067.81	1,616.19	0.27 %	36.14 %
				1,684,203.93		1,628,426.78	55,777.15	3.43 %	100.00 %

# Brooker Family Superannuation Fund

## Investment Income Report



As at 27 November 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	5,776.91			5,776.91	0.00	0.00	0.00	5,776.91			0.00	0.00
		<b>5,776.91</b>			<b>5,776.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,776.91</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>													
AAA.AX	Betashares Australian High Interest Cash Etf	2,905.17	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
STW.AX	Spdr S&p/asx 200 Fund	1,403.37	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
VAS.AX	Vanguard Australian Shares Index Etf	7,672.14	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
		<b>11,980.68</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>17,757.59</b>	<b>0.00</b>	<b>0.00</b>	<b>5,776.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,776.91</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **5,776.91**

Net Capital Gain **0.00**

**Total Assessable Income 5,776.91**

\* 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.