

ALVIVAL SUPER FUND

ABN 90 721 907 162
Trustees: Alvival Pty Ltd

Financial Statement
For the year ended 30 June 2021

ALVIVAL SUPER FUND

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Compilation Report to the Trustees and Members of ALVIVAL SUPER FUND

ABN 90 721 907 162
For the period 1 July 2020 to 30 June 2021

On the basis of the information provided by the Trustees of ALVIVAL SUPER FUND, we have compiled the accompanying special purpose financial statements of ALVIVAL SUPER FUND for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of ALVIVAL SUPER 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of ALVIVAL SUPER FUND, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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 conclusion¹ on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 30 March 2022

.....
Name of Signatory: Ms Pasandi Gunasekera

Address: Suite 201
30 Fisher Road
DEE WHY, NSW 2099

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

ALVIVAL SUPER FUND

Trustee Declaration

In the opinion of the Trustees of the ALVIVAL SUPER FUND.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 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; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Alvival Pty Ltd by:

..... Dated:/...../.....
Alan Parry
Director: Alvival Pty Ltd

ALVIVAL SUPER FUND
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments	6A	1,048,917.56	860,185.11
Other Assets	6B	197,576.50	102,518.05
Shares in Listed Companies	6C	82,752.86	52,897.18
Stapled Securities	6D	5,419.75	-
Other Assets			
Cash At Bank		50,658.62	60,135.75
Receivables		15,501.01	12,720.35
Current Tax Assets		3,030.73	2,527.50
Total Assets		1,403,857.03	1,090,983.94
Liabilities			
Other Creditors and Accruals		1,184.27	-
Total Liabilities		1,184.27	-
Net Assets Available to Pay Benefits		1,402,672.76	1,090,983.94
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Alan Parry		1,402,672.76	1,090,983.94
Total Liability for Accrued Benefits		1,402,672.76	1,090,983.94

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

ALVIVAL SUPER FUND
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Member		100,000.00	-
Investment Gains			
Increase in Market Value	8A	157,483.23	(23,294.15)
Investment Income			
Distributions	7A	88,423.10	62,531.91
Dividends	7B	7,868.12	4,878.83
Interest	7C	199.75	420.10
Other Income		10.00	-
		353,984.20	44,536.69
Expenses			
Member Payments			
Pensions Paid		35,000.00	39,000.00
Other Expenses			
Accountancy Fee		682.00	660.00
Adviser Fee		3,948.77	5,340.86
Auditor Fee		275.00	275.00
Bank Fees		10.00	20.00
Regulatory Fees		55.00	54.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Realised Capital Losses	8B	1,979.95	(46,157.63)
		42,209.72	(548.77)
Benefits Accrued as a Result of Operations before Income Tax		311,774.48	45,085.46
Income Tax			
Income Tax Expense		85.66	-
		85.66	-
Benefits Accrued as a Result of Operations		311,688.82	45,085.46

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

ALVIVAL SUPER 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 *S/SA 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.

ALVIVAL SUPER 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 30 March 2022 by the directors of the trustee company.

ALVIVAL SUPER 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	1,090,983.94	1,045,898.48
Benefits Accrued during the period	346,688.82	84,085.46
Benefits Paid during the period	(35,000.00)	(39,000.00)
Liability for Accrued Benefits at end of period	1,402,672.76	1,090,983.94

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	1,090,983.94	1,045,898.48
Benefits Accrued during the period	346,688.82	84,085.46
Benefits Paid during the period	(35,000.00)	(39,000.00)
Vested Benefits at end of period	1,402,672.76	1,090,983.94

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:		
Charter Hall Direct Industrial Fund No. 2 Wholesale	203,727.68	184,569.24
Charter Hall Direct Industrial Fund No.4	337,004.97	260,038.24
Charter Hall Direct Office Fund - Wholesale A	458,510.10	415,577.63
Colonial FirstChoice Wholesale Investments	49,674.81	0.00
	1,048,917.56	860,185.11

Note 6B – Other Assets

	Current	Previous
At market value:		
DWL Managed Discretionary Account	197,576.50	102,518.05
	197,576.50	102,518.05

ALVIVAL SUPER FUND
Notes to the Financial Statements
As at 30 June 2021

Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
Bionomics Limited	950.00	290.00
Fortescue Metals Group Ltd	46,680.00	27,700.00
Invocare Limited	11,338.60	10,270.40
Tanami Gold NL	11,050.35	9,929.30
Virgin Australia Holdings Limited	0.00	860.00
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse	3,680.00	0.00
WAM Capital Limited	4,629.66	3,847.48
Wam Strategic Value Limited	4,424.25	0.00
	82,752.86	52,897.18

Note 6D – Stapled Securities

	Current	Previous
At market value:		
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	5,419.75	0.00
	5,419.75	0.00

Note 7A – Distributions

	Current	Previous
Charter Hall Direct Industrial Fund No. 2 Wholesale	41,648.79	11,713.72
Charter Hall Direct Industrial Fund No.4	18,994.52	13,000.36
Charter Hall Direct Office Fund - Wholesale A	23,184.64	29,475.72
Colonial FirstChoice Wholesale Investments	1,004.41	0.00
DWL Managed Discretionary Account	3,433.31	8,342.11
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	157.43	0.00
	88,423.10	62,531.91

Note 7B – Dividends

	Current	Previous
Fortescue Metals Group Ltd	7,057.14	4,285.71
Invocare Limited	342.86	125.00
WAM Capital Limited	468.12	468.12
	7,868.12	4,878.83

Note 7C – Interest

	Current	Previous
Cash at Bank - 2266644	1.30	0.00
Cash at Bank - 2266645	100.05	206.47
Cash at Bank - 2288829	98.40	213.63
	199.75	420.10

ALVIVAL SUPER FUND
Notes to the Financial Statements
As at 30 June 2021

Note 8A – Increase in Market Value

	Current	Previous
Managed Investments		
Charter Hall Direct Industrial Fund No. 2 Wholesale	19,158.44	13,861.24
Charter Hall Direct Industrial Fund No.4	26,966.73	761.09
Charter Hall Direct Office Fund - Wholesale A	42,932.47	(21,747.52)
Colonial FirstChoice Wholesale Investments	(325.19)	0.00
Other Assets		
DWL Managed Discretionary Account	45,058.45	(20,442.06)
Shares in Listed Companies		
Bionomics Limited	660.00	130.00
Fortescue Metals Group Ltd	18,980.00	5,399.95
Invocare Limited	1,068.20	(2,716.60)
Tanami Gold NL	1,121.05	2,722.55
Virgin Australia Holdings Limited	1,119.95	(840.00)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	(109.95)	0.00
WAM Capital Limited	782.18	(422.80)
Wam Strategic Value Limited	86.75	0.00
Stapled Securities		
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities	(15.85)	0.00
	157,483.23	(23,294.15)

Note 8B – Realised Capital Losses

	Current	Previous
Managed Investments		
Charter Hall Direct Office Fund - Wholesale A	0.00	(37,009.55)
Shares in Listed Companies		
Fortescue Metals Group Ltd	0.00	(9,148.08)
Virgin Australia Holdings Limited	1,979.95	0.00
	1,979.95	(46,157.63)

ALVIVAL SUPER FUND

Self-Managed Superannuation Fund Independent Audit Report for the period 1 July 2020 to 30 June 2021

Approved SMSF auditor details

Name Anthony Boys

Business name

Business postal address

SMSF auditor number (SAN) 100014140

Self-managed superannuation fund details

Self-managed super fund (SMSF) name ALVIVAL SUPER FUND

Australian business number (ABN) 90 721 907 162

Address Suite 201, 30 Fisher Road, DEE WHY, NSW 2099,
Australia

Year of income being audited 2021

To the SMSF trustees

To the SMSF trustees of ALVIVAL SUPER FUND

Part A: Financial report

Opinion

I have audited the special purpose financial report of the ALVIVAL SUPER FUND comprising the statement of financial position as at 30 June 2021, and the operating statement, a summary of significant accounting policies and other explanatory notes of the ALVIVAL SUPER FUND for the year ended 30 June 2021.

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2021 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm or network firm did not prepare the financial statements for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist ALVIVAL SUPER FUND meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations 1994* (SISR). As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit

¹ The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance engagement

Opinion

I have undertaken a reasonable assurance engagement on ALVIVAL SUPER FUND's compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2021.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85,103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of ALVIVAL SUPER FUND has complied in all material respects, with the listed provisions for the year ended 30 June 2021.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm or network firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SMSF trustee's responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2021. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June 2021.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2021.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2021 does not provide assurance on whether compliance with the listed provisions will continue in the future.

Signature of approved SMSF auditor

..... Dated:/...../.....

Name: Anthony Boys

Appendix 1 - Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	<p>The fund must be maintained for the sole purpose of providing benefits to any or all of the following:</p> <ul style="list-style-type: none"><input type="checkbox"/> fund members upon their retirement<input type="checkbox"/> fund members upon reaching a prescribed age<input type="checkbox"/> the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length - that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor

Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

ALVIVAL SUPER 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>								
Cash at Bank - 2266644				101.46	101.46			0.01%
Cash at Bank - 2266645				40,361.24	40,361.24			3.40%
Cash at Bank - 2288829				10,195.92	10,195.92			0.86%
				50,658.62	50,658.62			4.27%
<u>Listed Securities Market</u>								
Bionomics Limited (ASX:BNO)	5,000.00000	0.4510	0.1900	2,254.95	950.00	(1,304.95)	(57.87)%	0.08%
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	1,141.00000	4.7639	4.7500	5,435.60	5,419.75	(15.85)	(0.29)%	0.46%
Fortescue Metals Group Ltd (ASX:FMG)	2,000.00000	1.6750	23.3400	3,349.95	46,680.00	43,330.05	1,293.45%	3.93%
Invocare Limited (ASX:IVC)	980.00000	10.4306	11.5700	10,221.95	11,338.60	1,116.65	10.92%	0.95%
Tanami Gold NL (ASX:TAM)	160,150.00000	0.0589	0.0690	9,429.34	11,050.35	1,621.01	17.19%	0.93%
Virgin Money UK PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	1,000.00000	3.7900	3.6800	3,789.95	3,680.00	(109.95)	(2.90)%	0.31%
WAM Capital Limited (ASX:WAM)	2,114.00000	2.3993	2.1900	5,072.12	4,629.66	(442.46)	(8.72)%	0.39%
Wam Strategic Value Limited (ASX:WAR)	3,470.00000	1.2500	1.2750	4,337.50	4,424.25	86.75	2.00%	0.37%
				43,891.36	88,172.61	44,281.25	100.89%	7.42%
<u>Managed Funds Market</u>								
Colonial FirstChoice Wholesale Investments	1.00000	50,000.0000	49,674.8100	50,000.00	49,674.81	(325.19)	(0.65)%	4.18%
Charter Hall Direct Industrial Fund No. 2 Wholesale	130,152.48400	1.0372	1.5653	135,000.00	203,727.68	68,727.68	50.91%	17.15%
Charter Hall Direct Office Fund - Wholesale A	272,760.32270	1.1604	1.6810	316,501.93	458,510.10	142,008.17	44.87%	38.60%
Charter Hall Direct Industrial Fund No.4	281,400.27210	1.0590	1.1976	298,000.00	337,004.97	39,004.97	13.09%	28.37%
				799,501.93	1,048,917.56	249,415.63	31.20%	88.31%
				894,051.91	1,187,748.79	293,696.88	32.85%	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.

ALVIVAL SUPER FUND
Investment Movement Summary
For the period 1 July 2020 to 30 June 2021

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Cash at Bank - 2266644		34,612.16		116,511.30		151,022.00	0.00		101.46	101.46
Cash at Bank - 2266645		26.07		90,660.72		50,325.55	0.00		40,361.24	40,361.24
Cash at Bank - 2288829		25,497.52		98.40		15,400.00	0.00		10,195.92	10,195.92
		<u>60,135.75</u>		<u>207,270.42</u>		<u>216,747.55</u>	<u>0.00</u>		<u>50,658.62</u>	<u>50,658.62</u>
<u>Listed Securities Market</u>										
Bionomics Limited (ASX:BNO)	5,000	2,254.95	0	0.00	0	0.00	0.00	5,000	2,254.95	950.00
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)	0	0.00	1,141	5,435.60	0	0.00	0.00	1,141	5,435.60	5,419.75
Fortescue Metals Group Ltd (ASX:FMG)	2,000	3,349.95	0	0.00	0	0.00	0.00	2,000	3,349.95	46,680.00
Invocare Limited (ASX:IVC)	980	10,221.95	0	0.00	0	0.00	0.00	980	10,221.95	11,338.60
Tanami Gold NL (ASX:TAM)	160,150	9,429.34	0	0.00	0	0.00	0.00	160,150	9,429.34	11,050.35
Virgin Australia Holdings Limited (ASX:VAH)	10,000	1,979.95	0	0.00	10,000	0.00	(1,979.95)	0	0.00	0.00
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	0	0.00	1,000	3,789.95	0	0.00	0.00	1,000	3,789.95	3,680.00
WAM Capital Limited (ASX:WAM)	2,114	5,072.12	0	0.00	0	0.00	0.00	2,114	5,072.12	4,629.66
Wam Strategic Value Limited (ASX:WAR)	0	0.00	3,470	4,337.50	0	0.00	0.00	3,470	4,337.50	4,424.25
		<u>32,308.26</u>		<u>13,563.05</u>		<u>0.00</u>	<u>(1,979.95)</u>		<u>43,891.36</u>	<u>88,172.61</u>
<u>Managed Funds Market</u>										
Charter Hall Direct Industrial Fund No. 2 Wholesale	130,152	135,000.00	0	0.00	0	0.00	0.00	130,152	135,000.00	203,727.68
Charter Hall Direct Industrial Fund No.4	236,786	248,000.00	44,614	50,000.00	0	0.00	0.00	281,400	298,000.00	337,004.97
Charter Hall Direct Office Fund - Wholesale A	272,760	316,501.93	0	0.00	0	0.00	0.00	272,760	316,501.93	458,510.10
Colonial FirstChoice Wholesale Investments	0	0.00	1	50,000.00	0	0.00	0.00	1	50,000.00	49,674.81
		<u>699,501.93</u>		<u>100,000.00</u>		<u>0.00</u>	<u>0.00</u>		<u>799,501.93</u>	<u>1,048,917.56</u>

ALVIVAL SUPER FUND
Investment Movement Summary
For the period 1 July 2020 to 30 June 2021

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
Fund Total		<u>791,945.94</u>		<u>320,833.47</u>		<u>216,747.55</u>	<u>(1,979.95)</u>		<u>894,051.91</u>	<u>1,187,748.79</u>

ALVIVAL SUPER FUND
Investment Income Summary
For the period 1 July 2020 to 30 June 2021

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Bank</u>														
Cash at Bank - 2266644														
1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.30	0.00	0.00	0.00	0.00	
Cash at Bank - 2266645														
100.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.05	0.00	0.00	0.00	0.00	
Cash at Bank - 2288829														
98.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.40	0.00	0.00	0.00	0.00	
199.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199.75	0.00	0.00	0.00	0.00	
<u>Listed Securities Market</u>														
Charter Hall Long Wale REIT - Fully Paid Units Stapled Securities (ASX:CLW)														
123.43	0.00	0.00	34.00	103.58	0.00	0.00	0.00	0.00	53.85	0.00	0.00	0.00	0.00	
Fortescue Metals Group Ltd (ASX:FMG)														
4,940.00	2,117.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,057.14	0.00	0.00	0.00	0.00	
Invocare Limited (ASX:IVC)														
240.00	102.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	342.86	0.00	0.00	0.00	0.00	
WAM Capital Limited (ASX:WAM)														
327.68	140.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	468.12	0.00	0.00	0.00	0.00	
5,631.11	2,360.44	0.00	34.00	103.58	0.00	0.00	0.00	0.00	7,921.97	0.00	0.00	0.00	0.00	
<u>Managed Funds Market</u>														
Charter Hall Direct Industrial Fund No. 2 Wholesale														
41,648.79	0.00	0.00	0.00	10,690.94	0.00	0.00	22,372.42	0.00	8,585.43	0.00	11,186.19	0.00	11,186.23	
Charter Hall Direct Industrial Fund No.4														
18,994.52	0.00	0.00	0.00	0.00	10,237.76	0.00	4,166.80	0.00	4,589.96	0.00	2,083.40	0.00	2,083.40	
Charter Hall Direct Office Fund - Wholesale A														
23,184.64	0.00	0.00	0.00	0.00	629.76	0.00	22,554.88	0.00	0.00	0.00	11,277.44	0.00	11,277.44	
Colonial FirstChoice Wholesale Investments														
928.50	0.00	75.91	0.00	570.61	0.00	0.00	272.70	0.00	161.10	0.00	272.70	0.00	0.00	

ALVIVAL SUPER FUND
Investment Income Summary
For the period 1 July 2020 to 30 June 2021

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
84,756.45	0.00	75.91	0.00	11,261.55	10,867.52	0.00	49,366.80	0.00	13,336.49	0.00	24,819.73	0.00	24,547.07
90,587.31	2,360.44	75.91	34.00	11,365.13	10,867.52	0.00	49,366.80	0.00	21,458.21	0.00	24,819.73	0.00	24,547.07

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

ALVIVAL SUPER FUND

(ABN: 90 721 907 162)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 33/36 Osborne Road MANLY, NSW 2095
Member Number: 1	Date of Birth: 4 February 1950
Mr Alan Vivian Parry	Date Joined Fund: 16 May 2012
	Eligible Service Date: 16 May 2012
	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	-
AL_ABP_3	1,068,974.11
AL_ABP_(4)	22,009.83
AL_APB 6	-
Total as at 1 Jul 2020	1,090,983.94
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	-
AL_ABP_3	1,260,366.49
AL_ABP_(4)	26,079.48
AL_APB 6	116,226.79
Total as at 30 Jun 2021	1,402,672.76

Your Tax Components	
Tax Free	993,663.88
Taxable - Taxed	409,008.88
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,402,672.76
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

For Enquiries:
email cathy@hayne.id.au
mail Cathy Hayne,

ALVIVAL SUPER FUND

(ABN: 90 721 907 162)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 33/36 Osborne Road MANLY, NSW 2095
Member Number: 1	Date of Birth: 4 February 1950
Mr Alan Vivian Parry	Date Joined Fund: 16 May 2012
Accumulation Account	Eligible Service Date: 16 May 2012
Accumulation	Tax File Number Held: Yes
	Account Start Date: 16 May 2012

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 -	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed -
Member Contributions 100,000.00	Taxable - Untaxed -
<u>Total Increases</u> 100,000.00	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Transfers Out 100,000.00	Restricted Non Preserved -
<u>Total Decreases</u> 100,000.00	Unrestricted Non Preserved -
Withdrawal Benefit as at 30 Jun 2021 -	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:
email cathy@hayne.id.au
mail Cathy Hayne,

ALVIVAL SUPER FUND

(ABN: 90 721 907 162)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 33/36 Osborne Road MANLY, NSW 2095
Member Number: 1	Date of Birth: 4 February 1950
Mr Alan Vivian Parry	Date Joined Fund: 16 May 2012
Pension Account	Eligible Service Date: 16 May 2012
AL_ABP_3	Tax File Number Held: Yes
	Account Start Date: 1 June 2018

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 1,068,974.11	Tax Free 67.5484 % 851,357.61
<u>Increases to your account:</u>	Taxable - Taxed 409,008.88
Share Of Net Fund Income 224,286.65	Taxable - Untaxed -
<u>Total Increases</u> 224,286.65	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 32,817.25	Restricted Non Preserved -
Tax on Net Fund Income 77.02	Unrestricted Non Preserved 1,260,366.49
<u>Total Decreases</u> 32,894.27	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2021 1,260,366.49	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:
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mail Cathy Hayne,

ALVIVAL SUPER FUND

(ABN: 90 721 907 162)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 33/36 Osborne Road MANLY, NSW 2095
Member Number: 1	Date of Birth: 4 February 1950
Mr Alan Vivian Parry	Date Joined Fund: 16 May 2012
Pension Account	Eligible Service Date: 16 May 2012
AL_ABP_(4)	Tax File Number Held: Yes
	Account Start Date: 17 June 2019

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 22,009.83	Tax Free 100.0000 % 26,079.48
<u>Increases to your account:</u>	Taxable - Taxed -
Share Of Net Fund Income 4,621.48	Taxable - Untaxed -
<u>Total Increases</u> 4,621.48	Your Preservation Components
<u>Decreases to your account:</u>	Preserved -
Pension Payments 550.25	Restricted Non Preserved -
Tax on Net Fund Income 1.58	Unrestricted Non Preserved 26,079.48
<u>Total Decreases</u> 551.83	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2021 26,079.48	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:
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mail Cathy Hayne,

ALVIVAL SUPER FUND

(ABN: 90 721 907 162)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 33/36 Osborne Road MANLY, NSW 2095
Member Number: 1	Date of Birth: 4 February 1950
Mr Alan Vivian Parry	Date Joined Fund: 16 May 2012
Pension Account	Eligible Service Date: 16 May 2012
AL_APB 6	Tax File Number Held: Yes
	Account Start Date: 4 November 2020

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 -	Tax Free 100.0000 % 116,226.79
<u>Increases to your account:</u>	Taxable - Taxed -
Share Of Net Fund Income 17,866.35	Taxable - Untaxed -
Transfers In 100,000.00	Your Preservation Components
<u>Total Increases</u> 117,866.35	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 1,632.50	Unrestricted Non Preserved 116,226.79
Tax on Net Fund Income 7.06	Your Insurance Benefits
<u>Total Decreases</u> 1,639.56	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2021 116,226.79	Your Beneficiaries
	No beneficiary details have been recorded

For Enquiries:
email cathy@hayne.id.au
mail Cathy Hayne,

Trustee

The Trustee of the Fund is as follows:

Alvival Pty Ltd

The directors of the Trustee company are:

Alan Parry

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

.....
Alan Parry

Director - Alvival Pty Ltd

Statement Date: 30 June 2021

Self-managed superannuation fund annual return

2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place **X** in ALL applicable boxes.

> Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

Section A: Fund information

1 Tax file number (TFN) 937010168

! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

> To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

2 Name of self-managed superannuation fund (SMSF)

ALVIVAL SUPER FUND

3 Australian business number (ABN) (if applicable) 90721907162

4 Current postal address

Suite 201

30 Fisher Road

Suburb/town

DEE WHY

State/territory

NSW

Postcode

2099

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No ☒ Yes ☐

Is this the first required return for a newly registered SMSF?

B No ☒ Yes ☐

Fund's tax file number (TFN) 937010168

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

13

00283486

Postal address

P O Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A**

Day	Month	Year

Was Part A of the audit report qualified?

B No ☒ Yes ☐

Was Part B of the audit report qualified?

C No ☒ Yes ☐

If Part B of the audit report was qualified, have the reported issues been rectified?

D No ☐ Yes ☐**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 704865

Fund account number 2266645

Fund account name

Alvival Pty Ltd ATF ALVIVAL SUPER FUND

I would like my tax refunds made to this account. ☒ Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN) 937010168

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

⊖ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No ☐ Go to Section B: Income.Yes ☒ Exempt current pension income amount **A** \$ 22379.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B** ☒Unsegregated assets method **C** ☐ Was an actuarial certificate obtained? **D** Yes ☐

Did the fund have any other income that was assessable?

E Yes ☐ Go to Section B: Income.

No ☒ Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

⊖ If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN) 937010168

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☐ Yes ☐

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover?

M No ☐ Yes ☐

Code

☐

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income

D1 \$ -00

Net foreign income

D \$ -00

Loss

☐

Australian franking credits from a New Zealand company

E \$ -00

Transfers from foreign funds

F \$ -00

Number

Gross payments where ABN not quoted

H \$ -00

Gross distribution from partnerships

I \$ -00

Loss

☐

*Unfranked dividend amount

J \$ -00

*Franked dividend amount

K \$ -00

*Dividend franking credit

L \$ -00

*Gross trust distributions

M \$ -00

Code

☐

Calculation of assessable contributions

Assessable employer contributions

R1 \$ -00

plus Assessable personal contributions

R2 \$ -00

plus **No-TFN-quoted contributions

R3 \$ 0-00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ -00

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**)

R \$ -00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ -00

plus *Net non-arm's length trust distributions

U2 \$ -00

plus *Net other non-arm's length income

U3 \$ -00

*Other income

S \$ -00

Code

☐

*Assessable income due to changed tax status of fund

T \$ -00

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**)

U \$ -00

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME
(Sum of labels **A** to **U**)

W \$ -00

Loss

☐

Exempt current pension income

Y \$ -00

TOTAL ASSESSABLE
INCOME (**W** less **Y**)

V \$ -00

Loss

☐

Fund's tax file number (TFN) 937010168

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS

NON-DEDUCTIBLE EXPENSES

Interest expenses within Australia	A1 \$	<input type="text" value="0"/>	A2 \$	<input type="text" value="0"/>
Interest expenses overseas	B1 \$	<input type="text" value="0"/>	B2 \$	<input type="text" value="0"/>
Capital works expenditure	D1 \$	<input type="text" value="0"/>	D2 \$	<input type="text" value="0"/>
Decline in value of depreciating assets	E1 \$	<input type="text" value="0"/>	E2 \$	<input type="text" value="0"/>
Insurance premiums – members	F1 \$	<input type="text" value="0"/>	F2 \$	<input type="text" value="0"/>
SMSF auditor fee	H1 \$	<input type="text" value="0"/>	H2 \$	<input type="text" value="275"/>
Investment expenses	I1 \$	<input type="text" value="0"/>	I2 \$	<input type="text" value="10"/>
Management and administration expenses	J1 \$	<input type="text" value="0"/>	J2 \$	<input type="text" value="4685"/>
Forestry managed investment scheme expense	U1 \$	<input type="text" value="0"/>	U2 \$	<input type="text" value="0"/>
Other amounts	L1 \$	<input type="text" value="0"/>	L2 \$	<input type="text" value="259"/>
Tax losses deducted	M1 \$	<input type="text" value="0"/>		

Code

Code

TOTAL DEDUCTIONS

N \$ (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$ (TOTAL ASSESSABLE INCOME less
TOTAL DEDUCTIONS)

Loss

TOTAL SMSF EXPENSES

Z \$

(N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) 937010168

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A**, **T1**, **J**, **T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income **A** \$ 0.00

(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 0

(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0

(an amount must be included even if it is zero)

Gross tax **B** \$ 0

(T1 plus J)

Foreign income tax offset

C1 \$ 0

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ 0

(C1 plus C2)

SUBTOTAL 1

T2 \$ 0

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

D1 \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year

D2 \$ 0

Early stage investor tax offset

D3 \$ 0

Early stage investor tax offset carried forward from previous year

D4 \$ 0

Non-refundable carry forward tax offsets

D \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 0

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$ 2996.73

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$ 2996.73

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

Fund's tax file number (TFN) 937010168

Credit for interest on early payments –
amount of interest**H1 \$** Credit for tax withheld – foreign resident
withholding (excluding capital gains)**H2 \$** 0Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3 \$** 34Credit for TFN amounts withheld from
payments from closely held trusts**H5 \$**

Credit for interest on no-TFN tax offset

H6 \$ Credit for foreign resident capital gains
withholding amounts**H8 \$**

Eligible credits

H \$ 34

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds
(Remainder of refundable tax offsets)**I \$** 2996.73(unused amount from label **E** –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 0

Supervisory levy

L \$ 259

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$ **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,
while a negative amount is refundable to you.**S \$** -2771.73

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000,
complete and attach a *Losses*
schedule 2021.Tax losses carried forward
to later income years**U \$** 0 -00Net capital losses carried
forward to later income years**V \$** 0 -00

Fund's tax file number (TFN) 937010168

Section F: **Member information****MEMBER 1**

Title: MR

Family name

Parry

First given name

Alan

Other given names

Vivian

Member's TFN

See the Privacy note in the Declaration. 441118516

Date of birth 4/02/1950

Contributions

OPENING ACCOUNT BALANCE \$ 1090983.94

! Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 100000

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds and previously non-complying funds

T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0**TOTAL CONTRIBUTIONS N** \$ 100000(Sum of labels **A** to **M**)**Other transactions**

Allocated earnings or losses

O \$ 246688.82

Loss

☐

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 35000

Code

☐

Code

☒

Accumulation phase account balance

S1 \$ 0

Retirement phase account balance – Non CDBIS

S2 \$ 1402672.76

Retirement phase account balance – CDBIS

S3 \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1402672.76

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) 937010168

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 5419 -00Unlisted trusts **B** \$ 1048917 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments****Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ 0 -00

Australian non-residential real property

J2 \$ 0 -00

Overseas real property

J3 \$ 0 -00

Australian shares

J4 \$ 0 -00

Overseas shares

J5 \$ 0 -00

Other

J6 \$ 0 -00

Property count

J7 0Cash and term deposits **E** \$ 50658 -00Debt securities **F** \$ 0 -00Loans **G** \$ 0 -00Listed shares **H** \$ 82752 -00Unlisted shares **I** \$ 0 -00Limited recourse borrowing arrangements **J** \$ 0 -00Non-residential real property **K** \$ 0 -00Residential real property **L** \$ 0 -00Collectables and personal use assets **M** \$ 0 -00Other assets **O** \$ 216110 -00**15c Other investments**Crypto-Currency **N** \$ 0 -00**15d Overseas direct investments**Overseas shares **P** \$ 0 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 1403856 -00(Sum of labels **A** to **T**)**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No ☒Yes ☐

\$ -00

Fund's tax file number (TFN) 937010168

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No ☐ Yes ☐

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No ☐ Yes ☐

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$ -00

Permissible temporary borrowings

V2 \$ -00

Other borrowings

V3 \$ -00

Borrowings **V** \$ 0 -00

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W \$ 1402672 -00

Reserve accounts

X \$ 0 -00

Other liabilities

Y \$ 1184 -00

TOTAL LIABILITIES Z \$ 1403856 -00

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**).

A

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*.

B

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*.

D

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day / Month / Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule 2021

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) 937010168

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN) 90721907162

Taxpayer's name

ALVIVAL SUPER FUND

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ -00	K \$ -00
Other shares	B \$ -00	L \$ -00
Units in unit trusts listed on an Australian securities exchange	C \$ -00	M \$ -00
Other units	D \$ -00	N \$ -00
Real estate situated in Australia	E \$ -00	O \$ -00
Other real estate	F \$ -00	P \$ -00
Amount of capital gains from a trust (including a managed fund)	G \$ -00	
Collectables	H \$ -00	Q \$ -00
Other CGT assets and any other CGT events	I \$ -00	R \$ -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ -00	
Total current year capital gains	J \$ -00	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Fund's tax file number (TFN) 937010168

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J /less 2E /less 4A /less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer ☐ Yes, as a seller ☐ No ☐
 (Print ☐ in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B** ☐

What year of that arrangement are you in? **C** ☐

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2021**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.

Superannuation funds should complete and attach this schedule to their 2021 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website **ato.gov.au** for instructions on how to complete this schedule.

Tax file number (TFN)

937010168

Name of entity

ALVIVAL SUPER FUND

Australian business number

90721907162

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2020–21	B	<input type="text"/> .00
2019–20	C	<input type="text"/> .00
2018–19	D	<input type="text"/> .00
2017–18	E	<input type="text"/> .00
2016–17	F	<input type="text"/> .00
2015–16 and earlier income years	G	<input type="text"/> .00
Total	U	<input type="text"/> 0 .00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss		
2020–21	H	<input type="text"/> .00
2019–20	I	<input type="text"/> .00
2018–19	J	<input type="text"/> .00
2017–18	K	<input type="text"/> .00
2016–17	L	<input type="text"/> .00
2015–16 and earlier income years	M	<input type="text"/> .00
Total	V	<input type="text"/> 0 .00

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item **3** of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items **1** or **2** of **Part B** if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020-21 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2020-21 **A** Yes ☐ No ☐2019-20 **B** Yes ☐ No ☐2018-19 **C** Yes ☐ No ☐2017-18 **D** Yes ☐ No ☐2016-17 **E** Yes ☐ No ☐2015-16 and earlier income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes ☐ No ☐**Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes ☐ No ☐

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes ☐ No ☐

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes ☐ No ☐

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O -00

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P** -00

Complying superannuation net capital losses carried forward to later income years **Q** -00

Part E – Controlled foreign company losses

Current year CFC losses **M** -00

CFC losses deducted **N** -00

CFC losses carried forward **O** -00

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A** -00

ADD Uplift of tax losses of designated infrastructure project entities **B** -00

SUBTRACT Net forgiven amount of debt **C** -00

ADD Tax loss incurred (if any) during current year **D** -00

ADD Tax loss amount from conversion of excess franking offsets **E** -00

SUBTRACT Net exempt income **F** -00

SUBTRACT Tax losses forgone **G** -00

SUBTRACT Tax losses deducted **H** -00

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00

Total tax losses carried forward to later income years **J** 0 -00

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number	Fund name	Year of return
937010168	ALVIVAL SUPER FUND	2021

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of
trustee or
director

Date

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number	Account name
	Alvival Pty Ltd ATF ALVIVAL SUPER FUND

I authorise the refund to be deposited directly to the specified account.

Signature of
trustee or
director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of
tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
			ALVIVAL

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
ALVIVAL PTY LTD ATF
ALVIVAL SUPER FUND
HELD ON/...../..... AT
33/36 OSBORNE ROAD, MANLY NSW**

PRESENT

Alan Parry

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mr Alan Parry</i> Member	100,000.00

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Mr Alan Parry</i> Pension	35,000.00

**ACCEPTANCE OF
ROLLOVERS:**

The trustee has ensured that any rollovers made to the fund meet the requirements of the fund's deed and do not breach the superannuation laws in relation to:

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are 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 following rollovers on behalf of the members:

Member Name/Payee Name	Amount
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PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2021 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Charter Hall Long Vale REIT - Fully Paid Units</i>			
<i>Stapled Securities</i>			
15 Feb 2021	4.7800	1000.00	4,779.95
25 May 2021	4.6500	141.00	655.65
<i>Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse</i>			
03 Jun 2021	3.7900	1000.00	3,789.95
<i>Wam Strategic Value Limited</i>			
22 Jun 2021	1.2500	3470.00	4,337.50
<i>Managed Funds Market</i>			
<i>Colonial FirstChoice Wholesale Investments</i>			
11 Nov 2020	50000.0000	1.00	50,000.00
<i>Charter Hall Direct Industrial Fund No.4</i>			
06 Jul 2020	1.1207	44614.40	50,000.00

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2021 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Virgin Australia Holdings Limited</i>			
17 Nov 2020	0.0000	10000.00	0.00

PROPERTY VALUATIONS:

In respect of the year ending 30 June 2021, it was resolved that the trustees revalue the properties set out below in respect of the effective dates specified.

Giving consideration to the fund's circumstances and the value of the fund's assets that property represents, the trustees have obtained property valuations from the sources listed below.

The trustees have reviewed the content and assumptions within and believe the valuations supplied fairly represent the value and attributes of the properties held.

The trustees resolved to accept the valuations obtained on the basis that the valuations are based on objective and supportable data; are representative of the assets owned by the fund; and are indicative of market conditions as at the effective dates.

After consideration from the trustees, it was also resolved to carry forward valuations from prior years where appropriate. The trustees are of the opinion that the valuations continue to be relevant and appropriate and have been obtained within a suitable time frame to still be applied.

Address:

Valuation	Effective Date	Valuation Date	Type	Source
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**ALLOCATION OF NET
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Alan Parry</i>				
AL_ABP_(4)	4,621.48	1.58	0.00	0.00
AL_ABP_3	224,286.65	77.02	0.00	0.00
AL_APB 6	17,866.35	7.06	0.00	0.00

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2021 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2021, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/SA)*, during the year ended 30 June 2021.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2021 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2021 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT
STRATEGY:**

The fund's investment performance for the year ended 30 June 2021 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER
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 Section 120 of the SISA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Anthony Boys
of

5A Broadway St
GLENELG SOUTH, SA 5045

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Tax Agent
of

Tax Agent Address

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

..... Dated:/...../.....
Alan Parry
Chairperson