

Jill Kops Superannuation Fund

ABN 40 748 864 909

Financial Statement
For the year ended 30 June 2021

Jill Kops Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments	6A	2,568.26	2,108.97
Shares in Listed Companies	6B	1,921,559.99	1,417,386.83
Other Assets			
Cash At Bank		559,674.58	664,925.34
Receivables		27.27	20.35
Current Tax Assets		19,753.49	25,087.60
Total Assets		<u>2,503,583.59</u>	<u>2,109,529.09</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>2,503,583.59</u>	<u>2,109,529.09</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mrs Jill Kops		2,503,583.59	2,109,529.09
Total Liability for Accrued Benefits		<u>2,503,583.59</u>	<u>2,109,529.09</u>

Jill Kops Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Gains			
Realised Capital Gains	8A	-	(5,836.89)
Increase in Market Value	8B	374,632.45	(351,051.48)
Investment Income			
Distributions	7A	89.93	178.16
Dividends	7B	60,279.80	73,966.31
Foreign Income	7C	-	73.52
Interest	7D	873.99	4,011.49
Other Income		0.73	89.39
		435,876.90	(278,569.50)
Expenses			
Member Payments			
Pensions Paid		55,000.00	120,000.00
Other Expenses			
Accountancy Fee		4,410.00	7,720.00
Actuarial Fee		132.00	264.00
Auditor Fee		1,200.00	2,400.00
Bank Fees		15.60	17.40
Filing Fee		109.00	53.00
Legal Fee		450.00	-
SMSF Supervisory Levy		259.00	259.00
		61,575.60	130,713.40
Benefits Accrued as a Result of Operations before Income Tax		374,301.30	(409,282.90)
Income Tax			
Income Tax Expense		(19,753.20)	(25,066.03)
		(19,753.20)	(25,066.03)
Benefits Accrued as a Result of Operations		394,054.50	(384,216.87)

The accompanying notes form part of these financial statements.

Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.



Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds 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 market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

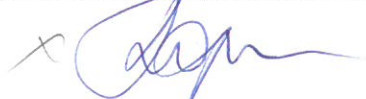
Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 25 March 2022 by the directors of the trustee company.



Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	2,109,529.09	2,493,745.96
Benefits Accrued during the period	449,054.50	(264,216.87)
Benefits Paid during the period	(55,000.00)	(120,000.00)
Liability for Accrued Benefits at end of period	2,503,583.59	2,109,529.09

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting period.

	Current	Previous
Vested Benefits at beginning of period	2,109,529.09	2,493,745.96
Benefits Accrued during the period	449,054.50	(264,216.87)
Benefits Paid during the period	(55,000.00)	(120,000.00)
Vested Benefits at end of period	2,503,583.59	2,109,529.09

Note 4 – Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Managed Investments

	Current	Previous
At market value:		
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	1,542.62	1,221.71
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	1,025.64	887.26
	2,568.26	2,108.97

Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
Aeris Resources Limited	1,722.44	291.49
AGL Energy Limited.	62,188.80	129,307.20
Australia And New Zealand Banking Group Limited	146,745.95	97,170.32
Bendigo And Adelaide Bank Limited	54,317.22	36,297.78
BHP Group Limited	400,459.65	295,335.90
Buru Energy Limited	14,675.40	9,000.91
Coles Group Limited.	14,270.15	0.00
Commonwealth Bank Of Australia.	153,400.32	106,629.12
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp	101,000.00	0.00
Non-Cum Red T-10-26		
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.70% Perp	104,400.00	100,740.00
Non-Cum Red T-04-24		
Gowing Bros Limited	9,694.62	6,007.35
loof Holdings Limited	56,927.64	23,424.12
Macmahon Holdings Limited	11,400.00	15,300.00
Metcash Limited	15,082.20	10,281.60
National Australia Bank Limited	60,673.08	42,161.08
Onemarket Limited	12.61	12.61
Origin Energy Limited	2,421.87	3,136.08
Qantas Airways Limited	6,738.36	5,462.10
QBE Insurance Group Limited	13,519.87	11,101.58
Ridley Corporation Limited	29,323.08	18,648.45
Santos Limited	55,387.08	41,403.60
Sims Limited	25,564.00	12,212.20
Telstra Corporation Limited.	20,108.48	16,739.24
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	454.40	323.20
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	2,127.04	956.59
Wesfarmers Limited	49,348.50	37,433.05
Westpac Banking Corporation	350,551.42	243,796.90
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	81,375.00	78,275.00
Woolworths Group Limited	77,670.81	75,939.36
	1,921,559.99	1,417,386.83

Note 7A – Distributions

	Current	Previous
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	39.46	127.28
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	50.47	50.88
	89.93	178.16

Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	6,977.28	8,418.24
Australia And New Zealand Banking Group Limited	3,127.80	8,340.80
Bendigo And Adelaide Bank Limited	1,449.84	1,943.70
BHP Group Limited	17,033.43	17,570.60
Coles Group Limited.	505.18	546.93
Commonwealth Bank Of Australia.	3,809.28	6,620.16
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	400.70	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24	2,633.60	3,268.10
Gowing Bros Limited	290.01	414.30
loof Holdings Limited	2,080.70	1,666.35
Macmahon Holdings Limited	390.00	450.00
Metcash Limited	548.10	491.40
National Australia Bank Limited	1,388.40	3,841.24
Origin Energy Limited	120.83	161.10
Qantas Airways Limited	0.00	187.98
QBE Insurance Group Limited	50.12	651.56
Ridley Corporation Limited	0.00	1,093.19
Santos Limited	721.07	1,284.68
Sims Limited	184.80	385.00
Telstra Corporation Limited.	855.68	855.68
Wesfarmers Limited	1,528.05	1,277.55
Westpac Banking Corporation	12,087.98	9,873.60
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	2,039.58	2,526.04
Woolworths Group Limited	2,057.37	2,098.11
	60,279.80	73,966.31

Note 7C – Foreign Income

	Current	Previous
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	73.52
	0.00	73.52

Note 7D – Interest

	Current	Previous
ANZ Business Cash Management	31.81	89.34
ING Business Optimiser	842.18	3,922.15
	873.99	4,011.49

Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
Aveo Group - Fully Paid Ordinary/Units Stapled Securities	0.00	(5,836.89)
	0.00	(5,836.89)

Jill Kops Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8B – Increase in Market Value

	Current	Previous
Managed Investments		
Aveo Group - Fully Paid Ordinary/Units Stapled Securities	0.00	6,384.18
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	320.91	(940.21)
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	138.38	(85.47)
Shares in Listed Companies		
Aeris Resources Limited	1,430.95	(291.49)
AGL Energy Limited.	(67,118.40)	(22,448.64)
Australia And New Zealand Banking Group Limited	49,575.63	(49,888.41)
Bendigo And Adelaide Bank Limited	18,019.44	(12,805.32)
BHP Group Limited	105,123.75	(44,028.30)
Buru Energy Limited	5,674.49	(17,414.81)
Coles Group Limited.	9,766.05	0.00
Commonwealth Bank Of Australia.	46,771.20	(20,520.96)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	1,000.00	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24	3,660.00	(3,060.00)
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	0.00	341.02
Gowing Bros Limited	3,687.27	(4,308.72)
Ioof Holdings Limited	3,503.52	(1,190.25)
Macmahon Holdings Limited	(3,900.00)	4,200.00
Metcash Limited	4,800.60	567.00
National Australia Bank Limited	18,512.00	(19,669.00)
Onemarket Limited	0.00	2.86
Origin Energy Limited	(714.21)	(789.39)
Qantas Airways Limited	1,276.26	(2,346.30)
QBE Insurance Group Limited	2,418.29	(3,721.41)
Ridley Corporation Limited	10,674.63	(11,960.73)
Santos Limited	13,983.48	(13,905.36)
Sims Limited	13,351.80	(4,512.20)
Telstra Corporation Limited.	3,369.24	(3,850.56)
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	131.20	(498.40)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	1,170.45	(1,361.19)
Wesfarmers Limited	16,419.55	7,239.45
Westpac Banking Corporation	106,754.52	(136,222.22)
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	3,100.00	(2,216.50)
Woolworths Group Limited	1,731.45	8,249.85
	374,632.45	(351,051.48)

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Jill Kops Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Operating Statement Profit vs. Provision for Income Tax		2021 \$
Benefits Accrued as a Result of Operations before Income Tax		374,301.30
<u>ADD:</u>		
Franking Credits		23,974.24
Pension Non-deductible Expenses		4,042.69
Pensions Paid		55,000.00
<u>LESS:</u>		
Increase in Market Value		374,632.45
Pension Exempt Income		54,527.00
Distributed Capital Gains		1.26
Non-Taxable Income		15.56
Rounding		1.96
Taxable Income or Loss		28,140.00

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	28,140.00	4,221.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		4,221.00

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	4,221.00
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	0.04
<u>LESS:</u>	
Franking Credits	23,974.24
Income Tax Expense	(19,753.20)

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	4,221.00
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	0.04
<u>LESS:</u>	
Franking Credits	23,974.24
Foreign Tax Credits	0.06
Income Tax Payable (Receivable)	(19,753.26)



Jill Kops Superannuation Fund
Tax Accounting Reconciliation
For the period 1 July 2020 to 30 June 2021

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	64.0010%
Pension Exempt % (Expenses)	64.0010%
Assets Segregated For Pensions	No

x 

Jill Kops Superannuation Fund **Investment Summary as at 30 June 2021**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Bank								
ANZ Business Cash Management				95,901.86	95,901.86			3.86%
ING Business Optimiser				463,772.72	463,772.72			18.67%
				559,674.58	559,674.58			22.53%
Listed Securities Market								
AGL Energy Limited (ASX:AGL)	7,584.00000	11.4145	8.2000	86,567.21	62,188.80	(24,378.41)	(28.16)%	2.50%
Aeris Resources Limited (ASX:AIS)	8,833.00000	4.6959	0.1950	41,478.77	1,722.44	(39,756.33)	(95.85)%	0.07%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	5,213.00000	18.3119	28.1500	95,459.80	146,745.95	51,286.15	53.73%	5.91%
Bendigo And Adelaide Bank Limited (ASX:BEN)	5,178.00000	7.6385	10.4900	39,551.93	54,317.22	14,765.29	37.33%	2.19%
BHP Group Limited (ASX:BHP)	8,245.00000	13.6109	48.5700	112,222.25	400,459.65	288,237.40	256.85%	16.12%
Buru Energy Limited (ASX:BRU)	97,836.00000	0.4877	0.1500	47,713.44	14,675.40	(33,038.04)	(69.24)%	0.59%
Commonwealth Bank Of Australia (ASX:CBA)	1,536.00000	31.7826	99.8700	48,818.00	153,400.32	104,582.32	214.23%	6.18%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24 (ASX:CBAPH)	1,000.00000	100.0000	104.4000	100,000.00	104,400.00	4,400.00	4.40%	4.20%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26 (ASX:CBAPJ)	1,000.00000	100.0000	101.0000	100,000.00	101,000.00	1,000.00	1.00%	4.07%
Coles Group Limited (ASX:COL)	835.00000	5.3941	17.0900	4,504.10	14,270.15	9,766.05	216.83%	0.57%
Gowling Bros Limited (ASX:GOW)	4,143.00000	2.7923	2.3400	11,568.44	9,694.62	(1,873.82)	(16.20)%	0.39%
loof Holdings Limited (ASX:IFL)	13,332.00000	3.3751	4.2700	44,997.15	56,927.64	11,930.49	26.51%	2.29%
Macmahon Holdings Limited (ASX:MAH)	60,000.00000	0.3508	0.1900	21,046.05	11,400.00	(9,646.05)	(45.83)%	0.46%
Metcash Limited (ASX:MTS)	3,780.00000	2.4888	3.9900	9,407.50	15,082.20	5,674.70	60.32%	0.61%
National Australia Bank Limited (ASX:NAB)	2,314.00000	26.7236	26.2200	61,838.45	60,673.08	(1,165.37)	(1.88)%	2.44%
Onemarket Limited (ASX:OMN)	13.00000	1.3538	0.9700	17.60	12.61	(4.99)	(28.35)%	- %
Origin Energy Limited (ASX:ORG)	537.00000	5.8022	4.5100	3,115.78	2,421.87	(693.91)	(22.27)%	0.10%
Qantas Airways Limited (ASX:QAN)	1,446.00000	3.6140	4.6600	5,225.91	6,738.36	1,512.45	28.94%	0.27%
QBE Insurance Group Limited (ASX:QBE)	1,253.00000	29.5894	10.7900	37,075.56	13,519.87	(23,555.69)	(63.53)%	0.54%
Ridley Corporation Limited (ASX:RIC)	25,722.00000	1.2644	1.1400	32,522.04	29,323.08	(3,198.96)	(9.84)%	1.18%
Sims Limited (ASX:SGM)	1,540.00000	12.4667	16.6000	19,198.75	25,564.00	6,365.25	33.15%	1.03%

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Jill Kops Superannuation Fund **Investment Summary as at 30 June 2021**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Listed Securities Market								
Santos Limited (ASX:STO)	7,812.00000	8.7207	7.0900	68,125.80	55,387.08	(12,738.72)	(18.70)%	2.23%
Telstra Corporation Limited. (ASX:TLS)	5,348.00000	4.9397	3.7600	26,417.66	20,108.48	(6,309.18)	(23.88)%	0.81%
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 (ASX:URW)	80.00000	10.5596	5.6800	844.77	454.40	(390.37)	(46.21)%	0.02%
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	578.00000	4.0100	3.6800	2,317.78	2,127.04	(190.74)	(8.23)%	0.09%
Westpac Banking Corporation (ASX:WBC)	13,582.00000	13.3781	25.8100	181,701.41	350,551.42	168,850.01	92.93%	14.11%
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26 (ASX:WBCPI)	775.00000	100.0000	105.0000	77,500.00	81,375.00	3,875.00	5.00%	3.28%
Wesfarmers Limited (ASX:WES)	835.00000	13.2642	59.1000	11,075.58	49,348.50	38,272.92	345.56%	1.99%
Woolworths Group Limited (ASX:WOW)	2,037.00000	27.0100	38.1300	55,019.37	77,670.81	22,651.44	41.17%	3.13%
				1,345,331.10	1,921,559.99	576,228.89	42.83%	77.36%
Managed Funds Market								
Scentre Group - Fully Paid Ordinary/Units Stapled Securities (ASX:SCG)	563.00000	3.2882	2.7400	1,851.28	1,542.62	(308.66)	(16.67)%	0.06%
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities (ASX:SCP)	407.00000	0.7098	2.5200	288.87	1,025.64	736.77	255.05%	0.04%
				2,140.15	2,568.26	428.11	20.00%	0.10%
				1,907,145.83	2,483,802.83	576,657.00	30.24%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Jill Kops Superannuation Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

Member's Detail	Opening Balance	Increases				Decreases				Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid
Mrs Jill Kops										
4 Calypso Ave Mosman NSW 2088										
Accumulation	743,062.09	0.00	0.00	154,544.23	0.00	4,409.42	0.00	0.00	0.00	902,015.74
Pension	1,366,467.00	0.00	0.00	274,757.07	0.00	15,343.78	0.00	0.00	0.00	1,601,567.85
Account Based Pension Account										
	2,109,529.09	0.00	0.00	429,301.30	0.00	19,753.20	0.00	0.00	0.00	2,503,583.59
	2,109,529.09	0.00	0.00	429,301.30	0.00	19,753.20	0.00	0.00	0.00	2,503,583.59

Jill Kops Superannuation Fund
(ABN: 40 748 864 909)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 4 Calypso Ave Mosman, NSW 2088
Member Number: JK	Date of Birth: 24 March 1951
Mrs Jill Lorraine Kops	Date Joined Fund: 12 June 2003
	Eligible Service Date: 12 June 2003
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020	Tax Free 729,063.92
Accumulation 743,062.09	Taxable - Taxed 1,774,519.67
Account Based Pension Account 1,366,467.00	Taxable - Untaxed -
Total as at 1 Jul 2020 2,109,529.09	Your Preservation Components
Withdrawal Benefit as at 30 Jun 2021	Preserved -
Accumulation 902,015.74	Restricted Non Preserved -
Account Based Pension Account 1,601,567.85	Unrestricted Non Preserved 2,503,583.59
Total as at 30 Jun 2021 2,503,583.59	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

X 

Jill Kops Superannuation Fund
(ABN: 40 748 864 909)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	4 Calypso Ave Mosman, NSW 2088
Member	Number: JK	Date of Birth:	24 March 1951
Mrs Jill Lorraine Kops		Date Joined Fund:	12 June 2003
Accumulation Account		Eligible Service Date:	12 June 2003
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	12 June 2003

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	743,062.09
<u>Increases to your account:</u>	
Share Of Net Fund Income	154,544.23
Tax on Net Fund Income	4,409.42
<u>Total Increases</u>	158,953.65
Withdrawal Benefit as at 30 Jun 2021	<u><u>902,015.74</u></u>

Your Tax Components		
Tax Free	24.3617 %	219,746.24
Taxable - Taxed		682,269.50
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		902,015.74
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		



Jill Kops Superannuation Fund
(ABN: 40 748 864 909)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 4 Calypso Ave Mosman, NSW 2088
Member Number: JK	Date of Birth: 24 March 1951
Mrs Jill Lorraine Kops	Date Joined Fund: 12 June 2003
Pension Account	Eligible Service Date: 12 June 2003
Account Based Pension Account	Tax File Number Held: Yes
	Account Start Date: 1 July 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 1,366,467.00	Tax Free 31.8012 % 509,317.68
<u>Increases to your account:</u>	Taxable - Taxed 1,092,250.17
Share Of Net Fund Income 274,757.07	Taxable - Untaxed -
Tax on Net Fund Income 15,343.78	Your Preservation Components
<u>Total Increases</u> 290,100.85	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 55,000.00	Unrestricted Non Preserved 1,601,567.85
<u>Total Decreases</u> 55,000.00	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2021 1,601,567.85	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

X 

Trustee

The Trustee of the Fund is as follows:

Careel Developments Pty Ltd

The directors of the Trustee company are:

Jill Kops

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



.....
Jill Kops
Director - Careel Developments Pty Ltd

Statement Date: 30 June 2021

For Enquiries:

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