

MANNING SUPERANNUATION FUND
FINANCIAL STATEMENTS INDEX

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MANNING SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	2016	2015
	\$	\$
Investments		
Fixed Interest Securities (Australian)	63,370.00	65,492.50
Managed Investments (Australian)	587,630.96	596,424.10
Shares in Listed Companies (Australian)	-	6,200.00
Units in Listed Unit Trusts (Australian)	960.00	960.00
	651,960.96	669,076.60
Other Assets		
Macquarie Cash Management Trust	134,116.48	61,063.13
Distributions Receivable	30,808.48	48,012.09
Income Tax Refundable (Note 5)	114.23	163.28
	165,039.19	109,238.50
Total Assets	817,000.15	778,315.10
Represented by:		
Liability for Accrued Benefits (Notes 2, 3)		
Manning, Robert	364,435.65	424,077.90
Manning, Yvonne	171,097.25	182,739.54
Manning, Robert	281,467.25	171,497.66
	817,000.15	778,315.10

**MANNING SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(12,710.39)	(11,746.03)
Capital Gains/(Losses) - Non Taxable	7.40	1,070.43
Capital Gains - Tax Deferred Write Backs	(586.76)	(6,139.47)
Distributions Received	45,364.63	66,142.34
Dividends Received	657.14	657.14
Increase in Market Value of Investments (Note 4)	5,675.31	-
Interest Received	5,656.79	5,154.40
Member/Personal Contributions - Concessional (Taxable)	35,000.00	25,000.00
Member/Personal Contributions - Non Concessional (Undeducted)	71,840.00	21,840.00
Other Income	-	24.74
	150,904.12	102,003.55
Expenses		
Accountancy Fees	3,267.00	2,937.00
Administration Costs	275.00	275.00
ATO Supervisory Levy	259.00	388.00
Auditor's Remuneration	495.00	495.00
Decrease in Market Value of Investments (Note 4)	-	12,351.70
Investment Expenses	11,137.85	10,604.32
Pensions Paid - Preserved - Tax Free	15,805.94	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	63,357.87	50,008.36
Pensions Paid - Preserved - Taxable	2,254.06	-
Pensions Paid - Unrestricted Non Preserved - Taxable	9,922.13	7,831.64
	106,773.85	84,891.02
Benefits Accrued as a Result of Operations before Income Tax	44,130.27	17,112.53
Income Tax (Note 5)		
Income Tax Expense	5,427.75	4,404.60
	5,427.75	4,404.60
Benefits Accrued as a Result of Operations	38,702.52	12,707.93

MANNING SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

The financial statements were authorised for issue by the trustees/directors of the trustee company

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- 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 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 are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

MANNING SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

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 at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised 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 are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

d. 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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

MANNING SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

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

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2016	2015
	\$	\$
Liability for Accrued Benefits at beginning of period	778,315.10	765,607.17
Add:		
Benefits Accrued as a Result of Operations	38,702.52	12,707.93
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
- Unused Foreign Credits	(17.47)	-
	<hr/>	<hr/>
Liability for Accrued Benefits at end of period	<u>817,000.15</u>	<u>778,315.10</u>

3. Vested Benefits

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

	2016	2015
	\$	\$
Vested Benefits	<u>817,000.15</u>	<u>778,315.10</u>

4. Changes in Market Values

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

	2016	2015
	\$	\$
Fixed Interest Securities (Australian)	(2,122.50)	(2,426.00)
Managed Investments (Australian)	(6,002.19)	(9,925.70)
Shares in Listed Companies (Australian)	13,800.00	-
	<hr/>	<hr/>
	<u>5,675.31</u>	<u>(12,351.70)</u>

MANNING SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

5. Income Tax

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

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

	2016	2015
	\$	\$
Benefits accrued as a result of operations before income tax	44,130.27	17,112.53
Prima facie income tax on accrued benefits	6,619.54	2,566.88
Add/(Less) Tax Effect of:		
Distributions Received	(619.83)	17.84
Increase in Market Value of Investments	(851.30)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(10,776.00)	(3,276.00)
Accountancy Fees	70.04	97.44
Administration Costs	5.90	9.12
ATO Supervisory Levy	5.55	12.87
Auditor's Remuneration	10.61	16.42
Decrease in Market Value of Investments	-	1,852.75
Investment Expenses	1,170.29	926.23
Pensions Paid - Preserved - Tax Free	2,370.89	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	9,503.68	7,501.25
Pensions Paid - Preserved - Taxable	338.11	-
Pensions Paid - Unrestricted Non Preserved - Taxable	1,488.32	1,174.75
Exempt Pension Income	(2,877.75)	(2,505.75)
Distributed Capital Gains	(2,935.82)	(5,590.57)
Accounting (Profits)/Losses on Sale of Investments	1,905.45	1,601.34
Other	.07	.03
	(1,191.79)	1,837.72
Income Tax Expense	5,427.75	4,404.60

Income tax expense comprises:

Income Tax Payable/(Refundable)	(114.23)	(163.28)
Imputed Credits	3,840.21	4,090.49
Foreign Credits	459.88	477.39
Tax Instalments Paid	1,241.89	-
	5,427.75	4,404.60

**MANNING SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**

MANNING SUPERANNUATION FUND

TRUSTEES DECLARATION

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

In the opinion of the trustees:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2016 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2016 and the results of its operations for the year then ended 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 2016.

Signed in accordance with a resolution of the trustees by:

Robert Manning
Trustee

Yvonne Manning
Trustee

DATED: / /

**MANNING SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2016**

	2016
	\$
Benefits Accrued as a Result of Operations before Income Tax	44,130.00
Less:	
Increase in Market Value of Investments	(5,675.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(71,840.00)
Distributed Capital Gains	(19,572.00)
Non Taxable Distributions Received	(4,132.00)
Exempt Pension Income	(19,185.00)
	(120,404.00)
	(76,274.00)
Add:	
Pensions Paid - Preserved - Tax Free	15,806.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	63,358.00
Pensions Paid - Preserved - Taxable	2,254.00
Pensions Paid - Unrestricted Non Preserved - Taxable	9,922.00
Accounting Capital Losses	12,703.00
Pension Member Non Deductible Expenses	8,416.00
	112,459.00
Taxable Income	36,185.00
Tax Payable on Taxable Income	5,427.75
Less:	
Imputed Credits	3,840.21
Foreign Credits	459.88
Instalments Paid	614.00
	4,914.09
Income Tax Payable/(Refund)	513.66
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	772.66

Member's Statement
MANNING SUPERANNUATION FUND

MR ROBERT MANNING
847 LEGEND TRAIL
ROBINA QLD 4226

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	18 October 1947	Total Benefits	\$364,435.65
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 March 2002	- Preserved	
Service Period Start Date	4 March 2002	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$364,435.65
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$291,744.65
Current Salary		- Taxable Component	\$72,691.00
Vested Amount	\$364,435.65		
Insured Death Benefit		Tax Free Proportion	86.46%
Total Death Benefit	\$364,435.65	Taxable Proportion	13.54%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			424,077.90	424,077.90
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			13,637.75	13,637.75
Transfers in and transfers from reserves				
			13,637.75	13,637.75
			437,715.65	437,715.65
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			73,280.00	73,280.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			73,280.00	73,280.00
Member's Account Balance at 30/06/2016			364,435.65	364,435.65

Availability of Other Fund Information

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

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Robert Manning
Trustee

Yvonne Manning
Trustee

Statement Date: / /

Member's Statement
MANNING SUPERANNUATION FUND

MRS YVONNE MANNING
847 LEGEND TRAIL
ROBINA QLD 4226

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	21 January 1954	Total Benefits	\$171,097.25
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 March 2002	- Preserved	\$171,097.25
Service Period Start Date	4 March 2002	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$147,300.84
Current Salary		- Taxable Component	\$23,796.41
Vested Amount	\$171,097.25		
Insured Death Benefit		Tax Free Proportion	87.52%
Total Death Benefit	\$171,097.25	Taxable Proportion	12.48%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015	182,739.54			182,739.54
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	6,417.71			6,417.71
Transfers in and transfers from reserves				
	6,417.71			6,417.71
	189,157.25			189,157.25
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid	18,060.00			18,060.00
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	18,060.00			18,060.00
Member's Account Balance at 30/06/2016	171,097.25			171,097.25

Availability of Other Fund Information

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Trustee's Disclaimer

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Signed by all the trustees of the fund

Robert Manning
Trustee

Yvonne Manning
Trustee

Statement Date: / /

Member's Statement
MANNING SUPERANNUATION FUND

MR ROBERT MANNING
847 LEGEND TRAIL
ROBINA QLD 4226

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	18 October 1947	Total Benefits	\$281,467.25
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 March 2002	- Preserved	
Service Period Start Date	4 March 2002	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$281,467.25
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$126,602.41
Current Salary		- Taxable Component	\$154,864.84
Vested Amount	\$281,467.25		
Insured Death Benefit			
Total Death Benefit	\$281,467.25		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			171,497.66	171,497.66
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions			35,000.00	35,000.00
Non-Concessional Contributions			71,840.00	71,840.00
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			8,557.34	8,557.34
Transfers in and transfers from reserves				
			115,397.34	115,397.34
			286,895.00	286,895.00
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax			5,250.00	5,250.00
Income Tax			177.75	177.75
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			5,427.75	5,427.75
Member's Account Balance at 30/06/2016			281,467.25	281,467.25

Availability of Other Fund Information

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

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Robert Manning
Trustee

Yvonne Manning
Trustee

Statement Date: / /

MANNING SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2016

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
Macquarie Cash Management Trust		134,116.48	134,116.4800	134,116.48	134,116.48			17.06%
				134,116.48	134,116.48			17.06%
Fixed Interest Securities (Australian)								
Crown Subordinated Notes	190.0000	100.00	95.5000	19,000.00	18,145.00	(855.00)	(4.50%)	2.31%
North Sydney Development PDS	20,000.0000	0.31		6,149.26		(6,149.26)	(100.00%)	
Woolworths Series II Notes	450.0000	100.00	100.5000	45,000.00	45,225.00	225.00	0.50%	5.75%
				70,149.26	63,370.00	(6,779.26)	(9.66%)	8.06%
Managed Investments (Australian)								
APN Areit Fund	17,346.4700	1.44	1.8260	25,024.72	31,674.76	6,650.04	26.57%	4.03%
Antares Prof Elite Opportunities	35,223.6703	1.14	1.1921	40,000.00	41,990.14	1,990.14	4.98%	5.34%
Arrowstreet Global Equity Fund	32,030.7500	0.94	0.9390	30,000.00	30,076.87	76.87	0.26%	3.83%
BT - Smaller Companies Retail	26,113.4316	1.72	1.7890	45,000.00	46,716.93	1,716.93	3.82%	5.94%
BT Wholesale Property Securities Fund	38,741.6700	0.65	0.8780	25,000.00	34,015.19	9,015.19	36.06%	4.33%
Bentham Ws Global Income Fund	27,447.3925	1.09	0.9947	30,000.00	27,301.92	(2,698.08)	(8.99%)	3.47%
CFS Wholesale - Imputation	19,039.7892	2.71	2.3237	51,544.98	44,242.76	(7,302.22)	(14.17%)	5.63%
City Pacific - Mortgage Trust	20,000.0000	0.86	0.0593	17,211.75	1,186.00	(16,025.75)	(93.11%)	0.15%
Fidelity Aust Equities Fund	1,826.5700	27.37	28.1303	50,000.00	51,381.96	1,381.96	2.76%	6.54%
IFP Global Franchise Fund	16,391.6500	1.83	2.1250	30,000.00	34,832.26	4,832.26	16.11%	4.43%
LM - Blue Star Capital Ltd	90,000.0000	1.00	0.0200	90,000.00	1,800.00	(88,200.00)	(98.00%)	0.23%
LM - Mortgage Income Fund	100,087.2000	0.98	0.1500	98,532.26	15,013.08	(83,519.18)	(84.76%)	1.91%
Opus Magnum Fund	84,816.3265	0.48	0.1600	40,800.00	13,570.61	(27,229.39)	(66.74%)	1.73%
Perpetual WFIA - Smaller Companies	17,744.8389	2.71	2.3883	48,000.00	42,379.24	(5,620.76)	(11.71%)	5.39%
Perpetual Wholesale - Australian Shares	25,156.4573	1.42	1.1809	35,791.84	29,707.96	(6,083.88)	(17.00%)	3.78%
Pimco Aust Bond Fund - Wholesale	19,585.9847	1.00	1.0028	19,662.37	19,640.83	(21.54)	(0.11%)	2.50%
Pimco Global Bond Fund -	19,234.2532	0.99	0.9889	19,097.69	19,020.75	(76.94)	(0.40%)	2.42%

MANNING SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2016

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Wholesale								
Platinum Asia	10,593.6700	2.17	2.5504	23,024.57	27,018.10	3,993.53	17.34%	3.44%
Platinum International	17,078.8374	1.69	1.8205	28,836.82	31,092.02	2,255.20	7.82%	3.96%
Platinum International Brands Fund	11,196.6994	1.74	2.1621	19,521.00	24,208.38	4,687.38	24.01%	3.08%
RF Active Unit - Stapled Securities Fully Paid	13,140.0000	0.01		131.40		(131.40)	(100.00%)	
Rural Funds Group - Ordinary Units Fully Paid	13,140.0000	1.06	1.5800	13,873.68	20,761.20	6,887.52	49.64%	2.64%
				781,053.08	587,630.96	(193,422.12)	(24.76%)	74.75%
Units in Listed Unit Trusts (Australian)								
The Prime Retirement and Aged Care Property Trust	20,000.0000	1.00	0.0480	20,000.00	960.00	(19,040.00)	(95.20%)	0.12%
				20,000.00	960.00	(19,040.00)	(95.20%)	0.12%
				1,005,318.82	786,077.44	(219,241.38)	(21.81%)	100.00%

**MANNING SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2016**

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST						
Cash/Bank Accounts																		
Macquarie Cash Management Trust	1,829.18													1,829.18				
	1,829.18													1,829.18				
Fixed Interest Securities (Australian)																		
Crown Subordinated Notes	1,377.50													1,377.50				
Woolworths Series II Notes	2,450.11													2,450.11				
	3,827.61													3,827.61				
Managed Investments (Australian)																		
APN Areit Fund	1,809.72			38.73	11.40			142.97	652.22		91.93			972.73		183.87		183.87
Antares Prof Elite Opportunities	1,333.29			627.41	9.84									1,970.54				
Arrowstreet Global Equity Fund	872.71				100.16			187.40			159.54			625.93		319.08		319.08
BT - Smaller Companies Retail	4,765.40			582.81	22.87		18.11	19.54	11.44		1,305.72			4,016.27		2,611.44		2,611.44
BT Wholesale Property Securities Fund	1,148.68			19.64	9.76			98.44	261.44		25.35			792.85		50.69		50.69
Bentham Ws Global Income Fund	1,262.60				1.77			506.93						757.44				
CFS Wholesale - Imputation	3,708.95			737.26	1.20			143.25	67.06		586.82			3,650.28		1,173.65		1,173.65
Fidelity Aust Equities Fund	1,633.51			651.54	3.51			4.53	52.05					2,231.98				

* Includes Foreign Capital Gains

**MANNING SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2016**

Investment	Add			Less								Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
IFP Global Franchise Fund	3,614.00				80.61			306.01			865.53		2,523.07		1,731.07	29.84	1,760.91
Perpetual WFIA - Smaller Companies	4,467.44			430.25	23.27			488.56			954.31		3,478.09		1,908.61	10.95	1,919.56
Perpetual Wholesale - Australian Shares	4,469.91			555.43	17.26			110.43			986.78		3,945.39		1,973.56	2.31	1,975.87
Pimco Aust Bond Fund - Wholesale	1,297.70				0.12								1,297.82				
Pimco Global Bond Fund - Wholesale	1,629.24												1,629.24				
Platinum Asia	1,753.74				60.45			172.65			310.97		1,330.57		621.93		621.93
Platinum International	2,928.42				67.09			212.57			578.25		2,204.69		1,156.51		1,156.51
Platinum International Brands Fund	3,375.50				68.04			179.82			644.48		2,619.24		1,288.96		1,288.96
Rural Funds Group - Ordinary Units Fully Paid	1,173.40								1,083.51				89.89				
	41,244.21			3,643.07	477.35		18.11	2,066.17	2,634.65		6,509.68		34,136.02		13,019.37	43.10	13,062.47
Shares in Listed Companies (Australian)																	
Signature Capital Investments Limited - Ordinary Fully Paid	460.00	460.00		197.14									657.14				
	460.00	460.00		197.14									657.14				

* Includes Foreign Capital Gains

**MANNING SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2016**

Investment	Add						Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
	47,361.00	460.00		3,840.21	477.35		18.11	2,066.17	2,634.65		6,509.68		40,449.95		13,019.37	43.10	13,062.47

* Includes Foreign Capital Gains

**MANNING SUPERANNUATION FUND
INVESTMENT DISPOSALS REPORT AT 30 JUNE 2016**

Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
Managed Investments (Australian)										
EQT Pimco Australian Bond Fund	Other	19,978.0242	20,000.00	39.95	19,960.05	19,662.37	(297.68)	(297.68)		(337.63)
EQT Pimco Global Bond Fund	Other	19,615.5355	20,000.00	546.81	19,453.19	19,097.69	(355.50)	(355.50)		(902.31)
Perpetual Income Series - Monthly Income	Multiple	412.7590	412.76		412.76	434.95	22.19	14.79	7.40	22.19
			40,412.76	586.76	39,826.00	39,195.01	(630.99)	(638.39)	7.40	(1,217.75)
Shares in Listed Companies (Australian)										
Signature Capital Investments Limited - Ordinary Fully Paid	Other	20,000.0000	20,000.00		20,000.00	7,928.00	(12,072.00)	(12,072.00)		(12,072.00)
			20,000.00		20,000.00	7,928.00	(12,072.00)	(12,072.00)		(12,072.00)
			60,412.76	586.76	59,826.00	47,123.01	(12,702.99)	(12,710.39)	7.40	(13,289.75)