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Financial statements and reports for the year ended  
30 June 2021

MJ & LC Danaher Superannuation Fund

# MJ & LC Danaher Superannuation Fund

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## MJ & LC Danaher Superannuation Fund

# Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	5,778.94	2,166.56
Dividends Received	8	11,178.35	15,277.74
Interest Received		2.45	15.64
Other Investment Income		10.89	0.00
<b>Investment Gains</b>			
Changes in Market Values	10	81,869.44	(57,034.03)
<b>Contribution Income</b>			
Employer Contributions		12,478.93	20,539.42
<b>Other Income</b>			
Interest Received ATO General Interest Charge		0.00	0.62
<b>Total Income</b>		<u>111,319.00</u>	<u>(19,034.05)</u>
<b>Expenses</b>			
Accountancy Fees		4,400.00	2,200.00
Administration Costs		2,509.30	0.00
ATO Supervisory Levy		518.00	259.00
Auditor's Remuneration		330.00	1,100.00
Bank Charges		25.62	5.52
		<u>7,782.92</u>	<u>3,564.52</u>
<b>Member Payments</b>			
Life Insurance Premiums		3,268.75	4,911.86
Division 293 Tax		0.00	7,211.05
<b>Total Expenses</b>		<u>11,051.67</u>	<u>15,687.43</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>100,267.33</u>	<u>(34,721.48)</u>
Income Tax Expense	11	(1,755.43)	(396.41)
<b>Benefits accrued as a result of operations</b>		<u>102,022.76</u>	<u>(34,325.07)</u>

# MJ & LC Danaher 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	299,798.74	272,041.26
Units in Listed Unit Trusts (Australian)	3	109,004.84	45,228.87
<b>Total Investments</b>		<u>408,803.58</u>	<u>317,270.13</u>
<b>Other Assets</b>			
Dividend Reinvestment - Residual Account		115.22	220.62
Sundry Debtors		0.00	1,275.62
Distributions Receivable		5,499.19	294.88
ANZ Cash account		0.00	18,792.59
Macquarie Bank		23,974.26	0.00
Income Tax Refundable		1,755.43	271.08
<b>Total Other Assets</b>		<u>31,344.10</u>	<u>20,854.79</u>
<b>Total Assets</b>		<u>440,147.68</u>	<u>338,124.92</u>
<b>Net assets available to pay benefits</b>		<u>440,147.68</u>	<u>338,124.92</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Danaher, Michael - Accumulation		440,147.68	338,124.92
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>440,147.68</u>	<u>338,124.92</u>

# MJ & LC Danaher Superannuation Fund

## 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.

# MJ & LC Danaher Superannuation Fund

## 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 \$
Australian Foundation Investment Company Limited	23,131.56	17,618.37
AGL Energy Limited.	0.00	13,554.75
Amcor Plc	0.00	14,480.00
Australia And New Zealand Banking Group Limited	16,608.50	10,848.48
BHP Billiton Limited	38,856.00	28,656.00
Boral Limited.	0.00	12,507.00

**MJ & LC Danaher Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Commonwealth Bank Of Australia.	0.00	15,133.56
Etfs Fang+ Etf	13,624.00	0.00
Macquarie Group Limited	40,515.37	30,124.40
National Australia Bank Limited	14,289.90	9,747.70
Nuix Limited	1,695.07	0.00
Platinum Asia Investments Limited	15,153.60	12,118.99
Platinum Capital Limited	19,639.92	15,771.25
RIO Tinto Limited	40,524.80	31,347.20
Suncorp Group Limited - Ordinary Fully Paid	11,632.17	9,553.05
Westpac Banking Corporation	14,066.45	9,782.75
Wesfarmers Limited	34,514.40	25,642.76
Woodside Petroleum Ltd	15,547.00	15,155.00
	299,798.74	272,041.26

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

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Ophir Global Opportunities Fund	30,882.20	0.00
Sydney Airport	19,593.36	19,187.28
Transurban Group	26,538.95	26,041.59
Hyperion Gbl Growth Comp Cl B	31,990.33	0.00
	109,004.84	45,228.87

**Note 4: Banks and Term Deposits**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
ANZ Cash account	0.00	18,792.59
Macquarie Bank	23,974.26	0.00
	23,974.26	18,792.59

**Note 5: Liability for Accrued Benefits**

**MJ & LC Danaher Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	338,124.92	372,449.99
Benefits accrued as a result of operations	102,022.76	(34,325.07)
Current year member movements	0.00	0.00
	440,147.68	338,124.92

**Note 6: 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	440,147.68	338,124.92

**Note 7: Guaranteed Benefits**

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

**Note 8: Dividends**

	2021 \$	2020 \$
AGL Energy Limited.	405.45	844.25
Amcor Plc	477.60	692.25
Australia And New Zealand Banking Group Limited	352.00	889.60
Australian Foundation Investment Company Limited	700.82	675.66
BHP Billiton Limited	1,652.73	1,704.85
Boral Limited.	0.00	759.00
Commonwealth Bank Of Australia.	213.64	899.86
Macquarie Group Limited	806.85	1,499.80
National Australia Bank Limited	324.00	846.60
Platinum Asia Investments Limited	852.77	465.02
Platinum Capital Limited	766.14	849.90
RIO Tinto Limited	2,347.46	2,103.43
Suncorp Group Limited - Ordinary Fully Paid	375.72	820.78
Wesfarmers Limited	1,057.32	849.75
Westpac Banking Corporation	485.05	422.40
Woodside Petroleum Ltd	360.80	954.59
	11,178.35	15,277.74

**MJ & LC Danaher Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

**Note 9: Trust Distributions**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Transurban Group	680.73	890.49
Ophir Global Opportunities Fund	5,098.21	0.00
Sydney Airport	0.00	1,276.07
	5,778.94	2,166.56

**Note 10: 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>		
AGL Energy Limited.	3,667.70	(2,297.00)
Arcor Plc	(73.25)	73.25
Australia And New Zealand Banking Group Limited	5,615.54	(5,505.78)
Australian Foundation Investment Company Limited	5,103.69	(488.24)
BHP Billiton Limited	10,200.00	(4,272.00)
Boral Limited.	10,113.72	(4,566.23)
Commonwealth Bank Of Australia.	3,741.59	(2,831.00)
Etf Fang+ Etf	1,768.00	0.00
Macquarie Group Limited	9,838.62	(1,737.40)
National Australia Bank Limited	4,387.00	(4,519.05)
Nuix Limited	(2,377.70)	0.00
Platinum Asia Investments Limited	2,674.62	(190.41)
Platinum Capital Limited	3,489.66	(3,917.98)
RIO Tinto Limited	9,177.60	(1,856.00)
Suncorp Group Limited - Ordinary Fully Paid	1,969.68	(4,356.97)
Telstra Corporation Limited.	0.00	6,785.52
Wesfarmers Limited	8,319.83	4,756.70
Westpac Banking Corporation	4,283.70	(5,619.22)
Woodside Petroleum Ltd	392.00	(10,297.00)

MJ & LC Danaher Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

	82,292.00	(40,838.81)
<b>Units in Listed Unit Trusts (Australian)</b>		
Hyperion Gbl Growth Comp CI B	1,990.33	0.00
Ophir Global Opportunities Fund	5,882.20	0.00
Sydney Airport	1,024.60	(8,075.48)
Transurban Group	194.41	(1,165.93)
	9,091.54	(9,241.41)
<b>Total Unrealised Movement</b>	91,383.54	(50,080.22)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
AGL Energy Limited.	(7,681.70)	0.00
Ancor Plc	1,275.12	0.00
Boral Limited.	(2,948.85)	0.00
Commonwealth Bank Of Australia.	(158.67)	0.00
Suncorp Group Limited - Ordinary Fully Paid	0.00	(59.79)
Telstra Corporation Limited.	0.00	(6,894.02)
	(9,514.10)	(6,953.81)
<b>Total Realised Movement</b>	(9,514.10)	(6,953.81)
<b>Changes in Market Values</b>	81,869.44	(57,034.03)
<b>Note 11: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(1,755.43)	(396.41)
Income Tax Expense	(1,755.43)	(396.41)

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%	15,040.10	(5,208.22)
Less:		

MJ & LC Danaher Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

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Tax effect of:

Increase in MV of Investments	13,707.53	0.00
Realised Accounting Capital Gains	(1,427.12)	(1,043.07)
Accounting Trust Distributions	866.84	324.98

Add:

Tax effect of:

Other Non-Deductible Expenses	0.00	1,081.66
Decrease in MV of Investments	0.00	7,512.03
Franking Credits	651.85	843.25
Foreign Credits	2.24	0.00
Taxable Trust Distributions	58.72	278.71
Rounding	(0.46)	(0.27)

Income Tax on Taxable Income or Loss	2,605.20	5,225.25
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Less credits:

Franking Credits	4,345.67	5,621.66
Foreign Credits	14.96	0.00

Current Tax or Refund	<u>(1,755.43)</u>	<u>(396.41)</u>
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# MJ & LC Danaher 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:

.....  
Michael Danaher

Trustee

.....  
Lucy Danaher

Trustee

13 June 2022

# MJ & LC Danaher Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the MJ & LC Danaher Superannuation Fund which comprise the statement of financial position as at 30/06/2021 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 MJ & LC Danaher Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the 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 trustees 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.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 13/06/2022

# MJ & LC Danaher Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	100,267.33
<b>Less</b>	
Increase in MV of investments	91,383.54
Realised Accounting Capital Gains	(9,514.10)
Accounting Trust Distributions	5,778.94
	<u>87,648.38</u>
<b>Add</b>	
Franking Credits	4,345.67
Foreign Credits	14.96
Taxable Trust Distributions	391.44
	<u>4,752.07</u>
SMSF Annual Return Rounding	(3.02)
	<u>17,368.00</u>
<b>Taxable Income or Loss</b>	<u>17,368.00</u>
Income Tax on Taxable Income or Loss	2,605.20
<b>Less</b>	
Franking Credits	4,345.67
Foreign Credits	14.96
	<u>(1,755.43)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(1,755.43)</u>
Supervisory Levy	259.00
	<u>(1,496.43)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(1,496.43)</u>

# Minutes of a meeting of the Trustee(s)

held on 13 June 2022 at

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<b>PRESENT:</b>	Michael Danaher and Lucy Danaher
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

# Minutes of a meeting of the Trustee(s)

held on 13 June 2022 at

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act as tax agents of the Fund for the next financial year.

**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 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:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Lucy Danaher

Chairperson

MJ & LC Danaher Superannuation Fund

# Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Michael James Danaher (Age: 48)</b>											
DANMIC00001A - Accumulation											
338,124.92	12,478.93		95,417.78			1,871.83	733.37		3,268.75		440,147.68
<b>338,124.92</b>	<b>12,478.93</b>		<b>95,417.78</b>			<b>1,871.83</b>	<b>733.37</b>		<b>3,268.75</b>		<b>440,147.68</b>
<b>338,124.92</b>	<b>12,478.93</b>		<b>95,417.78</b>			<b>1,871.83</b>	<b>733.37</b>		<b>3,268.75</b>		<b>440,147.68</b>

# MJ & LC Danaher Superannuation Fund

## Members Statement

Michael James Danaher  
 10 Glenbrook Avenue  
 Benowa, Queensland, 4217, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	440,147.68
Age:	48	Total Death Benefit	440,147.68
Tax File Number:	Not Provided		
Date Joined Fund:	23/06/2015		
Service Period Start Date:	11/03/1992		
Date Left Fund:			
Member Code:	DANMIC00001A		
Account Start Date:	23/06/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
Total Benefits	440,147.68
<u>Preservation Components</u>	
Preserved	440,147.68
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	440,147.68

<b>Your Detailed Account Summary</b>			
		<b>This Year</b>	<b>Last Year</b>
Opening balance at	01/07/2020	338,124.92	372,449.99
<u>Increases to Member account during the period</u>			
Employer Contributions		12,478.93	20,539.42
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		95,417.78	(37,516.33)
Internal Transfer In			
<u>Decreases to Member account during the period</u>			
Pensions Paid			
Contributions Tax		1,871.83	3,080.92
Income Tax		733.37	2,144.33
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			7,211.05
Insurance Policy Premiums Paid		3,268.75	4,911.86
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2021	440,147.68	338,124.92

# MJ & LC Danaher 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>									
Macquarie Bank		23,974.260000	23,974.26	23,974.26	23,974.26			5.54 %	
			<b>23,974.26</b>		<b>23,974.26</b>			<b>5.54 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ANZ.AX	Australia And New Zealand Banking Group Limited	590.00	28.150000	16,608.50	31.99	18,875.81	(2,267.31)	(12.01) %	3.84 %
AFI.AX	Australian Foundation Investment Company Limited	2,958.00	7.820000	23,131.56	6.29	18,600.69	4,530.87	24.36 %	5.34 %
BHP.AX	BHP Billiton Limited	800.00	48.570000	38,856.00	29.24	23,393.86	15,462.14	66.09 %	8.98 %
FANG.AX	Etfs Fang+ Etf	800.00	17.030000	13,624.00	14.82	11,856.00	1,768.00	14.91 %	3.15 %
MQG.AX	Macquarie Group Limited	259.00	156.430000	40,515.37	86.14	22,310.83	18,204.54	81.60 %	9.36 %
NAB.AX	National Australia Bank Limited	545.00	26.220000	14,289.90	33.25	18,120.68	(3,830.78)	(21.14) %	3.30 %
NXL.AX	Nuix Limited	767.00	2.210000	1,695.07	5.31	4,072.77	(2,377.70)	(58.38) %	0.39 %
PAI.AX	Platinum Asia Investments Limited	12,320.00	1.230000	15,153.60	1.28	15,764.45	(610.85)	(3.87) %	3.50 %
PMC.AX	Platinum Capital Limited	12,921.00	1.520000	19,639.92	2.03	26,220.16	(6,580.24)	(25.10) %	4.54 %
RIO.AX	RIO Tinto Limited	320.00	126.640000	40,524.80	77.06	24,658.82	15,865.98	64.34 %	9.36 %
SUN.AX	Suncorp Group Limited - Ordinary Fully Paid	1,047.00	11.110000	11,632.17	13.29	13,916.85	(2,284.68)	(16.42) %	2.69 %
WES.AX	Wesfarmers Limited	584.00	59.100000	34,514.40	32.73	19,117.13	15,397.27	80.54 %	7.98 %
WBC.AX	Westpac Banking Corporation	545.00	25.810000	14,066.45	33.95	18,501.59	(4,435.14)	(23.97) %	3.25 %
WPL.AX	Woodside Petroleum Ltd	700.00	22.210000	15,547.00	31.81	22,265.48	(6,718.48)	(30.17) %	3.59 %
			<b>299,798.74</b>		<b>257,675.12</b>	<b>42,123.62</b>	<b>16.35 %</b>	<b>69.27 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
WHT8435AU	Hyperion Gbl Growth Comp Cl B	7,360.70	4.346100	31,990.33	4.08	30,000.00	1,990.33	6.63 %	7.39 %
OPH2093AU	Ophir Global Opportunities Fund	12,693.58	2.432900	30,882.20	1.97	25,000.00	5,882.20	23.53 %	7.14 %
SYD.AX	Sydney Airport	3,384.00	5.790000	19,593.36	5.63	19,036.75	556.61	2.92 %	4.53 %
TCL.AX	Transurban Group	1,865.00	14.230000	26,538.95	10.48	19,545.35	6,993.60	35.78 %	6.13 %
			<b>109,004.84</b>		<b>93,582.10</b>	<b>15,422.74</b>	<b>16.48 %</b>	<b>25.19 %</b>	

MJ & LC Danaher 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%
			432,777.84		375,231.48	57,546.36	15.34 %	100.00 %

# MJ & LC Danaher 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>Bank Accounts</b>										
ANZ Cash account		18,792.59		787.54		(19,580.13)			0.00	0.00
Macquarie Bank				103,595.41		(79,621.15)			23,974.26	23,974.26
		<b>18,792.59</b>		<b>104,382.95</b>		<b>(99,201.28)</b>			<b>23,974.26</b>	<b>23,974.26</b>
<b>Shares in Listed Companies (Australian)</b>										
AGL.AX - AGL Energy Limited.	795.00	17,222.45	27.00	405.45	(822.00)	(17,627.90)	(7,681.70)		0.00	
AMC.AX - Amcor Plc	1,000.00	14,406.75			(1,000.00)	(14,406.75)	1,275.12		0.00	
ANZ.AX - Australia And New Zealand Banking Group Limited	582.00	18,731.33	8.00	144.48				590.00	18,875.81	16,608.50
AFI.AX - Australian Foundation Investment Company Limited	2,893.00	18,191.19	65.00	409.50				2,958.00	18,600.69	23,131.56
BHP.AX - BHP Billiton Limited	800.00	23,393.86						800.00	23,393.86	38,856.00
BLD.AX - Boral Limited.	3,300.00	22,620.72			(3,300.00)	(22,620.72)	(2,948.85)		0.00	
CBA.AX - Commonwealth Bank Of Australia.	218.00	18,875.15	3.00	205.59	(221.00)	(19,080.74)	(158.67)		0.00	
FANG.AX - Etf Fang+ Etf			800.00	11,856.00				800.00	11,856.00	13,624.00
MQG.AX - Macquarie Group Limited										

# MJ & LC Danaher 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
	254.00	21,758.48	5.00	552.35				259.00	22,310.83	40,515.37
NAB.AX - National Australia Bank Limited	535.00	17,965.48	10.00	155.20				545.00	18,120.68	14,289.90
NXL.AX1 - Nuix Limited			767.00	4,072.77				767.00	4,072.77	1,695.07
PAI.AX - Platinum Asia Investments Limited	11,999.00	15,404.46	321.00	359.99				12,320.00	15,764.45	15,153.60
PMC.AX - Platinum Capital Limited	12,617.00	25,841.15	304.00	379.01				12,921.00	26,220.16	19,639.92
RIO.AX - RIO Tinto Limited	320.00	24,658.82						320.00	24,658.82	40,524.80
SUN.AX - Suncorp Group Limited - Ordinary Fully Paid	1,035.00	13,807.41	12.00	109.44				1,047.00	13,916.85	11,632.17
WES.AX - Wesfarmers Limited	572.00	18,565.32	12.00	551.81				584.00	19,117.13	34,514.40
WBC.AX - Westpac Banking Corporation	545.00	18,501.59						545.00	18,501.59	14,066.45
WPL.AX - Woodside Petroleum Ltd	700.00	22,265.48						700.00	22,265.48	15,547.00
	<b>312,209.64</b>			<b>19,201.59</b>		<b>(73,736.11)</b>	<b>(9,514.10)</b>		<b>257,675.12</b>	<b>299,798.74</b>
<b>Units in Listed Unit Trusts (Australian)</b>										
WHT8435AU1 - Hyperion Gbl Growth Comp Cl B			7,360.70	30,000.00				7,360.70	30,000.00	31,990.33
OPH2093AU1 - Ophir Global Opportunities Fund										

# MJ & LC Danaher 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	
			12,693.58	25,000.00				12,693.58	25,000.00	30,882.20
SYD.AX - Sydney Airport	3,384.00	19,655.27				(618.52)	0.00	3,384.00	19,036.75	19,593.36
TCL.AX - Transurban Group	1,843.00	19,242.40	22.00	302.95				1,865.00	19,545.35	26,538.95
		<b>38,897.67</b>		<b>55,302.95</b>		<b>(618.52)</b>	<b>0.00</b>		<b>93,582.10</b>	<b>109,004.84</b>
		<b>369,899.90</b>		<b>178,887.49</b>		<b>(173,555.91)</b>	<b>(9,514.10)</b>		<b>375,231.48</b>	<b>432,777.84</b>

# MJ & LC Danaher 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 Accounts</b>												
ANZ Cash account	1.39			1.39				1.39				
Macquarie Bank	1.06			1.06				1.06				
Macquarie Bank	10.89							10.89				
	<b>13.34</b>	<b>0.00</b>	<b>0.00</b>	<b>2.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
AGL.AX AGL Energy Limited.	405.45	324.36	81.09		139.01			544.46				
AMC.AX Amcor Plc	477.60					477.60		477.60				
ANZ.AX Australia And New Zealand Banking Group Limited	352.00	352.00			150.86			502.86				
AFI.AX Australian Foundation Investment Company Limited	700.82	700.82			300.35			1,001.17				
BHP.AX BHP Billiton Limited	1,652.73	1,652.73			708.32			2,361.05				
CBA.AX Commonwealth Bank Of Australia.	213.64	213.64			91.56			305.20				
MQG.AX Macquarie Group Limited	806.85	322.74	484.11		138.32			945.17				
NAB.AX National Australia Bank Limited	324.00	324.00			138.86			462.86				
PAI.AX Platinum Asia Investments Limited	852.77	852.77			365.47			1,218.24				
PMC.AX Platinum Capital Limited	766.14	766.14			328.35			1,094.49				
RIO.AX RIO Tinto Limited	2,347.46	2,347.46			1,006.05			3,353.51				
SUN.AX Suncorp Group Limited - Ordinary Fully Paid	375.72	375.72			161.03			536.75				
WES.AX Wesfarmers Limited	1,057.32	1,057.32			453.14			1,510.46				
WBC.AX Westpac Banking Corporation	485.05	485.05			207.88			692.93				
WPL.AX Woodside Petroleum Ltd	360.80	360.80			154.63			515.43				
	<b>11,178.35</b>	<b>10,135.55</b>	<b>565.20</b>	<b>0.00</b>	<b>4,343.83</b>	<b>477.60</b>	<b>0.00</b>	<b>15,522.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
OPH2093AU Ophir Global Opportunities Fund	5,098.21						14.96	14.96			5,098.21	
TCL.AX Transurban Group	680.73	4.30	18.66	368.48	1.84			393.28				289.29
	<b>5,778.94</b>	<b>4.30</b>	<b>18.66</b>	<b>368.48</b>	<b>1.84</b>	<b>0.00</b>	<b>14.96</b>	<b>408.24</b>	<b>0.00</b>	<b>0.00</b>	<b>5,098.21</b>	<b>289.29</b>
	<b>16,970.63</b>	<b>10,139.85</b>	<b>583.86</b>	<b>370.93</b>	<b>4,345.67</b>	<b>477.60</b>	<b>14.96</b>	<b>15,943.76</b>	<b>0.00</b>	<b>0.00</b>	<b>5,098.21</b>	<b>289.29</b>

Assessable Income (Excl. Capital Gains)	<b>15,943.76</b>
Net Capital Gain	<b>4,911.19</b>
<b>Total Assessable Income</b>	<b>20,854.95</b>

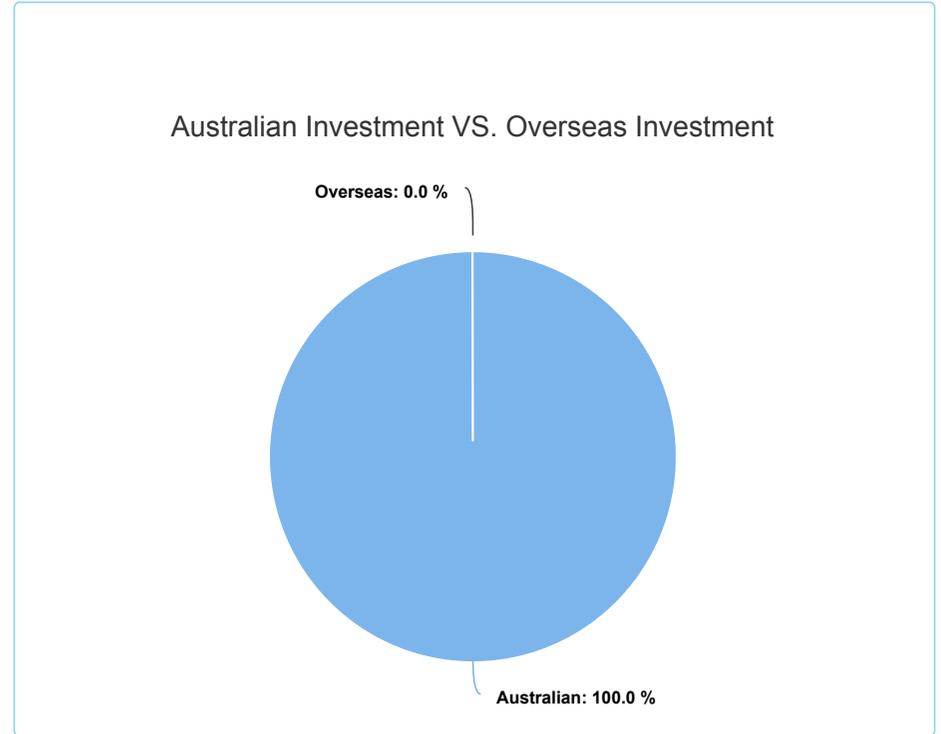
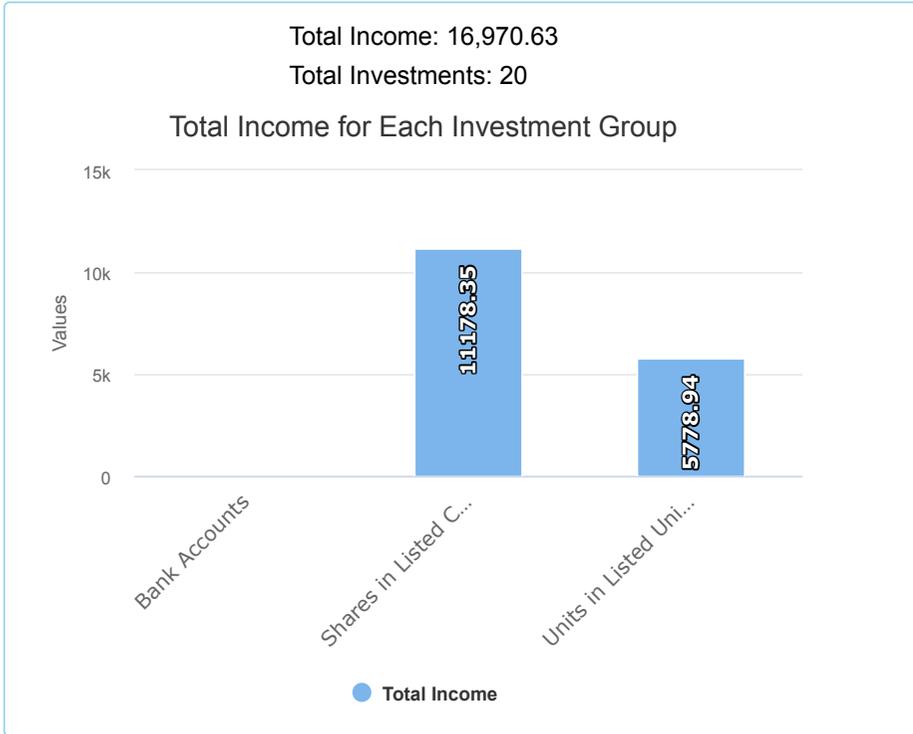
\*1 Includes foreign credits from foreign capital gains.

\*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. Includes foreign credits from foreign capital gains.

# Investment Income Report

As at 30 June 2021



# MJ & LC Danaher Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
AGL.AX - AGL Energy Limited.												
25/09/2020	19/01/2021	27.00	405.45	326.70	(78.75)	405.45	405.45	0.00	0.00	0.00	0.00	(78.75)
30/06/2020	19/01/2021	25.00	480.00	302.50	(177.50)	480.00	480.00	0.00	0.00	0.00	0.00	(177.50)
30/06/2020	19/01/2021	20.00	364.25	242.00	(122.25)	364.25	364.25	0.00	0.00	0.00	0.00	(122.25)
30/06/2019	19/01/2021	750.00	16,378.20	9,075.00	(7,303.20)	16,378.20	16,378.20	0.00	0.00	0.00	0.00	(7,303.20)
		<b>822.00</b>	<b>17,627.90</b>	<b>9,946.20</b>	<b>(7,681.70)</b>	<b>17,627.90</b>	<b>17,627.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,681.70)</b>
AMC.AX - Amcor Plc												
29/08/2019	07/05/2021	1,000.00	14,406.75	15,681.87	1,275.12	14,406.75	14,406.75	0.00	0.00	1,275.12	0.00	0.00
		<b>1,000.00</b>	<b>14,406.75</b>	<b>15,681.87</b>	<b>1,275.12</b>	<b>14,406.75</b>	<b>14,406.75</b>	<b>0.00</b>	<b>0.00</b>	<b>1,275.12</b>	<b>0.00</b>	<b>0.00</b>
BLD.AX - Boral Limited.												
30/06/2019	19/04/2021	2,300.00	17,323.49	13,710.70	(3,612.79)	17,323.49	17,323.49	0.00	0.00	0.00	0.00	(3,612.79)
03/07/2019	19/04/2021	1,000.00	5,297.23	5,961.17	663.94	5,297.23	5,297.23	0.00	0.00	663.94	0.00	0.00
		<b>3,300.00</b>	<b>22,620.72</b>	<b>19,671.87</b>	<b>(2,948.85)</b>	<b>22,620.72</b>	<b>22,620.72</b>	<b>0.00</b>	<b>0.00</b>	<b>663.94</b>	<b>0.00</b>	<b>(3,612.79)</b>
CBA.AX - Commonwealth Bank Of Australia.												
30/09/2020	19/01/2021	3.00	205.59	256.86	51.27	205.59	205.59	0.00	0.00	0.00	51.27	0.00
30/06/2020	19/01/2021	6.00	471.66	513.72	42.06	471.66	471.66	0.00	0.00	0.00	42.06	0.00
30/06/2020	19/01/2021	6.00	440.22	513.72	73.50	440.22	440.22	0.00	0.00	0.00	73.50	0.00
30/06/2019	19/01/2021	206.00	17,963.27	17,637.77	(325.50)	17,963.27	17,963.27	0.00	0.00	0.00	0.00	(325.50)
		<b>221.00</b>	<b>19,080.74</b>	<b>18,922.07</b>	<b>(158.67)</b>	<b>19,080.74</b>	<b>19,080.74</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>166.83</b>	<b>(325.50)</b>
		<b>5,343.00</b>	<b>73,736.11</b>	<b>64,222.01</b>	<b>(9,514.10)</b>	<b>73,736.11</b>	<b>73,736.11</b>	<b>0.00</b>	<b>0.00</b>	<b>1,939.06</b>	<b>166.83</b>	<b>(11,619.99)</b>
<b>Units in Listed Unit Trusts (Australian)</b>												

**MJ & LC Danaher Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
OPH2093AU1 - Ophir Global Opportunities Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	561.06	4,537.15	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>561.06</b>	<b>4,537.15</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>561.06</b>	<b>4,537.15</b>	<b>0.00</b>
		<b>5,343.00</b>	<b>73,736.11</b>	<b>64,222.01</b>	<b>(9,514.10)</b>	<b>73,736.11</b>	<b>73,736.11</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.12</b>	<b>4,703.98</b>	<b>(11,619.99)</b>