

Sheena & Robert Coupe Superannuation Fund

ABN 59 407 503 703

Financial Statement
For the year ended 30 June 2022

Sheena & Robert Coupe Superannuation Fund
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$	2021 \$
Assets			
Investments			
Direct Property	6A	695,000.00	524,272.00
Managed Investments	6B	96,817.04	157,679.80
Shares in Listed Companies	6C	790,183.14	838,801.49
Stapled Securities	6D	21,671.55	21,448.50
Units In Listed Unit Trusts	6E	264,480.80	289,878.73
Other Assets			
Cash At Bank		1,435.05	5,422.99
DRP Residual		10.73	10.73
Receivables		10,235.91	6,483.96
Current Tax Assets		20,019.18	8,723.16
Total Assets		<u>1,899,853.40</u>	<u>1,852,721.36</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>1,899,853.40</u>	<u>1,852,721.36</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Robert Coupe		317,402.25	309,472.21
Mrs Sheena Coupe		1,582,451.15	1,543,249.15
Total Liability for Accrued Benefits		<u>1,899,853.40</u>	<u>1,852,721.36</u>

The accompanying notes form part of these financial statements.

Sheena & Robert Coupe Superannuation Fund
Operating Statement
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
Income			
Investment Gains			
Realised Capital Gains	8A	4,563.30	(290.84)
Increase in Market Value	8B	36,409.03	269,835.44
Investment Income			
Distributions	7A	20,679.92	13,134.48
Dividends	7B	43,522.54	19,730.03
Interest	7C	0.05	0.16
Investment Fee Rebate	7D	-	348.70
Rent	7E	28,176.48	28,176.48
		<u>133,351.32</u>	<u>330,934.45</u>
Expenses			
Member Payments			
Pensions Paid		65,178.36	43,745.62
Other Expenses			
Accountancy Fee		7,194.00	5,048.00
Auditor Fee		330.00	1,200.00
Bank Fees		120.00	120.00
Filing Fee		56.00	55.00
Legal Fee		-	450.00
Non-Deductible Expense		20,000.00	-
Property Expenses		12,814.81	11,984.95
SMSF Supervisory Levy		259.00	259.00
		<u>105,952.17</u>	<u>62,862.57</u>
Benefits Accrued as a Result of Operations before Income Tax		27,399.15	268,071.88
Income Tax			
Income Tax Expense		(19,732.89)	(8,476.43)
		<u>(19,732.89)</u>	<u>(8,476.43)</u>
Benefits Accrued as a Result of Operations		<u><u>47,132.04</u></u>	<u><u>276,548.31</u></u>

The accompanying notes form part of these financial statements.

Sheena & Robert Coupe Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

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.

Sheena & Robert Coupe Superannuation Fund

Notes to the Financial Statements

As at 30 June 2022

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 7 December 2022 by the directors of the trustee company.

Sheena & Robert Coupe Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

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	1,852,721.36	1,576,173.05
Benefits Accrued during the period	112,310.40	320,293.93
Benefits Paid during the period	(65,178.36)	(43,745.62)
Liability for Accrued Benefits at end of period	1,899,853.40	1,852,721.36

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	1,852,721.36	1,576,173.05
Benefits Accrued during the period	112,310.40	320,293.93
Benefits Paid during the period	(65,178.36)	(43,745.62)
Vested Benefits at end of period	1,899,853.40	1,852,721.36

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 – Direct Property

	Current	Previous
At market value: 27/65 Constitution Ave Campbell ACT 2612	695,000.00	524,272.00
	695,000.00	524,272.00

Note 6B – Managed Investments

	Current	Previous
At market value: Vanguard Index Aust Prop Secs (VAN0012AU)	96,817.04	157,679.80
	96,817.04	157,679.80

Sheena & Robert Coupe Superannuation Fund
Notes to the Financial Statements
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Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
3P Learning Limited..	0.00	1,108.26
Australia and New Zealand Banking Group Limited	116,604.79	148,997.95
BHP Group Limited	59,977.50	70,620.78
Cann Group Limited	137.50	170.00
Commonwealth Bank of Australia Limited	79,805.54	88,185.21
CSL Limited	140,180.26	148,583.99
Fortescue Metals Group Ltd	11,990.52	15,964.56
Imugene Limited	929.88	0.00
Jb Hi-Fi Limited	0.00	3,287.70
Kogan.Com Ltd	656.08	2,732.88
Macquarie Group Limited - Ordinary Fully Paid	117,295.63	111,534.59
National Australia Bank Limited - Ordinary Fully Paid	81,868.71	78,371.58
Pilbara Minerals Limited	8,017.29	0.00
Platinum Asset Management Limited - Ordinary Fully Paid	6,279.66	22,630.19
Ramsay Health Care Limited - Ordinary Fully Paid	68,039.96	58,480.55
Sonic Healthcare Limited - Ordinary Fully Paid	8,780.66	0.00
Telstra Corporation Limited. - Ordinary Fully Paid	17,459.75	17,051.60
Vulcan Energy Resources Limited	7,485.02	6,506.50
Wesfarmers Limited	18,063.21	17,730.00
Westpac Banking Corporation	35,392.50	46,845.15
Wisetech Global Limited	2,876.60	0.00
Woodside Energy Group Ltd	8,342.08	0.00
	790,183.14	838,801.49

Note 6D – Stapled Securities

	Current	Previous
At market value:		
Scentre Group	44.03	46.58
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	21,627.52	21,401.92
	21,671.55	21,448.50

Note 6E – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Anz Etf's S&p 500 High Yield Low Volatility Etf - Exchange Traded Fund Units Full	36,895.33	33,602.55
Betashares Australian Ex-20 Portfolio Diversifier ETF - Exchange Traded Fund Units Fully Paid	48,303.15	54,478.65
Betashares Global Sustainability Leaders ETF - Betashares Global Sustainability Leaders ETF	5,686.66	5,350.63
Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid	29,336.00	34,929.14
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	128,221.25	143,975.24
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	16,038.41	17,542.52
	264,480.80	289,878.73

Sheena & Robert Coupe Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 7A – Distributions

	Current	Previous
Vanguard Index Aust Prop Secs (VAN0012AU)	5,921.97	4,298.57
Scentre Group	1.97	2.43
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	586.56	533.92
Anz Etf S&p 500 High Yield Low Volatility Etf - Exchange Traded Fund Units Full	1,285.36	1,177.01
Betashares Australian Ex-20 Portfolio Diversifier ETF - Exchange Traded Fund Units Fully Paid	1,434.34	1,047.95
Betashares Global Sustainability Leaders ETF - Betashares Global Sustainability Leaders ETF	165.89	290.27
Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid	1,339.47	1,840.63
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	9,591.05	3,568.96
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	353.31	374.74
	20,679.92	13,134.48

Note 7B – Dividends

	Current	Previous
Australia and New Zealand Banking Group Limited	7,516.06	3,175.80
BHP Group Limited	14,770.25	3,003.83
Commonwealth Bank of Australia Limited	3,311.25	2,189.84
CSL Limited	1,569.54	1,468.52
Fortescue Metals Group Ltd	2,031.48	1,265.48
Jb Hi-Fi Limited	175.50	117.00
Kogan.Com Ltd	0.00	69.62
Macquarie Group Limited - Ordinary Fully Paid	4,327.91	2,245.95
National Australia Bank Limited - Ordinary Fully Paid	3,796.03	1,793.40
Platinum Asset Management Limited - Ordinary Fully Paid	913.98	1,060.07
Ramsay Health Care Limited - Ordinary Fully Paid	1,407.44	450.57
Sonic Healthcare Limited - Ordinary Fully Paid	252.70	0.00
Telstra Corporation Limited. - Ordinary Fully Paid	725.60	725.60
Wesfarmers Limited	510.00	549.00
Westpac Banking Corporation	2,196.15	1,615.35
Wisetech Global Limited	3.61	0.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	15.04	0.00
	43,522.54	19,730.03

Note 7C – Interest

	Current	Previous
ANZ E-Trade Acc 1025413(**4997)	0.05	0.16
	0.05	0.16

Note 7D – Investment Fee Rebate

	Current	Previous
Vanguard Index Aust Prop Secs (VAN0012AU)	0.00	348.70
	0.00	348.70

Note 7E – Rent

	Current	Previous
27/65 Constitution Ave Campbell ACT 2612	28,176.48	28,176.48
	28,176.48	28,176.48

Sheena & Robert Coupe Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
Vanguard Index Aust Prop Secs (VAN0012AU)	8,978.92	0.00
Shares in Listed Companies		
3P Learning Limited..	134.45	0.00
Flight Centre Limited - Ordinary Fully Paid	0.00	(82.47)
Jb Hi-Fi Limited	22.21	0.00
Platinum Asset Management Limited - Ordinary Fully Paid	(4,622.68)	0.00
Transurban Group - Rights-Appsclose 08Oct2021 Us Prohibited	50.40	0.00
Units In Listed Unit Trusts		
Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid	0.00	(208.37)
	4,563.30	(290.84)

Sheena & Robert Coupe Superannuation Fund
Notes to the Financial Statements
As at 30 June 2022

Note 8B – Increase in Market Value

	Current	Previous
Direct Property		
27/65 Constitution Ave Campbell ACT 2612	170,728.00	0.00
Managed Investments		
Vanguard Index Aust Prop Secs (VAN0012AU)	(23,910.99)	35,980.24
Shares in Listed Companies		
3P Learning Limited..	(190.66)	190.66
Australia and New Zealand Banking Group Limited	(32,393.16)	50,336.43
BHP Group Limited	(10,643.28)	18,538.50
Cann Group Limited	(32.50)	(225.00)
Commonwealth Bank of Australia Limited	(8,379.67)	26,887.35
CSL Limited	(8,403.73)	(943.01)
Flight Centre Limited - Ordinary Fully Paid	0.00	621.90
Fortescue Metals Group Ltd	(3,974.04)	4,380.94
Imugene Limited	(1,572.17)	0.00
Jb Hi-Fi Limited	124.42	(124.42)
Kogan.Com Ltd	(2,076.80)	(1,329.81)
Macquarie Group Limited - Ordinary Fully Paid	5,761.04	26,972.79
National Australia Bank Limited - Ordinary Fully Paid	3,497.13	23,912.00
Pilbara Minerals Limited	(3,741.84)	0.00
Platinum Asset Management Limited - Ordinary Fully Paid	(8,180.22)	5,438.62
Ramsay Health Care Limited - Ordinary Fully Paid	9,559.41	(3,316.53)
Sonic Healthcare Limited - Ordinary Fully Paid	(1,211.39)	0.00
Telstra Corporation Limited. - Ordinary Fully Paid	408.15	2,857.05
Vulcan Energy Resources Limited	(4,758.62)	(466.77)
Wesfarmers Limited	(5,532.81)	4,281.00
Westpac Banking Corporation	(11,452.65)	14,265.90
Wisetech Global Limited	(1,087.89)	0.00
Woodside Energy Group Ltd	544.96	0.00
Stapled Securities		
Scentre Group	(2.55)	9.69
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	225.60	150.40
Units In Listed Unit Trusts		
Anz Etf S&p 500 High Yield Low Volatility Etf - Exchange Traded Fund Units Full	3,292.78	6,558.57
Betashares Australian Ex-20 Portfolio Diversifier ETF - Exchange Traded Fund Units Fully Paid	(6,175.50)	9,719.70
Betashares Global Sustainability Leaders ETF - Betashares Global Sustainability Leaders ETF	(1,160.75)	870.10
Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid	(5,593.14)	11,658.26
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid	(15,753.99)	28,981.83
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	(1,504.11)	3,629.05
	36,409.03	269,835.44

Sheena & Robert Coupe Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

Operating Statement Profit vs. Provision for Income Tax		2022
		\$
Benefits Accrued as a Result of Operations before Income Tax		27,399.15
<u>ADD:</u>		
Franking Credits		20,019.18
Non-Deductible Expenses		20,000.00
Pension Non-deductible Expenses		20,773.81
Pensions Paid		65,178.36
<u>LESS:</u>		
Increase in Market Value		36,409.03
Realised Capital Gains		4,563.30
Pension Exempt Income		104,351.00
Distributed Capital Gains		7,002.15
Non-Taxable Income		1,041.16
Rounding		3.86
Taxable Income or Loss		0.00

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	0.00	0.00
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		0.00

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	0.00
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	286.29
<u>LESS:</u>	
Franking Credits	20,019.18
Income Tax Expense	(19,732.89)

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	0.00
<u>ADD:</u>	
Excessive Foreign Tax Credit Writeoff	286.29
<u>LESS:</u>	
Franking Credits	20,019.18
Foreign Tax Credits	286.29
Income Tax Payable (Receivable)	(20,019.18)

Sheena & Robert Coupe Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	100.0000%
Pension Exempt % (Expenses)	100.0000%
Assets Segregated For Pensions	No

Sheena & Robert Coupe Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
ANZ E-Trade Acc 1025413(**4997)				1.00	1.00			- %
Westpac Business Cheque Account 892315				1,434.05	1,434.05			0.08%
				1,435.05	1,435.05			0.08%
<u>Listed Securities Market</u>								
Australia and New Zealand Banking Group Limited (ASX:ANZ)	5,293.00000	24.3774	22.0300	129,029.79	116,604.79	(12,425.00)	(9.63)%	6.24%
BHP Group Limited (ASX:BHP)	1,454.00000	27.4469	41.2500	39,907.79	59,977.50	20,069.71	50.29%	3.21%
Cann Group Limited (ASX:CAN)	500.00000	3.5443	0.2750	1,772.15	137.50	(1,634.65)	(92.24)%	0.01%
Commonwealth Bank of Australia Limited (ASX:CBA)	883.00000	32.7882	90.3800	28,951.94	79,805.54	50,853.60	175.65%	4.27%
CSL Limited (ASX:CSL)	521.00000	14.5822	269.0600	7,597.32	140,180.26	132,582.94	1,745.13%	7.50%
Betashares Global Sustainability Leaders ETF - Betashares Global Sustainability Leaders ETF (ASX:ETHI)	538.00000	11.1102	10.5700	5,977.31	5,686.66	(290.65)	(4.86)%	0.30%
Betashares Australian Ex-20 Portfolio Diversifier ETF - Exchange Traded Fund Units Fully Paid (ASX:EX20)	2,685.00000	18.1508	17.9900	48,735.02	48,303.15	(431.87)	(0.89)%	2.58%
Fortescue Metals Group Ltd (ASX:FMG)	684.00000	16.0479	17.5300	10,976.79	11,990.52	1,013.73	9.24%	0.64%
Imugene Limited (ASX:IMU)	5,166.00000	0.4843	0.1800	2,502.05	929.88	(1,572.17)	(62.84)%	0.05%
Kogan.Com Ltd (ASX:KGN)	236.00000	17.2148	2.7800	4,062.69	656.08	(3,406.61)	(83.85)%	0.04%
Macquarie Group Limited - Ordinary Fully Paid (ASX:MQG)	713.00000	79.9127	164.5100	56,977.73	117,295.63	60,317.90	105.86%	6.27%
National Australia Bank Limited - Ordinary Fully Paid (ASX:NAB)	2,989.00000	28.8279	27.3900	86,166.62	81,868.71	(4,297.91)	(4.99)%	4.38%
Pilbara Minerals Limited (ASX:PLS)	3,501.00000	3.3588	2.2900	11,759.13	8,017.29	(3,741.84)	(31.82)%	0.43%
Platinum Asset Management Limited - Ordinary Fully Paid (ASX:PTM)	3,609.00000	7.3578	1.7400	26,554.17	6,279.66	(20,274.51)	(76.35)%	0.34%
Ramsay Health Care Limited - Ordinary Fully Paid (ASX:RHC)	929.00000	37.6670	73.2400	34,992.67	68,039.96	33,047.29	94.44%	3.64%
Scentre Group (ASX:SCG)	17.00000	0.0000	2.5900	0.00	44.03	44.03	0.00%	- %
Sonic Healthcare Limited - Ordinary Fully Paid (ASX:SHL)	266.00000	37.5641	33.0100	9,992.05	8,780.66	(1,211.39)	(12.12)%	0.47%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	1,504.00000	13.9589	14.3800	20,994.19	21,627.52	633.33	3.02%	1.16%

Sheena & Robert Coupe Superannuation Fund

Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
Telstra Corporation Limited. - Ordinary Fully Paid (ASX:TLS)	4,535.00000	4.4505	3.8500	20,183.21	17,459.75	(2,723.46)	(13.49)%	0.93%
Vanguard Australian Property Securities Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VAP)	386.00000	90.3637	76.0000	34,880.37	29,336.00	(5,544.37)	(15.90)%	1.57%
Vanguard Australian Shares Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VAS)	1,531.00000	84.3533	83.7500	129,144.91	128,221.25	(923.66)	(0.72)%	6.86%
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid (ASX:VGS)	181.00000	68.9188	88.6100	12,474.31	16,038.41	3,564.10	28.57%	0.86%
Vulcan Energy Resources Limited (ASX:VUL)	1,381.00000	9.2038	5.4200	12,710.41	7,485.02	(5,225.39)	(41.11)%	0.40%
Westpac Banking Corporation (ASX:WBC)	1,815.00000	22.2036	19.5000	40,299.50	35,392.50	(4,907.00)	(12.18)%	1.89%
Woodside Energy Group Ltd (ASX:WDS)	262.00000	29.7600	31.8400	7,797.12	8,342.08	544.96	6.99%	0.45%
Wesfarmers Limited (ASX:WES)	431.00000	22.5608	41.9100	9,723.72	18,063.21	8,339.49	85.76%	0.97%
Wisetech Global Limited (ASX:WTC)	76.00000	52.1643	37.8500	3,964.49	2,876.60	(1,087.89)	(27.44)%	0.15%
Anz Etf S&p 500 High Yield Low Volatility Etf - Exchange Traded Fund Units Full (ASX:ZYUS)	2,699.00000	10.9301	13.6700	29,500.37	36,895.33	7,394.96	25.07%	1.97%
				827,627.82	1,076,335.49	248,707.67	30.05%	57.57%
<u>Managed Funds Market</u>								
Vanguard Index Aust Prop Secs (VAN0012AU)	107,535.91000	0.9082	0.9003	97,662.82	96,817.04	(845.78)	(0.87)%	5.18%
				97,662.82	96,817.04	(845.78)	(0.87)%	5.18%
<u>Property Direct Market</u>								
27/65 Constitution Ave Campbell ACT 2612	1.00000	583,420.7000	695,000.0000	583,420.70	695,000.00	111,579.30	19.13%	37.17%
				583,420.70	695,000.00	111,579.30	19.13%	37.17%
				1,510,146.39	1,869,587.58	359,441.19	23.80%	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.

Sheena & Robert Coupe Superannuation Fund

Members Summary Report - For the period 1/07/2021 to 30/06/2022

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mr Robert Coupe												
5g / 22 Ross Street WOLLSTONECRAFT NSW 2065												
Pension	507: Coupe, Robert	4,993.19	0.00	0.00	249.57	0.00	53.23	0.00	0.00	0.00	(170.00)	5,125.99
Pension	508: Coupe, Robert	280,905.03	0.00	0.00	14,036.36	0.00	2,991.84	0.00	0.00	0.00	(9,830.00)	288,103.23
Pension	510: Coupe, Robert	23,573.99	0.00	0.00	1,177.96	0.00	251.08	0.00	0.00	0.00	(830.00)	24,173.03
		309,472.21	0.00	0.00	15,463.89	0.00	3,296.15	0.00	0.00	0.00	(10,830.00)	317,402.25
Mrs Sheena Coupe												
5g / 22 Ross Street WOLLSTONECRAFT NSW 2065												
Pension	509: Coupe, Sheena	1,543,249.15	0.00	0.00	77,113.62	0.00	16,436.74	0.00	0.00	0.00	(54,348.36)	1,582,451.15
		1,543,249.15	0.00	0.00	77,113.62	0.00	16,436.74	0.00	0.00	0.00	(54,348.36)	1,582,451.15
		1,852,721.36	0.00	0.00	92,577.51	0.00	19,732.89	0.00	0.00	0.00	(65,178.36)	1,899,853.40

Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member	Number: COUPER0
Mr Robert Coupe	Date of Birth: 10 February 1941 Date Joined Fund: 15 June 1982 Eligible Service Date: 15 June 1982 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 2021	
508: Coupe, Robert	280,905.03
507: Coupe, Robert	4,993.19
510: Coupe, Robert	23,573.99
Total as at 1 Jul 2021	<u>309,472.21</u>

Withdrawal Benefit as at 30 Jun 2022	
508: Coupe, Robert	288,103.23
507: Coupe, Robert	5,125.99
510: Coupe, Robert	24,173.03
Total as at 30 Jun 2022	<u>317,402.25</u>

Your Tax Components

Tax Free	212,098.67
Taxable - Taxed	105,303.58
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	317,402.25

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Sheena Coupe

* Nomination in effect from **25 September 2015**

For Enquiries:

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

Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member Number: COUPER0	Date of Birth: 10 February 1941
Mr Robert Coupe	Date Joined Fund: 15 June 1982
Pension Account	Eligible Service Date: 15 June 1982
508: Coupe, Robert	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2021	280,905.03
<i>Increases to your account:</i>	
Share Of Net Fund Income	14,036.36
Tax on Net Fund Income	2,991.84
<u>Total Increases</u>	<u>17,028.20</u>
<i>Decreases to your account:</i>	
Pension Payments	9,830.00
<u>Total Decreases</u>	<u>9,830.00</u>
Withdrawal Benefit as at 30 Jun 2022	<u>288,103.23</u>

Your Tax Components		
Tax Free	66.6972 %	192,156.71
Taxable - Taxed		95,946.52
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	288,103.23

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Sheena Coupe	
* Nomination in effect from 25 September 2015	

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Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member Number: COUPER0	Date of Birth: 10 February 1941
Mr Robert Coupe	Date Joined Fund: 15 June 1982
Pension Account	Eligible Service Date: 15 June 1982
507: Coupe, Robert	Tax File Number Held: Yes
	Account Start Date: 19 June 2012

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	4,993.19	Tax Free	1.8843 % 96.59
<i>Increases to your account:</i>		Taxable - Taxed	5,029.40
Share Of Net Fund Income	249.57	Taxable - Untaxed	-
Tax on Net Fund Income	53.23	Your Preservation Components	
<u>Total Increases</u>	<u>302.80</u>	Preserved	-
<i>Decreases to your account:</i>		Restricted Non Preserved	-
Pension Payments	170.00	Unrestricted Non Preserved	5,125.99
<u>Total Decreases</u>	<u>170.00</u>	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2022	<u>5,125.99</u>	No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Sheena Coupe	
		* Nomination in effect from 25 September 2015	

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Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member Number: COUPER0	Date of Birth: 10 February 1941
Mr Robert Coupe	Date Joined Fund: 15 June 1982
Pension Account	Eligible Service Date: 15 June 1982
510: Coupe, Robert	Tax File Number Held: Yes
	Account Start Date: 6 July 2012

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	23,573.99	Tax Free	82.0972 % 19,845.37
<i>Increases to your account:</i>		Taxable - Taxed	4,327.66
Share Of Net Fund Income	1,177.96	Taxable - Untaxed	-
Tax on Net Fund Income	251.08	Your Preservation Components	
<u>Total Increases</u>	<u>1,429.04</u>	Preserved	-
<i>Decreases to your account:</i>		Restricted Non Preserved	-
Pension Payments	830.00	Unrestricted Non Preserved	24,173.03
<u>Total Decreases</u>	<u>830.00</u>	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2022	<u>24,173.03</u>	No insurance details have been recorded	

Your Beneficiaries

Binding Beneficiary Nomination*

Sheena Coupe

* Nomination in effect from **25 September 2015**

For Enquiries:

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mail **RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000**

Trustee

The Trustee of the Fund is as follows:

Sheena And Robert Coupe Pty Ltd

The directors of the Trustee company are:

Sheena Coupe and
Robert Coupe

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

.....
Sheena Coupe
Director - Sheena And Robert Coupe Pty Ltd

.....
Robert Coupe
Director - Sheena And Robert Coupe Pty Ltd

Statement Date: 30 June 2022

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Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member	Number: COUPES0
Mrs Sheena Coupe	Date of Birth: 10 November 1945 Date Joined Fund: 15 June 1982 Eligible Service Date: 15 June 1982 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 2021	
509: Coupe, Sheena	1,543,249.15
Total as at 1 Jul 2021	<u><u>1,543,249.15</u></u>

Withdrawal Benefit as at 30 Jun 2022	
509: Coupe, Sheena	1,582,451.15
Total as at 30 Jun 2022	<u><u>1,582,451.15</u></u>

Your Tax Components

Tax Free	489,370.99
Taxable - Taxed	1,093,080.16
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,582,451.15

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Robert Coupe

* Nomination in effect from **25 September 2015**

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Sheena & Robert Coupe Superannuation Fund
(ABN: 59 407 503 703)

Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 5g / 22 Ross Street WOLLSTONECRAFT, NSW 2065
Member Number: COUPES0	Date of Birth: 10 November 1945
Mrs Sheena Coupe	Date Joined Fund: 15 June 1982
Pension Account	Eligible Service Date: 15 June 1982
509: Coupe, Sheena	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2021	1,543,249.15	Tax Free	30.9249 % 489,370.99
<i>Increases to your account:</i>		Taxable - Taxed	1,093,080.16
Share Of Net Fund Income	77,113.62	Taxable - Untaxed	-
Tax on Net Fund Income	16,436.74	Your Preservation Components	
<u>Total Increases</u>	<u>93,550.36</u>	Preserved	-
<i>Decreases to your account:</i>		Restricted Non Preserved	-
Pension Payments	54,348.36	Unrestricted Non Preserved	1,582,451.15
<u>Total Decreases</u>	<u>54,348.36</u>	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2022	<u>1,582,451.15</u>	No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Robert Coupe	
		* Nomination in effect from 25 September 2015	

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Trustee

The Trustee of the Fund is as follows:

Sheena And Robert Coupe Pty Ltd

The directors of the Trustee company are:

Sheena Coupe and
Robert Coupe

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

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Signed on behalf of the Trustee of the Fund

.....
Sheena Coupe
Director - Sheena And Robert Coupe Pty Ltd

.....
Robert Coupe
Director - Sheena And Robert Coupe Pty Ltd

Statement Date: 30 June 2022

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