

Vivian Moller Superannuation Fund

Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Income			
Trust Distributions			
Dividends Received	10	800.00	1,199.26
Interest Received	9	12,409.38	13,839.82
Other Income		4,084.59	3,734.77
Other Income			
Total Income		<u>10.96</u>	<u>16.00</u>
		<u>17,304.93</u>	<u>18,789.85</u>
Expenses			
Accountancy Fees		2,282.50	2,282.50
ATO Supervisory Levy		259.00	259.00
		<u>2,541.50</u>	<u>2,541.50</u>
Member Payments			
Pensions Paid		28,060.00	35,050.00
Investment Losses			
Changes in Market Values			
Total Expenses	11	<u>78,308.30</u>	<u>(77,110.43)</u>
		<u>108,909.80</u>	<u>(39,518.93)</u>
Benefits accrued as a result of operations before income tax		<u>(91,604.87)</u>	<u>58,308.78</u>
Income Tax Expense			
Benefits accrued as a result of operations	12	<u>(5,202.62)</u>	<u>(5,937.31)</u>
		<u>(86,402.25)</u>	<u>64,246.09</u>

Vivian Moller Superannuation Fund
Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	320,000.14	320,000.00
Shares in Listed Companies (Australian)	3	363,291.23	309,778.62
Stapled Securities	4	28,760.00	28,460.00
Total Investments		<u>712,051.37</u>	<u>658,238.62</u>
Other Assets			
Distributions Receivable		480.00	410.00
CDIA		4,883.25	242,052.32
St George ICA		1,000.29	3,381.53
CBA Term Deposit		100,000.00	0.00
Income Tax Refundable		5,202.62	5,937.31
Total Other Assets		<u>111,566.16</u>	<u>251,781.16</u>
Total Assets		<u>823,617.53</u>	<u>910,019.78</u>
Net assets available to pay benefits		<u>823,617.53</u>	<u>910,019.78</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	6, 7		
Moller, Vivian - Pension (Account Based Pension)		823,617.53	910,019.78
Total Liability for accrued benefits allocated to members' accounts		<u>823,617.53</u>	<u>910,019.78</u>

Notes to the Financial Statements

For the year ended 30 June 2022

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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.

Vivian Moller Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2022

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: Fixed Interest Securities (Australian)

	2022 \$	2021 \$
St George TD	320,000.14	320,000.00
	320,000.14	320,000.00

Note 3: Shares in Listed Companies (Australian)

	2022 \$	2021 \$
Auscann Group Holdings Ltd	3,126.50	8,365.50

Vivian Moller Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Cann Group Limited	275.00	340.00
Commonwealth Bank Of Australia.	45,190.00	49,935.00
Costa Group Holdings Limited	17,160.00	19,860.00
Coles Group Limited.	70,207.02	67,368.78
Core Lithium Ltd	7,640.00	0.00
Emeco Holdings Limited	3,250.00	5,275.00
Epsilon Healthcare Limited	1,174.42	5,437.13
Flight Centre Travel Group Limited	13,020.00	11,137.50
Harvey Norman Holdings Limited	11,130.00	16,440.00
Inghams Group Limited	5,160.00	7,960.00
National Australia Bank Limited	13,695.00	0.00
Telstra Corporation Limited.	19,250.00	18,800.00
Westpac Banking Corporation	19,500.00	0.00
Webjet Limited	5,340.00	4,910.00
Wesfarmers Limited	125,730.00	85,222.20
Wattle Health Australia Limited	0.00	8,727.51
Wellnex Life Limited	2,443.29	0.00
	363,291.23	309,778.62

Note 4: Stapled Securities

	2022	2021
	\$	\$
Transurban Group	28,760.00	28,460.00
	28,760.00	28,460.00

Note 5: Banks and Term Deposits

	2022	2021
	\$	\$
Banks		
CBA Term Deposit	100,000.00	0.00
CDIA	4,883.25	242,052.32
St George ICA	1,000.29	3,381.53
	105,883.54	245,433.85

Note 6: Liability for Accrued Benefits

Vivian Moller Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2022

	2022 \$	2021 \$
Liability for accrued benefits at beginning of year	910,019.78	845,773.69
Benefits accrued as a result of operations	(86,402.25)	64,246.09
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	823,617.53	910,019.78

Note 7: Vested Benefits

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

	2022 \$	2021 \$
Vested Benefits	823,617.53	910,019.78

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2022 \$	2021 \$
Amcor Plc	0.00	76.05
Australian Pharmaceutical Industries Limited	250.00	0.00
Coles Group Limited.	2,404.62	2,384.91
Commonwealth Bank Of Australia.	1,875.00	3,460.00
Costa Group Holdings Limited	833.36	540.00
Emeco Holdings Limited	125.00	0.00
Harvey Norman Holdings Limited	1,050.00	600.00
Inghams Group Limited	310.00	150.00
Kogan.com Ltd	0.00	135.00
Telstra Corporation Limited.	800.00	800.00
Wesfarmers Limited	4,151.40	5,383.86
Westpac Banking Corporation	610.00	310.00
	12,409.38	13,839.82

Notes to the Financial Statements

For the year ended 30 June 2022

Note 10: Trust Distributions

	2022 \$	2021 \$
Transurban Group	800.00	710.00
APA Group	0.00	489.26
	800.00	1,199.26

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2022 \$	2021 \$
Shares in Listed Companies (Australian)		
Auscann Group Holdings Ltd	(5,239.00)	8,365.50
Cann Group Limited	(65.00)	(450.00)
Cannpal Animal Therapeutics Limited	0.00	4,634.85
Challenger Limited	0.00	6,069.95
Coles Group Limited.	2,838.24	(315.36)
Commonwealth Bank Of Australia.	(4,745.00)	18,473.68
Core Lithium Ltd	1,680.10	0.00
Costa Group Holdings Limited	(2,700.00)	2,460.00
Emeco Holdings Limited	(2,025.00)	3,749.90
Epsilon Healthcare Limited	(4,262.71)	(12,693.06)
Flight Centre Travel Group Limited	1,882.50	(914.95)
Harvey Norman Holdings Limited	(5,310.00)	1,430.10
Inghams Group Limited	(2,800.00)	1,540.05
Kogan.com Ltd	0.00	(4,792.96)
National Australia Bank Limited	(2,584.95)	0.00
THC Global Group Limited	0.00	6,448.56
Telstra Corporation Limited.	450.00	3,150.00
The A2 Milk Company Limited	0.00	(18,060.09)
Wattle Health Australia Limited	(1,418.20)	481.46
Webjet Limited	430.00	40.05
Wellnex Life Limited	(7,685.97)	0.00
Wesfarmers Limited	(43,890.80)	3,463.99
Westpac Banking Corporation	(3,239.95)	(1,940.05)

Vivian Moller Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2022

	(78,685.74)	21,141.62
Stapled Securities		
Transurban Group	497.39	318.05
	497.39	318.05
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	(200.05)
	0.00	(200.05)
Total Unrealised Movement	(78,188.35)	21,259.62
Realised Movements in Market Value		
	2022	2021
	\$	\$
Shares in Listed Companies (Australian)		
Amcor Plc	0.00	430.10
Australian Pharmaceutical Industries Limited	(119.95)	0.00
Cannpal Animal Therapeutics Limited	0.00	(12,229.80)
Challenger Limited	0.00	(6,469.90)
Commonwealth Bank Of Australia.	0.00	28,533.02
Emeco Holdings Limited	0.00	(4,124.80)
Kogan.com Ltd	0.00	7,153.01
The A2 Milk Company Limited	0.00	8,430.20
Wesfarmers Limited	0.00	31,478.78
Westpac Banking Corporation	0.00	4,270.10
	(119.95)	57,470.70
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	(1,619.90)
	0.00	(1,619.90)
Total Realised Movement	(119.95)	55,850.80
Changes in Market Values	(78,308.30)	77,110.42
Note 12: Income Tax Expense		
The components of tax expense comprise	2022	2021
	\$	\$
Current Tax	(5,202.62)	(5,937.31)

Vivian Moller Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2022

Income Tax Expense	(5,202.62)	(5,937.31)
<p>The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:</p>		
Prima facie tax payable on benefits accrued before income tax at 15%	(13,740.73)	8,746.32
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	3,188.94
Exempt Pension Income	3,318.00	3,604.50
Realised Accounting Capital Gains	(17.99)	8,377.62
Accounting Trust Distributions	120.00	179.89
Add:		
Tax effect of:		
Decrease in MV of Investments	11,728.25	0.00
SMSF Non-Deductible Expenses	381.15	381.15
Pension Payments	4,209.00	5,257.50
Franking Credits	780.39	890.60
Taxable Trust Distributions	62.36	75.72
Rounding	(0.41)	(0.34)
Less credits:		
Franking Credits	5,202.62	5,937.31
Current Tax or Refund	(5,202.62)	(5,937.31)

Vivian Moller Superannuation Fund

Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

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:

.....
Vivian Moller

Trustee

.....
Brian Moller

Trustee

08 September 2022

Minutes of a meeting of the Trustee(s)

held on 08 September 2022 at 4 Angophora Circuit, Warriewood, New South Wales 2102

PRESENT:	Vivian Moller and Brian Moller
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<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 not a 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 2022 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	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.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.
AUDITORS:	<p>It was resolved that</p> <p>Xianmi Chen</p> <p>of</p> <p>PO BOX 2138, Normanhurst, New South Wales 2076</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>SHURIKEN CONSULTING HORNSBY PTY LTD</p>

Minutes of a meeting of the Trustee(s)

held on 08 September 2022 at 4 Angophora Circuit, Warriewood, New South Wales 2102

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 –

.....
Brian Moller

Chairperson

Vivian Moller Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
C&A Term Deposit		100,000.000000	100,000.00	100,000.00	100,000.00			
CDIA		4,883.250000	4,883.25	4,883.25	4,883.25			
St George ICA		1,000.290000	1,000.29	1,000.29	1,000.29			
			105,883.54		105,883.54			
		320,000.140000	320,000.14	320,000.14	320,000.14			
			320,000.14		320,000.14			
Fixed Interest Securities (Australian)								
			3,126.50	0.00	0.00	3,126.50	(5,239.00)	0.00
			0.00	0.00	0.00	0.00	0.00	(119.95)
			275.00	4.10	4,099.95	(3,824.95)	(65.00)	0.00
			70,207.02	14.22	56,062.11	14,144.91	2,838.24	0.00
			45,190.00	60.12	30,061.04	15,128.96	(4,745.00)	0.00
			7,640.00	0.74	5,959.90	1,680.10	1,680.10	0.00
			17,160.00	3.39	20,337.39	(3,177.39)	(2,700.00)	0.00
			3,250.00	0.87	4,369.95	(1,119.95)	(2,025.00)	0.00
			1,174.42	0.42	18,130.19	(16,955.77)	(4,262.71)	0.00
			13,020.00	16.07	12,052.45	967.55	1,882.50	0.00
			11,130.00	5.00	15,009.90	(3,879.90)	(5,310.00)	0.00
			5,160.00	3.21	6,419.95	(1,259.95)	(2,800.00)	0.00
			13,695.00	32.56	16,279.95	(2,584.95)	(2,584.95)	0.00
			19,250.00	3.14	15,679.95	3,570.05	450.00	0.00
			0.00	0.00	0.00	0.00	(1,418.20)	0.00
			5,340.00	4.87	4,869.95	470.05	430.00	0.00
			2,443.29	0.28	10,129.26	(7,685.97)	(7,685.97)	0.00
			125,730.00	42.57	127,715.02	(1,985.02)	(43,890.80)	0.00
			19,500.00	22.74	22,739.95	(3,239.95)	(3,239.95)	0.00
			363,291.23		369,916.91	(6,625.68)	(78,685.74)	(119.95)
Stapled Securities								
			28,760.00	11.99	23,988.46	4,771.54	497.39	0.00
			14,360,000					

Vivian Moller Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
			28,760.00		23,988.46	4,771.54	497.39	0.00
			817,934.91		819,789.05	(1,854.14)	(78,188.35)	(119.95)

Vivian Moller Superannuation Fund

Members Summary

As at 30 June 2022

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
Vivian Moller (Age: 75)										
MOLVIV00001A - Accumulation										
					28,060.00					
			(58,342.25)							
			910,019.78		28,060.00					
			(58,342.25)							
			910,019.78		28,060.00					
										823,617.53
										823,617.53

Vivian Moller Superannuation Fund
Members Statement

Vivian Moller
 7 Yanderra Grove
 Cherrybrook, New South Wales, 2126, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	823,617.53
Date Joined Fund:	06/06/2011	Total Death Benefit:	823,617.53
Service Period Start Date:	01/02/1979		
Date Left Fund:			
Member Code:	MOLVIV00002P		
Account Start Date:	06/07/2011		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

Total Benefits	823,617.53
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	823,617.53
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (59.45%)	489,677.81
Taxable	333,939.72

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	910,019.78	845,773.69
<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	(58,342.25)	99,296.09
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	28,060.00	35,050.00
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 30/06/2022	823,617.53	910,019.78

Vivian Moller Superannuation Fund

Members Statement

Vivian Moller
 7 Yanderra Grove
 Cherrybrook, New South Wales, 2126, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	75	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	
Date Joined Fund:	06/06/2011	Total Death Benefit:	
Service Period Start Date:	01/02/1979		
Date Left Fund:			
Member Code:	MOLVIV00001A		
Account Start Date:	06/06/2011		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components
 Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<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		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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 30/06/2022	0.00	0.00

Vivian Moller Superannuation Fund

Projected Investment Strategy

Overview

The aim of this strategy is to provide the Members with an income on retirement.

Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 100 %	20 %
International Shares	0 - 10 %	0 %
Cash	0 - 100 %	20 %
Australian Fixed Interest	0 - 100 %	50 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 100 %	10 %
Other	0 - 100 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

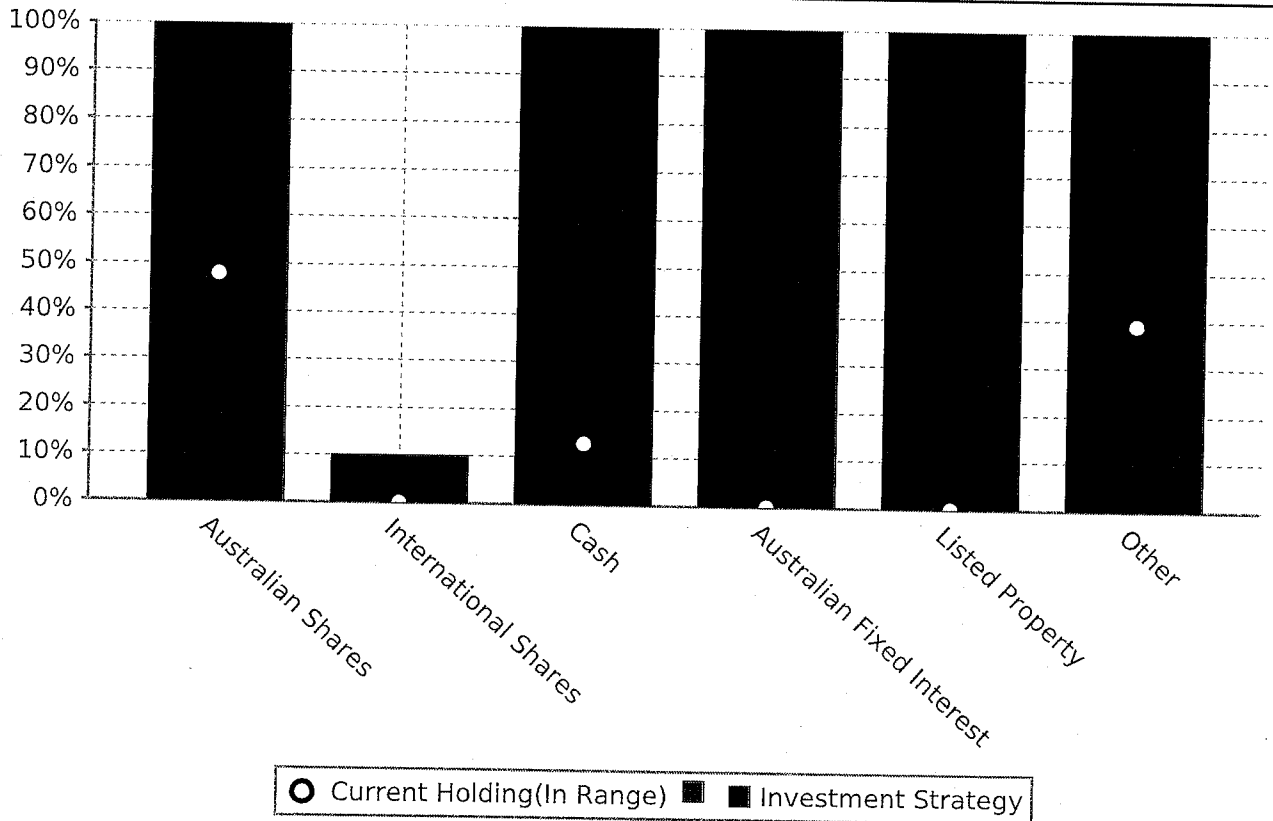
Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 30/06/2020

Investment Strategy Comparison Report

As at 30 June 2022



Asset Type	Current Holding		Investment Strategy		Portfolio Position
	\$	%	Min %	Max %	
Australian Shares	392,051.23	47.93%	0.00%	100.00%	Within Range
International Shares	0.00	0.00%	0.00%	10.00%	Within Range
Cash	105,883.54	12.95%	0.00%	100.00%	Within Range
Australian Fixed Interest	0.00	0.00%	0.00%	100.00%	Within Range
Listed Property	0.00	0.00%	0.00%	100.00%	Within Range
Other	320,000.14	39.12%	0.00%	100.00%	Within Range
	817,934.91				