

Financial Statements

For the year ended 30 June 2023

Sherry Courier Services Superannuation Fund

Compilation Report

For the year ended 30 June 2023

We have compiled the accompanying special purpose financial statements of Sherry Courier Services 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 Directors of the Trustee Company

The Directors of the Trustee Company of Sherry Courier Services 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 Directors of the Trustee Company, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 Directors of the Trustee Company 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.

Firm: Walker Partners (Aust) Pty Ltd
Address: Suite 109
40 Burgundy Street
HEIDELBERG VIC 3084

Signature: _____

Sherry Courier Services Superannuation Fund

Compilation Report

For the year ended 30 June 2023

Date: _____

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
INVESTMENTS			
Australian Listed Shares	12	196,825	139,155
Australian Listed Unit Trust	13	50,230	181,881
Unit Trusts (Unlisted)	14	390,645	534,707
Overseas Unit Trusts	15	209,113	51,791
Debentures	16	7,075	6,913
		853,888	914,447
OTHER ASSETS			
Cash at Bank	17	42,208	15,780
Sundry Debtors - Fund Level	18	9,274	8,072
		51,482	23,852
TOTAL ASSETS		905,370	938,299
LIABILITIES			
Provisions for Tax - Fund	19	(1,534)	(172)
Financial Position Rounding		(1)	(1)
		(1,535)	(173)
TOTAL LIABILITIES		(1,535)	(173)
NET ASSETS AVAILABLE TO PAY BENEFITS		906,905	938,472
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	20	906,905	938,472
		906,905	938,472

This Statement is to be read in conjunction with the notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

The financial statements are special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis unless otherwise stated and are based on historical costs, except for investments, which have been measured at market values.

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.

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 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 their market values, which is 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:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members accrued benefits) are recognised in the operating statement in the periods in which they occur.

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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Sherry Courier Services Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Sherry Courier Services Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical 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. 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.

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

Sherry Courier Services Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 2: Australian Listed Shares		
29M Metals Ltd	57	-
Asset Income for Woolworths Ordinary Shares	197	-
Bega Cheese Limited	-	194
CSL Limited - Dividends	132	117
Endeavour Group Limited	288	-
Johns Lyng Group Limited	-	62
Macquarie Group Ltd - Dividends	982	522
Qube Holdings Ltd	-	498
Ramsay Health Care - Dividends	118	-
ResMed Inc, USA	78	18
Wesfarmers PPS	252	496
Westpac Capital Notes	166	429
	2,270	2,336
Note 3: Australian Listed Unit Trust		
CBA Perls VII	339	581
Crown Subordinated Notes II	1,430	1,040
Transurban Group Stapled - Dividends	9	4
VNGD Us Total Market CDI 1:1 - Dividends	178	279
	1,956	1,904
Note 4: Unit Trusts (Unlisted)		
Managed Investments	24,844	25,016
	24,844	25,016
Note 5: Interest from Debentures		
ANZ Capital Notes	-	60
ANZ Capital Notes 6	131	143
ANZ Capital Notes 6	158	-
	289	203
Note 6: Cash at Bank		
Bank Interest - 5	1,147	3
Cash at Bank - Bank Interest	145	11
	1,292	14

Sherry Courier Services Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 7: Market Movement Non-Realised		
Market Movement Non-Realised - Other Assets	1,805	(2,853)
Market Movement Non-Realised - Other Managed Investments	2,279	-
Market Movement Non-Realised - Overseas Assets	(5,052)	(10,589)
Market Movement Non-Realised - Shares - Unlisted	658	658
Market Movement Non-Realised Listed Shares and Options	11,746	(21,766)
Market Movement Non-Realised Non-Public and Non-PST UT	(2,119)	(14,771)
Market Movement Non-Realised Unit Trusts	4,931	(33,830)
	14,248	(83,151)
Note 8: Market Movement Realised		
Market Movement Realised - Other Assets	8	(893)
Market Movement Realised - Other Managed Investments	-	165
Market Movement Realised - Overseas Assets	4,029	-
Market Movement Realised - Trusts - Non-Public & Non-PST	1,514	-
Market Movement Realised Listed Shares and Options	5,229	(5,879)
Market Movement Realised Unit Trusts	(1,243)	(9,651)
	9,537	(16,258)
Note 9: Fund Administration Expenses		
Administration Costs	1,979	1,850
Bank Charges	76	18
Professional Fees	2,457	2,374
Subscriptions and Registrations	-	259
	4,512	4,501
Note 10: Investment Expenses		
Investment Advisor Fee	8,500	10,995
	8,500	10,995
Note 11: Fund Tax Expenses		
Income Tax Expense	(1,362)	(173)
Tax Accrued During Period	-	(8,617)
	(1,362)	(8,790)

Sherry Courier Services Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 12: Australian Listed Shares		
29M Metals Ltd	2,391	4,910
Allkem Ltd	9,852	6,341
CSL Limited	10,818	10,493
Endeavour Group Limited	8,253	9,902
Global X Copper Miners ETF	9,621	-
JamesHardie Industries PLC	14,350	-
Macquarie Group Ltd	26,821	24,841
PolyNovo Ltd	4,151	3,641
Qualitas Real Estate Income Fund	42,903	39,725
Ramsay Health Care	13,284	-
Recce Pharmaceuticals LTD	4,921	-
ResMed Inc, USA	11,582	10,834
South32 Ordinary Fully Paid Deferred Settlement	9,148	-
Wesfarmers Limited	6,612	5,616
Westpac Capital Notes	-	19,543
Woolworths Ordinary Shares	17,004	-
Xero Limited	5,114	3,309
	196,825	139,155
Note 13: Australian Listed Unit Trust		
CBA Perls VII	-	19,192
Crown Subordinated Notes II	-	53,004
Dexus Industria Reit.	-	7,657
Stockland Stapled	-	16,046
Top Shelf International Holdings Ltd	-	10,440
Transurban Group Stapled	6,056	6,112
VNGD AUS Shares ETF Units	-	6,868
Vngd Intl Shares H	44,174	38,219
VNGD Us Total Market CDI 1:1	-	24,343
	50,230	181,881

Sherry Courier Services Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 14: Unit Trusts (Unlisted)		
CC JCB Active Bond Fund	58,441	58,972
CC JCB Dynamic Alpha Fund	68,053	68,776
Eley Griffiths Group Emerging Companies Fund	17,492	11,738
Janus Henderson Diversified Credit Fund	39,303	-
MCTDF (Mutual Cash & Term Deposits Fund)	59,882	-
OPIS Capital Premium Equity	13,920	12,454
PIMCO Global Bond Fund - Whl Class	60,044	61,236
PIMCO Income Fund - Wholesale Class	-	23,491
RARE Series Value	29,898	32,621
Sage Capital Absolute Return Fund	26,316	25,658
Schroder Hybrid Securities	-	117,174
Solaris Australian Equity Long Short Fund	-	23,590
Talaria Global Equity Fund	-	60,514
Vanguard Australian Shares Index	-	20,325
Vanguard Int Property Securities Index	17,296	18,158
	390,645	534,707
Note 15: Overseas Unit Trusts		
Arrowstreet Global Equity	29,415	-
Bentham Global Income Fund	82,534	-
Fairlight Global Small & Mid Cap Unhedged	-	26,163
Fairlight Global Small and Mid Cap Fund - Hedged Class	31,896	-
Franklin Global Growth W	-	25,628
Talaria Global Equity Fund - Hedged	65,268	-
	209,113	51,791
Note 16: Debentures		
ANZ Capital Notes 6	7,075	-
ANZ Capital Notes 6	-	6,913
	7,075	6,913
Note 17: Cash at Bank		
Cash at Bank	9,471	8,326
Cash at Bank - 4	32,737	7,454
	42,208	15,780
Note 18: Sundry Debtors - Fund Level		
Sundry Debtors	9,274	8,072
	9,274	8,072

Sherry Courier Services Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 19: Provisions for Tax - Fund		
Provision for Income Tax	(1,534)	(172)
	(1,534)	(172)
Note 20A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	938,472	1,068,161
Add: Increase (Decrease) in Members' Benefits	54,933	(36,690)
Less: Benefit Paid	86,500	93,000
Liability for Members' Benefits End	906,905	938,472
Note 20B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	-
Total Vested Benefits	906,905	938,472

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	2,270	2,336
Australian Listed Unit Trust	3	1,956	1,904
Unit Trusts (Unlisted)	4	24,844	25,016
Interest from Debentures	5	289	203
		29,359	29,459
Contribution Revenue			
Member Non-Concessional Contributions		11,150	30,000
Self-Employed Concessional Contributions		-	9,600
Co-Contribution Financed Benefits		1,000	351
		12,150	39,951
Other Revenue			
Cash at Bank	6	1,292	14
Market Movement Non-Realised	7	14,248	(83,151)
Market Movement Realised	8	9,537	(16,258)
		25,077	(99,395)
Total Revenue		66,586	(29,985)
EXPENSES			
General Expense			
Fund Administration Expenses	9	4,512	4,501
Investment Expenses	10	8,500	10,995
		13,012	15,496
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		53,574	(45,481)
Tax Expense			
Fund Tax Expenses	11	(1,362)	(8,790)
		(1,362)	(8,790)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		54,936	(36,691)

This Statement is to be read in conjunction with the notes to the Financial Statements

Tax Reconciliation

For the year ended 30 June 2023

INCOME

Gross Interest Income		8,965.00	
Gross Dividend Income			
Imputation Credits	1,358.07		
Franked Amounts	2,788.45		
Unfranked Amounts	<u>2,212.89</u>	6,359.00	
Gross Rental Income		-	
Gross Foreign Income		7,487.00	
Gross Trust Distributions		12.00	
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	-		
Member Contributions	<u>-</u>	-	
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	<u>4,134.00</u>	4,134.00	
Non-arm's length income		-	
Net Other Income		1,459.00	
Gross Income			28,416.00
Less Exempt Current Pension Income		28,416.00	
ECPI Calculation Method = Deemed Segregation Periods (using a Pension Exempt Factor of 1.00000000, plus Deemed Segregation Periods)			
Total Income			-
LESS DEDUCTIONS			
Other Deduction		2,739.00	
Add back net exempt pension income loss offset		2,739.00	
Total Deductions			-
Current Year Loss			-
TAXABLE INCOME			-
Gross Income Tax Expense (15% of Standard Component)		-	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	<u>-</u>	-	
Tax Assessed			-
Less Imputed Tax Credit		1,361.71	
Less Amount Already paid (for the year)		-	<u>1,361.71</u>
TAX DUE OR REFUNDABLE			(1,361.71)
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			(1,102.71)

No Tax to be paid. Loss to be carried forward to next year: \$ 0.00

Note: Refund of tax file credits will be \$ 0.00

Note: Refund of imputation credits will be \$ 1,361.71

Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	9,470.73	-	9,470.73	-	-	-	1.06
Cash at Bank - 4	-	-	32,737.32	-	32,737.32	-	-	-	3.65
			42,208.05		42,208.05				4.71
Domestic Shares									
29M Metals Ltd	29M	2,830.0000	2.6644	0.8450	7,540.30	2,391.35	(5,148.95)	(68.29)	0.27
Allkem Ltd	AKE	615.0000	12.1903	16.0200	7,497.05	9,852.30	2,355.25	31.42	1.10
CC JCB Dynamic Alpha Fund	CHN8607AU	69,435.6555	1.0081	0.9801	70,000.00	68,052.57	(1,947.43)	(2.78)	7.59
CSL Limited	CSL	39.0000	310.0687	277.3800	12,092.68	10,817.82	(1,274.86)	(10.54)	1.21
Endeavour Group Limited	EDV	1,308.0000	7.6396	6.3100	9,992.54	8,253.48	(1,739.06)	(17.40)	0.92
Fairlight Global Small and Mid Cap Fund - Hedged Class	PIM0941AU	25,049.6274	1.0707	1.2733	26,820.00	31,895.69	5,075.69	18.93	3.56
Global X Copper Miners ETF	WIRE	841.0000	11.9149	11.4400	10,020.40	9,621.04	(399.36)	(3.99)	1.07
JamesHardie Industries PLC	JHX	361.0000	35.9400	39.7500	12,974.33	14,349.75	1,375.42	10.60	1.60
Macquarie Group Ltd	MQG	151.0000	147.5217	177.6200	22,275.78	26,820.62	4,544.84	20.40	2.99
PolyNovo Ltd	PNV	2,687.0000	2.4941	1.5450	6,701.78	4,151.42	(2,550.37)	(38.06)	0.46
Qualitas Real Estate Income Fund	QRI	28,891.0000	1.5606	1.4850	45,086.06	42,903.14	(2,182.93)	(4.84)	4.79
Ramsay Health Care	RHC	236.0000	63.5989	56.2900	15,009.35	13,284.44	(1,724.91)	(11.49)	1.48
Recc Pharmaceuticals LTD	RCE	7,874.0000	0.6345	0.6250	4,996.00	4,921.25	(74.75)	(1.50)	0.55
ResMed Inc, USA	RMD	353.0000	28.3054	32.8100	9,991.81	11,581.93	1,590.12	15.91	1.29
South32 Ordinary Fully Paid Deferred Settlement	S32	2,433.0000	4.1201	3.7600	10,024.30	9,148.08	(876.22)	(8.74)	1.02
Wesfarmers Limited	WES	134.0000	34.9633	49.3400	4,685.08	6,611.56	1,926.48	41.12	0.74
Woodwards Ordinary Shares	WOW	428.0000	35.0285	39.7300	14,992.19	17,004.44	2,012.25	13.42	1.90
			290,699.65		291,660.87		961.22	0.33	32.55
Foreign Assets									
Arrowstreet Global Equity	MAQ0464AU	24,538.8392	1.1818	1.1987	29,000.00	29,414.63	414.63	1.43	3.28
Bentham Global Income Fund	CSA0038AU	86,029.9150	1.0229	0.9594	88,000.00	82,533.83	(5,466.17)	(6.21)	9.21
			117,000.00		111,948.46		(5,051.54)	(4.32)	12.49
Non-Public & Non-PST Trusts									
OPIS Capital Premium Equity	OPS0002AU	4,134.1520	3.3016	3.3670	13,649.32	13,919.76	270.44	1.98	1.55
RARE Series Value	TGP0016AU	21,798.8886	1.4722	1.3715	32,092.04	29,898.18	(2,193.86)	(6.84)	3.34
Vanguard Int Property Securities Index	VAN0018AU	18,231.1100	1.0696	0.9487	19,500.00	17,296.07	(2,203.93)	(11.30)	1.93
			65,241.36		61,114.01		(4,127.35)	(6.33)	6.82
Other Assets									
Xero Limited	XRO	43.0000	114.5502	118.9300	4,925.66	5,113.99	188.33	3.82	0.57

Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Other Investments									
ANZ Capital Notes 6	AN3PI	70.0000	103.5500	101.0700	7,248.50	7,074.90	(173.60)	(2.39)	0.79
Janus Henderson Diversified Credit Fund	IOF0127AU	38,671.2941	1.0085	1.0163	39,000.00	39,302.56	302.56	0.78	4.39
MCTDF (Mutual Cash & Term Deposits Fund)	PRM0010AU	57,505.3602	1.0434	1.0413	60,000.00	59,881.94	(118.06)	(0.20)	6.68
Talaria Global Equity Fund - Hedged	WFS0547AU	11,559.2090	5.4502	5.6464	63,000.00	65,268.17	2,268.17	3.60	7.28
			169,248.50		171,527.57	188.33	2,279.07	1.35	19.14
Unit Trusts									
CC JCB Active Bond Fund	CHN0005AU	66,119.5853	0.9873	0.8839	65,276.73	58,440.85	(6,835.88)	(10.47)	6.52
Eley Griffiths Group Emerging Companies Fund	PIM5346AU	9,679.4589	1.5497	1.8071	15,000.00	17,491.90	2,491.90	16.61	1.95
PIMCO Global Bond Fund - Wht Class	ETL0018AU	68,849.3512	1.0022	0.8721	69,000.00	60,044.14	(8,955.86)	(12.98)	6.70
Transurban Group Stapled	TCL	425.0000	11.7494	14.2500	4,993.50	6,056.25	1,062.75	21.28	0.68
Vngd Intl Shares H	VGAD	513.0000	81.9194	86.1100	42,024.67	44,174.43	2,149.76	5.12	4.93
			196,294.90		(10,087.33)			(5.14)	20.78
Unlisted Shares & Equities									
Sage Capital Absolute Return Fund	CHN5843AU	18,225.5595	1.3717	1.4439	25,000.00	26,315.89	1,315.89	5.26	2.94
			25,000.00		1,315.89			5.26	2.94
Total Investments			910,618.12		896,096.41	(14,521.71)		(1.59)	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$
 Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Member Account Balances

For the year ended 30 June 2023

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Sherry, Brian (66)									
Accumulation									
Accum (00001)	20,592.26	508,338.45	-	(518,282.94)	-	-	-	(0.22)	10,647.55
Pension									
ABP (00007) - 23.12%	497,634.54	-	-	-	-	-	497,688.45	53.91	-
ABP (00008) - 25.17%	-	-	-	518,282.94	-	-	49,050.00	23,571.41	492,804.35
	497,634.54	-	-	518,282.94	-	-	546,738.45	23,625.32	492,804.35
	518,226.80	508,338.45	-	-	-	-	546,738.45	23,625.10	503,451.90
Sherry, Dianne (67)									
Accumulation									
Accum (00002)	14,993.98	406,794.67	-	(420,290.27)	-	-	-	(0.38)	1,498.00
Pension									
ABP (00006) - 15.28%	405,250.76	-	-	-	-	-	405,294.67	43.91	-
ABP (00009) - 18.31%	-	-	-	420,290.27	-	-	37,450.00	19,114.73	401,955.00
	405,250.76	-	-	420,290.27	-	-	442,744.67	19,158.64	401,955.00
	420,244.74	406,794.67	-	-	-	-	442,744.67	19,158.26	403,453.00
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	938,471.54	915,133.12	-	-	-	-	989,483.12	42,783.36	906,904.90

CALCULATED FUND EARNING RATE:	4.5588 %
APPLIED FUND EARNING RATE:	4.5588 %

Member Statement

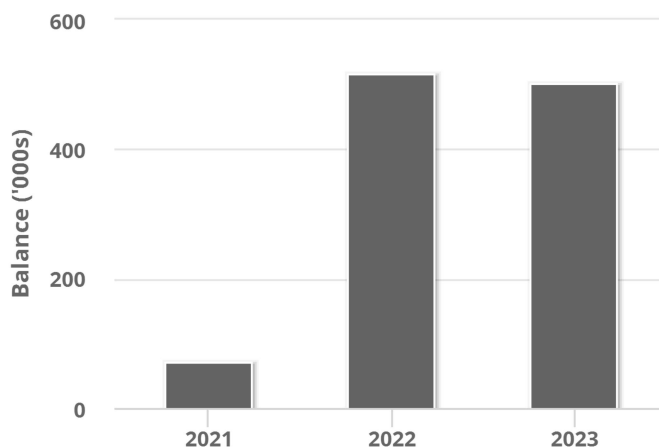
For the year ended 30 June 2023

Member details

Mr Brian John Sherry
6 Market Street
FOOTSCRAY VIC 3012
AUSTRALIA

Date of Birth: 27/02/1957
Eligible Service Date: 04/03/1991

Your recent balance history



YOUR OPENING BALANCE

\$518,226.80

(\$14,774.90)
Balance Decrease

YOUR CLOSING BALANCE

\$503,451.90

Your Net Fund Return

4.5588%

Your account at a glance

Opening Balance as at 01/07/2022 **\$518,226.80**

What has been added to your account

Co-Contribution Financed Benefits	\$500.00
Internal Transfers	\$497,688.45
Member Non-Concessional Contributions	\$10,150.00
Purchase Price of Pension	\$518,282.94

What has been deducted from your account

Pension Payments During Period	\$49,050.00
Transfers to Pension Account	\$518,282.94
Withdrawals/Rollouts	\$497,688.45

New Earnings **\$23,625.10**

Closing Balance at 30/06/2023 **\$503,451.90**

Member Statement

For the year ended 30 June 2023

Consolidated - Mr Brian John Sherry

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$503,451.90
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$134,664.89
Taxable Component	\$368,787.01

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$503,451.90
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	4.56 %
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Member Statement

For the year ended 30 June 2023

Accumulation Account - Mr Brian John Sherry

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$20,592.26
---	--------------------

What has been added to your account

Co-Contribution Financed Benefits	\$500.00
Internal Transfers	\$497,688.45
Member Non-Concessional Contributions	\$10,150.00

What has been deducted from your account

Transfers to Pension Account	\$518,282.94
------------------------------	--------------

New Earnings	(\$0.22)
---------------------	-----------------

Closing Balance at 30/06/2023	\$10,647.55
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$10,647.55
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$10,647.55
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mr Brian John Sherry

PENSION ACCOUNT DETAILS

Member ID	00007
Pension Type	ACCOUNT
Pension Commencement Date	28/02/2022
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022 **\$497,634.54**

What has been deducted from your account

Withdrawals/Rollouts \$497,688.45

New Earnings **\$53.91**

Closing Balance at 30/06/2023 **\$0.00**

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn) \$0.00

Restricted non-preserved (Generally available when you leave your employer) \$0.00

Preserved (Generally available once you retire, after reaching your preservation age) \$0.00

YOUR TAX COMPONENTS

Tax Free Component \$0.00

Tax Free Proportion % 0.00%

Taxable Component \$0.00

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mr Brian John Sherry

PENSION ACCOUNT DETAILS

Member ID	00008
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2022
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$0.00
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What has been added to your account

Purchase Price of Pension	\$518,282.94
---------------------------	--------------

What has been deducted from your account

Pension Payments During Period	\$49,050.00
--------------------------------	-------------

New Earnings	\$23,571.41
---------------------	--------------------

Closing Balance at 30/06/2023	\$492,804.35
--------------------------------------	---------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$492,804.35
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$124,017.34
Tax Free Proportion %	25.17%
Taxable Component	\$368,787.01

Member Statement

For the year ended 30 June 2023

YOUR BENEFICIARY(S) - Mr Brian John Sherry

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500

Suite 109

40 Burgundy Street

HEIDELBERG VIC 3084

Member Statement

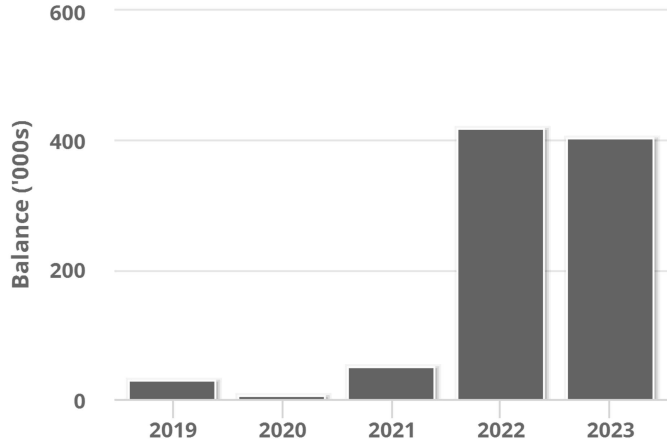
For the year ended 30 June 2023

Member details

Mrs Dianne Frances Sherry
6 Market Street
FOOTSCRAY VIC 3012
AUSTRALIA

Date of Birth: 15/02/1956
 Eligible Service Date: 30/08/1971

Your recent balance history



YOUR OPENING BALANCE

\$420,244.74

(\$16,791.74)

Balance Decrease

YOUR CLOSING BALANCE

\$403,453.00

Your Net Fund Return

4.5588%

Your account at a glance

Opening Balance as at 01/07/2022

\$420,244.74

What has been added to your account

Co-Contribution Financed Benefits	\$500.00
Internal Transfers	\$405,294.67
Member Non-Concessional Contributions	\$1,000.00
Purchase Price of Pension	\$420,290.27

What has been deducted from your account

Pension Payments During Period	\$37,450.00
Transfers to Pension Account	\$420,290.27
Withdrawals/Rollouts	\$405,294.67

New Earnings

\$19,158.26

Closing Balance at 30/06/2023

\$403,453.00

Member Statement

For the year ended 30 June 2023

Consolidated - Mrs Dianne Frances Sherry

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$403,453.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$75,078.77
Taxable Component	\$328,374.23

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$403,453.00
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	4.56 %
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Member Statement

For the year ended 30 June 2023

Accumulation Account - Mrs Dianne Frances Sherry

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$14,993.98
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What has been added to your account

Co-Contribution Financed Benefits	\$500.00
Internal Transfers	\$405,294.67
Member Non-Concessional Contributions	\$1,000.00

What has been deducted from your account

Transfers to Pension Account	\$420,290.27
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New Earnings	(\$0.38)
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Closing Balance at 30/06/2023	\$1,498.00
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,498.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$1,498.00
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mrs Dianne Frances Sherry

PENSION ACCOUNT DETAILS

Member ID	00006
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2021
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$405,250.76
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What has been deducted from your account

Withdrawals/Rollouts	\$405,294.67
----------------------	--------------

New Earnings	\$43.91
---------------------	----------------

Closing Balance at 30/06/2023	\$0.00
--------------------------------------	---------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Tax Free Proportion %	0.00%
Taxable Component	\$0.00

Member Statement

For the year ended 30 June 2023

Account Based Pension - Mrs Dianne Frances Sherry

PENSION ACCOUNT DETAILS

Member ID	00009
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2022
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2022	\$0.00
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What has been added to your account

Purchase Price of Pension	\$420,290.27
---------------------------	--------------

What has been deducted from your account

Pension Payments During Period	\$37,450.00
--------------------------------	-------------

New Earnings	\$19,114.73
---------------------	--------------------

Closing Balance at 30/06/2023	\$401,955.00
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$401,955.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$73,580.77
Tax Free Proportion %	18.31%
Taxable Component	\$328,374.23

Member Statement

For the year ended 30 June 2023

YOUR BENEFICIARY(s) - Mrs Dianne Frances Sherry

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500

Suite 109

40 Burgundy Street

HEIDELBERG VIC 3084
