
Financial statements and reports for the year ended
30 June 2023

THE KR & JS GUTHRIE SUPERANNUATION FUND

Prepared for: Kim Robert Guthrie and Janine Susan Guthrie

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THE KR & JS GUTHRIE SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE KR & JS GUTHRIE SUPERANNUATION FUND which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of THE KR & JS GUTHRIE SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 25/08/2023

THE KR & JS GUTHRIE SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	1,520,757	1,399,139
Units in Listed Unit Trusts (Australian)	3	83,347	81,549
Total Investments		<u>1,604,104</u>	<u>1,480,688</u>
Other Assets			
Cash at Bank		2,682	1,711
NAB High Interest NT1421276-004		105,505	176,041
Dividend Reinvestment - Residual Account		237	286
Income Tax Refundable		10,865	25,108
Total Other Assets		<u>119,289</u>	<u>203,146</u>
Total Assets		<u>1,723,393</u>	<u>1,683,834</u>
Net assets available to pay benefits		<u>1,723,393</u>	<u>1,683,834</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Guthrie, Kim Robert - Pension (Pension)		1,142,611	1,103,281
Guthrie, Kim Robert - Pension (Pension)		1,219	1,078
Guthrie, Janine Susan - Pension (Pension)		569,046	571,176
Guthrie, Janine Susan - Pension (Pension)		8,850	7,865
Guthrie, Janine Susan - Accumulation		1,667	434
Total Liability for accrued benefits allocated to members' accounts		<u>1,723,393</u>	<u>1,683,834</u>

THE KR & JS GUTHRIE SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	9	5,152	2,596
Dividends Received	8	76,564	70,395
Interest Received		4,112	1,096
Investment Gains			
Changes in Market Values	10	91,708	(26,806)
Contribution Income			
Employer Contributions		1,229	453
Other Contributions		68	0
Total Income		<u>178,833</u>	<u>47,734</u>
Expenses			
Accountancy Fees		3,300	3,190
ATO Supervisory Levy		259	259
Bank Charges		186	186
		<u>3,745</u>	<u>3,635</u>
Member Payments			
Pensions Paid		146,395	149,734
Total Expenses		<u>150,140</u>	<u>153,369</u>
Benefits accrued as a result of operations before income tax		<u>28,693</u>	<u>(105,636)</u>
Income Tax Expense	11	(10,864)	(25,108)
Benefits accrued as a result of operations		<u>39,558</u>	<u>(80,528)</u>

THE KR & JS GUTHRIE SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	28,693.00
Less	
Increase in MV of investments	116,770.00
Realised Accounting Capital Gains	(25,062.00)
Accounting Trust Distributions	5,152.00
Non Taxable Contributions	68.00
	<u>96,928.00</u>
Add	
Pension Payments	146,395.00
Franking Credits	27,093.00
Taxable Trust Distributions	2,940.00
	<u>176,428.00</u>
SMSF Annual Return Rounding	(2.00)
Taxable Income or Loss	<u>108,191.00</u>
Income Tax on Taxable Income or Loss	16,228.65
Less	
Franking Credits	27,093.40
CURRENT TAX OR REFUND	<u>(10,864.75)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(10,605.75)</u>

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

THE KR & JS GUTHRIE 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

THE KR & JS GUTHRIE 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: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Acrux Limited	0	1,434
Bhp Billiton Limited - Ordinary Fully Paid	89,980	82,500
Brambles Limited	76,200	55,071
Commonwealth Bank Of Australia.	72,896	65,706
Coles Group	45,405	43,902

THE KR & JS GUTHRIE SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

Computer Share Ltd	65,838	67,735
Fortescue Metals Group Ltd	66,584	47,664
Incitec Pivot	74,566	90,078
Kingfisher Mining Ltd	16,798	14,236
Macquarie Bank Cap Note 3	20,680	20,431
Macquarie Bank Limited	29,940	29,145
Mirvac Group	27,662	24,174
Monadelphous Group	23,510	19,960
Macquarie Group Limited	135,702	121,244
National Australia Bank	137,572	136,238
National Australia Bank Limited	100,480	100,500
National Australia Bank Limited	10,234	10,050
Newcrest Mining Limited	39,339	29,914
South32 Limited	12,258	12,844
Sonic Healthcare Limited	85,404	79,257
Saltlake Potash	5,355	5,355
Transurban Group	67,246	65,357
Telstra Corporation	112,660	100,870
Volt Resources Ltd	3,500	5,950
Woodside Energy Group Ltd	85,342	75,142
Wesfarmers Limited	115,604	94,381
	1,520,755	1,399,138

Note 3: Units in Listed Unit Trusts (Australian)

	2023	2022
	\$	\$
Switzer Dividend Growth Fund	83,347	81,549
	83,347	81,549

Note 4: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Cash at Bank	2,682	1,711
NAB High Interest NT1421276-004	105,505	176,041

THE KR & JS GUTHRIE SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

108,187	177,752
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Note 5: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,683,835	1,764,362
Benefits accrued as a result of operations	39,558	(80,527)
Current year member movements	0	0
Liability for accrued benefits at end of year	1,723,393	1,683,835

Note 6: Vested Benefits

Vested benefits are benefits that 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 end of the reporting period.

	2023 \$	2022 \$
Vested Benefits	1,723,393	1,683,835

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2023 \$	2022 \$
Bhp Billiton Limited - Ordinary Fully Paid	7,831	20,335
Brambles Limited	1,809	1,507
Coles Group	1,627	1,504
Commonwealth Bank Of Australia.	3,053	2,726
Computer Share Ltd	1,660	1,269
Fortescue Metals Group Ltd	5,469	7,145
Incitec Pivot	7,348	2,531
Macquarie Bank Cap Note 3	1,274	798
Macquarie Bank Limited	1,419	591
Macquarie Group Limited	4,836	4,365
Mirvac Group	1,261	1,248
Monadelphous Group	983	903
National Australia Bank	7,601	6,105

THE KR & JS GUTHRIE SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

National Australia Bank Limited	5,548	2,515
Newcrest Mining Limited	1,177	920
Sonic Healthcare Limited	2,449	2,281
South32 Limited	1,058	633
Telstra Corporation	4,454	4,192
Transurban Group	2,317	1,531
Wesfarmers Limited	4,277	3,737
Woodside Energy Group Ltd	9,113	0
Woodside Petroleum Ltd	0	3,559
	76,564	70,395

Note 9: Trust Distributions

	2023	2022
	\$	\$
Switzer Dividend Growth Fund	5,152	2,596
	5,152	2,596

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
Acrux Limited	24,992	(2,150)
Bhp Billiton Limited - Ordinary Fully Paid	7,480	(14,640)
Brambles Limited	19,306	(3,291)
Coles Group	1,504	1,775
Commonwealth Bank Of Australia.	7,190	(6,899)
Computer Share Ltd	(3,549)	21,151
Fortescue Metals Group Ltd	13,436	(13,794)
Incitec Pivot	(15,512)	25,309
Kingfisher Mining Ltd	2,562	3,402
Macquarie Bank Cap Note 3	249	(904)
Macquarie Bank Limited	795	(855)
Macquarie Group Limited	9,656	5,636
Mirvac Group	3,488	(11,567)

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Notes to the Financial Statements

For the year ended 30 June 2023

Monadelphous Group	3,551	(1,003)
National Australia Bank	(6,291)	5,561
National Australia Bank Limited	184	(450)
National Australia Bank Limited	(20)	(1,140)
Newcrest Mining Limited	8,234	(6,279)
Panoramic Resources	0	3,927
Saltlake Potash	0	(605)
Sonic Healthcare Limited	6,147	(25,908)
South32 Limited	(587)	3,293
Telstra Corporation	11,790	2,358
Transurban Group	(519)	1,267
Volt Resources Ltd	(2,450)	(3,520)
Wesfarmers Limited	16,918	(33,857)
Woodside Energy Group Ltd	6,419	834
Woodside Petroleum Ltd	0	18,471
	<u>114,973</u>	<u>(33,879)</u>
Units in Listed Unit Trusts (Australian)		
Switzer Dividend Growth Fund	1,798	(5,393)
	<u>1,798</u>	<u>(5,393)</u>
Total Unrealised Movement	<u>116,770</u>	<u>(39,272)</u>
Realised Movements in Market Value		
	2023	2022
	\$	\$
Shares in Listed Companies (Australian)		
AcruX Limited	(25,062)	0
Panoramic Resources	0	(2,422)
Sonic Healthcare Limited	0	14,888
	<u>(25,062)</u>	<u>12,466</u>
Total Realised Movement	<u>(25,062)</u>	<u>12,466</u>
Changes in Market Values	<u>91,708</u>	<u>(26,806)</u>
Note 11: Income Tax Expense		
	2023	2022

THE KR & JS GUTHRIE SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2023

The components of tax expense comprise	\$	\$
Current Tax	(10,865)	(25,108)
Income Tax Expense	(10,865)	(25,108)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	4,304	(15,845)
Less:		
Tax effect of:		
Non Taxable Contributions	10	0
Increase in MV of Investments	17,516	0
Exempt Pension Income	0	15,876
Realised Accounting Capital Gains	(3,759)	1,870
Accounting Trust Distributions	773	389
Add:		
Tax effect of:		
Decrease in MV of Investments	0	5,891
SMSF Non-Deductible Expenses	0	506
Pension Payments	21,959	22,460
Franking Credits	4,064	3,771
Net Capital Gains	0	1,247
Taxable Trust Distributions	441	138
Rounding	1	(1)
Income Tax on Taxable Income or Loss	16,229	32
Less credits:		
Franking Credits	27,093	25,140
Current Tax or Refund	(10,864)	(25,108)

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Kim Robert Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

		Nominated Beneficiaries:	Janine Susan Guthrie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	70	Vested Benefits:	1,142,611
Tax File Number:	Provided	Total Death Benefit:	1,142,611
Date Joined Fund:	22/02/2008	Current Salary:	0
Service Period Start Date:	22/02/2008	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	GUTKIM00001P		
Account Start Date:	01/07/2009		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	1,142,611
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,142,611
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (63.50%)	1,178,587
Taxable	(35,977)

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,103,280
<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	131,500
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	92,169
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	1,142,611

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Kim Robert Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

		Nominated Beneficiaries:	Janine Susan Guthrie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	70	Vested Benefits:	1,219
Tax File Number:	Provided	Total Death Benefit:	1,219
Date Joined Fund:	22/02/2008	Current Salary:	0
Service Period Start Date:	22/02/2008	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	GUTKIM00002P		
Account Start Date:	30/06/2020		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	1,219
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,219
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	893
Taxable	326

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,078
<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	141
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	
Closing balance at 30/06/2023	1,219

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Kim Robert Guthrie
75 Collins Street
Kensington, Western Australia, 6151, Australia

Your Details

Date of Birth : Provided
Age: 70
Tax File Number: Provided
Date Joined Fund: 22/02/2008
Service Period Start Date:
Date Left Fund:
Member Code: GUTKIM00003A
Account Start Date: 22/02/2008
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 01/07/2022

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 30/06/2023

0

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Janine Susan Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Kim Robert Guthrie
Age:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	569,046
Date Joined Fund:	22/02/2008	Total Death Benefit:	569,046
Service Period Start Date:	01/07/2010	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	GUTJAN00001P	Disability Benefit:	0
Account Start Date:	01/07/2010		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	569,046
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	569,046
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (75.26%)	594,475
Taxable	(25,429)

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	571,176
<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	68,140
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	54,226
Contributions Tax	
Income Tax	16,044
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	569,046

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Janine Susan Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

		Nominated Beneficiaries:	Kim Robert Guthrie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	67	Vested Benefits:	8,850
Tax File Number:	Provided	Total Death Benefit:	8,850
Date Joined Fund:	22/02/2008	Current Salary:	0
Service Period Start Date:	01/07/2010	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	GUTJAN00002P		
Account Start Date:	30/06/2020		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance

Total Benefits	8,850
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	8,850
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	7,323
Taxable	1,527

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	7,865
<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	985
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	
Closing balance at 30/06/2023	8,850

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Janine Susan Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	67	Vested Benefits:	1,667
Tax File Number:	Provided		
Date Joined Fund:	22/02/2008		
Service Period Start Date:			
Date Left Fund:			
Member Code:	GUTJAN00003A		
Account Start Date:	22/02/2008		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	1,667
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,667
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	68
Taxable	1,599

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	434
<u>Increases to Member account during the period</u>	
Employer Contributions	1,229
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	68
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	120
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	184
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	1,667

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Kim Robert Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

		Nominated Beneficiaries:	Janine Susan Guthrie
Date of Birth :	Provided	Nomination Type:	N/A
Age:	70	Vested Benefits:	1,143,830
Tax File Number:	Provided	Total Death Benefit:	1,143,830
Date Joined Fund:	22/02/2008	Current Salary:	0
Service Period Start Date:	22/02/2008	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	Consolidated		
Account Start Date:	22/02/2008		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	1,143,830
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,143,830
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,179,480
Taxable	(35,651)

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,104,359
<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	131,640
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	92,169
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	1,143,830

THE KR & JS GUTHRIE SUPERANNUATION FUND

Members Statement

Janine Susan Guthrie
 75 Collins Street
 Kensington, Western Australia, 6151, Australia

Your Details

Date of Birth : Provided
 Age: 67
 Tax File Number: Provided
 Date Joined Fund: 22/02/2008
 Service Period Start Date: 01/07/2010
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date: 22/02/2008
 Account Type: Consolidated
 Account Description: Consolidated

Nominated Beneficiaries: Kim Robert Guthrie
 Nomination Type: N/A
 Vested Benefits: 579,563
 Total Death Benefit: 579,563
 Current Salary: 0
 Previous Salary: 0
 Disability Benefit: 0

Your Balance

Total Benefits 579,563

Preservation Components

Preserved
 Unrestricted Non Preserved 579,563
 Restricted Non Preserved

Tax Components

Tax Free 601,866
 Taxable (22,303)

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	579,476
<u>Increases to Member account during the period</u>	
Employer Contributions	1,229
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	68
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	69,244
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	54,226
Contributions Tax	184
Income Tax	16,044
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	579,563

THE KR & JS GUTHRIE SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank		1,711.19		210,684.96		(209,713.89)			2,682.26	2,682.26
NAB High Interest NT1421276-004		176,040.98		63,839.73		(134,375.89)			105,504.82	105,504.82
		177,752.17		274,524.69		(344,089.78)			108,187.08	108,187.08
Shares in Listed Companies (Australian)										
ACR.AX - Acrux Limited	27,570.00	26,425.80			(27,570.00)	(26,425.80)	(25,062.25)		0.00	
BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid	2,000.00	60,318.00						2,000.00	60,318.00	89,980.00
BXB.AX - Brambles Limited	5,142.00	39,008.81	146.00	1,823.35				5,288.00	40,832.16	76,200.08
COL.AX - Coles Group	2,465.00	15,063.03						2,465.00	15,063.03	45,405.30
CBA.AX - Commonwealth Bank Of Australia.	727.00	49,963.45						727.00	49,963.45	72,896.29
CPU.AX - Computer Share Ltd	2,749.00	35,220.34	67.00	1,652.08				2,816.00	36,872.42	65,838.08
FMG.AX - Fortescue Metals Group Ltd	2,719.00	17,438.91	283.00	5,484.39				3,002.00	22,923.30	66,584.36
IPL.AX - Incitec Pivot	27,214.00	70,897.49						27,214.00	70,897.49	74,566.36
KFM.AX - Kingfisher Mining Ltd										

THE KR & JS GUTHRIE SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	56,944.00	14,999.73						56,944.00	14,999.73	16,798.48
MBLPC.AX - Macquarie Bank Cap Note 3	196.00	19,600.00						196.00	19,600.00	20,679.96
MBLPD.AX - Macquarie Bank Limited	300.00	30,000.00						300.00	30,000.00	29,940.00
MQG.AX - Macquarie Group Limited	737.00	73,998.46	27.00	4,802.25				764.00	78,800.71	135,701.68
MGR.AX - Mirvac Group	12,240.00	18,445.79						12,240.00	18,445.79	27,662.40
MND.AX - Monadelphous Group	2,006.00	31,751.45						2,006.00	31,751.45	23,510.32
NAB.AX - National Australia Bank	4,974.00	115,462.43	243.00	7,625.67				5,217.00	123,088.10	137,572.29
NABPE.AX - National Australia Bank Limited	1,000.00	101,825.80						1,000.00	101,825.80	100,480.00
NABPH.AX - National Australia Bank Limited	100.00	10,000.00						100.00	10,000.00	10,234.00
NCM.AX - Newcrest Mining Limited	1,432.00	43,262.53	57.00	1,190.78				1,489.00	44,453.31	39,339.38
SO4.AX - Saltlake Potash	17,274.00	9,382.45						17,274.00	9,382.45	5,354.94
SHL.AX - Sonic Healthcare Limited	2,401.00	42,224.47						2,401.00	42,224.47	85,403.57
S32.AX - South32 Limited										

THE KR & JS GUTHRIE SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
	3,260.00	7,443.01						3,260.00	7,443.01	12,257.60
TLS.AX - Telstra Corporation	26,200.00	85,366.04						26,200.00	85,366.04	112,660.00
TCL.AX - Transurban Group	4,545.00	56,795.82	174.00	2,407.29				4,719.00	59,203.11	67,245.75
VRC.AX - Volt Resources Ltd	350,000.00	9,469.95						350,000.00	9,469.95	3,500.00
WES.AX - Wesfarmers Limited	2,252.00	42,151.88	91.00	4,304.02				2,343.00	46,455.90	115,603.62
WDS.AX - Woodside Energy Group Ltd	2,360.00	74,308.56	118.00	3,780.72				2,478.00	78,089.28	85,342.32
		1,100,824.20		33,070.55		(26,425.80)	(25,062.25)		1,107,468.95	1,520,756.78
Units in Listed Unit Trusts (Australian)										
SWTZ.AX - Switzer Dividend Growth Fund	32,685.00	83,906.21						32,685.00	83,906.21	83,346.75
		83,906.21							83,906.21	83,346.75
	1,362,482.58		307,595.24		(370,515.58)	(25,062.25)		1,299,562.24		1,712,290.61

THE KR & JS GUTHRIE 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%	
Cash/Bank Accounts									
Cash at Bank		2,682.260000	2,682.26	2,682.26	2,682.26			0.16 %	
NAB High Interest NT1421276-004		105,504.820000	105,504.82	105,504.82	105,504.82			6.16 %	
			108,187.08		108,187.08			6.32 %	
Shares in Listed Companies (Australian)									
BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	2,000.00	44.990000	89,980.00	30.16	60,318.00	29,662.00	49.18 %	5.25 %
BXB.AX	Brambles Limited	5,288.00	14.410000	76,200.08	7.72	40,832.16	35,367.92	86.62 %	4.45 %
COL.AX	Coles Group	2,465.00	18.420000	45,405.30	6.11	15,063.03	30,342.27	201.44 %	2.65 %
CBA.AX	Commonwealth Bank Of Australia.	727.00	100.270000	72,896.29	68.73	49,963.45	22,932.84	45.90 %	4.26 %
CPU.AX	Computer Share Ltd	2,816.00	23.380000	65,838.08	13.09	36,872.42	28,965.66	78.56 %	3.85 %
FMG.AX	Fortescue Metals Group Ltd	3,002.00	22.180000	66,584.36	7.64	22,923.30	43,661.06	190.47 %	3.89 %
IPL.AX	Incitec Pivot	27,214.00	2.740000	74,566.36	2.61	70,897.49	3,668.87	5.17 %	4.35 %
KFM.AX	Kingfisher Mining Ltd	56,944.00	0.295000	16,798.48	0.26	14,999.73	1,798.75	11.99 %	0.98 %
MBLPC.AX	Macquarie Bank Cap Note 3	196.00	105.510000	20,679.96	100.00	19,600.00	1,079.96	5.51 %	1.21 %
MBLPD.AX	Macquarie Bank Limited	300.00	99.800000	29,940.00	100.00	30,000.00	(60.00)	(0.20) %	1.75 %
MQG.AX	Macquarie Group Limited	764.00	177.620000	135,701.68	103.14	78,800.71	56,900.97	72.21 %	7.93 %
MGR.AX	Mirvac Group	12,240.00	2.260000	27,662.40	1.51	18,445.79	9,216.61	49.97 %	1.62 %
MND.AX	Monadelphous Group	2,006.00	11.720000	23,510.32	15.83	31,751.45	(8,241.13)	(25.96) %	1.37 %
NAB.AX	National Australia Bank	5,217.00	26.370000	137,572.29	23.59	123,088.10	14,484.19	11.77 %	8.03 %
NABPE.AX	National Australia Bank Limited	1,000.00	100.480000	100,480.00	101.83	101,825.80	(1,345.80)	(1.32) %	5.87 %
NABPH.AX	National Australia Bank Limited	100.00	102.340000	10,234.00	100.00	10,000.00	234.00	2.34 %	0.60 %
NCM.AX	Newcrest Mining Limited	1,489.00	26.420000	39,339.38	29.85	44,453.31	(5,113.93)	(11.50) %	2.30 %
SO4.AX	Saltlake Potash	17,274.00	0.310000	5,354.94	0.54	9,382.45	(4,027.51)	(42.93) %	0.31 %
SHL.AX	Sonic Healthcare Limited	2,401.00	35.570000	85,403.57	17.59	42,224.47	43,179.10	102.26 %	4.99 %
S32.AX	South32 Limited	3,260.00	3.760000	12,257.60	2.28	7,443.01	4,814.59	64.69 %	0.72 %
TLS.AX	Telstra Corporation	26,200.00	4.300000	112,660.00	3.26	85,366.04	27,293.96	31.97 %	6.58 %

THE KR & JS GUTHRIE 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%	
TCL.AX	Transurban Group	4,719.00	14.250000	67,245.75	12.55	59,203.11	8,042.64	13.58 %	3.93 %
VRC.AX	Volt Resources Ltd	350,000.00	0.010000	3,500.00	0.03	9,469.95	(5,969.95)	(63.04) %	0.20 %
WES.AX	Wesfarmers Limited	2,343.00	49.340000	115,603.62	19.83	46,455.90	69,147.72	148.85 %	6.75 %
WDS.AX	Woodside Energy Group Ltd	2,478.00	34.440000	85,342.32	31.51	78,089.28	7,253.04	9.29 %	4.98 %
				1,520,756.78		1,107,468.95	413,287.83	37.32 %	88.81 %
Units in Listed Unit Trusts (Australian)									
SWTZ.AX	Switzer Dividend Growth Fund	32,685.00	2.550000	83,346.75	2.57	83,906.21	(559.46)	(0.67) %	4.87 %
				83,346.75		83,906.21	(559.46)	(0.67) %	4.87 %
				1,712,290.61		1,299,562.24	412,728.37	31.76 %	100.00 %

THE KR & JS GUTHRIE SUPERANNUATION FUND

Trustees Declaration

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

The trustees declare that:

- (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 ended on that date 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:

.....
Kim Robert Guthrie

Trustee

.....
Janine Susan Guthrie

Trustee

25 August 2023

Minutes of a meeting of the Trustee(s)

held on 25 August 2023 at 75 Collins Street, Kensington, Western Australia 6151

PRESENT:	Kim Robert Guthrie and Janine Susan Guthrie
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys Super Audits</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Trustee(s)

held on 25 August 2023 at 75 Collins Street, Kensington, Western Australia 6151

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Janine Susan Guthrie

Chairperson