

THE KR & JS GUTHRIE SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021

Carter Woodgate Pty Ltd
Unit 4
4-10 Farrall Road
Midvale WA 6056

THE KR & JS GUTHRIE SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF THE KR & JS GUTHRIE SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of THE KR & JS GUTHRIE 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 Trustee(s)

The Trustee (s) of the THE KR & JS GUTHRIE SUPERANNUATION FUND is 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 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.

of

Dated: 24/08/2021

THE KR & JS GUTHRIE SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021	2020
	\$	\$
Investments		
Fixed Interest Securities (Australian)	-	251,932
Shares in Listed Companies (Australian)	1,367,676	1,145,616
Units in Listed Unit Trusts (Australian)	86,942	43,000
	1,454,618	1,440,548
Other Assets		
Cash at Bank	293	864
NAB High Interest NT1421276-004	295,839	200,628
Dividend Reinvestment - Residual Account	105	215
Income Tax Refundable (Note 7)	13,507	15,026
	309,744	216,733
Total Assets	1,764,362	1,657,281
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Members Accrued Benefits	1,764,362	1,657,281
	1,764,362	1,657,281

The accompanying notes form part of these financial statements

THE KR & JS GUTHRIE SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	18,408	(8,420)
Capital Gains/(Losses) - Non Taxable	9,238	22,839
Distributions Received	1,635	2,524
Dividends Received	53,290	66,777
Increase in Market Value of Investments (Note 5)	223,992	-
Interest Received	3,893	10,818
	310,456	94,538
Expenses		
Accountancy Fees	1,760	1,540
Administration Costs	-	176
ATO Supervisory Levy	259	259
Auditor's Remuneration	1,100	1,100
Bank Charges	256	186
Decrease in Market Value of Investments (Note 5)	-	141,701
Pensions Paid - Unrestricted Non Preserved - Tax Free	135,232	105,923
Pensions Paid - Preserved - Taxable	9	-
Pensions Paid - Unrestricted Non Preserved - Taxable	64,759	62,077
	203,375	312,962
Benefits Accrued as a Result of Operations before Income Tax	107,081	(218,424)
Income Tax (Note 7)		
Prior Years Under/Over Provision for Income Tax	-	1,046
Income Tax Expense	-	-
	-	1,046
Benefits Accrued as a Result of Operations	107,081	(219,470)

The accompanying notes form part of these financial statements

THE KR & JS GUTHRIE SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	107,080.00
Less:	
Increase in Market Value of Investments	(223,992.00)
Accounting Capital Gains	(27,646.00)
Exempt Pension Income	(77,248.00)
Other Non Taxable Items	1.00
	(328,885.00)
	(221,805.00)
Add:	
Pensions Paid - Unrestricted Non Preserved - Tax Free	135,232.00
Pensions Paid - Preserved - Taxable	9.00
Pensions Paid - Unrestricted Non Preserved - Taxable	64,759.00
Taxable Capital Gains	18,431.00
Pension Member Non Deductible Expenses	3,116.00
	221,547.00
Taxable Income	(258.00)
Tax Payable on Taxable Income	0.00
Less:	
Imputed Credits	13,506.67
	13,506.67
Income Tax Payable/(Refund)	(13,506.67)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(13,247.67)

THE KR & JS GUTHRIE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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 associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis unless stated otherwise 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 trustees/ directors of the trustee company.

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 values, 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 are 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
-

THE KR & JS GUTHRIE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

necessary a qualified independent valuer's opinion at the end of reporting period.

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 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 subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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 unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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 KR & JS GUTHRIE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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. 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.

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.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2021	2020
	\$	\$
Liability for Accrued Benefits at beginning of period	1,657,282	1,876,753
Add:		
Benefits Accrued as a Result of Operations	107,080	(219,471)
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
Liability for Accrued Benefits at end of period	<u>1,764,362</u>	<u>1,657,282</u>

3. Vested Benefits

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

	2021	2020
	\$	\$
Vested Benefits	<u>1,764,362</u>	<u>1,657,282</u>

4. Guaranteed Benefits

No guarantees have been given in respect of any part of

THE KR & JS GUTHRIE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

the liability for accrued benefits.

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2021	2020
	\$	\$
Fixed Interest Securities (Australian)	-	1,932
Shares in Listed Companies (Australian)	213,956	(132,901)
Units in Listed Unit Trusts (Australian)	10,036	(8,800)
	<u>223,992</u>	<u>(139,769)</u>

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2021	2020
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	<u>107,080</u>	<u>(218,425)</u>
Prima facie income tax on accrued benefits	16,062	(32,764)
Add/(Less) Tax Effect of:		
Increase in Market Value of Investments	(33,599)	-
Accountancy Fees	264	231
Administration Costs	-	26
Auditor's Remuneration	165	165
Bank Charges	38	28
Decrease in Market Value of Investments	-	21,255
Pensions Paid - Unrestricted Non Preserved - Tax Free	20,285	15,888

THE KR & JS GUTHRIE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Pensions Paid - Preserved - Taxable	1	-
Pensions Paid - Unrestricted Non Preserved - Taxable	9,714	9,312
Exempt Pension Income	(11,587)	(13,460)
Accounting (Profits)/Losses on Sale of Investments	(4,147)	(2,163)
Taxable Capital Gains	2,765	1,442
Other	39	39
	(16,062)	32,764
Income Tax Expense	-	-

Income tax expense comprises:

Income Tax Payable/(Refundable)	(13,507)	(15,026)
Imputed Credits	13,507	15,026
	-	-

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2021	2020
	\$	\$
Benefits accrued from operations after income tax	107,080	(219,471)
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	(18,408)	8,420
Capital Gains/(Losses) - Non Taxable	(9,238)	(22,839)
Dividends Received	-	(24,417)
Increase in Market Value of Investments	(223,992)	-
Interest Received	-	(1,932)
Decrease in Market Value of Investments	-	141,701
Other non cash items	1,519	5,915
	(250,118)	106,849
Net cash provided by operating activities	(143,039)	(112,623)

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2021	2020
	\$	\$
Cash	296,132	201,491

Member's Statement
THE KR & JS GUTHRIE SUPERANNUATION FUND

MR KIM ROBERT GUTHRIE
UNIT 707, 30 THE CIRCUS
BURSWOOD WA 6100

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	14 August 1952	Total Benefits	\$1,168,193
Tax File Number	Provided	Comprising:	
Date Joined Fund		- Preserved	\$(6)
Service Period Start Date	22 February 2008	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$1,168,200
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$1,194,832
Current Salary		- Taxable Component*	\$(26,639)
Vested Amount	\$1,168,193		
Insured Death Benefit		Tax Free Proportion	63.50%
Total Death Benefit	\$1,168,193	Taxable Proportion	36.50%
Disability Benefit			
Nominated Beneficiaries	Janine Susan Guthrie		

*Your withdrawal benefit would include a Tax Free Component of \$1,168,193 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			1,095,248	1,095,248
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			202,945	202,945
Transfers in and transfers from reserves				
			202,945	202,945
			1,298,193	1,298,193
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid	6		129,994	130,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	6		129,994	130,000
Member's Account Balance at 30/06/2021	(6)		1,168,199	1,168,193

Reference: GUTHRIE / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kim Robert Guthrie
Trustee

Janine Susan Guthrie
Trustee

Statement Date: 24 August 2021

Member's Statement
THE KR & JS GUTHRIE SUPERANNUATION FUND

MRS JANINE SUSAN GUTHRIE
UNIT 707, 30 THE CIRCUS
BURSWOOD WA 6100

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	11 May 1956	Total Benefits	\$587,569
Tax File Number	Provided	Comprising:	
Date Joined Fund		- Preserved	\$(3)
Service Period Start Date	1 July 2010	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$587,571
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$608,415
Current Salary		- Taxable Component*	\$(20,846)
Vested Amount	\$587,569		
Insured Death Benefit		Tax Free Proportion	75.26%
Total Death Benefit	\$587,569	Taxable Proportion	24.74%
Disability Benefit			
Nominated Beneficiaries	Kim Robert Guthrie		

*Your withdrawal benefit would include a Tax Free Component of \$587,569 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			554,781	554,781
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			102,788	102,788
Transfers in and transfers from reserves				
			102,788	102,788
			657,569	657,569
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid	3		69,997	70,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	3		69,997	70,000
Member's Account Balance at 30/06/2021	(3)		587,572	587,569

Reference: GUTHRIE / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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Signed by all the trustees of the fund

Kim Robert Guthrie
Trustee

Janine Susan Guthrie
Trustee

Statement Date: 24 August 2021

Member's Statement
THE KR & JS GUTHRIE SUPERANNUATION FUND

MR KIM ROBERT GUTHRIE
UNIT 707, 30 THE CIRCUS
BURSWOOD WA 6100

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	14 August 1952	Total Benefits	\$1,037
Tax File Number	Provided	Comprising:	
Date Joined Fund		- Preserved	
Service Period Start Date	22 February 2008	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$1,037
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$711
Current Salary		- Taxable Component	\$326
Vested Amount	\$1,037		
Insured Death Benefit		Tax Free Proportion	100.00%
Total Death Benefit	\$1,037	Taxable Proportion	0.00%
Disability Benefit			
Nominated Beneficiaries	Janine Susan Guthrie		

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			875	875
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			162	162
Transfers in and transfers from reserves				
			162	162
			1,037	1,037
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
Member's Account Balance at 30/06/2021			1,037	1,037

Reference: GUTHRIE / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kim Robert Guthrie
Trustee

Janine Susan Guthrie
Trustee

Statement Date: 24 August 2021

Member's Statement
THE KR & JS GUTHRIE SUPERANNUATION FUND

MRS JANINE SUSAN GUTHRIE
UNIT 707, 30 THE CIRCUS
BURSWOOD WA 6100

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	11 May 1956	Total Benefits	\$7,563
Tax File Number	Provided	Comprising:	
Date Joined Fund		- Preserved	
Service Period Start Date	1 July 2010	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$7,563
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$6,036
Current Salary		- Taxable Component	\$1,527
Vested Amount	\$7,563		
Insured Death Benefit		Tax Free Proportion	100.00%
Total Death Benefit	\$7,563	Taxable Proportion	0.00%
Disability Benefit			
Nominated Beneficiaries	Kim Robert Guthrie		

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			6,379	6,379
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			1,184	1,184
Transfers in and transfers from reserves				
			1,184	1,184
			7,563	7,563
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
Member's Account Balance at 30/06/2021			7,563	7,563

Reference: GUTHRIE / 504

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Kim Robert Guthrie
Trustee

Janine Susan Guthrie
Trustee

Statement Date: 24 August 2021

**THE KR & JS GUTHRIE SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2021**

Investment	Units		Cost		Market		Income		Yield		
	Per unit	Total	Per unit	Total	Per unit	Total	Cost	Market	Cost	Market	
Cash/Bank Accounts											
Cash at Bank		293				293					
NAB High Interest NT1421276-004		295,839		295,839		295,839	995	0.34%		0.34%	0.34%
		296,132		296,132		296,132	995				
Fixed Interest Securities (Australian)											
NAB Term Deposit 94-079-3071							2,897				
							2,897				
Shares in Listed Companies (Australian)											
AcruX Limited	27,570	26,426	0.96		0.13	3,584					
Bhp Billiton	2,000	60,318	30.16		48.57	97,140	6,345	10.52%		6.53%	
Brambles	5,142	39,009	7.59		11.35	58,362	1,487	3.81%		2.55%	
Coles Group	2,465	15,063	6.11		17.09	42,127	2,130	14.14%		5.06%	
Commonwealth Bank	727	49,963	68.72		99.87	72,605	2,576	5.16%		3.55%	
Computershare	2,682	33,962	12.66		16.90	45,326	1,382	4.07%		3.05%	
Fortescue Metal Group	2,327	10,293	4.42		23.34	54,312	9,209	89.47%		16.96%	
Incitec Pivot	27,214	70,897	2.61		2.38	64,769					
Kingfisher Miming Ltd	30,707	10,000	0.33		0.19	5,834					
MacQuarie Group	712	69,769	97.99		156.43	111,378	2,576	3.69%		2.31%	
Macquarie Bank Cap Note 3	196	19,600	100.00		108.85	21,335	981	5.01%		4.60%	
Mirvac Group	12,240	18,446	1.51		2.92	35,741	955	5.18%		2.67%	
Monadelphous Group	2,006	31,751	15.83		10.45	20,963	1,060	3.34%		5.06%	
NAB Capital Note 3 09/23	1,000	101,826	101.83		101.64	101,640	2,254	2.21%		2.22%	
Nab Capital Notes 5	100	10,000	100.00		105.00	10,500	176	1.76%		1.68%	
National Australia Bank	4,751	109,357	23.02		26.22	124,571	4,007	3.66%		3.22%	
Newcrest Miming	1,396	42,360	30.34		25.28	35,291	860	2.03%		2.44%	
Panoramic Resources	12,665	5,827	0.46		0.15	1,900					
Saltlake Potash	17,274	9,382	0.54		0.35	5,960					
Sonic Healthcare	3,101	56,138	18.10		38.40	119,078	3,045	5.42%		2.56%	
South32 Limited	3,260	7,443	2.28		2.93	9,552	148	1.99%		1.55%	
Telstra Corporation	26,200	85,366	3.26		3.76	98,512	5,989	7.02%		6.08%	

**THE KR & JS GUTHRIE SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2021**

Investment	Units		Cost		Market		Income		Yield	
			Per unit	Total	Per unit	Total			Cost	Market
Transurban Holdings Limited	3,985		12.40	49,413	14.23	56,707	1,214		2.46%	2.14%
Wesfarmers Limited	2,182		19.65	42,870	59.10	128,956	5,547		12.94%	4.30%
Woodside Petroleum	1,870		32.09	60,003	22.21	41,533	1,350		2.25%	3.25%
				<u>1,035,482</u>		<u>1,367,676</u>	<u>53,291</u>			
Units in Listed Unit Trusts (Australian)										
Switzer Dividend Growth Fund	32,685		2.57	83,906	2.66	86,942	1,635		1.95%	1.88%
				<u>83,906</u>		<u>86,942</u>	<u>1,635</u>			
				<u>1,415,520</u>		<u>1,750,750</u>	<u>58,818</u>			

**THE KR & JS GUTHRIE SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
Cash at Bank		293.00	293.00	293	293			0.02%
NAB High Interest NT1421276-00		295,839.00	295,839.00	295,839	295,839			16.90%
				296,132	296,132			16.91%
Shares in Listed Companies (Australian)								
Acrux Limited	27,570	0.96	0.13	26,426	3,584	(22,842)	(86.44%)	0.20%
Bhp Billiton	2,000	30.16	48.57	60,318	97,140	36,822	61.05%	5.55%
Brambles	5,142	7.59	11.35	39,009	58,362	19,353	49.61%	3.33%
Coles Group	2,465	6.11	17.09	15,063	42,127	27,064	179.67%	2.41%
Commonwealth Bank	727	68.72	99.87	49,963	72,605	22,642	45.32%	4.15%
Computershare	2,682	12.66	16.90	33,962	45,326	11,364	33.46%	2.59%
Fortescue Metal Group	2,327	4.42	23.34	10,293	54,312	44,019	427.66%	3.10%
Incitec Pivot	27,214	2.61	2.38	70,897	64,769	(6,128)	(8.64%)	3.70%
Kingfisher Mining Ltd	30,707	0.33	0.19	10,000	5,834	(4,166)	(41.66%)	0.33%
MacQuarie Group	712	97.99	156.43	69,769	111,378	41,609	59.64%	6.36%
Macquarie Bank Cap Note 3	196	100.00	108.85	19,600	21,335	1,735	8.85%	1.22%
Mirvac Group	12,240	1.51	2.92	18,446	35,741	17,295	93.76%	2.04%
Monadelphous Group	2,006	15.83	10.45	31,751	20,963	(10,788)	(33.98%)	1.20%
NAB Capital Note 3 09/23	1,000	101.83	101.64	101,826	101,640	(186)	(0.18%)	5.81%
Nab Capital Notes 5	100	100.00	105.00	10,000	10,500	500	5.00%	0.60%
National Australia Bank	4,751	23.02	26.22	109,357	124,571	15,214	13.91%	7.12%
Newcrest Mining	1,396	30.34	25.28	42,360	35,291	(7,069)	(16.69%)	2.02%
Panoramic Resources	12,665	0.46	0.15	5,827	1,900	(3,927)	(67.39%)	0.11%
Saltlake Potash	17,274	0.54	0.35	9,382	5,960	(3,422)	(36.47%)	0.34%
Sonic Healthcare	3,101	18.10	38.40	56,138	119,078	62,940	112.12%	6.80%
South32 Limited	3,260	2.28	2.93	7,443	9,552	2,109	28.34%	0.55%
Telstra Corporation	26,200	3.26	3.76	85,366	98,512	13,146	15.40%	5.63%
Transurban Holdings Limited	3,985	12.40	14.23	49,413	56,707	7,294	14.76%	3.24%
Wesfarmers Limited	2,182	19.65	59.10	42,870	128,956	86,086	200.81%	7.37%
Woodside Petroleum	1,870	32.09	22.21	60,003	41,533	(18,470)	(30.78%)	2.37%

**THE KR & JS GUTHRIE SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Units in Listed Unit Trusts (Australian)								
Switzer Dividend Growth Fund	32,685	2.57	2.66	83,906	86,942	3,036	3.62%	4.97%
				83,906	86,942	3,036	3.62%	4.97%
				1,035,482	1,367,676	332,194	32.08%	78.12%
				1,415,520	1,750,750	335,230	23.68%	100.00%