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Financial statements and reports for the year ended  
30 June 2021

Usher Superannuation Fund

# Usher Superannuation Fund

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# Usher Superannuation Fund Trustees Declaration

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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:

.....  
John Usher

Trustee

.....  
Maureen Usher

Trustee

24 August 2021

# Usher Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	185,728.80
<b>Less</b>	
Increase in MV of investments	154,170.20
Exempt current pension income	34,120.00
Realised Accounting Capital Gains	38,921.02
Accounting Trust Distributions	1,735.37
	<u>228,946.59</u>
<b>Add</b>	
SMSF non deductible expenses	2,430.00
Pension Payments	31,400.00
Franking Credits	9,041.83
Foreign Credits	21.48
Taxable Trust Distributions	326.70
	<u>43,220.01</u>
SMSF Annual Return Rounding	(2.22)
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	9,041.83
	<u>(9,041.83)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(9,041.83)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(8,782.83)</u>

# Usher Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	1,735.37	1,701.08
Dividends Received	10	22,202.65	31,346.68
Interest Received		2,530.48	6,426.16
<b>Investment Gains</b>			
Changes in Market Values	12	193,091.22	(85,064.47)
<b>Total Income</b>		<u>219,559.72</u>	<u>(45,590.55)</u>
<b>Expenses</b>			
Accountancy Fees		1,742.00	2,016.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		375.00	375.00
Bank Charges		40.00	125.00
Investment Expenses		14.92	0.00
		<u>2,430.92</u>	<u>2,775.00</u>
<b>Member Payments</b>			
Pensions Paid		31,400.00	32,000.00
<b>Total Expenses</b>		<u>33,830.92</u>	<u>34,775.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>185,728.80</u>	<u>(80,365.55)</u>
Income Tax Expense	13	(9,041.83)	(10,618.69)
<b>Benefits accrued as a result of operations</b>		<u>194,770.63</u>	<u>(69,746.86)</u>

# Usher Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
APA Group	617.10	586.85
Charter Hall Dir Office Fund Retail	1,118.27	1,114.23
	<u>1,735.37</u>	<u>1,701.08</u>
Dividends Received		
BHP Group Limited	4,811.50	4,963.24
Bluescope Steel Limited	76.30	76.30
Brookfield Asset Management Inc	98.28	1,430.66
Coca-cola Amatil Limited	2,829.78	5,132.24
Coles Group Limited.	558.42	604.57
Commonwealth Bank of Australia. - Ordinary Fully Paid	4,860.80	8,447.60
Infigen Energy	0.00	12.78
Metcash Limited	942.50	845.00
News Corporation..	45.31	52.41
Perpetual Limited	589.60	1,012.00
Shopping Centres Australasia Property Group	51.25	71.62
South32 Limited	74.01	173.57
Wesfarmers Limited	1,689.09	1,412.19
Westpac Banking Corporation	1,337.67	1,202.40
Woodside Petroleum Ltd	1,030.87	2,727.41
Woolworths Group Limited	3,207.27	3,182.69
	<u>22,202.65</u>	<u>31,346.68</u>
Interest Received		
CBA Gold T/D	2,530.48	6,424.80
CDIA53457	0.00	1.36
	<u>2,530.48</u>	<u>6,426.16</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Coca-cola Amatil Limited	38,808.01	0.00
Infigen Energy	113.01	0.00
	<u>38,921.02</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
BHP Group Limited	29,694.75	(12,436.86)
Bluescope Steel Limited	5,597.15	(196.20)
Coca-cola Amatil Limited	10,148.63	(16,630.94)
Coles Group Limited.	(73.84)	3,525.86
Commonwealth Bank Of Australia.	59,682.00	(26,185.60)
Infigen Energy	(134.19)	297.13
Metcash Limited	8,255.00	975.00
News Corporation..	3,596.95	(599.89)
Perpetual Limited	4,567.20	(5,530.80)
Shopping Centres Australasia Property Group	162.86	(100.59)
South32 Limited	2,072.81	(2,655.06)
Wesfarmers Limited	13,171.21	8,002.41
Westpac Banking Corporation	11,813.58	(15,646.23)
Woodside Petroleum Ltd	1,120.00	(29,420.00)
Woolworths Group Limited	2,684.91	12,433.62
	<u>152,359.02</u>	<u>(84,168.15)</u>

# Usher Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Shares in Listed Companies (Overseas)		
Asset Resolution	412.50	162.50
Brookfield Asset Management Inc	2,026.98	(2,059.62)
	<u>2,439.48</u>	<u>(1,897.12)</u>
Units in Listed Unit Trusts (Australian)		
APA Group	(2,698.30)	399.30
	<u>(2,698.30)</u>	<u>399.30</u>
Units in Unlisted Unit Trusts (Australian)		
Charter Hall Dir Office Fund Retail	2,070.00	601.50
	<u>2,070.00</u>	<u>601.50</u>
<b>Changes in Market Values</b>	<u>193,091.22</u>	<u>(85,064.47)</u>
<b>Total Income</b>	<u>219,559.72</u>	<u>(45,590.55)</u>
<b>Expenses</b>		
Accountancy Fees	1,742.00	2,016.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	375.00	375.00
Bank Charges	40.00	125.00
	<u>2,416.00</u>	<u>2,775.00</u>
Investment Expenses		
Coca-cola Amatil Limited	6.81	0.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	8.11	0.00
	<u>14.92</u>	<u>0.00</u>
<b>Member Payments</b>		
Pensions Paid		
Usher, John - Pension (Account Based Pension)	22,500.00	24,500.00
Usher, Maureen - Pension (Account Based Pension)	8,900.00	7,500.00
	<u>31,400.00</u>	<u>32,000.00</u>
<b>Total Expenses</b>	<u>33,830.92</u>	<u>34,775.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>185,728.80</u>	<u>(80,365.55)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(9,041.83)	(10,618.69)
<b>Total Income Tax</b>	<u>(9,041.83)</u>	<u>(10,618.69)</u>
<b>Benefits accrued as a result of operations</b>	<u>194,770.63</u>	<u>(69,746.86)</u>

# Usher 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	657,107.96	602,333.05
Shares in Listed Companies (Overseas)	3	8,091.68	5,652.20
Units in Listed Unit Trusts (Australian)	4	10,769.00	13,467.30
Units in Unlisted Unit Trusts (Australian)	5	22,978.50	20,908.50
<b>Total Investments</b>		<u>698,947.14</u>	<u>642,361.05</u>
<b>Other Assets</b>			
Dividend Reinvestment - Residual Account		0.00	8.11
Reinvestment Residual Account		38.04	34.65
CDIA53457		413.60	6,177.96
CBA Gold T/D		398,938.76	253,408.28
Income Tax Refundable		8,979.83	10,556.69
<b>Total Other Assets</b>		<u>408,370.23</u>	<u>270,185.69</u>
<b>Total Assets</b>		<u>1,107,317.37</u>	<u>912,546.74</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		110.00	110.00
<b>Total Liabilities</b>		<u>110.00</u>	<u>110.00</u>
<b>Net assets available to pay benefits</b>		<u>1,107,207.37</u>	<u>912,436.74</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Usher, John - Pension (Account Based Pension)		809,861.50	666,714.13
Usher, Maureen - Pension (Account Based Pension)		297,345.87	245,722.61
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,107,207.37</u>	<u>912,436.74</u>



## Usher Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2		
BHP Group Limited		113,119.53	83,424.78
Bluescope Steel Limited		11,968.20	6,371.05
Coca-cola Amatil Limited		0.00	90,167.92
Coles Group Limited.		15,774.07	15,847.91
Commonwealth Bank Of Australia.		195,745.20	136,063.20
Infigen Energy		0.00	600.66
Metcash Limited		25,935.00	17,680.00
News Corporation..		7,686.24	4,089.29
Perpetual Limited		17,622.00	13,054.80
Shopping Centres Australasia Property Group		1,207.08	1,044.22
South32 Limited		6,823.97	4,751.16
Wesfarmers Limited		54,549.30	41,378.09
Westpac Banking Corporation		38,792.43	26,978.85
Woodside Petroleum Ltd		44,420.00	43,300.00
Woolworths Group Limited		123,464.94	117,581.12
Shares in Listed Companies (Overseas)	3		
Asset Resolution		1,175.00	762.50
Brookfield Asset Management Inc		6,916.68	4,889.70
Units in Listed Unit Trusts (Australian)	4		
APA Group		10,769.00	13,467.30
Units in Unlisted Unit Trusts (Australian)	5		
Charter Hall Dir Office Fund Retail		22,978.50	20,908.50
<b>Total Investments</b>		<u>698,947.14</u>	<u>642,361.05</u>
<b>Other Assets</b>			
Bank Accounts	6		
CDIA53457		413.60	6,177.96
Term Deposits	6		
CBA Gold T/D		398,938.76	253,408.28
Dividend Reinvestment - Residual Account		0.00	8.11
Reinvestment Residual Account			
Coca-cola Amatil Limited		0.00	4.97
Woolworths Group Limited		38.04	29.68
Income Tax Refundable		8,979.83	10,556.69
<b>Total Other Assets</b>		<u>408,370.23</u>	<u>270,185.69</u>
<b>Total Assets</b>		<u>1,107,317.37</u>	<u>912,546.74</u>

## Usher Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
Less:			
<b>Liabilities</b>			
Sundry Creditors		110.00	110.00
<b>Total Liabilities</b>		<u>110.00</u>	<u>110.00</u>
<b>Net assets available to pay benefits</b>		<u>1,107,207.37</u>	<u>912,436.74</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Usher, John - Pension (Account Based Pension)		809,861.50	666,714.13
Usher, Maureen - Pension (Account Based Pension)		297,345.87	245,722.61
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,107,207.37</u>	<u>912,436.74</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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## 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.

# Notes to the Financial Statements

For the year ended 30 June 2021

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## 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 \$
BHP Group Limited	113,119.53	83,424.78
Bluescope Steel Limited	11,968.20	6,371.05
Commonwealth Bank Of Australia.	195,745.20	136,063.20
Coca-cola Amatil Limited	0.00	90,167.92
Coles Group Limited.	15,774.07	15,847.91
Infigen Energy	0.00	600.66

Usher Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Metcash Limited	25,935.00	17,680.00
News Corporation..	7,686.24	4,089.29
Perpetual Limited	17,622.00	13,054.80
South32 Limited	6,823.97	4,751.16
Shopping Centres Australasia Property Group	1,207.08	1,044.22
Westpac Banking Corporation	38,792.43	26,978.85
Wesfarmers Limited	54,549.30	41,378.09
Woolworths Group Limited	123,464.94	117,581.12
Woodside Petroleum Ltd	44,420.00	43,300.00
	657,107.96	602,333.05

### Note 3: Shares in Listed Companies (Overseas)

	2021 \$	2020 \$
Asset Resolution	1,175.00	762.50
Brookfield Asset Management Inc	6,916.68	4,889.70
	8,091.68	5,652.20

### Note 4: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
APA Group	10,769.00	13,467.30
	10,769.00	13,467.30

### Note 5: Units in Unlisted Unit Trusts (Australian)

	2021 \$	2020 \$
Charter Hall Dir Office Fund Retail	22,978.50	20,908.50
	22,978.50	20,908.50

### Note 6: Banks and Term Deposits

	2021 \$	2020 \$
<b>Banks</b>		
CDIA53457	413.60	6,177.96
	413.60	6,177.96

Usher Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Term Deposits</b>		
CBA Gold T/D	398,938.76	253,408.28
	398,938.76	253,408.28

## Note 7: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	912,436.74	982,183.60
Benefits accrued as a result of operations	194,770.63	(69,746.86)
Current year member movements	0.00	0.00
	1,107,207.37	912,436.74

## Note 8: 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	1,107,207.37	912,436.74

## Note 9: Guaranteed Benefits

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

## Note 10: Dividends

	2021 \$	2020 \$
BHP Group Limited	4,811.50	4,963.24
Bluescope Steel Limited	76.30	76.30
Brookfield Asset Management Inc	98.28	1,430.66
Coca-cola Amatil Limited	2,829.78	5,132.24
Coles Group Limited.	558.42	604.57
Commonwealth Bank of Australia. - Ordinary Fully Paid	4,860.80	8,447.60
Infigen Energy	0.00	12.78
Metcash Limited	942.50	845.00
News Corporation..	45.31	52.41
Perpetual Limited	589.60	1,012.00

**Usher Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2021

Shopping Centres Australasia Property Group	51.25	71.62
South32 Limited	74.01	173.57
Wesfarmers Limited	1,689.09	1,412.19
Westpac Banking Corporation	1,337.67	1,202.40
Woodside Petroleum Ltd	1,030.87	2,727.41
Woolworths Group Limited	3,207.27	3,182.69
	22,202.65	31,346.68

**Note 11: Trust Distributions**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Charter Hall Dir Office Fund Retail	1,118.27	1,114.23
APA Group	617.10	586.85
	1,735.37	1,701.08

**Note 12: 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>		
BHP Group Limited	29,694.75	(12,436.86)
Bluescope Steel Limited	5,597.15	(196.20)
Coca-cola Amatil Limited	10,148.63	(16,630.94)
Coles Group Limited.	(73.84)	3,525.86
Commonwealth Bank Of Australia.	59,682.00	(26,185.60)
Infigen Energy	(134.19)	297.13
Metcash Limited	8,255.00	975.00
News Corporation..	3,596.95	(599.89)
Perpetual Limited	4,567.20	(5,530.80)
Shopping Centres Australasia Property Group	162.86	(100.59)
South32 Limited	2,072.81	(2,655.06)
Wesfarmers Limited	13,171.21	8,002.41
Westpac Banking Corporation	11,813.58	(15,646.23)
Woodside Petroleum Ltd	1,120.00	(29,420.00)
Woolworths Group Limited	2,684.91	12,433.62

Usher Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

	152,359.02	(84,168.15)
<b>Shares in Listed Companies (Overseas)</b>		
Asset Resolution	412.50	162.50
Brookfield Asset Management Inc	2,026.98	(2,059.62)
	2,439.48	(1,897.12)
<b>Units in Listed Unit Trusts (Australian)</b>		
APA Group	(2,698.30)	399.30
	(2,698.30)	399.30
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Charter Hall Dir Office Fund Retail	2,070.00	601.50
	2,070.00	601.50
<b>Total Unrealised Movement</b>	154,170.20	(85,064.47)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Coca-cola Amatil Limited	38,808.01	0.00
Infigen Energy	113.01	0.00
	38,921.02	0.00
<b>Total Realised Movement</b>	38,921.02	0.00
<b>Changes in Market Values</b>	193,091.22	(85,064.47)
<b>Note 13: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(9,041.83)	(10,618.69)
Income Tax Expense	(9,041.83)	(10,618.69)

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%	27,859.32	(12,054.83)
--	-----------	-------------

Less:

Tax effect of:



Usher Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Increase in MV of Investments	23,125.53	0.00
Exempt Pension Income	5,118.00	7,476.45
Realised Accounting Capital Gains	5,838.15	0.00
Accounting Trust Distributions	260.31	255.16
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	12,759.67
SMSF Non-Deductible Expenses	364.50	416.25
Pension Payments	4,710.00	4,800.00
Franking Credits	1,356.27	1,592.80
Foreign Credits	3.22	3.37
Taxable Trust Distributions	49.01	214.83
Rounding	(0.33)	(0.48)
Less credits:		
Franking Credits	9,041.83	10,618.69
Current Tax or Refund	<u>(9,041.83)</u>	<u>(10,618.69)</u>

# Usher Superannuation Fund Members Statement

John Richard Usher  
86a Gloucester Crescent  
SHOALWATER, Western Australia, 6169, Australia

## Your Details

Date of Birth : Provided  
Age: 77  
Tax File Number: Provided  
Date Joined Fund: 01/07/2017  
Service Period Start Date:  
Date Left Fund:  
Member Code: USHJOH00002P  
Account Start Date: 01/07/2017  
Account Phase: Retirement Phase  
Account Description: Account Based Pension

Nominated Beneficiaries N/A  
Vested Benefits 809,861.50  
Total Death Benefit 809,861.50

## Your Balance

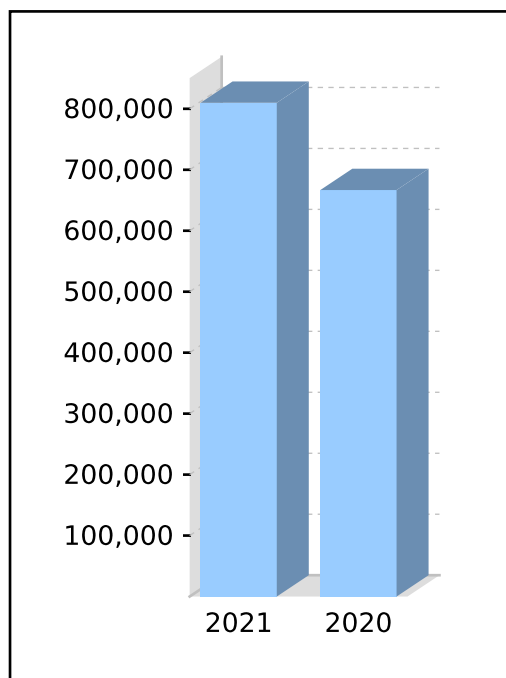
Total Benefits 809,861.50

### Preservation Components

Preserved  
Unrestricted Non Preserved 809,861.50  
Restricted Non Preserved

### Tax Components

Tax Free (100.00%) 809,861.50  
Taxable  
Investment Earnings Rate 25.31%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	666,714.13	718,795.76
<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	165,647.37	(27,581.63)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,500.00	24,500.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	809,861.50	666,714.13

# Usher Superannuation Fund

## Members Statement

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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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John Richard Usher  
Trustee

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Maureen Jean Usher  
Trustee

# Usher Superannuation Fund Members Statement

Maureen Jean Usher  
86a Gloucester Crescent  
SHOALWATER, Western Australia, 6169, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	76	Vested Benefits	297,345.87
Tax File Number:	Provided	Total Death Benefit	297,345.87
Date Joined Fund:	01/07/2017		
Service Period Start Date:			
Date Left Fund:			
Member Code:	USHMAU00003P		
Account Start Date	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

## Your Balance

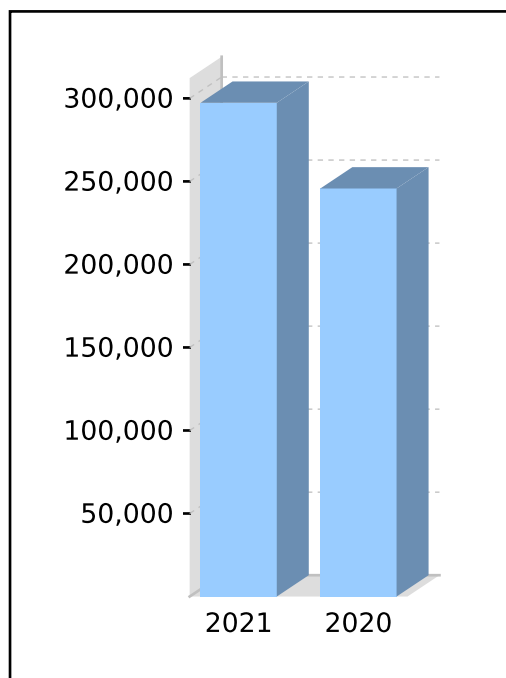
Total Benefits 297,345.87

### Preservation Components

Preserved  
Unrestricted Non Preserved 297,345.87  
Restricted Non Preserved

### Tax Components

Tax Free (100.00%) 297,345.87  
Taxable  
Investment Earnings Rate 25.31%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	245,722.61	263,387.84
<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	60,523.26	(10,165.23)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	8,900.00	7,500.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	297,345.87	245,722.61

# Usher Superannuation Fund

## Members Statement

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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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John Richard Usher  
Trustee

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Maureen Jean Usher  
Trustee

# Usher 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>Cash/Bank Accounts</b>									
CBA Gold T/D		398,938.760000	398,938.76	398,938.76	398,938.76			36.32 %	
CDIA53457		413.600000	413.60	413.60	413.60			0.04 %	
			<b>399,352.36</b>		<b>399,352.36</b>		<b>0.00 %</b>	<b>36.36 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
BHP.AX	BHP Group Limited	2,329.00	48.570000	113,119.53	23.28	54,219.12	58,900.41	108.63 %	10.30 %
BSL.AX	Bluescope Steel Limited	545.00	21.960000	11,968.20	13.21	7,199.45	4,768.75	66.24 %	1.09 %
COL.AX	Coles Group Limited.	923.00	17.090000	15,774.07	11.60	10,705.59	5,068.48	47.34 %	1.44 %
CBA.AX	Commonwealth Bank Of Australia.	1,960.00	99.870000	195,745.20	85.50	167,573.74	28,171.46	16.81 %	17.82 %
MTS.AX	Metcash Limited	6,500.00	3.990000	25,935.00	2.40	15,600.00	10,335.00	66.25 %	2.36 %
NWS.AX	News Corporation..	239.00	32.160000	7,686.24	18.25	4,361.75	3,324.49	76.22 %	0.70 %
PPT.AX	Perpetual Limited	440.00	40.050000	17,622.00	55.87	24,582.80	(6,960.80)	(28.32) %	1.60 %
SCP.AX	Shopping Centres Australasia Property Group	479.00	2.520000	1,207.08	2.19	1,049.01	158.07	15.07 %	0.11 %
S32.AX	South32 Limited	2,329.00	2.930000	6,823.97	2.68	6,241.72	582.25	9.33 %	0.62 %
WES.AX	Wesfarmers Limited	923.00	59.100000	54,549.30	28.52	26,325.17	28,224.13	107.21 %	4.97 %
WBC.AX	Westpac Banking Corporation	1,503.00	25.810000	38,792.43	30.51	45,856.53	(7,064.10)	(15.40) %	3.53 %
WPL.AX	Woodside Petroleum Ltd	2,000.00	22.210000	44,420.00	29.87	59,740.00	(15,320.00)	(25.64) %	4.04 %
WOW.AX	Woolworths Group Limited	3,238.00	38.130000	123,464.94	26.85	86,954.18	36,510.76	41.99 %	11.24 %
			<b>657,107.96</b>		<b>510,409.06</b>	<b>146,698.90</b>	<b>28.74 %</b>	<b>59.83 %</b>	
<b>Shares in Listed Companies (Overseas)</b>									
ASS.NSX.NX	Asset Resolution	250.00	4.700000	1,175.00	2.10	525.00	650.00	123.81 %	0.11 %
BAM.NYE	Brookfield Asset Management Inc	102.00	67.810600	6,916.68	53.18	5,424.18	1,492.50	27.52 %	0.63 %
			<b>8,091.68</b>		<b>5,949.18</b>	<b>2,142.50</b>	<b>36.01 %</b>	<b>0.74 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
APA.AX	APA Group	1,210.00	8.900000	10,769.00	9.17	11,095.70	(326.70)	(2.94) %	0.98 %
			<b>10,769.00</b>		<b>11,095.70</b>	<b>(326.70)</b>	<b>(2.94) %</b>	<b>0.98 %</b>	

**Usher 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>Units in Unlisted Unit Trusts (Australian)</b>								
MAQ0433AU Charter Hall Dir Office Fund Retail	15,000.00	1.531900	22,978.50	1.16	17,395.50	5,583.00	32.09 %	2.09 %
			<b>22,978.50</b>		<b>17,395.50</b>	<b>5,583.00</b>	<b>32.09 %</b>	<b>2.09 %</b>
			<b>1,098,299.50</b>		<b>944,201.80</b>	<b>154,097.70</b>	<b>16.32 %</b>	<b>100.00 %</b>

# Usher Superannuation Fund

## Investment Performance

As at 30 June 2021

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %	
<b>Bank Accounts</b>										
CDIA53457	6,177.96	0.00	0.00	413.60	0.00	0.00	0.00	0.00	0.00 %	
	<b>6,177.96</b>	<b>0.00</b>	<b>0.00</b>	<b>413.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>	
<b>Term Deposits</b>										
CBA Gold T/D	253,408.28	0.00	0.00	398,938.76	0.00	0.00	2,530.48	2,530.48	1.00 %	
	<b>253,408.28</b>	<b>0.00</b>	<b>0.00</b>	<b>398,938.76</b>	<b>0.00</b>	<b>0.00</b>	<b>2,530.48</b>	<b>2,530.48</b>	<b>1.00 %</b>	
<b>Shares in Listed Companies (Australian)</b>										
BHP.AX	BHP Group Limited	83,424.78	0.00	0.00	113,119.53	0.00	29,694.75	6,873.57	36,568.32	43.83 %
BSL.AX	Bluescope Steel Limited	6,371.05	0.00	0.00	11,968.20	0.00	5,597.15	76.30	5,673.45	89.05 %
CCL.AX	Coca-cola Amatil Limited	90,167.92	935.24	101,251.79	0.00	38,808.01	10,148.63	3,634.13	52,590.77	(518.21) %
COL.AX	Coles Group Limited.	15,847.91	0.00	0.00	15,774.07	0.00	(73.84)	797.74	723.90	4.57 %
CBA.AX	Commonwealth Bank Of Australia.	136,063.20	0.00	0.00	195,745.20	0.00	59,682.00	0.00	59,682.00	43.86 %
IFN.AX	Infigen Energy	600.66	0.00	466.47	0.00	113.01	(134.19)	0.00	(21.18)	(15.78) %
MTS.AX	Metcash Limited	17,680.00	0.00	0.00	25,935.00	0.00	8,255.00	1,346.43	9,601.43	54.31 %
NWS.AX	News Corporation..	4,089.29	0.00	0.00	7,686.24	0.00	3,596.95	45.31	3,642.26	89.07 %
PPT.AX	Perpetual Limited	13,054.80	0.00	0.00	17,622.00	0.00	4,567.20	842.29	5,409.49	41.44 %
SCP.AX	Shopping Centres Australasia Property Group	1,044.22	0.00	0.00	1,207.08	0.00	162.86	51.25	214.11	20.50 %
S32.AX	South32 Limited	4,751.16	0.00	0.00	6,823.97	0.00	2,072.81	105.73	2,178.54	45.85 %
WES.AX	Wesfarmers Limited	41,378.09	0.00	0.00	54,549.30	0.00	13,171.21	2,412.98	15,584.19	37.66 %
WBC.AX	Westpac Banking Corporation	26,978.85	0.00	0.00	38,792.43	0.00	11,813.58	1,910.95	13,724.53	50.87 %
WPL.AX	Woodside Petroleum Ltd	43,300.00	0.00	0.00	44,420.00	0.00	1,120.00	1,472.67	2,592.67	5.99 %
WOW.AX	Woolworths Group Limited	117,581.12	3,198.91	0.00	123,464.94	0.00	2,684.91	4,581.81	7,266.72	6.02 %
		<b>602,333.05</b>	<b>4,134.15</b>	<b>101,718.26</b>	<b>657,107.96</b>	<b>38,921.02</b>	<b>152,359.02</b>	<b>24,151.16</b>	<b>215,431.20</b>	<b>42.68 %</b>
<b>Shares in Listed Companies (Overseas)</b>										
ASS.NSX.	Asset Resolution	762.50	0.00	0.00	1,175.00	0.00	412.50	0.00	412.50	54.10 %



# Usher Superannuation Fund

## Investment Performance

As at 30 June 2021

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
BAM.NYE Brookfield Asset Management Inc	4,889.70	0.00	0.00	6,916.68	0.00	2,026.98	98.28	2,125.26	43.46 %
	<b>5,652.20</b>	<b>0.00</b>	<b>0.00</b>	<b>8,091.68</b>	<b>0.00</b>	<b>2,439.48</b>	<b>98.28</b>	<b>2,537.76</b>	<b>44.90 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
APA.AX APA Group	13,467.30	0.00	0.00	10,769.00	0.00	(2,698.30)	661.33	(2,036.97)	(15.13) %
	<b>13,467.30</b>	<b>0.00</b>	<b>0.00</b>	<b>10,769.00</b>	<b>0.00</b>	<b>(2,698.30)</b>	<b>661.33</b>	<b>(2,036.97)</b>	<b>(15.13) %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
MAQ0433A Charter Hall Dir Office Fund Retail	20,908.50	0.00	0.00	22,978.50	0.00	2,070.00	1,118.27	3,188.27	15.25 %
	<b>20,908.50</b>	<b>0.00</b>	<b>0.00</b>	<b>22,978.50</b>	<b>0.00</b>	<b>2,070.00</b>	<b>1,118.27</b>	<b>3,188.27</b>	<b>15.25 %</b>
	<b>901,947.29</b>	<b>4,134.15</b>	<b>101,718.26</b>	<b>1,098,299.50</b>	<b>38,921.02</b>	<b>154,170.20</b>	<b>28,559.52</b>	<b>221,650.74</b>	<b>27.56 %</b>

# Usher Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
<b>Bank Accounts</b>										
CDIA53457		6,177.96		168,650.64		(174,415.00)		413.60		413.60
		<b>6,177.96</b>		<b>168,650.64</b>		<b>(174,415.00)</b>		<b>413.60</b>		<b>413.60</b>
<b>Term Deposits</b>										
CBA Gold T/D		253,408.28		145,530.48				398,938.76		398,938.76
		<b>253,408.28</b>		<b>145,530.48</b>				<b>398,938.76</b>		<b>398,938.76</b>
<b>Shares in Listed Companies (Australian)</b>										
BHP.AX - BHP Group Limited	2,329.00	54,219.12						2,329.00	54,219.12	113,119.53
BSL.AX - Bluescope Steel Limited	545.00	7,199.45						545.00	7,199.45	11,968.20
CCL.AX - Coca-cola Amatil Limited	10,412.00	100,316.55	103.00	935.24	(10,515.00)	(101,251.79)	38,808.01		0.00	
COL.AX - Coles Group Limited.	923.00	10,705.59						923.00	10,705.59	15,774.07
CBA.AX - Commonwealth Bank Of Australia.	1,960.00	167,573.74						1,960.00	167,573.74	195,745.20
IFN.AX - Infigen Energy	639.00	466.47			(639.00)	(466.47)	113.01		0.00	
MTS.AX - Metcash Limited	6,500.00	15,600.00						6,500.00	15,600.00	25,935.00

# Usher Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
NWS.AX - News Corporation..	239.00	4,361.75						239.00	4,361.75	7,686.24
PPT.AX - Perpetual Limited	440.00	24,582.80						440.00	24,582.80	17,622.00
SCP.AX - Shopping Centres Australasia Property Group	479.00	1,049.01						479.00	1,049.01	1,207.08
S32.AX - South32 Limited	2,329.00	6,241.72						2,329.00	6,241.72	6,823.97
WES.AX - Wesfarmers Limited	923.00	26,325.17						923.00	26,325.17	54,549.30
WBC.AX - Westpac Banking Corporation	1,503.00	45,856.53						1,503.00	45,856.53	38,792.43
WPL.AX - Woodside Petroleum Ltd	2,000.00	59,740.00						2,000.00	59,740.00	44,420.00
WOW.AX - Woolworths Group Limited	3,154.00	83,755.27	84.00	3,198.91				3,238.00	86,954.18	123,464.94
		<b>607,993.17</b>		<b>4,134.15</b>		<b>(101,718.26)</b>	<b>38,921.02</b>		<b>510,409.06</b>	<b>657,107.96</b>
<b>Shares in Listed Companies (Overseas)</b>										
ASS.NSX - Asset Resolution	250.00	525.00						250.00	525.00	1,175.00
BAM.NYE - Brookfield Asset Management Inc	102.00	5,424.18						102.00	5,424.18	6,916.68
		<b>5,949.18</b>							<b>5,949.18</b>	<b>8,091.68</b>

# Usher Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Units in Listed Unit Trusts (Australian)</b>										
APA.AX1 - APA Group	1,210.00	11,095.70						1,210.00	11,095.70	10,769.00
		<b>11,095.70</b>							<b>11,095.70</b>	<b>10,769.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
MAQ0433AU - Charter Hall Dir Office Fund Retail	15,000.00	17,395.50						15,000.00	17,395.50	22,978.50
		<b>17,395.50</b>							<b>17,395.50</b>	<b>22,978.50</b>
	<b>902,019.79</b>	<b>318,315.27</b>			<b>(276,133.26)</b>		<b>38,921.02</b>		<b>944,201.80</b>	<b>1,098,299.50</b>

# Usher Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
<b>Debt Securities (Bonds, Bills of Exchange, Promissory Notes) (72000)</b>			
<u>ELDERSLIE DEBENTURE (00011)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	250,000.00	0.00
01/07/2018	CGT Losses can now be claimed on disposal of asset.	(250,000.00)	0.00
		0.00	0.00
<b>Shares in Listed Companies (Australian) (77600)</b>			
<u>BHP Group Limited (BHP.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	2,329.00	54,219.12
30/06/2018	Revaluation - 29/06/2018 @ \$33.910000 (System Price) - 2,329.000000 Units on hand		24,757.27
30/06/2019	Revaluation - 28/06/2019 @ \$41.160000 (System Price) - 2,329.000000 Units on hand		16,885.25
30/09/2019	Revaluation - 27/09/2019 @ \$36.840000 (System Price) - 2,329.000000 Units on hand		(10,061.28)
30/06/2020	Revaluation - 30/06/2020 @ \$35.820000 (System Price) - 2,329.000000 Units on hand		(2,375.58)
30/06/2021	Revaluation - 30/06/2021 @ \$48.570000 (System Price) - 2,329.000000 Units on hand		29,694.75
		2,329.00	113,119.53
<u>Bluescope Steel Limited (BSL.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	545.00	7,199.45
30/06/2018	Revaluation - 29/06/2018 @ \$17.260000 (System Price) - 545.000000 Units on hand		2,207.25
30/06/2019	Revaluation - 28/06/2019 @ \$12.050000 (System Price) - 545.000000 Units on hand		(2,839.45)
30/09/2019	Revaluation - 27/09/2019 @ \$12.010000 (System Price) - 545.000000 Units on hand		(21.80)
30/06/2020	Revaluation - 30/06/2020 @ \$11.690000 (System Price) - 545.000000 Units on hand		(174.40)
30/06/2021	Revaluation - 30/06/2021 @ \$21.960000 (System Price) - 545.000000 Units on hand		5,597.15
		545.00	11,968.20
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	1,656.00	144,751.88
01/07/2017	Adjustment to O.Bal of CBA Units held as at 30/06/17	92.00	7,132.06
17/08/2017	DRP CBA Shares	53.00	4,013.69
15/02/2018	DRP CBA Shares	48.00	3,618.24
30/06/2018	Revaluation - 29/06/2018 @ \$72.870000 (System Price) - 1,849.000000 Units on hand		(24,779.24)
28/09/2018	CBA DRP 59 Shares, 100% F.F	59.00	4,250.95
28/03/2019	CBA DRP 52 Shares @ 73.21	52.00	3,806.92
30/06/2019	Revaluation - 28/06/2019 @ \$82.780000 (System Price) - 1,960.000000 Units on hand		19,454.30
30/09/2019	Revaluation - 27/09/2019 @ \$81.540000 (System Price) - 1,960.000000 Units on hand		(2,430.40)
30/06/2020	Revaluation - 30/06/2020 @ \$69.420000 (System Price) - 1,960.000000 Units on hand		(23,755.20)
30/06/2021	Revaluation - 30/06/2021 @ \$99.870000 (System Price) - 1,960.000000 Units on hand		59,682.00
		1,960.00	195,745.20
<u>Coca-cola Amatil Limited (CCL.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	8,541.00	82,460.82
01/07/2017	Adjustment to o.bal of CCL Units held	393.00	3,973.47
29/08/2017	DRP CCL Shares	237.00	1,877.04
27/02/2018	DRP CCL Shares	269.00	2,386.03

# Usher Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
30/06/2018	Revaluation - 29/06/2018 @ \$9.200000 (System Price) - 9,440.000000 Units on hand		(3,849.36)
09/10/2018	13.65C FR@30%; 7.35C CFI; DRP NIL DISC	212.00	1,981.77
10/04/2019	13C FR@30%; 13C CFI; DRP NIL DISC	296.00	2,507.12
30/06/2019	Revaluation - 28/06/2019 @ \$10.220000 (System Price) - 9,948.000000 Units on hand		10,331.67
30/09/2019	Revaluation - 27/09/2019 @ \$10.790000 (System Price) - 9,948.000000 Units on hand		5,670.36
09/10/2019	UNFR; 100% CFI; 4C SPECIAL; DRP NIL DISC	226.00	2,483.74
15/04/2020	AUD UNFRANKED, 0.26 CFI, DRP NIL DISC	238.00	2,646.56
30/06/2020	Revaluation - 30/06/2020 @ \$8.660000 (System Price) - 10,412.000000 Units on hand		(22,301.30)
13/10/2020	AUD UNFRANKED, 0.09 CFI, DRP NIL DISC	103.00	935.24
10/05/2021	001260148337 COCA-COLA AMATIL [CCL.AX merger / takeover as at 10/05/2021]	(10,515.00)	(101,251.79)
10/05/2021	Unrealised Gain writeback as at 10/05/2021		10,148.63
		0.00	0.00
<u>Coles Group Limited. (COL.AX)</u>			
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	923.00	10,705.59
30/06/2019	Revaluation - 28/06/2019 @ \$13.350000 (System Price) - 923.000000 Units on hand		1,616.46
30/09/2019	Revaluation - 27/09/2019 @ \$15.270000 (System Price) - 923.000000 Units on hand		1,772.16
30/06/2020	Revaluation - 30/06/2020 @ \$17.170000 (System Price) - 923.000000 Units on hand		1,753.70
30/06/2021	Revaluation - 30/06/2021 @ \$17.090000 (System Price) - 923.000000 Units on hand		(73.84)
		923.00	15,774.07
<u>Infigen Energy (IFN.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	639.00	466.47
30/06/2018	Revaluation - 29/06/2018 @ \$0.660000 (System Price) - 639.000000 Units on hand		(44.73)
21/11/2018	1 for 1 share split of IFN.AX	0.00	0.00
30/06/2019	Revaluation - 28/06/2019 @ \$0.475000 (System Price) - 639.000000 Units on hand		(118.21)
30/09/2019	Revaluation - 27/09/2019 @ \$0.670000 (System Price) - 639.000000 Units on hand		124.60
30/06/2020	Revaluation - 30/06/2020 @ \$0.940000 (System Price) - 639.000000 Units on hand		172.53
15/07/2020	COMMSEC COMMONWEALTH SEC - IFN 639 Sold	(639.00)	(466.47)
15/07/2020	Unrealised Gain writeback as at 15/07/2020		(134.19)
		0.00	0.00
<u>Metcash Limited (MTS.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	6,500.00	15,600.00
30/06/2018	Revaluation - 29/06/2018 @ \$2.610000 (System Price) - 6,500.000000 Units on hand		1,365.00
30/06/2019	Revaluation - 28/06/2019 @ \$2.570000 (System Price) - 6,500.000000 Units on hand		(260.00)
30/09/2019	Revaluation - 27/09/2019 @ \$3.000000 (System Price) - 6,500.000000 Units on hand		2,795.00
30/06/2020	Revaluation - 30/06/2020 @ \$2.720000 (System Price) - 6,500.000000 Units on hand		(1,820.00)
30/06/2021	Revaluation - 30/06/2021 @ \$3.990000 (System Price) - 6,500.000000 Units on hand		8,255.00
		6,500.00	25,935.00
<u>News Corporation.. (NWS.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	239.00	4,361.75

# Usher Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
30/06/2018	Revaluation - 29/06/2018 @ \$21.100000 (System Price) - 239.000000 Units on hand		681.15
30/06/2019	Revaluation - 28/06/2019 @ \$19.620000 (System Price) - 239.000000 Units on hand		(353.72)
30/09/2019	Revaluation - 27/09/2019 @ \$21.160000 (System Price) - 239.000000 Units on hand		368.06
30/06/2020	Revaluation - 30/06/2020 @ \$17.110000 (System Price) - 239.000000 Units on hand		(967.95)
30/06/2021	Revaluation - 30/06/2021 @ \$32.160000 (System Price) - 239.000000 Units on hand		3,596.95
		239.00	7,686.24
<u>Perpetual Limited (PPT.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	440.00	24,582.80
30/06/2018	Revaluation - 29/06/2018 @ \$41.600000 (System Price) - 440.000000 Units on hand		(6,278.80)
30/06/2019	Revaluation - 28/06/2019 @ \$42.240000 (System Price) - 440.000000 Units on hand		281.60
30/09/2019	Revaluation - 27/09/2019 @ \$38.050000 (System Price) - 440.000000 Units on hand		(1,843.60)
30/06/2020	Revaluation - 30/06/2020 @ \$29.670000 (System Price) - 440.000000 Units on hand		(3,687.20)
30/06/2021	Revaluation - 30/06/2021 @ \$40.050000 (System Price) - 440.000000 Units on hand		4,567.20
		440.00	17,622.00
<u>South32 Limited (S32.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	2,329.00	6,241.72
30/06/2018	Revaluation - 29/06/2018 @ \$3.610000 (System Price) - 2,329.000000 Units on hand		2,165.97
30/06/2019	Revaluation - 28/06/2019 @ \$3.180000 (System Price) - 2,329.000000 Units on hand		(1,001.47)
30/09/2019	Revaluation - 27/09/2019 @ \$2.630000 (System Price) - 2,329.000000 Units on hand		(1,280.95)
30/06/2020	Revaluation - 30/06/2020 @ \$2.040000 (System Price) - 2,329.000000 Units on hand		(1,374.11)
30/06/2021	Revaluation - 30/06/2021 @ \$2.930000 (System Price) - 2,329.000000 Units on hand		2,072.81
		2,329.00	6,823.97
<u>Shopping Centres Australasia Property Group (SCP.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	479.00	1,049.01
30/06/2018	Revaluation - 29/06/2018 @ \$2.450000 (System Price) - 479.000000 Units on hand		124.54
30/06/2019	Revaluation - 28/06/2019 @ \$2.390000 (System Price) - 479.000000 Units on hand		(28.74)
30/09/2019	Revaluation - 27/09/2019 @ \$2.630000 (System Price) - 479.000000 Units on hand		114.96
30/06/2020	Revaluation - 30/06/2020 @ \$2.180000 (System Price) - 479.000000 Units on hand		(215.55)
30/06/2021	Revaluation - 30/06/2021 @ \$2.520000 (System Price) - 479.000000 Units on hand		162.86
		479.00	1,207.08
<u>Westpac Banking Corporation (WBC.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	1,503.00	45,856.53
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 1,503.000000 Units on hand		(1,818.63)
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 1,503.000000 Units on hand		(1,412.82)
30/09/2019	Revaluation - 27/09/2019 @ \$29.900000 (System Price) - 1,503.000000 Units on hand		2,314.62
30/06/2020	Revaluation - 30/06/2020 @ \$17.950000 (System Price) - 1,503.000000 Units on hand		(17,960.85)

# Usher Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
30/06/2021	Revaluation - 30/06/2021 @ \$25.810000 (System Price) - 1,503.000000 Units on hand		11,813.58
		1,503.00	38,792.43
<u>Wesfarmers Limited (WES.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	923.00	37,030.76
30/06/2018	Revaluation - 29/06/2018 @ \$49.360000 (System Price) - 923.000000 Units on hand		8,528.52
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	0.00	(10,705.59)
30/06/2019	Revaluation - 28/06/2019 @ \$36.160000 (System Price) - 923.000000 Units on hand		(1,478.01)
30/09/2019	Revaluation - 27/09/2019 @ \$40.350000 (System Price) - 923.000000 Units on hand		3,867.37
30/06/2020	Revaluation - 30/06/2020 @ \$44.830000 (System Price) - 923.000000 Units on hand		4,135.04
30/06/2021	Revaluation - 30/06/2021 @ \$59.100000 (System Price) - 923.000000 Units on hand		13,171.21
		923.00	54,549.30
<u>Woolworths Group Limited (WOW.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	2,777.00	72,916.70
01/07/2017	Adjustment to O.Bal of WOW Shares held	78.00	1,867.42
08/09/2017	DRP WOW Shares	57.00	1,419.15
02/03/2018	DRP WOW Shares	48.00	1,262.19
30/06/2018	Revaluation - 29/06/2018 @ \$30.520000 (System Price) - 2,960.000000 Units on hand		12,873.74
12/10/2018	60C FRANKED @30%;10C SPECIAL;DRP NIL DIS	64.00	1,770.72
05/04/2019	45C FRANKED @30%; DRP NIL DISCOUNT	45.00	1,354.46
30/06/2019	Revaluation - 28/06/2019 @ \$33.230000 (System Price) - 3,069.000000 Units on hand		8,518.49
30/09/2019	Revaluation - 27/09/2019 @ \$37.540000 (System Price) - 3,069.000000 Units on hand		13,227.39
30/09/2019	57C FRANKED @30%; DRP NIL DISCOUNT	47.00	1,741.18
09/04/2020	AUD 0.46 FRANKED, 30% CTR, DRP NIL DISC	38.00	1,423.45
30/06/2020	Revaluation - 30/06/2020 @ \$37.280000 (System Price) - 3,154.000000 Units on hand		(793.77)
06/10/2020	AUD 0.48 FRANKED, 30% CTR, DRP NIL DISC	41.00	1,513.37
14/04/2021	AUD 0.53 FRANKED, 30% CTR, DRP NIL DISC	43.00	1,685.54
30/06/2021	Revaluation - 30/06/2021 @ \$38.130000 (System Price) - 3,238.000000 Units on hand		2,684.91
		3,238.00	123,464.94
<u>Woodside Petroleum Ltd (WPL.AX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	2,000.00	59,740.00
30/06/2018	Revaluation - 29/06/2018 @ \$35.460000 (System Price) - 2,000.000000 Units on hand		11,180.00
30/06/2019	Revaluation - 28/06/2019 @ \$36.360000 (System Price) - 2,000.000000 Units on hand		1,800.00
30/09/2019	Revaluation - 27/09/2019 @ \$32.030000 (System Price) - 2,000.000000 Units on hand		(8,660.00)
30/06/2020	Revaluation - 30/06/2020 @ \$21.650000 (System Price) - 2,000.000000 Units on hand		(20,760.00)
30/06/2021	Revaluation - 30/06/2021 @ \$22.210000 (System Price) - 2,000.000000 Units on hand		1,120.00
		2,000.00	44,420.00
<b>Shares in Listed Companies (Overseas) (77700)</b>			
<u>Asset Resolution (ASS.NSX)</u>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	250.00	525.00
30/06/2018	Revaluation - 30/06/2018 @ \$2.400000 - 250.000000 Units on		75.00



# Usher Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
	hand		
30/06/2020	Revaluation - 30/06/2020 @ \$3.050000 - 250.000000 Units on hand		162.50
30/06/2021	Revaluation - 30/06/2021 @ \$4.700000 - 250.000000 Units on hand		412.50
		250.00	1,175.00
<b>Brookfield Asset Management Inc (BAM.NYE)</b>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	102.00	5,424.18
30/06/2018	Revaluation - 29/06/2018 @ \$54.850500 (System Price) - 102.000000 Units on hand		170.57
30/06/2019	Revaluation - 28/06/2019 @ \$68.130600 (System Price) - 102.000000 Units on hand		1,354.57
30/09/2019	Revaluation - 27/09/2019 @ \$79.784100 (System Price) - 102.000000 Units on hand		1,188.66
30/06/2020	Revaluation - 30/06/2020 @ \$47.938200 (System Price) - 102.000000 Units on hand		(3,248.28)
30/06/2021	Revaluation - 30/06/2021 @ \$67.810600 (System Price) - 102.000000 Units on hand		2,026.98
		102.00	6,916.68
<b>Units in Listed Unit Trusts (Australian) (78200)</b>			
<b>APA Group (APA.AX1)</b>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	1,210.00	11,095.70
30/06/2018	Revaluation - 30/06/2018 @ \$9.850000 (Custom) - 1,210.000000 Units on hand		822.80
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,210.000000 Units on hand		1,149.50
30/09/2019	Revaluation - 27/09/2019 @ \$11.570000 (System Price) - 1,210.000000 Units on hand		931.70
30/06/2020	Revaluation - 30/06/2020 @ \$11.130000 (System Price) - 1,210.000000 Units on hand		(532.40)
30/06/2021	Revaluation - 30/06/2021 @ \$8.900000 (System Price) - 1,210.000000 Units on hand		(2,698.30)
		1,210.00	10,769.00
<b>Units in Unlisted Unit Trusts (Australian) (78400)</b>			
<b>Charter Hall Dir Office Fund Retail (MAQ0433AU)</b>			
01/07/2017	Opening Balance John & Maureen Usher (100% pension account)	15,000.00	17,395.50
30/06/2018	Revaluation - 30/06/2018 @ \$1.297900 (Exit) - 15,000.000000 Units on hand		2,073.00
30/06/2019	Revaluation - 30/06/2019 @ \$1.353800 (Exit) - 15,000.000000 Units on hand		838.50
30/09/2019	Revaluation - 27/09/2019 @ \$1.341500 (Exit) - 15,000.000000 Units on hand		(184.50)
30/06/2020	Revaluation - 30/06/2020 @ \$1.393900 (Exit) - 15,000.000000 Units on hand		786.00
30/06/2021	Revaluation - 30/06/2021 @ \$1.531900 (Exit) - 15,000.000000 Units on hand		2,070.00
		15,000.00	22,978.50