

# Financial statements and reports for the year ended 30 June 2021

## Murphy Superannuation Fund

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Prepared for: Valerie May Murphy and Karen Murphy

# Murphy Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	769,841	607,578
Units in Listed Unit Trusts (Australian)	3	68,549	65,006
Units in Unlisted Unit Trusts (Australian)	4	201,362	168,306
<b>Total Investments</b>		<u>1,039,752</u>	<u>840,890</u>
<b>Other Assets</b>			
Distributions Receivable		4,339	3,468
CDIA		26,732	18,177
Income Tax Refundable		5,445	6,625
<b>Total Other Assets</b>		<u>36,516</u>	<u>28,270</u>
<b>Total Assets</b>		<u>1,076,268</u>	<u>869,160</u>
<b>Net assets available to pay benefits</b>		<u>1,076,268</u>	<u>869,160</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Murphy, Valerie May - Pension (502 LTP 43.05% Exempt)		565,842	460,569
Murphy, Valerie May - Pension (Complying Pension 2)		510,426	408,591
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,076,268</u>	<u>869,160</u>

# Murphy Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	12,170	21,174
Dividends Received	9	22,650	28,810
Interest Received		18	141
<b>Investment Gains</b>			
Changes in Market Values	11	209,068	(118,786)
<b>Total Income</b>		<u>243,906</u>	<u>(68,661)</u>
<b>Expenses</b>			
Accountancy Fees		2,475	2,904
ATO Supervisory Levy		259	259
Auditor's Remuneration		759	330
		<u>3,493</u>	<u>3,493</u>
<b>Member Payments</b>			
Pensions Paid		38,750	38,750
<b>Total Expenses</b>		<u>42,243</u>	<u>42,243</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>201,663</u>	<u>(110,904)</u>
Income Tax Expense	12	(5,445)	(6,626)
<b>Benefits accrued as a result of operations</b>		<u>207,108</u>	<u>(104,279)</u>

# Murphy 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 associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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 values 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.

# Murphy Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Interest revenue

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

### Dividend revenue

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-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Betashares Australia 200 Etf	182,148	145,971
Australia And New Zealand Banking Group Limited	28,150	18,640
BHP Group Limited	97,140	71,640
Challenger Limited	32,898	26,817
Collins Foods Limited	86,025	70,650
G.u.d. Holdings Limited	14,988	14,388

## Notes to the Financial Statements

For the year ended 30 June 2021

Insurance Australia Group	50,362	56,315
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	39,000	27,150
Perpetual Equity Investment Company Limited	330	0
Platinum Asset Management Limited	9,820	7,460
QBE Insurance Group Limited	25,281	20,759
Sonic Healthcare Limited	46,080	36,516
Tabcorp Holdings Limited	49,604	32,367
Telstra Corporation Limited.	37,600	31,300
Vocus Group Limited	44,606	23,969
Westpac Banking Corporation	25,810	17,950
WPP Aunz Ltd	0	5,687
	<hr/> 769,842	<hr/> 607,579

**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2021</b> \$	<b>2020</b> \$
Australian Unity Office Fund	15,926	12,753
Transurban Group	52,623	52,253
	<hr/> 68,549	<hr/> 65,006

**Note 4: Units in Unlisted Unit Trusts (Australian)**

	<b>2021</b> \$	<b>2020</b> \$
Australian Unity Healthcare Property Trust - Retail Units	161,340	131,880
Aust Unity Divers Property Fund	40,021	36,426
	<hr/> 201,361	<hr/> 168,306

**Note 5: Banks and Term Deposits**

	<b>2021</b> \$	<b>2020</b> \$
<b>Banks</b>		
CDIA	26,732	18,177
	<hr/> 26,732	<hr/> 18,177

## Notes to the Financial Statements

For the year ended 30 June 2021

**Note 6: Liability for Accrued Benefits**

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	869,160	973,439
Benefits accrued as a result of operations	207,108	(104,279)
Current year member movements	0	0
Liability for accrued benefits at end of year	1,076,268	869,160

**Note 7: Vested Benefits**

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

	2021 \$	2020 \$
Vested Benefits	1,076,268	869,160

**Note 8: Guaranteed Benefits**

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

**Note 9: Dividends**

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	600	1,600
BHP Group Limited	4,132	4,262
Betashares Australia 200 Etf	4,072	4,669
Challenger Limited	578	2,159
Collins Foods Limited	1,575	1,500
G.u.d. Holdings Limited	462	700
Insurance Australia Group	683	2,928
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	1,680	1,980
Platinum Asset Management Limited	460	540
QBE Insurance Group Limited	94	1,218
Sonic Healthcare Limited	1,044	1,020
Tabcorp Holdings Limited	718	2,107
Telstra Corporation Limited.	1,600	1,600
WPP Aunz Ltd	4,062	467
Wellcom Group Limited - Ordinary Fully Paid	0	1,260
Westpac Banking Corporation	890	800

**Murphy Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021



	22,650	28,810
<b>Note 10: Trust Distributions</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Australian Unity Office Fund	915	1,156
Transurban Group	1,350	2,847
Aust Unity Divers Property Fund	3,308	2,230
Australian Unity Healthcare Property Trust - Retail Units	6,597	6,800
Australian Unity Retail Property Fund	0	8,140
	12,170	21,173

**Note 11: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Australia And New Zealand Banking Group Limited	9,510	(9,570)
BHP Group Limited	25,500	(10,680)
Betashares Australia 200 Etf	36,177	(19,304)
Challenger Limited	6,081	(13,561)
Collins Foods Limited	15,375	8,400
G.u.d. Holdings Limited	600	1,875
Insurance Australia Group	(5,954)	(24,302)
Perpetual Equity Investment Company Limited	330	0
Perpetual Equity Investment Company Limited - Ordinary Fully Paid	11,850	(4,050)
Platinum Asset Management Limited	2,360	(2,240)
QBE Insurance Group Limited	4,522	(6,959)
Seven West Media Limited	0	56,074
Sonic Healthcare Limited	9,564	3,996
Tabcorp Holdings Limited	17,237	(10,246)
Telstra Corporation Limited.	6,300	(7,200)
Vocus Group Limited	20,638	(2,600)



## Notes to the Financial Statements

For the year ended 30 June 2021

WPP Aunz Ltd	10,121	(4,062)
Wellcom Group Limited - Ordinary Fully Paid	0	(17,070)
Westpac Banking Corporation	7,860	(10,410)
	178,071	(71,909)
<b>Units in Listed Unit Trusts (Australian)</b>		
Australian Unity Office Fund	3,173	(5,187)
Transurban Group	370	(2,256)
	3,543	(7,442)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Aust Unity Divers Property Fund	3,595	2,226
Australian Unity Healthcare Property Trust - Retail Units	29,460	4,038
Australian Unity Retail Property Fund	0	(12,792)
	33,056	(6,528)
<b>Total Unrealised Movement</b>	214,669	(85,879)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Seven West Media Limited	0	(61,704)
Tabcorp Holdings Limited	52	0
WPP Aunz Ltd	(5,653)	0
Wellcom Group Limited - Ordinary Fully Paid	0	24,570
	(5,601)	(37,134)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Australian Unity Retail Property Fund	0	4,228
	0	4,228
<b>Total Realised Movement</b>	(5,601)	(32,906)
<b>Changes in Market Values</b>	209,068	(118,785)

## Note 12: Income Tax Expense

	<b>2021</b>	<b>2020</b>
The components of tax expense comprise	<b>\$</b>	<b>\$</b>

## Notes to the Financial Statements

For the year ended 30 June 2021

Current Tax	(5,445)	(6,625)
Income Tax Expense	(5,445)	(6,625)

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

Prima facie tax payable on benefits accrued before income tax at 15%	30,249	(16,636)
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Less:

Tax effect of:

Increase in MV of Investments	32,200	0
Exempt Pension Income	1,608	1,850
Realised Accounting Capital Gains	(840)	(4,936)
Accounting Trust Distributions	1,826	3,176

Add:

Tax effect of:

Decrease in MV of Investments	0	12,882
SMSF Non-Deductible Expenses	151	140
Pension Payments	5,812	5,812
Franking Credits	1,293	1,621
Taxable Trust Distributions	465	451
Rounding	2	(1)

Income Tax on Taxable Income or Loss	3,178	4,179
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Less credits:

Franking Credits	8,623	10,805
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Current Tax or Refund	(5,445)	(6,626)
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# Murphy Superannuation Fund

## Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Valerie May Murphy

Trustee

.....  
Karen Murphy

Trustee

Dated this ..... day of .....

# Memorandum of Resolutions of

Valerie May Murphy and Karen Murphy  
ATF Murphy Superannuation Fund

## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

## **TRUSTEE STATUS:**

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

## **CONTRIBUTIONS RECEIVED:**

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

## **ACCEPTANCE OF ROLLOVERS:**

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

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

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the

# Memorandum of Resolutions of

Valerie May Murphy and Karen Murphy  
ATF Murphy Superannuation Fund



superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

## **PAYMENT OF BENEFITS:**

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

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

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

## **CLOSURE:**

Signed as a true record –

.....  
Valerie May Murphy

/       /

.....  
Karen Murphy

/       /

# Murphy Superannuation Fund

## Members Statement

Valerie May Murphy  
Unit 2 Canossa Village 11 Fort Road  
Oxley, Queensland, 4075, Australia

### Your Details

Date of Birth : Provided  
Age: 84  
Tax File Number: Provided  
Date Joined Fund: 29/07/2002  
Service Period Start Date: 29/07/2002  
Date Left Fund:  
Member Code: MURVAL00004P  
Account Start Date: 10/10/2002  
Account Phase: Retirement Phase  
Account Description: 502 LTP 43.05% Exempt

Nominated Beneficiaries: Barry Brian Murphy  
Vested Benefits: 565,842  
Total Death Benefit: 565,842  
Current Salary: 0  
Previous Salary: 0  
Disability Benefit: 0

### Your Balance

Total Benefits 565,842

#### Preservation Components

Preserved

Unrestricted Non Preserved 565,842

Restricted Non Preserved

#### Tax Components

Tax Free (43.05%) 243,595

Taxable 322,247

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	460,570	517,295
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	129,423	(32,043)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,500	22,500
Contributions Tax		
Income Tax	1,651	2,183
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	565,842	460,569

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### 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

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Valerie May Murphy  
Trustee

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Karen Murphy  
Trustee

# Murphy Superannuation Fund

## Members Statement

Valerie May Murphy  
Unit 2 Canossa Village 11 Fort Road  
Oxley, Queensland, 4075, Australia

### Your Details

Date of Birth : Provided  
Age: 84  
Tax File Number: Provided  
Date Joined Fund: 29/07/2002  
Service Period Start Date:  
Date Left Fund:  
Member Code: MURVAL00006P  
Account Start Date: 26/09/2015  
Account Phase: Retirement Phase  
Account Description: Complying Pension 2

Nominated Beneficiaries N/A  
Vested Benefits 510,426

### Your Balance

Total Benefits 510,426

#### Preservation Components

Preserved  
Unrestricted Non Preserved 510,426  
Restricted Non Preserved

#### Tax Components

Tax Free (55.06%) 281,040  
Taxable 229,386

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	408,591	456,144
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	119,611	(29,307)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	16,250	16,250
Contributions Tax		
Income Tax	1,526	1,997
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	510,426	408,590



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### Trustee's Disclaimer

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Signed by all the trustees of the fund

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Valerie May Murphy  
Trustee

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Karen Murphy  
Trustee

# Murphy Superannuation Fund

## Investment Income Report



As at 30 June 2021

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank</b>													
	CDIA	17.74			17.74	0.00	0.00	0.00	17.74			0.00	0.00
		<b>17.74</b>			<b>17.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17.74</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
ANZ.AX	Australia And New Zealand Banking Group Limited	600.00	600.00	0.00		257.14			857.14		0.00		
A200.AX	Betashares Australia 200 Etf	4,071.71	2,994.58	1,077.13		1,283.40			5,355.11		0.00		
BHP.AX	BHP Group Limited	4,131.82	4,131.82	0.00		1,770.78			5,902.60		0.00		
CGF.AX	Challenger Limited	577.70	577.70	0.00		247.59			825.29		0.00		
CKF.AX	Collins Foods Limited	1,575.00	1,575.00	0.00		675.00			2,250.00		0.00		
GUD.AX	G.u.d. Holdings Limited	462.50	462.50	0.00		198.22			660.72		0.00		
IAG.AX	Insurance Australia Group	683.20	0.00	683.20		0.00			683.20		0.00		
PIC.AX	Perpetual Equity Investment Company Limited - Ordinary Fully Paid	1,680.00	1,680.00	0.00		720.00			2,400.00		0.00		
PTM.AX	Platinum Asset Management Limited	460.00	460.00	0.00		197.15			657.15		0.00		
QBE.AX	QBE Insurance Group Limited	93.72	9.37	84.35		4.02			97.74		0.00		
SHL.AX	Sonic Healthcare Limited	1,044.00	313.20	730.80		134.23			1,178.23		0.00		
TAH.AX	Tabcorp Holdings Limited	718.20	718.20	0.00		307.80			1,026.00		0.00		
TLS.AX	Telstra Corporation Limited.	1,600.00	1,600.00	0.00		685.72			2,285.72		0.00		
WBC.AX	Westpac Banking Corporation	890.00	890.00	0.00		381.43			1,271.43		0.00		
WPP.AX	WPP Aunz Ltd	4,061.80	4,061.80	0.00		1,740.77			5,802.57		0.00		
		<b>22,649.65</b>	<b>20,074.17</b>	<b>2,575.48</b>		<b>8,603.25</b>			<b>31,252.90</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
AOF.AX	Australian Unity Office Fund	915.32	0.00	0.00	451.24	0.00	0.00	0.00	451.24	0.00	0.00	178.00	286.08
TCL.AX	Transurban Group	1,349.77	45.51	0.00	730.64	19.51	0.00	0.00	795.66	0.00	0.00	0.00	573.62
		<b>2,265.09</b>	<b>45.51</b>	<b>0.00</b>	<b>1,181.88</b>	<b>19.51</b>	<b>0.00</b>	<b>0.00</b>	<b>1,246.90</b>	<b>0.00</b>	<b>0.00</b>	<b>178.00</b>	<b>859.70</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>													
YOC0018AU	Aust Unity Divers Property Fund	3,307.56				0.00	0.00	0.00	0.00		0.00	1,748.76	1,558.80
AUS0102AU	Australian Unity Healthcare	6,597.47			1,870.66	0.00	0.00	0.00	1,870.66		0.00	840.78	3,886.03

# Murphy Superannuation Fund

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Property Trust - Retail Units												
	9,905.03			1,870.66	0.00	0.00	0.00	1,870.66		0.00	2,589.54	5,444.83
	34,837.51	20,119.68	2,575.48	3,070.28	8,622.76	0.00	0.00	34,388.20	0.00	0.00	2,767.54	6,304.53

Assessable Income (Excl. Capital Gains) **34,388.20**

Net Capital Gain **1,845.03**

**Total Assessable Income 36,233.23**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Murphy Superannuation Fund

## Investment Summary Report



As at 30 June 2021

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts									
CDIA			26,732.390000	26,732.39	26,732.39	26,732.39			2.51 %
				26,732.39		26,732.39		0.00 %	2.51 %
Shares in Listed Companies (Australian)									
ANZ.AX	Australia And New Zealand Banking Group Limited	1,000.00	28.150000	28,150.00	33.94	33,940.68	(5,790.68)	(17.06) %	2.64 %
A200.AX	Betashares Australia 200 Etf	1,470.00	123.910000	182,147.70	107.26	157,670.18	24,477.52	15.52 %	17.08 %
BHP.AX	BHP Group Limited	2,000.00	48.570000	97,140.00	25.33	50,655.69	46,484.31	91.77 %	9.11 %
CGF.AX	Challenger Limited	6,081.00	5.410000	32,898.21	2.85	17,309.90	15,588.31	90.05 %	3.08 %
CKF.AX	Collins Foods Limited	7,500.00	11.470000	86,025.00	1.54	11,542.45	74,482.55	645.29 %	8.07 %
GUD.AX	G.u.d. Holdings Limited	1,250.00	11.990000	14,987.50	8.15	10,182.45	4,805.05	47.19 %	1.41 %
IAG.AX	Insurance Australia Group	9,760.00	5.160000	50,361.60	5.62	54,868.10	(4,506.50)	(8.21) %	4.72 %
PICOA.AX	Perpetual Equity Investment Company Limited	30,000.00	0.011000	330.00	0.00	0.00	330.00	0.00 %	0.03 %
PIC.AX	Perpetual Equity Investment Company Limited - Ordinary Fully Paid	30,000.00	1.300000	39,000.00	1.00	30,000.00	9,000.00	30.00 %	3.66 %
PTM.AX	Platinum Asset Management Limited	2,000.00	4.910000	9,820.00	4.96	9,919.95	(99.95)	(1.01) %	0.92 %
QBE.AX	QBE Insurance Group Limited	2,343.00	10.790000	25,280.97	14.86	34,808.20	(9,527.23)	(27.37) %	2.37 %
SHL.AX	Sonic Healthcare Limited	1,200.00	38.400000	46,080.00	10.62	12,749.95	33,330.05	261.41 %	4.32 %
TAH.AX	Tabcorp Holdings Limited	9,576.00	5.180000	49,603.68	4.52	43,243.48	6,360.20	14.71 %	4.65 %
TLS.AX	Telstra Corporation Limited.	10,000.00	3.760000	37,600.00	4.32	43,176.45	(5,576.45)	(12.92) %	3.53 %
VOC.AX	Vocus Group Limited	8,125.00	5.490000	44,606.25	3.83	31,137.32	13,468.93	43.26 %	4.18 %
WBC.AX	Westpac Banking Corporation	1,000.00	25.810000	25,810.00	20.03	20,029.95	5,780.05	28.86 %	2.42 %
				769,840.91		561,234.75	208,606.16	37.17 %	72.18 %
Units in Listed Unit Trusts (Australian)									
AOF.AX	Australian Unity Office Fund	6,102.00	2.610000	15,926.22	1.98	12,107.00	3,819.22	31.55 %	1.49 %
TCL.AX	Transurban Group	3,698.00	14.230000	52,622.54	7.12	26,341.45	26,281.09	99.77 %	4.93 %

# Murphy Superannuation Fund

## Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			<b>68,548.76</b>		<b>38,448.45</b>	<b>30,100.31</b>	<b>78.29 %</b>	<b>6.43 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
YOC0018AU Aust Unity Divers Property Fund	33,075.44	1.210000	40,021.28	1.03	34,200.00	5,821.28	17.02 %	3.75 %
AUS0102AU Australian Unity Healthcare Property Trust - Retail Units	69,498.27	2.321500	161,340.23	1.08	74,728.13	86,612.10	115.90 %	15.13 %
			<b>201,361.51</b>		<b>108,928.13</b>	<b>92,433.38</b>	<b>84.86 %</b>	<b>18.88 %</b>
			<b>1,066,483.57</b>		<b>735,343.72</b>	<b>331,139.85</b>	<b>45.03 %</b>	<b>100.00 %</b>

# Murphy Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	201,663.00
<b>Less</b>	
Increase in MV of investments	214,669.00
Exempt current pension income	10,718.00
Realised Accounting Capital Gains	(5,601.00)
Accounting Trust Distributions	12,170.00
	<u>231,956.00</u>
<b>Add</b>	
SMSF non deductible expenses	1,007.00
Pension Payments	38,750.00
Franking Credits	8,623.00
Taxable Trust Distributions	3,098.00
	<u>51,478.00</u>
SMSF Annual Return Rounding	(1.00)
<b>Taxable Income or Loss</b>	<u>21,184.00</u>
Income Tax on Taxable Income or Loss	3,177.60
<b>Less</b>	
Franking Credits	8,622.76
<b>CURRENT TAX OR REFUND</b>	<u>(5,445.16)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(5,186.16)</u>