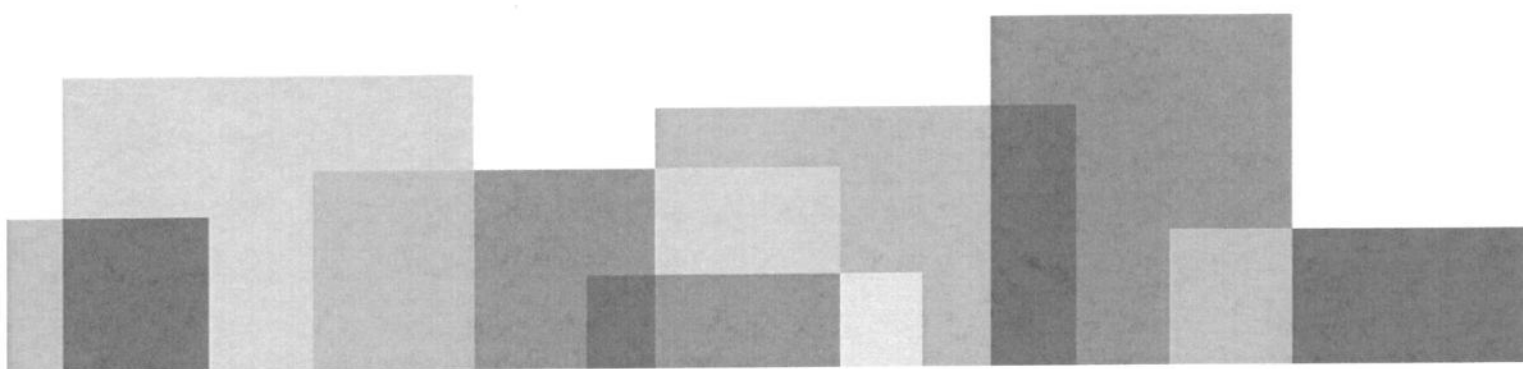


W E Cash Superannuation Fund



Financial Statements

For the year ended 30 June 2021

W E Cash Superannuation Fund

Compilation Report

For the year ended 30 June 2021

We have compiled the accompanying special purpose financial statements of W E Cash Superannuation Fund, which comprise the statement of financial position as at 30 June 2021, 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 W E Cash 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:

Address:

Signature: _____

Date: _____

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
Australian Listed Shares	14	535,497	469,327
Australian Listed Unit Trust	15	351,539	201,143
Unit Trusts (Unlisted)	16	542,631	512,282
Interest Bearing Deposits	17	-	9,862
Overseas Unit Trusts	18	114,476	96,394
		1,544,143	1,289,008
OTHER ASSETS			
Term Deposits	13	1,521,959	1,558,963
Cash at Bank	19	276,499	326,190
Sundry Debtors - Fund Level	20	31,690	18,294
		1,830,148	1,903,447
TOTAL ASSETS		3,374,291	3,192,455
LIABILITIES			
Provisions for Tax - Fund	21	(17,041)	(11,761)
Financial Position Rounding		2	-
		(17,039)	(11,761)
TOTAL LIABILITIES		(17,039)	(11,761)
NET ASSETS AVAILABLE TO PAY BENEFITS		3,391,330	3,204,216
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	22	3,391,330	3,204,216
		3,391,330	3,204,216

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

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	3	16,730	34,828
Australian Listed Unit Trust	4	575	2,153
Unit Trusts (Unlisted)	5	45,491	37,082
Income Securities	6	110	259
Miscellaneous Rebates	7	53	305
		62,959	74,627
Other Revenue			
Term Deposits	2	9,045	41,495
Cash at Bank	8	82	459
Market Movement Non-Realised	9	259,772	(215,267)
Market Movement Realised	10	(13,185)	(13,453)
		255,714	(186,766)
Total Revenue		318,673	(112,139)
EXPENSES			
General Expense			
Fund Administration Expenses	11	18,339	19,946
		18,339	19,946
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		300,334	(132,085)
Tax Expense			
Fund Tax Expenses	12	(5,280)	(11,762)
		(5,280)	(11,762)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		305,614	(120,323)

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

WE Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. 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 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

WE Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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.

WE Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

W E Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 2: Term Deposits		
Asset Income for Term Deposit CBA	9,045	41,495
	9,045	41,495
Note 3: Australian Listed Shares		
Asset Income for Australia and New Zealand Bank Ordinary Shares	-	4,883
Asset Income for Commonwealth Bank of Australia	3,427	7,034
Asset Income for Computer Share Ltd Ordinary Shares	774	621
Asset Income for National Australia Bank Ordinary Shares	1,221	8,047
Asset Income for Rio Tinto Limited Ordinary Shares	7,270	6,514
Asset Income for Telstra Corporation Limited	-	714
Asset Income for Wesfarmers Limited	695	581
Asset Income for Westpac Banking Corporation Ordinary Shares	-	2,362
Coles Group Limited - Dividends	-	249
CSL Limited - Dividends	299	-
Macquarie Bank Ltd - Dividends	270	-
Macquarie Group Ltd Capital Note 3	347	420
Macquarie Group Ltd Capital Note 4	1,079	1,302
Qube Holdings Ltd	384	-
Ramsay Health Care - Dividends	194	-
Unibail-Rodamco-Westfield	-	2,101
Woodside Petroleum - Dividends	770	-
	16,730	34,828
Note 4: Australian Listed Unit Trust		
Asset Income for Transurban City Link Pty Ltd	-	2,153
Dexus Property Group Stapled - Dividends	575	-
	575	2,153
Note 5: Unit Trusts (Unlisted)		
Managed Investments	45,491	37,082
	45,491	37,082
Note 6: Income Securities		
Asset Income for National Income Securities	110	259
	110	259
Note 7: Miscellaneous Rebates		
Miscellaneous Rebate	53	305
	53	305

WE Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 8: Cash at Bank		
Bank Interest - 5	23	244
Bank Interest - 7	21	13
Cash at Bank - Bank Interest	38	202
	82	459
Note 9: Market Movement Non-Realised		
Market Movement Non-Realised - Other Managed Investments	21,247	(20,380)
Market Movement Non-Realised - Overseas Assets	13,820	(9,953)
Market Movement Non-Realised Cash Investments	-	(66)
Market Movement Non-Realised Listed Shares and Options	125,514	(141,781)
Market Movement Non-Realised Non-Public and Non-PST UT	27,996	(27,333)
Market Movement Non-Realised Public Securities	16,822	(8,326)
Market Movement Non-Realised Unit Trusts	54,373	(7,428)
	259,772	(215,267)
Note 10: Market Movement Realised		
Market Movement Realised - Cash	1,139	-
Market Movement Realised - Other Managed Investments	(12,017)	1,559
Market Movement Realised Listed Shares and Options	(2,307)	(15,012)
	(13,185)	(13,453)
Note 11: Fund Administration Expenses		
Administration Costs	2,078	2,347
Advisor Advice Fee	16,261	13,044
Professional Fees	-	4,296
Subscriptions and Registrations	-	259
	18,339	19,946
Note 12: Fund Tax Expenses		
Income Tax Expense	(7,676)	(11,762)
Tax Accrued During Period	2,396	-
	(5,280)	(11,762)
Note 13: Term Deposits		
Term Deposit CBA	1,521,959	1,558,963
	1,521,959	1,558,963

WE Cash Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 14: Australian Listed Shares		
Australia and New Zealand Bank Ordinary Shares	-	38,249
Coles Group Limited	-	6,525
Commonwealth Bank of Australia	138,020	95,938
Computer Share Ltd Ordinary Shares	22,815	17,888
CSL Limited	30,230	-
Macquarie Group Ltd	31,286	-
Macquarie Group Ltd Capital Note 3	10,527	10,168
Macquarie Group Ltd Capital Note 4	32,313	30,776
National Australia Bank Ordinary Shares	-	74,174
Qualitas Real Estate Income Fund	20,375	17,813
Qube Holdings Ltd	25,360	-
Ramsay Health Care	25,180	-
Rio Tinto Limited Ordinary Shares	125,500	97,078
Telstra Corporation Limited	-	13,960
Unibail-Rodamco-Westfield	18,273	12,997
Wesfarmers Limited	22,458	17,035
Westpac Banking Corporation Ordinary Shares	-	36,726
Woodside Petroleum	33,160	-
	535,497	469,327
Note 15: Australian Listed Unit Trust		
Dexus Property Group Stapled	26,675	-
Magellan Global Fund (Open Class) (Managed Fund)	52,473	-
Stockland Stapled	24,992	17,752
Transurban City Link Pty Ltd	78,692	49,879
Vngd Aus Prop Sec	91,033	69,786
Walter Scott Global Equity Fund	77,674	63,726
	351,539	201,143

W E Cash Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 16: Unit Trusts (Unlisted)		
Aviva Investors Prof Listed Property	15,606	12,066
BT W?S Core Aust Share Fund	41,408	33,314
CC JCB Active Bond Fund	42,808	44,251
Eley Griffiths Group Emerging Companies Fund	82,528	65,422
Fidelity Australian Equities	56,818	45,183
Lazard Select Australian Equity W Cl	41,470	34,712
Magellan Global Equities Fund	-	49,989
Perpetual Wholesale Industrial Fund	53,192	40,631
RARE Infrastructure Value Fund - Unhedged	68,961	64,985
Solaris Australian Equity Long Short Fund	43,706	37,918
Talaria Global Equity Fund	69,806	63,547
Zurich Invests Aust Prop Sec	26,328	20,264
	542,631	512,282
Note 17: Interest Bearing Deposits		
National Income Securities	-	9,862
	-	9,862
Note 18: Overseas Unit Trusts		
MFS Global Equity Trust	40,508	35,605
Platinum International Fund	23,144	18,883
Resolution Capital Global Property Sec	50,824	41,906
	114,476	96,394
Note 19: Cash at Bank		
Cash at Bank	40,187	40,096
Cash at Bank - 3	234,780	232,132
Cash at Bank - CBA	1,532	53,962
	276,499	326,190
Note 20: Sundry Debtors - Fund Level		
Sundry Debtors	31,690	18,294
	31,690	18,294
Note 21: Provisions for Tax - Fund		
Provision for Deferred Tax	2,396	-
Provision for Income Tax	(19,437)	(11,761)
	(17,041)	(11,761)

W E Cash Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 22A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	3,204,216	3,443,542
Add: Increase (Decrease) in Members' Benefits	305,614	(120,326)
Less: Benefit Paid	118,500	119,000
Liability for Members' Benefits End	3,391,330	3,204,216

Note 22B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	-
Total Vested Benefits	3,391,330	3,204,216

Tax Reconciliation

For the year ended 30 June 2021

INCOME		
Gross Interest Income		9,236.00
Gross Dividend Income		
Imputation Credits	9,220.07	
Franked Amounts	16,576.55	
Unfranked Amounts	-	25,796.00
Gross Rental Income		-
Gross Foreign Income		3,826.00
Gross Trust Distributions		575.00
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	-	
Member Contributions	-	-
Gross Capital Gain		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	-
Non-arm's length income		-
Net Other Income		10,568.00
Gross Income		50,001.00
Less Exempt Current Pension Income (using a Pension Exempt Factor of 0.60908000)		30,454.00
Total Income		19,547.00
LESS DEDUCTIONS		
Other Deduction		7,169.00
Total Deductions		7,169.00
TAXABLE INCOME		12,378.00
Gross Income Tax Expense (15% of Standard Component) (45% of Non-arm's length income)		1,856.70
Less Foreign Tax Offset	313.10	-
Less Other Tax Credit	-	313.10
Tax Assessed		1,543.60
Less Imputed Tax Credit		9,220.07
Less Amount Already paid (for the year)		-
TAX DUE OR REFUNDABLE		(7,676.47)
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		(7,417.47)

W E Cash Superannuation Fund

Member Account Balances

For the year ended 30 June 2021

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
Stewart, Kevin (80)									
Accumulation									
Accum (00001)	1,212,477.78	-	-	-	-	-	-	119,451.59	1,371,937.12
Pension									
APF (00002) - 97.01%	1,418,271.79	-	-	-	-	-	43,450.00	158,153.92	1,542,955.71
	1,448,271.79	-	-	-	-	-	43,450.00	138,133.92	1,542,955.71
	2,700,749.52	-	-	-	-	-	43,450.00	257,593.31	2,914,892.83
Stewart, Margaret (74)									
Accumulation									
Accum (00002)	-	-	-	-	-	-	-	-	-
Pension									
APF (00007) - 1.86%	434,481.52	-	-	-	-	-	6,759.22	41,459.26	465,181.55
APF (00008) - 1.54%	68,721.98	-	-	-	-	-	6,090.78	6,560.64	112,561.24
	503,466.90	-	-	-	-	-	75,050.00	48,019.89	476,436.79
	503,466.90	-	-	-	-	-	75,050.00	48,019.89	476,436.79
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	3,204,216.42	-	-	-	-	-	118,500.00	305,613.20	3,391,329.62

CALCULATED FUND EARNING RATE:

9.5378 %

APPLIED FUND EARNING RATE:

9.5378 %

W E Cash Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Capital Bank	-	-	-	40,147.27	40,147.27	40,147.27	-	-	2.1
Capital Bank - B	-	-	-	154,779.56	154,779.56	154,779.56	-	-	12.95
Capital Bank - CBA	-	-	-	1,531.26	1,531.26	1,531.26	-	-	0.98
				276,499.09	276,499.09	276,499.09	-	-	15.19
Domestic Shares									
Commonwealth Bank of Australia	CBA	1,351,000.00	82,799.7	99,970.0	114,416.81	135,026.34	20,609.53	20.53	7.58
Computer Shares (Ordinary Shares)	CFU	1,350,000.00	14,140.0	16,300.0	19,089.00	22,815.00	3,726.00	19.52	1.20
CGI Limited	CGI	106,000.00	112,438.8	285,190.0	89,118.51	80,230.74	(8,887.77)	(8.72)	1.66
Macquarie Growth Ltd	MQG	290,000.00	128,15.08	156,430.0	25,630.16	81,287.00	55,656.84	42.97	1.71
Macquarie Group Ltd Capital Note 3	MQGFC	100,000.00	100,000.00	105,270.0	10,000.00	10,527.00	527.00	5.27	0.58
Macquarie Group Ltd Capital Note 4	MQGPD	800,000.00	100,000.00	107,710.0	30,000.00	32,315.00	2,315.00	7.71	1.77
Mitellian Global Fund (Open Class) Mar	MGO	19,081,000.00	1,999.1	2,750.0	37,972.19	52,472.76	14,500.56	38.19	2.98
Qualitas Real Estate Income Fund	QRI	12,500,000.00	1,700.0	1,630.0	20,000.00	20,725.00	725.00	3.63	1.11
Quint Holdings Ltd	QHE	8,000,000.00	2,535.1	3,170.0	22,704.95	25,340.00	2,635.05	11.46	1.59
Ranby Health Care	RHC	400,000.00	67,75.75	62,950.0	27,102.99	25,180.00	(1,922.99)	(7.10)	1.38
Reliance Limited Ordinary Shares	RIO	991,000.00	60,270.0	126,430.0	62,700.57	135,506.24	72,805.67	100.16	6.89
Solaris Australian Equity Long Strt Fund	WH13855AU	81,417,900.00	1,452.8	1,391.0	45,000.00	40,715.45	(4,284.55)	(12.88)	2.40
Talis Global Equity Fund	TA150051AU	76,492,500.00	3,915.6	4,913.0	70,000.00	70,206.40	206.40	0.29	3.85
Transurban City Link Pty Ltd	TCL	6,570,000.00	12,41.79	14,230.0	48,671.14	25,694.39	(22,976.75)	(34.59)	4.92
UnitedFidelity - Westfield	UPW	3,217,000.00	12,425.7	5,660.0	39,982.99	18,272.56	(21,710.43)	(54.30)	1.00
Westfield Limited	WES	320,000.00	20,480.0	58,100.0	8,576.40	22,459.00	13,882.60	139.47	1.23
Woodside Petroleum	WPL	1,493,000.00	20,08.30	22,210.0	29,004.86	38,159.53	9,154.67	30.53	1.82
					665,752.57	780,173.46	114,420.89	17.19	42.85
Fixed Interest Securities									
Perpetual Infrastructure Industrial Fund	PER1044AU	36,005,870.00	1,533.3	1,477.8	55,170.81	53,191.72	(1,979.09)	(13.59)	3.92
Fidelity International Fund	FEL0002AU	40,735,662.00	2,074.7	2,155.2	22,279.50	23,144.38	864.88	3.89	1.57
					77,450.31	76,336.10	(1,114.21)	(1.44)	4.19
Foreign Assets									
NES Global Equity Trust	MAQ011AU	18,876,249.00	2,382.5	2,140.0	44,973.00	40,507.75	(4,465.25)	(19.99)	2.22
Resolute Capital Global Property Sec	WHT0015AU	27,371,700.00	1,612.2	1,855.8	44,130.00	50,828.77	6,698.77	15.17	2.79
					89,103.02	91,336.50	2,228.48	2.50	5.02
Non-Public & Non-PST Trusts									
Aviva Investors Real Estate Property	NEF0015AU	59,400.00	51,004.9	26,271.8	18,470.06	15,415.51	(2,854.55)	(15.51)	0.96
Fidelity Australian Equities	FID0002AU	1,455,799.00	40,554.8	39,023.7	44,481.89	56,217.65	11,735.76	27.79	8.10
Morgan Jellert Australian Equity A, CI	MAZ0015AU	28,020,910.00	1,649.4	1,460.0	46,217.69	41,470.84	(4,746.85)	(10.27)	2.28
Zurich Investors Asia Prop Sec	ZUR0005AU	19,675,570.00	1,426.6	1,338.0	21,110.24	26,327.58	5,217.34	36.70	1.45

Form AGPS01

W E Cash Superannuation Fund - Investment Summary - 30 June 2021

Page 1

W E Cash Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
					131,729.38	140,221.40	8,492.02	6.45	7.70
Other Investments									
Wega Asset Protection	WAP	1,000,000	79.6874	99.4900	80,064.97	91,032.94	10,967.97	13.70	5.00
Unit Trusts									
RT WFO Core Australian Fund	RFA091FAU	17,542.3930	2.2769	2.3260	40,072.86	41,408.01	1,335.15	3.33	2.27
CC ICE Active Bond Fund	CHN9015A	40,840,969.1	1.0428	1.0110	40,060.00	42,008.22	(2,191.78)	(4.87)	3.35
Global Property Growth Fund Ltd	DPG	1,500,000	6.4893	6.6700	21,223.52	20,475.00	748.52	3.52	1.47
Ellevest Global Emerging Companies	ELMS31AU	41,047,833.7	1.8999	2.0165	55,000.00	82,517.90	27,517.90	50.03	4.53
RARE Infrastructure Global Funds Unhedged	TEIG044AU	54,371,405.9	1.3794	1.2633	75,000.00	68,960.52	6,039.48	8.05	3.19
Stockland Stapled	SLP	5,413,000	8.7341	9.8800	26,025.99	24,991.54	1,034.45	3.97	1.57
Wolverine Global Education	MAOW10A01	20,241,450	2.1100	3.4923	46,025.46	77,674.21	30,742.75	66.81	4.27
					303,852.65	365,045.70	61,193.05	20.14	20.05
Total Investments					1,624,451.99	1,820,640.19	196,188.20	12.08	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 Statement

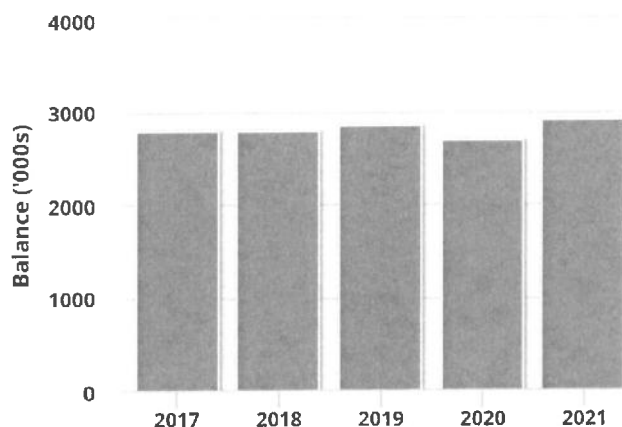
For the year ended 30 June 2021

Member details

Mr Kevin Francis Stewart
34 Madden Street
NORTH BALWYN VIC 3104
AUSTRALIA

Date of Birth: 25/04/1941
 Eligible Service Date: 01/05/1956

Your recent balance history



YOUR OPENING BALANCE

\$2,700,749.52

\$214,143.31
 Balance Increase

YOUR CLOSING BALANCE

\$2,914,892.83

Your Net Fund Return

9.5378%

Your account at a glance

Opening Balance as at 01/07/2020 **\$2,700,749.52**

What has been deducted from your account

Pension Payments During Period **\$43,450.00**

New Earnings **\$257,593.31**

Closing Balance at 30/06/2021 **\$2,914,892.83**

Member Statement

For the year ended 30 June 2021

Consolidated - Mr Kevin Francis Stewart

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$2,914,892.83
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	\$2,677,610.30
Taxable Component	\$237,282.53

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	\$2,914,892.83
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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	9.54 %
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Member Statement

For the year ended 30 June 2021

Accumulation Account - Mr Kevin Francis Stewart

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$1,252,477.73
New Earnings	\$119,459.39
Closing Balance at 30/06/2021	\$1,371,937.12

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,371,937.12
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	\$1,166,877.80
Taxable Component	\$205,059.32

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mr Kevin Francis Stewart

PENSION ACCOUNT DETAILS

Member ID	00005
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2007
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$1,448,271.79
What has been deducted from your account	
Pension Payments During Period	\$43,450.00
New Earnings	\$138,133.92
Closing Balance at 30/06/2021	\$1,542,955.71

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$1,542,955.71
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	\$1,510,732.50
Tax Free Proportion %	97.91%
Taxable Component	\$32,223.21

W E Cash Superannuation Fund

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Kevin Francis Stewart

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500

PO Box 706

Burgundy Street

HEIDELBERG VIC 3084

Member Statement

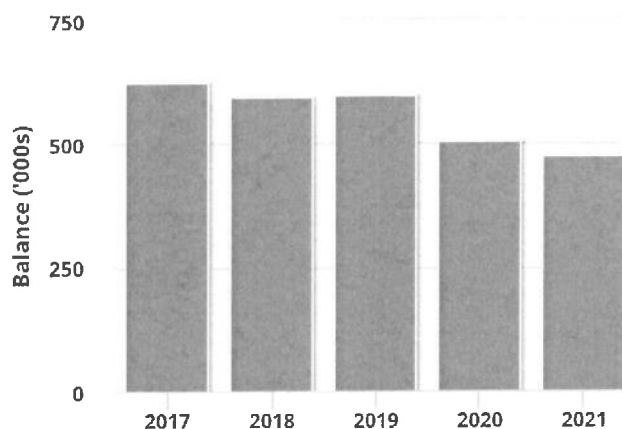
For the year ended 30 June 2021

Member details

Mrs Margaret Mary Stewart
 34 Madden Street
 NORTH BALWYN VIC 3104
 AUSTRALIA

Date of Birth: 15/06/1947
 Eligible Service Date: 01/07/1984

Your recent balance history



YOUR OPENING BALANCE

\$503,466.90

(\$27,030.11)
 Balance Decrease

YOUR CLOSING BALANCE

\$476,436.79

Your Net Fund Return

9.5378%

Your account at a glance

Opening Balance as at 01/07/2020	\$503,466.90
What has been deducted from your account	
Pension Payments During Period	\$75,050.00
New Earnings	\$48,019.89
Closing Balance at 30/06/2021	\$476,436.79

Member Statement

For the year ended 30 June 2021

Consolidated - Mrs Margaret Mary Stewart

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$476,436.79
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	\$8,843.37
Taxable Component	\$467,593.42

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	\$476,436.79
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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	9.54 %
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Member Statement

For the year ended 30 June 2021

Account Based Pension - Mrs Margaret Mary Stewart

PENSION ACCOUNT DETAILS

Member ID	00007
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2015
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$434,681.52
What has been deducted from your account	
Pension Payments During Period	\$10,959.22
New Earnings	\$41,459.25
Closing Balance at 30/06/2021	\$465,181.55

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$465,181.55
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	\$8,636.22
Tax Free Proportion %	1.86%
Taxable Component	\$456,545.33

Member Statement

For the year ended 30 June 2021

Account Based Pension - Mrs Margaret Mary Stewart

PENSION ACCOUNT DETAILS

Member ID	00008
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2016
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$68,785.38
What has been deducted from your account	
Pension Payments During Period	\$64,090.78
New Earnings	\$6,560.64
Closing Balance at 30/06/2021	\$11,255.24

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$11,255.24
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	\$207.15
Tax Free Proportion %	1.84%
Taxable Component	\$11,048.09

W E Cash Superannuation Fund

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mrs Margaret Mary Stewart

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Pablo Loriente

(03) 9480 5500

PO Box 706

Burgundy Street

HEIDELBERG VIC 3084
