

Manureva Superannuation Fund

ABN 73 384 139 003

Financial Statement
For the year ended 30 June 2021

Manureva Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments	6A	131,790.50	101,528.31
Shares in Listed Companies	6B	442,859.51	352,322.61
Stapled Securities	6C	48,040.48	47,702.88
Units In Listed Unit Trusts	6D	408,694.50	317,231.50
Other Assets			
Cash At Bank		434,792.60	219,916.60
Receivables		5,930.23	1,411.31
Current Tax Assets		2,593.56	(5,920.34)
Total Assets		<u>1,474,701.38</u>	<u>1,034,192.87</u>
Liabilities			
Other Taxes Payable		1,383.00	1,920.00
Total Liabilities		<u>1,383.00</u>	<u>1,920.00</u>
Net Assets Available to Pay Benefits		<u>1,473,318.38</u>	<u>1,032,272.87</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Dr Catherine Roc		616,189.29	426,919.32
Mr Timothy King		857,129.09	605,353.55
Total Liability for Accrued Benefits		<u>1,473,318.38</u>	<u>1,032,272.87</u>

The accompanying notes form part of these financial statements.

Manureva Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Rollovers In		-	398.33
Contributions			
Employer		21,521.31	24,034.86
Member		200,055.00	200,000.00
Investment Gains			
Realised Capital Gains	8A	-	291.68
Increase in Market Value	8B	211,504.36	41,827.64
Investment Income			
Distributions	7A	12,778.19	3,343.06
Dividends	7B	2,245.91	2,622.53
Foreign Income	7C	3,035.10	984.66
Interest	7D	219.69	2,556.24
Investment Fee Rebate	7E	1,095.33	766.45
		452,454.89	276,825.45
Expenses			
Other Expenses			
Accountancy Fee		3,552.00	3,321.00
Auditor Fee		1,200.00	1,200.00
Filing Fee		55.00	54.00
SMSF Supervisory Levy		518.00	-
		5,325.00	4,575.00
Benefits Accrued as a Result of Operations before Income Tax		447,129.89	272,250.45
Income Tax			
Income Tax Expense		6,084.38	6,972.98
		6,084.38	6,972.98
Benefits Accrued as a Result of Operations		441,045.51	265,277.47

The accompanying notes form part of these financial statements.

Manureva Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Manureva Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 23 May 2022 by the directors of the trustee company.

Manureva Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,032,272.87	766,995.40
Benefits Accrued during the period	441,045.51	265,277.47
Benefits Paid during the period	0.00	0.00
Liability for Accrued Benefits at end of period	1,473,318.38	1,032,272.87

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	1,032,272.87	766,995.40
Benefits Accrued during the period	441,045.51	265,277.47
Benefits Paid during the period	0.00	0.00
Vested Benefits at end of period	1,473,318.38	1,032,272.87

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Managed Investments

	Current	Previous
At market value:		
Melior Australian Impact Fund	131,790.50	101,528.31
	131,790.50	101,528.31

Note 6B – Shares in Listed Companies

	Current	Previous
At market value:		
Clean Teq Holdings Limited	0.00	700.00
Cleanaway Waste Management Limited	31,680.00	26,400.00
Cochlear Limited	70,970.94	53,278.26
Costa Group Holdings Limited	6,620.00	5,800.00
CSL Limited	57,038.00	57,400.00
James Hardie Industries PLC - Chess Depository Interests 1:1	45,270.00	27,520.00
Nextdc Limited	69,333.56	57,758.48
Ramsay Health Care Limited	24,928.20	26,341.92
Reliance Worldwide Corporation Limited	15,780.00	8,820.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	65,520.00	55,080.00
Sunrise Energy Metals Limited	895.00	0.00
Wisetech Global Limited	54,823.81	33,223.95
	442,859.51	352,322.61

Manureva Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6C – Stapled Securities

	Current	Previous
At market value:		
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	48,040.48	47,702.88
	48,040.48	47,702.88

Note 6D – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid	134,160.00	103,600.00
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	141,060.00	112,665.00
Vanguard Us Total Market Shares Index ETF - Chess Depository Interests 1:1	133,474.50	100,966.50
	408,694.50	317,231.50

Note 7A – Distributions

	Current	Previous
Melior Australian Impact Fund	3,776.00	749.72
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,198.48	1,828.20
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid	4,307.02	453.28
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	3,496.69	311.86
	12,778.19	3,343.06

Note 7B – Dividends

	Current	Previous
Cleanaway Waste Management Limited	522.00	468.00
Cochlear Limited	324.30	670.00
Costa Group Holdings Limited	180.00	110.00
CSL Limited	563.72	585.32
Ramsay Health Care Limited	192.06	462.00
Reliance Worldwide Corporation Limited	390.00	150.00
Wisetech Global Limited	73.83	62.67
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	0.00	114.54
	2,245.91	2,622.53

Note 7C – Foreign Income

	Current	Previous
James Hardie Industries PLC - Chess Depository Interests 1:1	899.43	519.64
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	417.83	465.02
Vanguard Us Total Market Shares Index ETF - Chess Depository Interests 1:1	1,717.84	0.00
	3,035.10	984.66

Note 7D – Interest

	Current	Previous
CBA CDIA#21697366	219.69	2,556.24
	219.69	2,556.24

Note 7E – Investment Fee Rebate

	Current	Previous
Melior Australian Impact Fund	1,095.33	766.45
	1,095.33	766.45

Manureva Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8A – Realised Capital Gains

	Current	Previous
Shares in Listed Companies		
Costa Group Holdings Limited - Rights-Appsclose 18-Nov-2019	0.00	291.68
Usprohibited Deferred		
	0.00	291.68

Note 8B – Increase in Market Value

	Current	Previous
Managed Investments		
Melior Australian Impact Fund	29,166.86	761.86
Shares in Listed Companies		
Clean Teq Holdings Limited	4,319.95	(1,200.00)
Cleanaway Waste Management Limited	5,280.00	(1,560.00)
Cochlear Limited	17,692.68	430.26
Costa Group Holdings Limited	820.00	(2,280.00)
CSL Limited	(362.00)	14,400.00
James Hardie Industries PLC - Chess Depository Interests 1:1	17,750.00	8,820.00
Nextdc Limited	11,575.08	14,778.48
Ramsay Health Care Limited	(1,413.72)	(706.08)
Reliance Worldwide Corporation Limited	6,960.00	(1,740.00)
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	10,440.00	20,740.00
Sunrise Energy Metals Limited	(4,124.95)	0.00
Wisetech Global Limited	21,599.86	(14,354.12)
Stapled Securities		
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	337.60	(1,950.86)
Units In Listed Unit Trusts		
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid	30,560.00	(2,046.62)
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	28,395.00	9,040.80
Vanguard Us Total Market Shares Index ETF - Chess Depository Interests 1:1	32,508.00	(1,306.08)
	211,504.36	41,827.64

Manureva Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Operating Statement Profit vs. Provision for Income Tax

2021
\$

Benefits Accrued as a Result of Operations before Income Tax **447,129.89**

ADD:

Franking Credits 3,990.22
Taxable Capital Gains 2,710.00

LESS:

Increase in Market Value 211,504.36
Distributed Capital Gains 3,260.51
Non-Taxable Contributions 171,576.31
Non-Taxable Income 320.69
Rounding 4.24

Taxable Income or Loss **67,164.00**

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	67,164.00	10,074.60
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		10,074.60

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax **10,074.60**

LESS:

Franking Credits 3,990.22

Income Tax Expense **6,084.38**

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax **10,074.60**

LESS:

Withholding Credits 1,149.34
Franking Credits 3,990.22
Foreign Tax Credits 352.60
Income Tax Instalments Paid 6,867.00

Income Tax Payable (Receivable) **(2,284.56)**

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

Manureva Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
CBA CDIA#21697366				434,792.60	434,792.60			29.65%
				434,792.60	434,792.60			29.65%
<u>Listed Securities Market</u>								
Costa Group Holdings Limited (ASX:CGC)	2,000.00000	8.6150	3.3100	17,229.95	6,620.00	(10,609.95)	(61.58)%	0.45%
Cochlear Limited (ASX:COH)	282.00000	177.7529	251.6700	50,126.32	70,970.94	20,844.62	41.58%	4.84%
CSL Limited (ASX:CSL)	200.00000	187.2244	285.1900	37,444.88	57,038.00	19,593.12	52.33%	3.89%
Cleanaway Waste Management Limited (ASX:CWY)	12,000.00000	1.7025	2.6400	20,429.95	31,680.00	11,250.05	55.07%	2.16%
James Hardie Industries PLC - Chess Depository Interests 1:1 (ASX:JHX)	1,000.00000	21.5299	45.2700	21,529.95	45,270.00	23,740.05	110.27%	3.09%
Nextdc Limited (ASX:NXT)	5,846.00000	7.7711	11.8600	45,429.95	69,333.56	23,903.61	52.62%	4.73%
Ramsay Health Care Limited (ASX:RHC)	396.00000	58.3484	62.9500	23,105.95	24,928.20	1,822.25	7.89%	1.70%
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse (ASX:RMD)	2,000.00000	14.3172	32.7600	28,634.32	65,520.00	36,885.68	128.82%	4.47%
Reliance Worldwide Corporation Limited (ASX:RWC)	3,000.00000	5.8100	5.2600	17,429.95	15,780.00	(1,649.95)	(9.47)%	1.08%
Sunrise Energy Metals Limited (ASX:SRL)	500.00000	10.0399	1.7900	5,019.95	895.00	(4,124.95)	(82.17)%	0.06%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	3,376.00000	12.6246	14.2300	42,620.75	48,040.48	5,419.73	12.72%	3.28%
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VAS)	1,500.00000	69.0828	94.0400	103,624.20	141,060.00	37,435.80	36.13%	9.62%
Vanguard Australian Shares High Yield ETF - Exchange Traded Fund Units Fully Paid (ASX:VHY)	2,000.00000	52.8233	67.0800	105,646.62	134,160.00	28,513.38	26.99%	9.15%
Vanguard Us Total Market Shares Index ETF - Chess Depository Interests 1:1 (ASX:VTS)	450.00000	227.2724	296.6100	102,272.58	133,474.50	31,201.92	30.51%	9.10%
Wisetech Global Limited (ASX:WTC)	1,717.00000	18.6546	31.9300	32,029.95	54,823.81	22,793.86	71.16%	3.74%
				652,575.27	899,594.49	247,019.22	37.85%	61.36%
<u>Managed Funds Market</u>								
Melior Australian Impact Fund	101,713.74170	1.0015	1.2957	101,861.78	131,790.50	29,928.72	29.38%	8.99%
				101,861.78	131,790.50	29,928.72	29.38%	8.99%

Manureva Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
				1,189,229.65	1,466,177.59	276,947.94	23.29%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Manureva Superannuation Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Timothy King											
13 Plunkett Road Mosman NSW 2088											
Accumulation Accumulation	605,353.55	121,521.31	0.00	133,168.42	0.00	(2,914.19)	0.00	0.00	0.00	0.00	857,129.09
	605,353.55	121,521.31	0.00	133,168.42	0.00	(2,914.19)	0.00	0.00	0.00	0.00	857,129.09
Dr Catherine Roc											
13 Plunkett Road Mosman NSW 2088											
Accumulation Accumulation	426,919.32	100,055.00	0.00	92,385.16	0.00	(3,170.19)	0.00	0.00	0.00	0.00	616,189.29
	426,919.32	100,055.00	0.00	92,385.16	0.00	(3,170.19)	0.00	0.00	0.00	0.00	616,189.29
	1,032,272.87	221,576.31	0.00	225,553.58	0.00	(6,084.38)	0.00	0.00	0.00	0.00	1,473,318.38

Manureva Superannuation Fund
(ABN: 73 384 139 003)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 13 Plunkett Road Mosman, NSW 2088
Member	Number: 1
Mr Timothy King	Date of Birth: 27 April 1964 Date Joined Fund: 1 June 2018 Eligible Service Date: 1 August 1991 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	605,353.55
Total as at 1 Jul 2020	<u><u>605,353.55</u></u>

Withdrawal Benefit as at 30 Jun 2021	
Accumulation	857,129.09
Total as at 30 Jun 2021	<u><u>857,129.09</u></u>

Your Tax Components

Tax Free	341,080.76
Taxable - Taxed	516,048.33
Taxable - Untaxed	-

Your Preservation Components

Preserved	849,686.01
Restricted Non Preserved	-
Unrestricted Non Preserved	7,443.08

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

Manureva Superannuation Fund

(ABN: 73 384 139 003)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 13 Plunkett Road Mosman, NSW 2088
Member Number: 1	Date of Birth: 27 April 1964
Mr Timothy King	Date Joined Fund: 1 June 2018
Accumulation Account	Eligible Service Date: 1 August 1991
Accumulation	Tax File Number Held: Yes
	Account Start Date: 1 June 2018

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	605,353.55
<i>Increases to your account:</i>	
Employer Contributions	21,521.31
Member Contributions	100,000.00
Share Of Net Fund Income	133,168.42
Tax on Net Fund Income	835.81
<u>Total Increases</u>	<u>255,525.54</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,750.00
<u>Total Decreases</u>	<u>3,750.00</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>857,129.09</u></u>

Your Tax Components		
Tax Free	39.7934 %	341,080.76
Taxable - Taxed		516,048.33
Taxable - Untaxed		-
Your Preservation Components		
Preserved		849,686.01
Restricted Non Preserved		-
Unrestricted Non Preserved		7,443.08
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

For Enquiries:

phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

Trustee

The Trustee of the Fund is as follows:

Manureva Pty Ltd

The directors of the Trustee company are:

Timothy King and
Catherine Roc

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Timothy King
Director - Manureva Pty Ltd

.....
Catherine Roc
Director - Manureva Pty Ltd

Statement Date: 30 June 2021

For Enquiries:

phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

Manureva Superannuation Fund
(ABN: 73 384 139 003)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 13 Plunkett Road Mosman, NSW 2088
Member	Number: 2
Dr Catherine Roc	Date of Birth: 18 November 1966 Date Joined Fund: 1 June 2018 Eligible Service Date: 26 July 1992 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	426,919.32
Total as at 1 Jul 2020	<u><u>426,919.32</u></u>
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	616,189.29
Total as at 30 Jun 2021	<u><u>616,189.29</u></u>

Your Tax Components

Tax Free	375,055.00
Taxable - Taxed	241,134.29
Taxable - Untaxed	-

Your Preservation Components

Preserved	616,189.29
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

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Manureva Superannuation Fund

(ABN: 73 384 139 003)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 13 Plunkett Road Mosman, NSW 2088
Member Number: 2	Date of Birth: 18 November 1966
Dr Catherine Roc	Date Joined Fund: 1 June 2018
Accumulation Account	Eligible Service Date: 26 July 1992
Accumulation	Tax File Number Held: Yes
	Account Start Date: 1 June 2018

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	426,919.32
<i>Increases to your account:</i>	
Member Contributions	100,055.00
Share Of Net Fund Income	92,385.16
Tax on Net Fund Income	579.81
<u>Total Increases</u>	<u>193,019.97</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,750.00
<u>Total Decreases</u>	<u>3,750.00</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>616,189.29</u></u>

Your Tax Components		
Tax Free	60.8668 %	375,055.00
Taxable - Taxed		241,134.29
Taxable - Untaxed		-
Your Preservation Components		
Preserved		616,189.29
Restricted Non Preserved		-
Unrestricted Non Preserved		-
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

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Trustee

The Trustee of the Fund is as follows:

Manureva Pty Ltd

The directors of the Trustee company are:

Timothy King and
Catherine Roc

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Timothy King
Director - Manureva Pty Ltd

.....
Catherine Roc
Director - Manureva Pty Ltd

Statement Date: 30 June 2021

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