

# **Jill Kops Superannuation Fund**

ABN 40 748 864 909

Trustees: Careel Developments Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2022**

**Jill Kops Superannuation Fund**  
**Operating Statement**  
**For the period 1 July 2021 to 30 June 2022**

	Note	2022 \$	2021 \$
<b>Income</b>			
Investment Income			
Distributions	7A	142.27	89.93
Dividends	7B	143,745.29	60,279.80
Foreign Income	7C	36.57	-
Interest	7D	486.46	873.99
Other Income		-	0.73
		<u>144,410.59</u>	<u>61,244.45</u>
<b>Expenses</b>			
Member Payments			
Pensions Paid		40,040.00	55,000.00
Other Expenses			
Accountancy Fee		-	4,410.00
Actuarial Fee		-	132.00
Auditor Fee		-	1,200.00
Bank Fees		1.60	15.60
Filing Fee		-	109.00
Legal Fee		-	450.00
SMSF Supervisory Levy		-	259.00
Investment Losses			
Decrease in Market Value	8A	211,112.99	(374,632.45)
		<u>251,154.59</u>	<u>(313,056.85)</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(106,744.00)</b>	<b>374,301.30</b>
<b>Income Tax</b>			
Income Tax Expense		(48,148.40)	(19,753.20)
		<u>(48,148.40)</u>	<u>(19,753.20)</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>(58,595.60)</u></b>	<b><u>394,054.50</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Jill Kops Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	2,577.42	2,568.26
Shares in Listed Companies	6B	1,753,080.48	1,921,559.99
Other Assets			
Cash At Bank		621,395.43	559,674.58
Receivables		32.56	27.27
Current Tax Assets		67,902.10	19,753.49
<b>Total Assets</b>		<b>2,444,987.99</b>	<b>2,503,583.59</b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Assets Available to Pay Benefits</b>		<b>2,444,987.99</b>	<b>2,503,583.59</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mrs Jill Kops		2,444,987.99	2,503,583.59
<b>Total Liability for Accrued Benefits</b>		<b>2,444,987.99</b>	<b>2,503,583.59</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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**Jill Kops Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

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**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 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 *Regulations 1994*, the trust deed of the fund and the needs of members.

**(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 *SISA 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.

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## Jill Kops Superannuation Fund

### Notes to the Financial Statements

#### As at 30 June 2022

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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.

This report should be read in conjunction with the accompanying compilation report.

## Jill Kops Superannuation Fund

### Notes to the Financial Statements

#### As at 30 June 2022

The financial report was authorised for issue on 17 April 2023 by the directors of the trustee company.

### 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
<b>Liability for Accrued Benefits at beginning of period</b>	2,503,583.59	2,109,529.09
Benefits Accrued during the period	(18,555.60)	449,054.50
Benefits Paid during the period	(40,040.00)	(55,000.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>2,444,987.99</b>	<b>2,503,583.59</b>

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
<b>Vested Benefits at beginning of period</b>	2,503,583.59	2,109,529.09
Benefits Accrued during the period	(18,555.60)	449,054.50
Benefits Paid during the period	(40,040.00)	(55,000.00)
<b>Vested Benefits at end of period</b>	<b>2,444,987.99</b>	<b>2,503,583.59</b>

### 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	1,458.17	1,542.62
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	1,119.25	1,025.64
	<b>2,577.42</b>	<b>2,568.26</b>

**Jill Kops Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6B – Shares in Listed Companies**

	Current	Previous
At market value:		
Aeris Resources Limited	591.81	1,722.44
AGL Energy Limited	62,568.00	62,188.80
Australia And New Zealand Banking Group Limited	114,842.39	146,745.95
Bendigo And Adelaide Bank Limited	46,964.46	54,317.22
BHP Group Limited	340,106.25	400,459.65
Buru Energy Limited	13,207.86	14,675.40
Coles Group Limited	14,871.35	14,270.15
Commonwealth Bank Of Australia	138,823.68	153,400.32
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	98,340.00	101,000.00
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24	102,199.00	104,400.00
Endeavour Group Limited	15,420.09	0.00
Gowing Bros Limited	10,771.80	9,694.62
Insignia Financial Ltd	35,863.08	0.00
loof Holdings Limited	0.00	56,927.64
Macmahon Holdings Limited	8,100.00	11,400.00
Metcash Limited	16,027.20	15,082.20
National Australia Bank Limited	63,380.46	60,673.08
Onemarket Limited	12.61	12.61
Origin Energy Limited	3,077.01	2,421.87
Qantas Airways Limited	6,463.62	6,738.36
QBE Insurance Group Limited	15,223.95	13,519.87
Ridley Corporation Limited	46,042.38	29,323.08
Santos Limited	57,965.04	55,387.08
Sims Limited	21,113.40	25,564.00
Telstra Corporation Limited	20,589.80	20,108.48
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	300.80	454.40
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	1,277.38	2,127.04
Wesfarmers Limited	34,994.85	49,348.50
Westpac Banking Corporation	264,849.00	350,551.42
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	79,166.25	81,375.00
Woodside Energy Group Ltd	47,409.76	0.00
Woolworths Group Limited	72,517.20	77,670.81
	<b>1,753,080.48</b>	<b>1,921,559.99</b>

**Note 7A – Distributions**

	Current	Previous
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	80.41	39.46
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	61.86	50.47
	<b>142.27</b>	<b>89.93</b>

**Jill Kops Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7B – Dividends**

	Current	Previous
AGL Energy Limited.	3,792.00	6,977.28
Australia And New Zealand Banking Group Limited	7,402.46	3,127.80
Bendigo And Adelaide Bank Limited	2,744.34	1,449.84
BHP Group Limited	83,854.25	17,033.43
Coles Group Limited.	509.35	505.18
Commonwealth Bank Of Australia.	5,760.00	3,809.28
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	1,969.30	400.70
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24	2,634.20	2,633.60
Endeavour Group Limited	397.22	0.00
Gowing Bros Limited	331.44	290.01
Ioof Holdings Limited	3,106.36	2,080.70
Macmahon Holdings Limited	390.00	390.00
Metcash Limited	756.00	548.10
National Australia Bank Limited	2,938.78	1,388.40
Origin Energy Limited	107.41	120.83
QBE Insurance Group Limited	375.90	50.12
Ridley Corporation Limited	1,388.99	0.00
Santos Limited	1,523.54	721.07
Sims Limited	1,093.40	184.80
Telstra Corporation Limited.	855.68	855.68
Wesfarmers Limited	1,419.50	1,528.05
Westpac Banking Corporation	16,434.22	12,087.98
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	2,046.17	2,039.58
Woolworths Group Limited	1,914.78	2,057.37
	<b>143,745.29</b>	<b>60,279.80</b>

**Note 7C – Foreign Income**

	Current	Previous
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse	36.57	0.00
	<b>36.57</b>	<b>0.00</b>

**Note 7D – Interest**

	Current	Previous
ANZ Business Cash Management	22.47	31.81
ING Business Optimiser	463.99	842.18
	<b>486.46</b>	<b>873.99</b>



**Jill Kops Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 8A – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	84.45	(320.91)
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities	(93.61)	(138.38)
<b>Shares in Listed Companies</b>		
Aeris Resources Limited	1,130.63	(1,430.95)
AGL Energy Limited.	(379.20)	67,118.40
Australia And New Zealand Banking Group Limited	31,903.56	(49,575.63)
Bendigo And Adelaide Bank Limited	7,352.76	(18,019.44)
BHP Group Limited	60,353.40	(105,123.75)
Buru Energy Limited	1,467.54	(5,674.49)
Coles Group Limited.	(601.20)	(9,766.05)
Commonwealth Bank Of Australia.	14,576.64	(46,771.20)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	2,660.00	(1,000.00)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24	2,201.00	(3,660.00)
Endeavour Group Limited	39,599.28	0.00
Gowing Bros Limited	(1,077.18)	(3,687.27)
Insignia Financial Ltd	9,134.07	0.00
loof Holdings Limited	11,930.49	(3,503.52)
Macmahon Holdings Limited	3,300.00	3,900.00
Metcash Limited	(945.00)	(4,800.60)
National Australia Bank Limited	(2,707.38)	(18,512.00)
Origin Energy Limited	(655.14)	714.21
Qantas Airways Limited	274.74	(1,276.26)
QBE Insurance Group Limited	(1,704.08)	(2,418.29)
Ridley Corporation Limited	(16,719.30)	(10,674.63)
Santos Limited	(2,577.96)	(13,983.48)
Sims Limited	4,450.60	(13,351.80)
Telstra Corporation Limited.	(481.32)	(3,369.24)
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	153.60	(131.20)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	849.66	(1,170.45)
Wesfarmers Limited	12,683.65	(16,419.55)
Westpac Banking Corporation	85,702.42	(106,754.52)
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-07-26	2,208.75	(3,100.00)
Woodside Energy Group Ltd	(3,097.12)	0.00
Woolworths Group Limited	(49,865.76)	(1,731.45)
	<b>211,112.99</b>	<b>(374,632.45)</b>

This report should be read in conjunction with the accompanying compilation report.

# Jill Kops Superannuation Fund

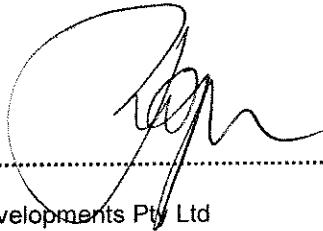
## Trustee Declaration

In the opinion of the Trustees of the Jill Kops Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Careel Developments Pty Ltd by:



Jill Kops

Director: Careel Developments Pty Ltd

Dated: 26, 04, 2023

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## Jill Kops Superannuation Fund

### Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

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Operating Statement Profit vs. Provision for Income Tax		2022
		\$
Benefits Accrued as a Result of Operations before Income Tax		(106,744.00)
<b><u>ADD:</u></b>		
Decrease in Market Value		211,112.99
Franking Credits		59,277.63
Pension Non-deductible Expenses		1.02
Pensions Paid		40,040.00
<b><u>LESS:</u></b>		
Pension Exempt Income		129,439.00
Distributed Capital Gains		46.16
Non-Taxable Income		6.34
Rounding		2.14
<b>Taxable Income or Loss</b>		<b>74,194.00</b>
	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	74,194.00	11,129.10
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
<b>Provision for Income Tax</b>		<b>11,129.10</b>

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### Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	11,129.10
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	0.13
<b><u>LESS:</u></b>	
Franking Credits	59,277.63
<b>Income Tax Expense</b>	<b>(48,148.40)</b>

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### Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	11,129.10
<b><u>ADD:</u></b>	
Excessive Foreign Tax Credit Writeoff	0.13
<b><u>LESS:</u></b>	
Franking Credits	59,277.63
Foreign Tax Credits	0.21
<b>Income Tax Payable (Receivable)</b>	<b>(48,148.61)</b>

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## Jill Kops Superannuation Fund

### Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

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#### Exempt Current Pension Income Settings

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Pension Exempt % (Actuarial)	63.5660%
Pension Exempt % (Expenses)	63.5660%
Assets Segregated For Pensions	No

# Jill Kops Superannuation Fund

## Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Bank</b>								
ANZ Business Cash Management				157,158.72	157,158.72			6.61%
ING Business Optimiser				484,236.71	484,236.71			19.53%
				621,395.43	621,395.43			26.14%
<b>Listed Securities Market</b>								
AGL Energy Limited. (ASX:AGL)	7,584,000,000	11,4145	8.2500	86,567.21	62,568.00	(23,999.21)	(27.72)%	2.63%
Aeris Resources Limited (ASX:AIS)	8,833,000,000	4.6959	0.0670	41,478.77	591.81	(40,886.96)	(98.57)%	0.02%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	5,213,000,000	18.3119	22.0300	95,459.80	114,842.39	19,382.59	20.30%	4.83%
Bendigo And Adelaide Bank Limited (ASX:BEN)	5,178,000,000	7.6385	9.0700	39,551.93	46,964.46	7,412.53	18.74%	1.98%
BHP Group Limited (ASX:BHP)	8,245,000,000	13.6109	41.2500	112,222.25	340,106.25	227,884.00	203.06%	14.31%
Brun Energy Limited (ASX:BRU)	97,836,000,000	0.4877	0.1350	47,713.44	13,207.86	(34,505.58)	(72.32)%	0.56%
Commonwealth Bank Of Australia (ASX:CBA)	1,536,000,000	31.7826	90.3800	48,818.00	138,823.68	90,005.68	184.37%	5.84%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red T-04-24 (ASX:CBAPH)	1,000,000,000	100.0000	102.1990	100,000.00	102,199.00	2,199.00	2.20%	4.30%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26 (ASX:CBAPJ)	1,000,000,000	100.0000	98.3400	100,000.00	98,340.00	(1,660.00)	(1.66)%	4.14%
Coles Group Limited. (ASX:COL)	835,000,000	5.3941	17.8100	4,504.10	14,871.35	10,367.25	230.17%	0.65%
Endeavour Group Limited (ASX:EDV)	2,037,000,000	27.0100	7.5700	55,019.37	15,420.09	(39,599.28)	(71.97)%	0.65%
Gowling Bros Limited (ASX:GOW)	4,143,000,000	2.7923	2.6000	11,568.44	10,771.80	(796.64)	(6.89)%	0.45%
Insignia Financial Ltd (ASX:IFL)	13,332,000,000	3.3751	2.6900	44,997.15	35,863.08	(9,134.07)	(20.30)%	1.51%
Macmahon Holdings Limited (ASX:MAH)	80,000,000,000	0.3508	0.1350	21,046.05	8,100.00	(12,946.05)	(61.51)%	0.34%
Metacash Limited (ASX:MTS)	3,780,000,000	2.4888	4.2400	9,407.50	16,027.20	6,619.70	70.37%	0.67%
National Australia Bank Limited (ASX:NAB)	2,314,000,000	26.7236	27.3900	61,838.45	63,380.46	1,542.01	2.49%	2.87%
Onemarket Limited (ASX:OMN)	13,000,000	1.3538	0.9700	17.60	12.61	(4.99)	(28.35)%	- %
Origin Energy Limited (ASX:ORG)	537,000,000	5.8022	5.7300	3,115.78	3,077.01	(38.77)	(1.24)%	0.13%
Qantas Airways Limited (ASX:QAN)	1,446,000,000	3.6140	4.4700	5,225.91	6,463.62	1,237.71	23.68%	0.27%
QBE Insurance Group Limited (ASX:QBE)	1,253,000,000	29.5894	12.1500	37,075.56	15,223.95	(21,851.61)	(58.94)%	0.64%
Ridley Corporation Limited (ASX:RIC)	25,722,000,000	1.2644	1.7900	32,522.04	46,042.38	13,520.34	41.57%	1.94%

# Jill Kops Superannuation Fund

## Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Listed Securities Market</b>								
Sims Limited (ASX:SGM)	1,540,000,000	12.4667	13.7100	19,198.75	21,113.40	1,914.65	9.97%	0.89%
Santos Limited (ASX:STO)	7,812,000,000	8.7207	7.4200	68,125.80	57,965.04	(10,160.76)	(14.91)%	2.44%
Teletra Corporation Limited (ASX:TLS)	5,348,000,000	4.9397	3.8500	26,417.66	20,589.80	(5,827.86)	(22.06)%	0.87%
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 (ASX:URW)	80,000,000	10.5596	3.7600	844.77	300.80	(543.97)	(64.39)%	0.01%
Virgin Money UK PLC - Gdl 1:1 Foreign Exempt Lee (ASX:VUK)	578,000,000	4.0100	2.2100	2,317.78	1,277.38	(1,040.40)	(44.89)%	0.05%
Westpac Banking Corporation (ASX:WBC)	13,582,000,000	13.3781	19.5000	181,701.41	264,849.00	83,147.59	45.76%	11.14%
Westpac Banking Corporation - Cap Note 3-Bbsw+3.70% Perp Non-Cum Red 1-07-26 (ASX:WBCEP)	775,000,000	100.0000	102.1500	77,500.00	79,166.25	1,666.25	2.15%	3.33%
Woodside Energy Group Ltd (ASX:WDS)	1,489,000,000	29.7600	31.8400	44,312.64	47,409.76	3,097.12	6.99%	1.99%
Wesfarmers Limited (ASX:WES)	835,000,000	11.2642	41.9100	9,405.58	34,994.85	25,589.27	272.06%	1.47%
Woolworths Group Limited (ASX:WOW)	2,037,000,000	0.0000	35.6000	0.00	72,517.20	72,517.20	0.00%	3.05%
				1,387,973.74	1,753,080.48	365,106.74	26.31%	73.75%
<b>Managed Funds Market</b>								
Scentre Group - Fully Paid Ordinary/Units Stapled Securities (ASX:SCG)	563,000,000	3.2882	2.5900	1,851.28	1,458.17	(393.11)	(21.23)%	0.06%
Shopping Centres Australasia Property Group - Fully Paid Units Stapled Securities (ASX:SCP)	407,000,000	0.7098	2.7500	288.87	1,119.25	830.38	287.46%	0.05%
				2,140.15	2,577.42	437.27	20.43%	0.11%
				2,011,509.32	2,377,053.33	365,544.01	18.17%	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**  
(ABN: 40 748 864 909)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 4 Calypso Ave Mosman, NSW 2088
Member	Number: JK
Mrs Jill Lorraine Kops	Date of Birth: 24 March 1951 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	
<b>Withdrawal Benefit as at 1 Jul 2021</b>	
Accumulation	902,015.74
Account Based Pension Account	1,601,567.85
<b>Total as at 1 Jul 2021</b>	<b>2,503,583.59</b>
<b>Withdrawal Benefit as at 30 Jun 2022</b>	
Accumulation	888,180.78
Account Based Pension Account	1,556,807.21
<b>Total as at 30 Jun 2022</b>	<b>2,444,987.99</b>

Your Tax Components	
Tax Free	714,829.49
Taxable - Taxed	1,730,158.50
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	2,444,987.99
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

**For Enquiries:**

phone 0292993603 | email [admin@rbwca.com.au](mailto:admin@rbwca.com.au) | fax 0292903401  
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

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

**Member Benefit Statement**

Period		Member Account Details	
1 July 2021 - 30 June 2022		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 2021	902,015.74
<u>Increases to your account:</u>	
Tax on Net Fund Income	10,468.14
<u>Total Increases</u>	10,468.14
<u>Decreases to your account:</u>	
Share Of Net Fund Income	24,303.10
<u>Total Decreases</u>	24,303.10
Withdrawal Benefit as at 30 Jun 2022	<u>888,180.78</u>

Your Tax Components		
Tax Free	24.7412 %	219,746.24
Taxable - Taxed		668,434.54
Taxable - Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		888,180.78

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	

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

**Member Benefit Statement**

**Period**

**1 July 2021 - 30 June 2022**

**Member**

**Mrs Jill Lorraine Kops**

Number: JK

**Pension Account**

**Account Based Pension Account**

**Member Account Details**

Residential Address: 4 Calypso Ave  
Mosman, NSW 2088

Date of Birth: 24 March 1951

Date Joined Fund: 12 June 2003

Eligible Service Date: 12 June 2003

Tax File Number Held: Yes

Account Start Date: 1 July 2015

**Your Account Summary**

<b>Withdrawal Benefit as at 1 Jul 2021</b>	<b>1,601,567.85</b>
<i><u>Increases to your account:</u></i>	
Tax on Net Fund Income	37,680.26
<b><u>Total Increases</u></b>	<b>37,680.26</b>
<i><u>Decreases to your account:</u></i>	
Pension Payments	40,040.00
Share Of Net Fund Income	42,400.90
<b><u>Total Decreases</u></b>	<b>82,440.90</b>
<b>Withdrawal Benefit as at 30 Jun 2022</b>	<b>1,556,807.21</b>

**Your Tax Components**

Tax Free	31.8012 %	495,083.25
Taxable - Taxed		1,061,723.96
Taxable - Untaxed		-

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,556,807.21

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

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## Trustee

The Trustee of the Fund is as follows:

Careel Developments Pty Ltd

The directors of the Trustee company are:

Jill Kops

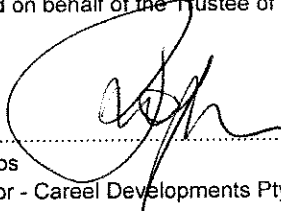
## Availability of Other Fund Information

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 2022

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