

Financial Statements and Reports
for the year ended
30 June 2021

Nissen Super Fund

Nissen Super Fund

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Nissen Super Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2	1,062,072	1,045,077
Real Estate Properties (Australian - Residential)	3	675,000	675,000
Shares in Listed Companies (Australian)	4	93,892	33,324
Total Investments		<u>1,830,964</u>	<u>1,753,401</u>
Other Assets			
Unsettled Trades		(25,028)	0
Bank Accounts	5	87,943	52,248
Distributions Receivable		19,152	44,100
Rent Receivable		1,308	2,615
Income Tax Refundable		6,432	10,204
Total Other Assets		<u>89,807</u>	<u>109,167</u>
Total Assets		<u>1,920,771</u>	<u>1,862,568</u>
Less:			
Liabilities			
Limited Recourse Borrowing Arrangements		429,327	463,618
Total Liabilities		<u>429,327</u>	<u>463,618</u>
Net assets available to pay benefits		<u>1,491,444</u>	<u>1,398,950</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Nissen, Kevin - Pension (Account Based Pension 3)		1,491,444	1,398,950
Total Liability for accrued benefits allocated to members' accounts		<u>1,491,444</u>	<u>1,398,950</u>

Nissen Super Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	8	80,130	71,435
Dividends Received	7	978	2,374
Interest Received		210	885
Property Income	9	37,646	37,376
Investment Gains			
Changes in Market Values	10	42,338	(75,708)
Other Income			
Interest Received ATO General Interest Charge		0	153
Total Income		<u>161,302</u>	<u>36,515</u>
Expenses			
Administration Costs		0	3,850
ATO Supervisory Levy		259	518
Auditor's Remuneration		0	990
ASIC Fees		327	320
Depreciation		1,104	1,399
Investment Management Fee		2,273	2,574
Property Expenses - Agents Management Fees		2,405	2,402
Property Expenses - Cleaning		165	0
Property Expenses - Council Rates		2,421	3,385
Property Expenses - Garden and Lawn		165	0
Property Expenses - Insurance Premium		1,774	1,627
Property Expenses - Interest on Loans		23,645	29,243
Property Expenses - Land Tax		3,065	2,952
Property Expenses - Repairs Maintenance		981	1,794
Property Expenses - Water Rates		1,687	1,541
		<u>40,272</u>	<u>52,594</u>
Member Payments			
Pensions Paid		34,970	36,030
Total Expenses		<u>75,241</u>	<u>88,625</u>
Benefits accrued as a result of operations before income tax		<u>86,059</u>	<u>(52,110)</u>
Income Tax Expense	11	(6,432)	(10,204)
Benefits accrued as a result of operations		<u>92,491</u>	<u>(41,906)</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Notes to the Financial Statements

For the year ended 30 June 2021

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2021 \$	2020 \$
AMP Capital Multi - Asset Fund CI A	62,684	50,287
Bentham Adv Global Income Fund	0	56,896
Grant Samuel Epoch Adv Global Shareholder Yield Fund	0	92,486
Magellan Advantage Global Fund	0	53,016
Perennial Value Adv Income Wealth Defender Fund	0	95,115
Legg Mason Martin Currie Adv Real Income Fund	0	89,281
Invesco Adv WS Global Target Returns Fund	0	51,011
Schroder Adv Fixed Income Fund	0	128,620
AMP Capital Adv Corporate Bond	73,437	61,806
AMP Capital Adv Core Infrastructure	75,217	63,425

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Merlon Advantage Aust Share Income Fund	0	103,735
Bentham Professional Global Income Fund - Class X	61,155	0
Epoch Global Equity Shareholder Yield Fund Class B	103,040	0
Invesco WS Global Target Returns Fund CI P	52,002	0
Merlon Aus Share Income Fund – Class X	103,154	0
Investors Mutual Value & Income Fund	123,489	91,498
Magellan Global Fund	48,808	0
Schroder Fixed Income Fund - Client Class	115,497	0
Legg Mason Martine Currie Australian Real Income Fund	94,885	0
Plato Aust Shares Income Fund	148,703	107,901
	<hr/>	<hr/>
	1,062,071	1,045,077

Note 3: Real Estate Properties (Australian - Residential)

	2021 \$	2020 \$
19 Broadwater Street, RUNAWAY BAY	675,000	675,000
	<hr/>	<hr/>
	675,000	675,000

Note 4: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Kogan.com Ltd	21,354	0
National Australia Bank Limited	47,956	33,324
Regis Resources Limited	24,582	0
	<hr/>	<hr/>
	93,892	33,324

Note 6: Guaranteed Benefits

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

Note 7: Dividends

2021

2020

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	\$	\$
National Australia Bank Limited	978	2,374
	<hr/> 978	<hr/> 2,374

Note 8: Trust Distributions

	2021 \$	2020 \$
AMP Capital Wholesale Cash Management Trust	4	0
AMP Capital Multi - Asset Fund CI A	4,272	354
Bentham Professional Global Income Fund - Class X	2,937	0
Bentham Adv Global Income Fund	951	1,820
Epoch Global Equity Shareholder Yield Fund Class B	7,950	0
Magellan Advantage Global Fund	10,438	6,537
Magellan Global Fund	926	0
Merlon Advantage Aust Share Income Fund	3,362	6,803
Legg Mason Martine Currie Australian Real Income Fund	3,796	0
Perennial Value Adv Income Wealth Defender Fund	2,845	11,665
AMP Capital Adv Corporate Bond	1,574	1,476
Schroder Fixed Income Fund - Client Class	1,747	0
Merlon Aus Share Income Fund – Class X	2,087	0
Investors Mutual Value & Income Fund	6,958	7,873
Grant Samuel Epoch Adv Global Shareholder Yield Fund	1,752	9,784
Legg Mason Martin Currie Adv Real Income Fund	964	8,004
Schroder Adv Fixed Income Fund	18,686	8,609
Plato Aust Shares Income Fund	6,282	6,601
AMP Capital Adv Core Infrastructure	2,598	1,875
Invesco Adv WS Global Target Returns Fund	0	33
	<hr/> 80,129	<hr/> 71,434

Note 9: Rental Income

	2021 \$	2020 \$
19 Broadwater Street, RUNAWAY BAY	37,646	37,376
	<hr/> 37,646	<hr/> 37,376

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 10: Changes in Market Values Unrealised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
AMP Capital Adv Core Infrastructure	1,038	(4,465)
AMP Capital Adv Corporate Bond	877	(782)
AMP Capital Multi - Asset Fund CI A	3,825	(1,951)
Bentham Adv Global Income Fund	6,105	(2,297)
Bentham Professional Global Income Fund - Class X	(976)	0
Epoch Global Equity Shareholder Yield Fund Class B	3,526	0
Grant Samuel Epoch Adv Global Shareholder Yield Fund	21,874	(17,914)
Invesco Adv WS Global Target Returns Fund	(793)	361
Invesco WS Global Target Returns Fund CI P	(355)	0
Investors Mutual Value & Income Fund	12,469	(26,289)
Legg Mason Martin Currie Adv Real Income Fund	12,296	(26,110)
Legg Mason Martine Currie Australian Real Income Fund	1,105	0
Magellan Advantage Global Fund	(2,798)	(2,316)
Magellan Global Fund	2,762	0
Merlon Advantage Aust Share Income Fund	10,624	(15,125)
Merlon Aus Share Income Fund – Class X	(633)	0
Perennial Value Adv Income Wealth Defender Fund	19,245	(17,936)
Plato Aust Shares Income Fund	21,281	(16,338)
Schroder Adv Fixed Income Fund	(336)	(3,079)
Schroder Fixed Income Fund - Client Class	(2,548)	0
	108,587	(134,242)
Real Estate Properties (Australian - Residential)		
19 Broadwater Street, RUNAWAY BAY	1,104	69,065
	1,104	69,065
Shares in Listed Companies (Australian)		
Kogan.com Ltd	1,353	0
National Australia Bank Limited	14,632	(10,531)
Regis Resources Limited	(447)	0

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	15,538	(10,531)
Total Unrealised Movement	125,229	(75,708)

Realised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
AMP Capital Wholesale Cash Management Trust	(20)	0
Bentham Adv Global Income Fund	(3,262)	0
Grant Samuel Epoch Adv Global Shareholder Yield Fund	(19,188)	0
Invesco Adv WS Global Target Returns Fund	233	0
Legg Mason Martin Currie Adv Real Income Fund	(11,654)	0
Magellan Advantage Global Fund	(6,078)	0
Merlon Advantage Aust Share Income Fund	(14,915)	0
Perennial Value Adv Income Wealth Defender Fund	(12,899)	0
Schroder Adv Fixed Income Fund	(15,109)	0
	(82,892)	0
Total Realised Movement	(82,892)	0
Changes in Market Values	42,337	(75,708)

Note 11: Income Tax Expense

	2021 \$	2020 \$
The components of tax expense comprise		
Current Tax	(6,432)	(10,204)
Income Tax Expense	(6,432)	(10,204)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	12,909	(7,816)
Less:		
Tax effect of:		
Increase in MV of Investments	18,784	0

Refer to compilation report

Nissen Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Exempt Pension Income	14,096	13,857
Realised Accounting Capital Gains	(12,434)	0
Accounting Trust Distributions	12,020	10,715
Add:		
Tax effect of:		
Decrease in MV of Investments	0	11,356
SMSF Non-Deductible Expenses	6,041	7,889
Pension Payments	5,246	5,404
Franking Credits	965	1,531
Foreign Credits	198	86
Taxable Trust Distributions	4,652	4,653
Distributed Foreign Income	2,457	1,471
Rounding	(2)	(2)
Less credits:		
Franking Credits	6,432	10,204
Current Tax or Refund	<u>(6,432)</u>	<u>(10,204)</u>

Nissen Super Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	86,059.00
Less	
Increase in MV of investments	125,229.00
Exempt current pension income	93,972.00
Realised Accounting Capital Gains	(82,891.00)
Accounting Trust Distributions	80,130.00
	<u>216,440.00</u>
Add	
SMSF non deductible expenses	40,271.00
Pension Payments	34,970.00
Franking Credits	6,432.00
Foreign Credits	1,318.00
Taxable Trust Distributions	31,013.00
Distributed Foreign income	16,379.00
	<u>130,383.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	6,431.53
	<u>(6,431.53)</u>
CURRENT TAX OR REFUND	<u>(6,431.53)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,962.00)
AMOUNT DUE OR REFUNDABLE	<u>(8,134.53)</u>

Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Kevin Nissen
Victor Kilo Pty Ltd
Director

Dated this day of

Nissen Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Nissen Super Fund which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, 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 the Trustee

The Trustee of Nissen 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 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 conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company 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.

Joseph Hoang

of

ProPlus Super Pty Ltd
PO Box 1839
BROADBEACH QLD 4218

Signed:

Dated:

Nissen Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
AMP North - Cash Account		18,408.170000	18,408.17	18,408.17	18,408.17			0.96 %
Cash at Bank - AMP Cash Super Edge		18,531.230000	18,531.23	18,531.23	18,531.23			0.97 %
Cash at Bank - CBA		51,003.200000	51,003.20	51,003.20	51,003.20			2.66 %
			87,942.60		87,942.60		0.00 %	4.58 %
Managed Investments (Australian)								
AMP8292AU AMP Capital Adv Core Infrastructure	73,836.62	1.018700	75,217.36	1.00	73,755.09	1,462.27	1.98 %	3.92 %
AMP7750AU AMP Capital Adv Corporate Bond	73,846.88	0.994450	73,437.03	1.00	73,755.09	(318.06)	(0.43) %	3.83 %
AMP1685AU AMP Capital Multi - Asset Fund CI A	51,127.66	1.226030	62,684.04	1.15	58,790.25	3,893.79	6.62 %	3.27 %
CSI6218AU Bentham Professional Global Income Fund - Class X	61,394.01	0.996100	61,154.57	1.01	62,130.74	(976.17)	(1.57) %	3.19 %
GSF3876AU Epoch Global Equity Shareholder Yield Fund Class B	99,315.60	1.037500	103,039.94	1.00	99,514.23	3,525.71	3.54 %	5.37 %
GTU8275AU Invesco WS Global Target Returns Fund CI P	52,200.84	0.996200	52,002.48	1.00	52,357.44	(354.96)	(0.68) %	2.71 %
IML0005AU Investors Mutual Value & Income Fund	140,089.50	0.881500	123,488.89	0.96	133,881.47	(10,392.58)	(7.76) %	6.44 %
SSB5452AU Legg Mason Martine Currie Australian Real Income Fund	91,604.20	1.035810	94,884.55	1.02	93,779.80	1,104.75	1.18 %	4.94 %
MGE0001AU Magellan Global Fund	18,160.58	2.687600	48,808.37	2.54	46,046.16	2,762.21	6.00 %	2.54 %
HOW1607AU Merlion Aus Share Income Fund - Class X	102,021.91	1.011100	103,154.35	1.02	103,786.89	(632.54)	(0.61) %	5.38 %
WHT0039AU Plato Aust Shares Income Fund	113,142.65	1.314300	148,703.38	1.18	133,881.47	14,821.91	11.07 %	7.75 %
SCH6618AU Schroder Fixed Income Fund - Client Class	118,519.61	0.974500	115,497.36	1.00	118,045.53	(2,548.17)	(2.16) %	6.02 %
			1,062,072.32		1,049,724.16	12,348.16	1.18 %	55.35 %
Real Estate Properties (Australian - Residential)								
19BROADW AT 19 Broadwater Street, RUNAWAY BAY	1.00	675,000.000000	675,000.00	635,727.15	635,727.15	39,272.85	6.18 %	35.18 %

Nissen Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
			675,000.00		635,727.15	39,272.85	6.18 %	35.18 %	
Shares in Listed Companies (Australian)									
KGN.AX	Kogan.com Ltd	1,844.00	11.580000	21,353.52	10.85	20,000.47	1,353.05	6.76 %	1.11 %
NAB.AX	National Australia Bank Limited	1,829.00	26.220000	47,956.38	24.97	45,674.66	2,281.72	5.00 %	2.50 %
RRL.AX	Regis Resources Limited	10,416.00	2.360000	24,581.76	2.40	25,028.35	(446.59)	(1.78) %	1.28 %
			93,891.66		90,703.48	3,188.18	3.51 %	4.89 %	
			1,918,906.58		1,864,097.39	54,809.19	2.94 %	100.00 %	

Nissen Super Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
AMP North - Cash Account	63.61			63.61	0.00	0.00	0.00	63.61			0.00	0.00
Cash at Bank - AMP Cash Super Edge	142.26			142.26	0.00	0.00	0.00	142.26			0.00	0.00
Cash at Bank - CBA	3.67			3.67	0.00	0.00	0.00	3.67			0.00	0.00
	209.54			209.54	0.00	0.00	0.00	209.54			0.00	0.00
Managed Investments (Australian)												
AMP8292AU AMP Capital Adv Core Infrastructure	2,598.12	111.19	25.07	434.89	38.87	1,603.70	191.22	2,404.94		0.00	0.00	423.27
AMP7750AU AMP Capital Adv Corporate Bond	1,573.93			1,168.52	0.00	472.68	0.00	1,641.20		0.00	0.00	(67.27)
AMP1685AU AMP Capital Multi - Asset Fund CI A	4,272.44	401.72	32.91	255.55	265.64	2,167.85	72.33	3,196.00		0.00	472.18	942.23
NML0018AU AMP Capital Wholesale Cash Management Trust	4.46				0.00	0.00	0.00	0.00		0.00	0.00	4.46
AMP2068AU Bentham Adv Global Income Fund	950.55			449.82	0.00	427.59	0.00	877.41		0.00	0.00	73.14
CSI6218AU Bentham Professional Global Income Fund - Class X	2,937.48			600.96	0.00	2,307.78	0.00	2,908.74		0.00	0.00	28.74
GSF3876AU Epoch Global Equity Shareholder Yield Fund Class B	7,950.39	0.04	0.00	0.00	0.29	2,078.20	617.69	2,696.22		0.00	5,873.04	(0.89)
AMP2078AU Grant Samuel Epoch Adv Global Shareholder Yield Fund	1,751.82	13.55	0.00	376.11	20.10	1,354.17	342.74	2,106.67		0.00	0.00	7.99
IML0005AU Investors Mutual Value & Income Fund	6,958.10	1,715.64	396.11	4,289.17	860.07	356.62	6.65	7,624.26		0.00	0.00	200.56
AMP3087AU Legg Mason Martin Currie Adv Real Income Fund	963.81	326.54	0.00	135.90	226.98	72.90	28.03	790.35		0.00	0.00	428.47
SSB5452AU Legg Mason Martine Currie Australian Real Income Fund	3,796.08	457.30	135.05	1,839.56	132.89	289.22	40.24	2,894.26		0.00	90.16	984.79
AMP2080AU Magellan Advantage Global Fund	10,437.65				0.00	0.00	0.00	0.00		0.00	10,220.93	216.72
MGE0001AU Magellan Global Fund	926.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	501.78	424.41
AMP8760AU Merlon Advantage Aust Share Income Fund	3,361.62	0.00		10.12	0.00	0.00	0.00	10.12		0.00	0.00	3,351.50
HOW1607AU Merlon Aus Share Income Fund – Class X	2,087.40	983.88	120.67	4.42	790.25	32.69	2.42	1,934.33		0.00	0.00	945.74
AMP2084AU Perennial Value Adv Income Wealth Defender Fund	2,845.11	306.26	0.00	0.47	989.98	53.17	0.00	1,349.88		0.00	0.00	2,485.21

Nissen Super Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
WHT0039AU Plato Aust Shares Income Fund	6,281.80	5,338.48	229.59	214.88	2,671.35	414.21	16.19	8,884.70		0.00	0.00	84.64
AMP7635AU Schroder Adv Fixed Income Fund	18,686.32	0.01	15.63	6,275.23	10.27	2,497.37	0.48	8,798.99		0.00	540.92	9,357.16
SCH6618AU Schroder Fixed Income Fund - Client Class	1,746.80	12.89	6.71	4,327.94	5.82	2,250.72	0.40	6,604.48		0.00	0.00	(4,851.46)
	80,130.07	9,667.50	961.74	20,383.54	6,012.51	16,378.87	1,318.39	54,722.55	0.00	0.00	17,699.01	15,039.41
Real Estate Properties (Australian - Residential)												
19BROADW AT 19 Broadwater Street, RUNAWAY BAY	37,645.68							37,645.68				
	37,645.68							37,645.68				
Shares in Listed Companies (Australian)												
NAB.AX National Australia Bank Limited	977.70	977.70	0.00		419.02			1,396.72		0.00		
	977.70	977.70	0.00		419.02			1,396.72		0.00		
	118,962.99	10,645.20	961.74	20,593.08	6,431.53	16,378.87	1,318.39	93,974.49	0.00	0.00	17,699.01	15,039.41

Assessable Income (Excl. Capital Gains) **93,974.49**

Net Capital Gain **12,148.51**

Total Assessable Income 106,123.00

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
AMP Capital Multi - Asset Fund CI A												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.91	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	741.91	0.00	0.00
AMP2068AU - Bentham Adv Global Income Fund												
16/07/2020	26/11/2020	1,183.72	1,201.36	1,228.05	26.69	1,199.91	1,199.91	0.00	0.00	0.00	28.14	0.00
15/07/2020	26/11/2020	1,174.88	1,190.62	1,218.88	28.26	1,189.19	1,189.19	0.00	0.00	0.00	29.69	0.00
14/05/2020	26/11/2020	55.00	53.98	57.06	3.08	53.44	53.44	0.00	0.00	0.00	3.62	0.00
15/04/2020	26/11/2020	228.04	221.61	236.58	14.97	219.36	219.36	0.00	0.00	0.00	17.23	0.00
09/04/2020	26/11/2020	103.25	98.11	107.12	9.01	97.09	97.09	0.00	0.00	0.00	10.03	0.00
25/03/2020	26/11/2020	61.30	55.65	63.60	7.95	55.04	55.04	0.00	0.00	0.00	8.55	0.00
20/03/2020	26/11/2020	36.21	34.53	37.57	3.04	34.17	34.17	0.00	0.00	0.00	3.39	0.00
16/03/2020	26/11/2020	64.81	64.79	67.24	2.45	64.15	64.15	0.00	0.00	0.00	3.09	0.00
11/03/2020	26/11/2020	89.04	90.31	92.37	2.06	89.43	89.43	0.00	0.00	0.00	2.95	0.00
06/03/2020	26/11/2020	27.28	28.13	28.30	0.17	27.86	27.86	0.00	0.00	0.00	0.44	0.00
03/03/2020	26/11/2020	43.05	44.42	44.66	0.24	43.99	43.99	0.00	0.00	0.00	0.67	0.00
27/02/2020	26/11/2020	26.82	27.87	27.82	(0.05)	27.60	27.60	0.00	0.00	0.00	0.22	0.00
15/01/2020	26/11/2020	200.97	209.13	208.50	(0.63)	207.14	207.14	0.00	0.00	0.00	1.35	0.00
14/01/2020	26/11/2020	90.29	93.86	93.67	(0.19)	92.97	92.97	0.00	0.00	0.00	0.70	0.00
10/01/2020	26/11/2020	76.83	79.70	79.71	0.01	78.94	78.94	0.00	0.00	0.00	0.77	0.00
16/12/2019	26/11/2020	30.79	31.89	31.94	0.05	31.59	31.59	0.00	0.00	0.00	0.36	0.00
11/11/2019	26/11/2020	39.41	40.65	40.89	0.24	40.26	40.26	0.00	0.00	0.63	0.00	0.00
28/10/2019	26/11/2020	54.81	56.51	56.86	0.35	55.97	55.97	0.00	0.00	0.89	0.00	0.00

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
14/10/2019	26/11/2020	124.38	127.75	129.04	1.29	126.52	126.52	0.00	0.00	2.52	0.00	0.00
26/09/2019	26/11/2020	139.11	144.37	144.32	(0.05)	142.99	142.99	0.00	0.00	1.33	0.00	0.00
17/07/2019	26/11/2020	70.71	73.40	73.36	(0.04)	72.70	72.70	0.00	0.00	0.66	0.00	0.00
16/07/2019	26/11/2020	235.26	244.11	244.07	(0.04)	241.78	241.78	0.00	0.00	2.29	0.00	0.00
15/07/2019	26/11/2020	447.88	463.20	464.65	1.45	458.77	458.77	0.00	0.00	5.88	0.00	0.00
12/07/2019	26/11/2020	946.01	977.99	981.44	3.45	968.64	968.64	0.00	0.00	12.80	0.00	0.00
17/06/2019	26/11/2020	57.24	59.77	59.38	(0.39)	58.97	58.97	0.00	0.00	0.42	0.00	0.00
15/04/2019	26/11/2020	141.99	151.42	147.31	(4.11)	149.43	149.43	0.00	0.00	0.00	0.00	(2.12)
10/04/2019	26/11/2020	198.02	210.89	205.44	(5.45)	208.11	208.11	0.00	0.00	0.00	0.00	(2.68)
09/04/2019	26/11/2020	100.44	106.95	104.20	(2.75)	105.54	105.54	0.00	0.00	0.00	0.00	(1.34)
08/02/2019	26/11/2020	30.60	32.53	31.75	(0.78)	32.10	32.10	0.00	0.00	0.00	0.00	(0.35)
24/01/2019	26/11/2020	203.80	218.43	211.43	(7.00)	215.57	215.57	0.00	0.00	0.00	0.00	(4.14)
17/01/2019	26/11/2020	30.45	32.57	31.59	(0.98)	32.14	32.14	0.00	0.00	0.00	0.00	(0.55)
16/01/2019	26/11/2020	395.90	422.70	410.73	(11.97)	417.15	417.15	0.00	0.00	0.00	0.00	(6.42)
10/01/2019	26/11/2020	112.90	120.59	117.13	(3.46)	119.01	119.01	0.00	0.00	0.00	0.00	(1.88)
12/12/2018	26/11/2020	31.23	33.54	32.40	(1.14)	33.10	33.10	0.00	0.00	0.00	0.00	(0.70)
16/11/2018	26/11/2020	41.09	44.87	42.63	(2.24)	44.29	44.29	0.00	0.00	0.00	0.00	(1.66)
25/10/2018	26/11/2020	52,994.41	58,304.45	54,979.07	(3,325.38)	57,561.15	57,561.15	0.00	0.00	0.00	0.00	(2,582.09)
		59,887.92	65,392.65	62,130.76	(3,261.89)	64,596.06	64,596.06	0.00	0.00	27.42	111.20	(2,603.93)
AMP2078AU - Grant Samuel Epoch Adv Global Shareholder Yield Fund												
16/07/2020	26/11/2020	2,620.74	2,180.72	2,215.81	35.09	2,180.54	2,180.54	0.00	0.00	0.00	35.27	0.00
15/07/2020	26/11/2020	2,598.89	2,161.24	2,197.34	36.10	2,161.06	2,161.06	0.00	0.00	0.00	36.27	0.00

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
14/05/2020	26/11/2020	108.39	97.98	91.64	(6.34)	93.21	93.21	0.00	0.00	0.00	0.00	(1.56)
15/04/2020	26/11/2020	436.92	402.27	369.41	(32.86)	383.03	383.03	0.00	0.00	0.00	0.00	(13.62)
09/04/2020	26/11/2020	191.30	178.08	161.74	(16.34)	169.66	169.66	0.00	0.00	0.00	0.00	(7.91)
25/03/2020	26/11/2020	113.87	101.01	96.28	(4.73)	96.00	96.00	0.00	0.00	0.00	0.28	0.00
20/03/2020	26/11/2020	72.91	62.68	61.64	(1.04)	59.47	59.47	0.00	0.00	0.00	2.18	0.00
16/03/2020	26/11/2020	140.35	117.60	118.66	1.06	111.42	111.42	0.00	0.00	0.00	7.24	0.00
11/03/2020	26/11/2020	177.86	163.93	150.38	(13.55)	156.10	156.10	0.00	0.00	0.00	0.00	(5.72)
06/03/2020	26/11/2020	50.78	51.06	42.93	(8.13)	48.82	48.82	0.00	0.00	0.00	0.00	(5.89)
03/03/2020	26/11/2020	80.46	80.63	68.03	(12.60)	77.09	77.09	0.00	0.00	0.00	0.00	(9.06)
27/02/2020	26/11/2020	49.72	50.59	42.04	(8.55)	48.40	48.40	0.00	0.00	0.00	0.00	(6.36)
15/01/2020	26/11/2020	352.18	379.62	297.76	(81.86)	364.11	364.11	0.00	0.00	0.00	0.00	(66.35)
14/01/2020	26/11/2020	158.45	170.37	133.97	(36.40)	163.39	163.39	0.00	0.00	0.00	0.00	(29.42)
10/01/2020	26/11/2020	135.08	144.68	114.21	(30.47)	138.73	138.73	0.00	0.00	0.00	0.00	(24.52)
16/12/2019	26/11/2020	54.16	57.88	45.79	(12.09)	55.50	55.50	0.00	0.00	0.00	0.00	(9.70)
11/11/2019	26/11/2020	70.28	73.79	59.42	(14.37)	70.70	70.70	0.00	0.00	0.00	0.00	(11.27)
28/10/2019	26/11/2020	98.21	102.57	83.04	(19.53)	98.25	98.25	0.00	0.00	0.00	0.00	(15.21)
14/10/2019	26/11/2020	225.11	231.89	190.33	(41.56)	221.98	221.98	0.00	0.00	0.00	0.00	(31.65)
26/09/2019	26/11/2020	254.56	262.07	215.23	(46.84)	250.86	250.86	0.00	0.00	0.00	0.00	(35.63)
17/07/2019	26/11/2020	134.82	133.23	113.99	(19.24)	127.29	127.29	0.00	0.00	0.00	0.00	(13.30)
16/07/2019	26/11/2020	448.27	443.11	379.01	(64.10)	423.37	423.37	0.00	0.00	0.00	0.00	(44.36)
15/07/2019	26/11/2020	849.13	840.81	717.93	(122.88)	803.42	803.42	0.00	0.00	0.00	0.00	(85.49)
12/07/2019	26/11/2020	1,786.16	1,775.26	1,510.18	(265.08)	1,696.60	1,696.60	0.00	0.00	0.00	0.00	(186.42)
17/06/2019	26/11/2020	98.69	108.49	83.44	(25.05)	103.19	103.19	0.00	0.00	0.00	0.00	(19.75)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
15/04/2019	26/11/2020	257.74	274.85	217.92	(56.93)	261.02	261.02	0.00	0.00	0.00	0.00	(43.10)
10/04/2019	26/11/2020	359.00	382.80	303.53	(79.27)	363.53	363.53	0.00	0.00	0.00	0.00	(60.00)
09/04/2019	26/11/2020	182.29	194.14	154.12	(40.02)	184.36	184.36	0.00	0.00	0.00	0.00	(30.23)
08/02/2019	26/11/2020	58.16	59.05	49.17	(9.88)	55.93	55.93	0.00	0.00	0.00	0.00	(6.75)
24/01/2019	26/11/2020	396.50	396.50	335.24	(61.26)	375.22	375.22	0.00	0.00	0.00	0.00	(39.98)
17/01/2019	26/11/2020	59.89	59.12	50.64	(8.48)	55.91	55.91	0.00	0.00	0.00	0.00	(5.27)
16/01/2019	26/11/2020	779.69	767.29	659.22	(108.07)	725.44	725.44	0.00	0.00	0.00	0.00	(66.22)
10/01/2019	26/11/2020	222.94	218.90	188.49	(30.41)	206.93	206.93	0.00	0.00	0.00	0.00	(18.44)
12/12/2018	26/11/2020	61.37	60.89	51.89	(9.00)	57.60	57.60	0.00	0.00	0.00	0.00	(5.71)
16/11/2018	26/11/2020	81.93	81.45	69.27	(12.18)	77.05	77.05	0.00	0.00	0.00	0.00	(7.78)
25/10/2018	26/11/2020	103,933.27	105,835.25	87,874.54	(17,960.71)	100,256.31	100,256.31	0.00	0.00	0.00	0.00	(12,381.78)
		117,700.07	118,701.80	99,514.23	(19,187.57)	112,721.49	112,721.49	0.00	0.00	0.00	81.24	(13,288.45)
AMP2080AU - Magellan Advantage Global Fund												
16/07/2020	26/11/2020	701.95	957.60	789.04	(168.56)	953.89	953.89	0.00	0.00	0.00	0.00	(164.85)
15/07/2020	26/11/2020	691.07	949.05	776.81	(172.24)	945.39	945.39	0.00	0.00	0.00	0.00	(168.58)
14/05/2020	26/11/2020	28.37	43.03	31.89	(11.14)	42.89	42.89	0.00	0.00	0.00	0.00	(11.00)
15/04/2020	26/11/2020	116.19	176.65	130.61	(46.04)	176.06	176.06	0.00	0.00	0.00	0.00	(45.45)
09/04/2020	26/11/2020	51.33	78.20	57.70	(20.50)	77.94	77.94	0.00	0.00	0.00	0.00	(20.24)
25/03/2020	26/11/2020	29.95	44.36	33.67	(10.69)	44.21	44.21	0.00	0.00	0.00	0.00	(10.54)
20/03/2020	26/11/2020	19.40	27.53	21.81	(5.72)	27.43	27.43	0.00	0.00	0.00	0.00	(5.62)
16/03/2020	26/11/2020	37.42	51.64	42.06	(9.58)	51.45	51.45	0.00	0.00	0.00	0.00	(9.39)
11/03/2020	26/11/2020	49.10	71.98	55.19	(16.79)	71.73	71.73	0.00	0.00	0.00	0.00	(16.54)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
06/03/2020	26/11/2020	14.65	22.42	16.47	(5.95)	22.35	22.35	0.00	0.00	0.00	0.00	(5.88)
03/03/2020	26/11/2020	22.97	35.41	25.82	(9.59)	35.29	35.29	0.00	0.00	0.00	0.00	(9.47)
27/02/2020	26/11/2020	14.44	22.21	16.23	(5.98)	22.14	22.14	0.00	0.00	0.00	0.00	(5.91)
15/01/2020	26/11/2020	105.07	166.70	118.11	(48.59)	166.17	166.17	0.00	0.00	0.00	0.00	(48.06)
14/01/2020	26/11/2020	47.45	74.81	53.34	(21.47)	74.57	74.57	0.00	0.00	0.00	0.00	(21.23)
10/01/2020	26/11/2020	40.54	63.53	45.57	(17.96)	63.32	63.32	0.00	0.00	0.00	0.00	(17.75)
16/12/2019	26/11/2020	16.71	25.42	18.78	(6.64)	25.34	25.34	0.00	0.00	0.00	0.00	(6.55)
11/11/2019	26/11/2020	22.16	32.40	24.91	(7.49)	32.29	32.29	0.00	0.00	0.00	0.00	(7.38)
28/10/2019	26/11/2020	30.82	45.04	34.64	(10.40)	44.88	44.88	0.00	0.00	0.00	0.00	(10.24)
14/10/2019	26/11/2020	69.59	101.83	78.22	(23.61)	101.48	101.48	0.00	0.00	0.00	0.00	(23.25)
26/09/2019	26/11/2020	78.45	115.08	88.18	(26.90)	114.68	114.68	0.00	0.00	0.00	0.00	(26.50)
17/07/2019	26/11/2020	40.78	58.50	45.84	(12.66)	58.29	58.29	0.00	0.00	0.00	0.00	(12.45)
16/07/2019	26/11/2020	135.76	194.58	152.60	(41.98)	193.89	193.89	0.00	0.00	0.00	0.00	(41.29)
15/07/2019	26/11/2020	256.65	369.22	288.49	(80.73)	367.92	367.92	0.00	0.00	0.00	0.00	(79.43)
12/07/2019	26/11/2020	540.95	779.56	608.07	(171.49)	776.82	776.82	0.00	0.00	0.00	0.00	(168.75)
17/06/2019	26/11/2020	33.57	47.64	37.74	(9.90)	47.43	47.43	0.00	0.00	0.00	0.00	(9.69)
15/04/2019	26/11/2020	91.38	120.69	102.72	(17.97)	120.11	120.11	0.00	0.00	0.00	0.00	(17.39)
10/04/2019	26/11/2020	126.92	168.10	142.67	(25.43)	167.30	167.30	0.00	0.00	0.00	0.00	(24.63)
09/04/2019	26/11/2020	64.32	85.25	72.30	(12.95)	84.84	84.84	0.00	0.00	0.00	0.00	(12.54)
08/02/2019	26/11/2020	20.48	25.93	23.02	(2.91)	25.80	25.80	0.00	0.00	0.00	0.00	(2.78)
24/01/2019	26/11/2020	142.27	174.11	159.92	(14.19)	173.21	173.21	0.00	0.00	0.00	0.00	(13.29)
17/01/2019	26/11/2020	21.42	25.96	24.08	(1.88)	25.82	25.82	0.00	0.00	0.00	0.00	(1.75)
16/01/2019	26/11/2020	279.80	336.93	314.51	(22.42)	335.16	335.16	0.00	0.00	0.00	0.00	(20.65)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
10/01/2019	26/11/2020	80.15	96.12	90.09	(6.03)	95.61	95.61	0.00	0.00	0.00	0.00	(5.52)
12/12/2018	26/11/2020	22.09	26.74	24.83	(1.91)	26.60	26.60	0.00	0.00	0.00	0.00	(1.77)
16/11/2018	26/11/2020	29.22	35.77	32.85	(2.92)	35.59	35.59	0.00	0.00	0.00	0.00	(2.74)
25/10/2018	26/11/2020	36,890.41	46,474.56	41,467.39	(5,007.17)	46,241.35	46,241.35	0.00	0.00	0.00	0.00	(4,773.97)
		40,963.80	52,124.55	46,046.17	(6,078.38)	51,869.24	51,869.24	0.00	0.00	0.00	0.00	(5,823.07)
AMP2084AU - Perennial Value Adv Income Wealth Defender Fund												
16/07/2020	26/11/2020	2,661.36	2,180.72	2,282.60	101.88	2,127.10	2,127.10	0.00	0.00	0.00	155.49	0.00
15/07/2020	26/11/2020	2,638.88	2,161.24	2,263.31	102.07	2,108.08	2,108.08	0.00	0.00	0.00	155.24	0.00
14/05/2020	26/11/2020	119.49	97.98	102.48	4.50	95.97	95.97	0.00	0.00	0.00	6.51	0.00
15/04/2020	26/11/2020	484.37	402.27	415.43	13.16	394.13	394.13	0.00	0.00	0.00	21.31	0.00
09/04/2020	26/11/2020	215.07	178.08	184.46	6.38	174.46	174.46	0.00	0.00	0.00	10.00	0.00
25/03/2020	26/11/2020	126.83	101.01	108.78	7.77	98.88	98.88	0.00	0.00	0.00	9.90	0.00
20/03/2020	26/11/2020	80.01	62.68	68.62	5.94	61.33	61.33	0.00	0.00	0.00	7.29	0.00
16/03/2020	26/11/2020	144.47	117.60	123.91	6.31	115.17	115.17	0.00	0.00	0.00	8.74	0.00
11/03/2020	26/11/2020	191.53	163.93	164.27	0.34	160.71	160.71	0.00	0.00	0.00	3.56	0.00
06/03/2020	26/11/2020	57.56	51.06	49.37	(1.69)	50.09	50.09	0.00	0.00	0.00	0.00	(0.72)
03/03/2020	26/11/2020	88.10	80.63	75.56	(5.07)	79.15	79.15	0.00	0.00	0.00	0.00	(3.59)
27/02/2020	26/11/2020	54.34	50.59	46.61	(3.98)	49.68	49.68	0.00	0.00	0.00	0.00	(3.07)
15/01/2020	26/11/2020	383.92	379.62	329.28	(50.34)	373.16	373.16	0.00	0.00	0.00	0.00	(43.88)
14/01/2020	26/11/2020	172.67	170.37	148.10	(22.27)	167.47	167.47	0.00	0.00	0.00	0.00	(19.37)
10/01/2020	26/11/2020	147.23	144.68	126.28	(18.40)	142.20	142.20	0.00	0.00	0.00	0.00	(15.93)
16/12/2019	26/11/2020	58.48	57.88	50.16	(7.72)	56.90	56.90	0.00	0.00	0.00	0.00	(6.74)

Nissen Super Fund

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Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
11/11/2019	26/11/2020	75.26	73.79	64.55	(9.24)	72.52	72.52	0.00	0.00	0.00	0.00	(7.98)
28/10/2019	26/11/2020	105.01	102.57	90.06	(12.51)	100.80	100.80	0.00	0.00	0.00	0.00	(10.74)
14/10/2019	26/11/2020	239.53	231.89	205.44	(26.45)	227.86	227.86	0.00	0.00	0.00	0.00	(22.42)
26/09/2019	26/11/2020	268.38	262.07	230.18	(31.89)	257.56	257.56	0.00	0.00	0.00	0.00	(27.37)
17/07/2019	26/11/2020	138.58	133.23	118.86	(14.37)	130.90	130.90	0.00	0.00	0.00	0.00	(12.04)
16/07/2019	26/11/2020	462.63	443.11	396.79	(46.32)	435.33	435.33	0.00	0.00	0.00	0.00	(38.54)
15/07/2019	26/11/2020	873.75	840.81	749.40	(91.41)	826.12	826.12	0.00	0.00	0.00	0.00	(76.72)
12/07/2019	26/11/2020	1,836.22	1,775.26	1,574.89	(200.37)	1,744.39	1,744.39	0.00	0.00	0.00	0.00	(169.50)
17/06/2019	26/11/2020	109.13	108.49	93.60	(14.89)	107.01	107.01	0.00	0.00	0.00	0.00	(13.41)
15/04/2019	26/11/2020	282.62	274.85	242.40	(32.45)	271.02	271.02	0.00	0.00	0.00	0.00	(28.62)
10/04/2019	26/11/2020	396.31	382.80	339.91	(42.89)	377.42	377.42	0.00	0.00	0.00	0.00	(37.52)
09/04/2019	26/11/2020	200.52	194.14	171.98	(22.16)	191.42	191.42	0.00	0.00	0.00	0.00	(19.44)
08/02/2019	26/11/2020	63.01	59.05	54.04	(5.01)	58.20	58.20	0.00	0.00	0.00	0.00	(4.15)
24/01/2019	26/11/2020	435.24	396.50	373.30	(23.20)	390.60	390.60	0.00	0.00	0.00	0.00	(17.30)
17/01/2019	26/11/2020	65.00	59.12	55.75	(3.37)	58.24	58.24	0.00	0.00	0.00	0.00	(2.49)
16/01/2019	26/11/2020	844.75	767.29	724.53	(42.76)	755.83	755.83	0.00	0.00	0.00	0.00	(31.31)
10/01/2019	26/11/2020	241.56	218.90	207.18	(11.72)	215.62	215.62	0.00	0.00	0.00	0.00	(8.44)
12/12/2018	26/11/2020	63.33	60.89	54.32	(6.57)	60.03	60.03	0.00	0.00	0.00	0.00	(5.71)
16/11/2018	26/11/2020	83.35	81.45	71.49	(9.96)	80.32	80.32	0.00	0.00	0.00	0.00	(8.83)
25/10/2018	26/11/2020	108,951.27	105,835.25	93,445.33	(12,389.92)	104,357.52	104,357.52	0.00	0.00	0.00	0.00	(10,912.19)
		123,359.76	118,701.80	105,803.22	(12,898.58)	116,973.19	116,973.19	0.00	0.00	0.00	378.04	(11,548.02)

AMP3087AU - Legg Mason Martin Currie Adv Real Income Fund

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
16/07/2020	26/11/2020	2,313.91	1,936.97	1,926.87	(10.10)	1,928.17	1,928.17	0.00	0.00	0.00	0.00	(1.29)
15/07/2020	26/11/2020	2,263.06	1,919.66	1,884.53	(35.13)	1,911.05	1,911.05	0.00	0.00	0.00	0.00	(26.52)
14/05/2020	26/11/2020	104.98	87.03	87.42	0.39	85.46	85.46	0.00	0.00	0.00	1.96	0.00
15/04/2020	26/11/2020	417.88	357.30	347.98	(9.32)	351.05	351.05	0.00	0.00	0.00	0.00	(3.06)
09/04/2020	26/11/2020	185.92	158.18	154.82	(3.36)	155.40	155.40	0.00	0.00	0.00	0.00	(0.58)
25/03/2020	26/11/2020	114.36	89.72	95.23	5.51	88.01	88.01	0.00	0.00	0.00	7.22	0.00
20/03/2020	26/11/2020	68.10	55.68	56.71	1.03	54.66	54.66	0.00	0.00	0.00	2.05	0.00
16/03/2020	26/11/2020	122.01	104.46	101.60	(2.86)	102.63	102.63	0.00	0.00	0.00	0.00	(1.03)
11/03/2020	26/11/2020	139.10	145.60	115.83	(29.77)	143.52	143.52	0.00	0.00	0.00	0.00	(27.69)
06/03/2020	26/11/2020	41.28	45.35	34.38	(10.97)	44.73	44.73	0.00	0.00	0.00	0.00	(10.36)
03/03/2020	26/11/2020	63.62	71.62	52.98	(18.64)	70.67	70.67	0.00	0.00	0.00	0.00	(17.69)
27/02/2020	26/11/2020	39.29	44.93	32.72	(12.21)	44.34	44.34	0.00	0.00	0.00	0.00	(11.62)
15/01/2020	26/11/2020	289.22	337.19	240.84	(96.35)	332.86	332.86	0.00	0.00	0.00	0.00	(92.02)
14/01/2020	26/11/2020	130.61	151.32	108.76	(42.56)	149.37	149.37	0.00	0.00	0.00	0.00	(40.60)
10/01/2020	26/11/2020	112.01	128.51	93.27	(35.24)	126.83	126.83	0.00	0.00	0.00	0.00	(33.56)
16/12/2019	26/11/2020	45.46	51.41	37.86	(13.55)	50.73	50.73	0.00	0.00	0.00	0.00	(12.87)
11/11/2019	26/11/2020	57.47	65.54	47.86	(17.68)	64.68	64.68	0.00	0.00	0.00	0.00	(16.82)
28/10/2019	26/11/2020	79.07	91.10	65.84	(25.26)	89.92	89.92	0.00	0.00	0.00	0.00	(24.07)
14/10/2019	26/11/2020	179.82	205.97	149.74	(56.23)	203.28	203.28	0.00	0.00	0.00	0.00	(53.54)
26/09/2019	26/11/2020	204.89	232.78	170.62	(62.16)	229.71	229.71	0.00	0.00	0.00	0.00	(59.10)
17/07/2019	26/11/2020	106.75	118.34	88.89	(29.45)	116.74	116.74	0.00	0.00	0.00	0.00	(27.85)
16/07/2019	26/11/2020	354.08	393.58	294.85	(98.73)	388.28	388.28	0.00	0.00	0.00	0.00	(93.43)
15/07/2019	26/11/2020	676.65	746.83	563.47	(183.36)	736.71	736.71	0.00	0.00	0.00	0.00	(173.24)

Nissen Super Fund

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Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
12/07/2019	26/11/2020	1,412.45	1,576.83	1,176.20	(400.63)	1,555.70	1,555.70	0.00	0.00	0.00	0.00	(379.50)
17/06/2019	26/11/2020	86.37	96.36	71.92	(24.44)	94.61	94.61	0.00	0.00	0.00	0.00	(22.69)
15/04/2019	26/11/2020	230.60	244.13	192.03	(52.10)	239.46	239.46	0.00	0.00	0.00	0.00	(47.43)
10/04/2019	26/11/2020	324.39	340.02	270.13	(69.89)	333.45	333.45	0.00	0.00	0.00	0.00	(63.32)
09/04/2019	26/11/2020	164.12	172.44	136.67	(35.77)	169.12	169.12	0.00	0.00	0.00	0.00	(32.45)
08/02/2019	26/11/2020	51.23	52.45	42.66	(9.79)	51.41	51.41	0.00	0.00	0.00	0.00	(8.75)
24/01/2019	26/11/2020	355.77	352.18	296.26	(55.92)	344.98	344.98	0.00	0.00	0.00	0.00	(48.72)
17/01/2019	26/11/2020	53.28	52.51	44.37	(8.14)	51.43	51.43	0.00	0.00	0.00	0.00	(7.06)
16/01/2019	26/11/2020	689.88	681.53	574.49	(107.04)	667.57	667.57	0.00	0.00	0.00	0.00	(93.08)
10/01/2019	26/11/2020	198.02	194.43	164.90	(29.53)	190.42	190.42	0.00	0.00	0.00	0.00	(25.52)
12/12/2018	26/11/2020	55.29	54.08	46.04	(8.04)	52.96	52.96	0.00	0.00	0.00	0.00	(6.92)
16/11/2018	26/11/2020	76.73	72.35	63.90	(8.45)	70.80	70.80	0.00	0.00	0.00	0.00	(6.90)
25/10/2018	26/11/2020	100,808.96	94,005.36	83,947.14	(10,058.22)	91,965.07	91,965.07	0.00	0.00	0.00	0.00	(8,017.93)
		112,616.63	105,433.74	93,779.78	(11,653.96)	103,255.78	103,255.78	0.00	0.00	0.00	11.23	(9,487.21)
AMP5581AU - Invesco Adv WS Global Target Returns Fund												
16/07/2020	26/11/2020	970.02	957.60	946.84	(10.76)	957.60	957.60	0.00	0.00	0.00	0.00	(10.76)
15/07/2020	26/11/2020	965.08	949.05	942.02	(7.03)	949.05	949.05	0.00	0.00	0.00	0.00	(7.03)
14/05/2020	26/11/2020	42.66	43.03	41.64	(1.39)	43.03	43.03	0.00	0.00	0.00	0.00	(1.39)
15/04/2020	26/11/2020	176.79	176.65	172.57	(4.08)	176.65	176.65	0.00	0.00	0.00	0.00	(4.08)
09/04/2020	26/11/2020	78.70	78.20	76.82	(1.38)	78.20	78.20	0.00	0.00	0.00	0.00	(1.38)
25/03/2020	26/11/2020	44.77	44.36	43.70	(0.66)	44.36	44.36	0.00	0.00	0.00	0.00	(0.66)
20/03/2020	26/11/2020	27.53	27.53	26.87	(0.66)	27.53	27.53	0.00	0.00	0.00	0.00	(0.66)

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Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
16/03/2020	26/11/2020	52.22	51.64	50.97	(0.67)	51.64	51.64	0.00	0.00	0.00	0.00	(0.67)
11/03/2020	26/11/2020	71.12	71.98	69.42	(2.56)	71.98	71.98	0.00	0.00	0.00	0.00	(2.56)
06/03/2020	26/11/2020	21.98	22.42	21.45	(0.97)	22.42	22.42	0.00	0.00	0.00	0.00	(0.96)
03/03/2020	26/11/2020	35.12	35.41	34.28	(1.13)	35.41	35.41	0.00	0.00	0.00	0.00	(1.13)
27/02/2020	26/11/2020	21.85	22.21	21.33	(0.88)	22.21	22.21	0.00	0.00	0.00	0.00	(0.88)
15/01/2020	26/11/2020	165.42	166.70	161.47	(5.23)	166.70	166.70	0.00	0.00	0.00	0.00	(5.23)
14/01/2020	26/11/2020	74.32	74.81	72.54	(2.27)	74.81	74.81	0.00	0.00	0.00	0.00	(2.27)
10/01/2020	26/11/2020	63.29	63.53	61.78	(1.75)	63.53	63.53	0.00	0.00	0.00	0.00	(1.75)
16/12/2019	26/11/2020	25.29	25.42	24.69	(0.73)	25.42	25.42	0.00	0.00	0.00	0.00	(0.73)
11/11/2019	26/11/2020	32.66	32.40	31.88	(0.52)	32.40	32.40	0.00	0.00	0.00	0.00	(0.52)
28/10/2019	26/11/2020	45.61	45.04	44.52	(0.52)	45.04	45.04	0.00	0.00	0.00	0.00	(0.52)
14/10/2019	26/11/2020	102.87	101.83	100.41	(1.42)	101.83	101.83	0.00	0.00	0.00	0.00	(1.42)
26/09/2019	26/11/2020	116.37	115.08	113.59	(1.49)	115.08	115.08	0.00	0.00	0.00	0.00	(1.49)
17/07/2019	26/11/2020	59.43	58.50	58.01	(0.49)	58.50	58.50	0.00	0.00	0.00	0.00	(0.49)
16/07/2019	26/11/2020	197.66	194.58	192.94	(1.64)	194.58	194.58	0.00	0.00	0.00	0.00	(1.64)
15/07/2019	26/11/2020	375.20	369.22	366.24	(2.98)	369.22	369.22	0.00	0.00	0.00	0.00	(2.98)
12/07/2019	26/11/2020	792.46	779.56	773.53	(6.03)	779.55	779.55	0.00	0.00	0.00	0.00	(6.03)
17/06/2019	26/11/2020	47.60	47.64	46.46	(1.18)	47.40	47.40	0.00	0.00	0.00	0.00	(0.93)
15/04/2019	26/11/2020	121.87	120.69	118.96	(1.73)	120.07	120.07	0.00	0.00	0.00	0.00	(1.11)
10/04/2019	26/11/2020	169.29	168.10	165.25	(2.85)	167.23	167.23	0.00	0.00	0.00	0.00	(1.99)
09/04/2019	26/11/2020	85.77	85.25	83.72	(1.53)	84.81	84.81	0.00	0.00	0.00	0.00	(1.09)
08/02/2019	26/11/2020	26.48	25.93	25.85	(0.08)	25.79	25.79	0.00	0.00	0.05	0.00	0.00
24/01/2019	26/11/2020	178.90	174.11	174.63	0.52	173.19	173.19	0.00	0.00	1.43	0.00	0.00

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Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
17/01/2019	26/11/2020	26.71	25.96	26.07	0.11	25.82	25.82	0.00	0.00	0.25	0.00	0.00
16/01/2019	26/11/2020	346.33	336.93	338.06	1.13	335.16	335.16	0.00	0.00	2.90	0.00	0.00
10/01/2019	26/11/2020	99.04	96.12	96.67	0.55	95.61	95.61	0.00	0.00	1.06	0.00	0.00
12/12/2018	26/11/2020	28.11	26.74	27.44	0.70	26.60	26.60	0.00	0.00	0.84	0.00	0.00
16/11/2018	26/11/2020	37.62	35.77	36.72	0.95	35.58	35.58	0.00	0.00	1.14	0.00	0.00
25/10/2018	26/11/2020	47,912.91	46,474.56	46,768.12	293.56	46,229.12	46,229.12	0.00	0.00	539.00	0.00	0.00
		53,639.05	52,124.55	52,357.46	232.91	51,873.12	51,873.12	0.00	0.00	546.67	0.00	(62.35)
AMP7635AU - Schroder Adv Fixed Income Fund												
16/07/2020	26/11/2020	2,383.78	2,446.23	2,153.46	(292.77)	2,275.53	2,275.53	0.00	0.00	0.00	0.00	(122.07)
15/07/2020	26/11/2020	2,362.07	2,424.38	2,133.85	(290.53)	2,255.24	2,255.24	0.00	0.00	0.00	0.00	(121.39)
14/05/2020	26/11/2020	104.19	109.90	94.12	(15.78)	97.29	97.29	0.00	0.00	0.00	0.00	(3.17)
15/04/2020	26/11/2020	431.45	451.23	389.76	(61.47)	399.01	399.01	0.00	0.00	0.00	0.00	(9.24)
09/04/2020	26/11/2020	191.31	199.77	172.83	(26.94)	176.61	176.61	0.00	0.00	0.00	0.00	(3.79)
25/03/2020	26/11/2020	106.57	113.27	96.27	(17.00)	100.37	100.37	0.00	0.00	0.00	0.00	(4.10)
20/03/2020	26/11/2020	66.18	70.31	59.79	(10.52)	62.30	62.30	0.00	0.00	0.00	0.00	(2.51)
16/03/2020	26/11/2020	122.67	131.95	110.82	(21.13)	117.10	117.10	0.00	0.00	0.00	0.00	(6.28)
11/03/2020	26/11/2020	168.20	183.88	151.95	(31.93)	163.52	163.52	0.00	0.00	0.00	0.00	(11.57)
06/03/2020	26/11/2020	52.46	57.28	47.39	(9.89)	50.93	50.93	0.00	0.00	0.00	0.00	(3.54)
03/03/2020	26/11/2020	83.40	90.46	75.34	(15.12)	80.37	80.37	0.00	0.00	0.00	0.00	(5.02)
27/02/2020	26/11/2020	52.43	56.74	47.36	(9.38)	50.39	50.39	0.00	0.00	0.00	0.00	(3.03)
15/01/2020	26/11/2020	401.67	425.82	362.86	(62.96)	377.20	377.20	0.00	0.00	0.00	0.00	(14.34)
14/01/2020	26/11/2020	180.58	191.10	163.13	(27.97)	169.24	169.24	0.00	0.00	0.00	0.00	(6.11)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
10/01/2020	26/11/2020	153.34	162.29	138.52	(23.77)	143.73	143.73	0.00	0.00	0.00	0.00	(5.21)
16/12/2019	26/11/2020	60.84	64.89	54.96	(9.93)	57.53	57.53	0.00	0.00	0.00	0.00	(2.56)
11/11/2019	26/11/2020	78.25	82.80	70.69	(12.11)	73.33	73.33	0.00	0.00	0.00	0.00	(2.64)
28/10/2019	26/11/2020	107.75	115.05	97.34	(17.71)	102.01	102.01	0.00	0.00	0.00	0.00	(4.67)
14/10/2019	26/11/2020	243.21	260.10	219.71	(40.39)	230.66	230.66	0.00	0.00	0.00	0.00	(10.95)
26/09/2019	26/11/2020	273.85	294.00	247.39	(46.61)	260.85	260.85	0.00	0.00	0.00	0.00	(13.46)
17/07/2019	26/11/2020	142.86	149.44	129.06	(20.38)	132.15	132.15	0.00	0.00	0.00	0.00	(3.09)
16/07/2019	26/11/2020	475.52	497.01	429.58	(67.43)	439.45	439.45	0.00	0.00	0.00	0.00	(9.88)
15/07/2019	26/11/2020	904.72	943.22	817.31	(125.91)	833.71	833.71	0.00	0.00	0.00	0.00	(16.40)
12/07/2019	26/11/2020	1,908.22	1,991.38	1,723.85	(267.53)	1,760.40	1,760.40	0.00	0.00	0.00	0.00	(36.56)
17/06/2019	26/11/2020	112.38	121.67	101.52	(20.15)	108.07	108.07	0.00	0.00	0.00	0.00	(6.55)
15/04/2019	26/11/2020	294.08	308.35	265.67	(42.68)	272.75	272.75	0.00	0.00	0.00	0.00	(7.09)
10/04/2019	26/11/2020	408.23	429.41	368.79	(60.62)	380.00	380.00	0.00	0.00	0.00	0.00	(11.21)
09/04/2019	26/11/2020	207.27	217.80	187.24	(30.56)	192.71	192.71	0.00	0.00	0.00	0.00	(5.47)
08/02/2019	26/11/2020	63.57	66.27	57.43	(8.84)	58.58	58.58	0.00	0.00	0.00	0.00	(1.15)
24/01/2019	26/11/2020	431.12	444.76	389.47	(55.29)	392.58	392.58	0.00	0.00	0.00	0.00	(3.11)
17/01/2019	26/11/2020	64.40	66.34	58.18	(8.16)	58.54	58.54	0.00	0.00	0.00	0.00	(0.37)
16/01/2019	26/11/2020	835.55	860.73	754.82	(105.91)	759.59	759.59	0.00	0.00	0.00	0.00	(4.77)
10/01/2019	26/11/2020	238.87	245.55	215.79	(29.76)	216.64	216.64	0.00	0.00	0.00	0.00	(0.85)
12/12/2018	26/11/2020	66.69	68.27	60.25	(8.02)	60.20	60.20	0.00	0.00	0.05	0.00	0.00
16/11/2018	26/11/2020	90.13	91.37	81.42	(9.95)	80.46	80.46	0.00	0.00	0.96	0.00	0.00
25/10/2018	26/11/2020	116,803.44	118,721.36	105,517.89	(13,203.47)	104,583.18	104,583.18	0.00	0.00	934.71	0.00	0.00
		130,671.25	133,154.38	118,045.81	(15,108.57)	117,572.22	117,572.22	0.00	0.00	935.72	0.00	(462.15)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
AMP8760AU - Merlon Advantage Aust Share Income Fund												
16/07/2020	26/11/2020	2,602.48	2,180.72	2,079.76	(100.96)	2,113.56	2,113.56	0.00	0.00	0.00	0.00	(33.80)
15/07/2020	26/11/2020	2,546.05	2,161.24	2,034.66	(126.58)	2,095.54	2,095.54	0.00	0.00	0.00	0.00	(60.88)
14/05/2020	26/11/2020	128.95	97.98	103.05	5.07	94.64	94.64	0.00	0.00	0.00	8.41	0.00
15/04/2020	26/11/2020	511.18	402.27	408.51	6.24	389.03	389.03	0.00	0.00	0.00	19.47	0.00
09/04/2020	26/11/2020	230.48	178.08	184.19	6.11	172.11	172.11	0.00	0.00	0.00	12.07	0.00
25/03/2020	26/11/2020	135.59	101.01	108.36	7.35	97.50	97.50	0.00	0.00	0.00	10.86	0.00
20/03/2020	26/11/2020	85.83	62.68	68.59	5.91	60.46	60.46	0.00	0.00	0.00	8.13	0.00
16/03/2020	26/11/2020	159.90	117.60	127.78	10.18	113.46	113.46	0.00	0.00	0.00	14.32	0.00
11/03/2020	26/11/2020	200.94	163.93	160.58	(3.35)	158.73	158.73	0.00	0.00	0.00	1.85	0.00
06/03/2020	26/11/2020	58.05	51.06	46.39	(4.67)	49.56	49.56	0.00	0.00	0.00	0.00	(3.17)
03/03/2020	26/11/2020	88.49	80.63	70.72	(9.91)	78.34	78.34	0.00	0.00	0.00	0.00	(7.62)
27/02/2020	26/11/2020	53.74	50.59	42.95	(7.64)	49.20	49.20	0.00	0.00	0.00	0.00	(6.25)
15/01/2020	26/11/2020	379.24	379.62	303.07	(76.55)	369.80	369.80	0.00	0.00	0.00	0.00	(66.73)
14/01/2020	26/11/2020	170.33	170.37	136.12	(34.25)	165.96	165.96	0.00	0.00	0.00	0.00	(29.84)
10/01/2020	26/11/2020	144.86	144.68	115.76	(28.92)	140.93	140.93	0.00	0.00	0.00	0.00	(25.17)
16/12/2019	26/11/2020	57.49	57.88	45.94	(11.94)	56.39	56.39	0.00	0.00	0.00	0.00	(10.45)
11/11/2019	26/11/2020	74.90	73.79	59.86	(13.93)	71.85	71.85	0.00	0.00	0.00	0.00	(11.99)
28/10/2019	26/11/2020	105.54	102.57	84.34	(18.23)	99.84	99.84	0.00	0.00	0.00	0.00	(15.50)
14/10/2019	26/11/2020	240.91	231.89	192.52	(39.37)	225.65	225.65	0.00	0.00	0.00	0.00	(33.13)
26/09/2019	26/11/2020	266.76	262.07	213.18	(48.89)	255.16	255.16	0.00	0.00	0.00	0.00	(41.98)
17/07/2019	26/11/2020	136.60	133.23	109.16	(24.07)	129.69	129.69	0.00	0.00	0.00	0.00	(20.53)
16/07/2019	26/11/2020	455.85	443.11	364.29	(78.82)	431.31	431.31	0.00	0.00	0.00	0.00	(67.02)

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
15/07/2019	26/11/2020	863.68	840.81	690.20	(150.61)	818.45	818.45	0.00	0.00	0.00	0.00	(128.24)
12/07/2019	26/11/2020	1,814.60	1,775.26	1,450.13	(325.13)	1,728.27	1,728.27	0.00	0.00	0.00	0.00	(278.15)
17/06/2019	26/11/2020	111.60	108.49	89.18	(19.31)	105.63	105.63	0.00	0.00	0.00	0.00	(16.44)
15/04/2019	26/11/2020	286.30	274.85	228.79	(46.06)	267.50	267.50	0.00	0.00	0.00	0.00	(38.71)
10/04/2019	26/11/2020	402.16	382.80	321.38	(61.42)	372.48	372.48	0.00	0.00	0.00	0.00	(51.10)
09/04/2019	26/11/2020	203.94	194.14	162.98	(31.16)	188.91	188.91	0.00	0.00	0.00	0.00	(25.93)
08/02/2019	26/11/2020	62.87	59.05	50.24	(8.81)	57.44	57.44	0.00	0.00	0.00	0.00	(7.19)
24/01/2019	26/11/2020	426.39	396.50	340.75	(55.75)	385.56	385.56	0.00	0.00	0.00	0.00	(44.81)
17/01/2019	26/11/2020	63.86	59.12	51.03	(8.09)	57.48	57.48	0.00	0.00	0.00	0.00	(6.45)
16/01/2019	26/11/2020	831.71	767.29	664.66	(102.63)	745.95	745.95	0.00	0.00	0.00	0.00	(81.29)
10/01/2019	26/11/2020	238.44	218.90	190.55	(28.35)	212.78	212.78	0.00	0.00	0.00	0.00	(22.23)
12/12/2018	26/11/2020	66.55	60.89	53.18	(7.71)	59.18	59.18	0.00	0.00	0.00	0.00	(6.00)
16/11/2018	26/11/2020	87.78	81.45	70.15	(11.30)	79.20	79.20	0.00	0.00	0.00	0.00	(9.05)
25/10/2018	26/11/2020	115,578.53	105,835.25	92,363.89	(13,471.36)	102,869.06	102,869.06	0.00	0.00	0.00	0.00	(10,505.17)
		129,872.57	118,701.80	103,786.89	(14,914.91)	115,366.60	115,366.60	0.00	0.00	0.00	75.11	(11,654.82)
Epoch Global Equity Shareholder Yield Fund Class B												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,873.04	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,873.04	0.00	0.00
Legg Mason Martine Currie Australian Real Income Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.16	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.16	0.00	0.00
Magellan Advantage Global Fund												

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,713.20	507.73	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,713.20	507.73	0.00
Magellan Global Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	501.78	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	501.78	0.00	0.00
NML0018AU - AMP Capital Wholesale Cash Management Trust												
15/01/2021	26/03/2021	1,547.23	1,583.14	1,582.85	(0.29)	1,583.07	1,583.07	0.00	0.00	0.00	0.00	(0.22)
14/01/2021	26/03/2021	621.72	636.14	636.03	(0.11)	636.11	636.11	0.00	0.00	0.00	0.00	(0.08)
07/12/2020	26/03/2021	66,713.80	68,264.23	68,249.56	(14.67)	68,261.12	68,261.12	0.00	0.00	0.00	0.00	(11.56)
26/11/2020	26/03/2021	983.43	1,006.29	1,006.07	(0.22)	1,006.24	1,006.24	0.00	0.00	0.00	0.00	(0.18)
25/11/2020	26/03/2021	8,466.23	8,662.90	8,661.12	(1.78)	8,662.50	8,662.50	0.00	0.00	0.00	0.00	(1.38)
24/11/2020	26/03/2021	12,896.96	13,196.69	13,193.85	(2.84)	13,196.09	13,196.09	0.00	0.00	0.00	0.00	(2.24)
10/11/2020	26/03/2021	590.12	603.82	603.70	(0.12)	603.79	603.79	0.00	0.00	0.00	0.00	(0.09)
16/10/2020	26/03/2021	1,529.62	1,564.83	1,564.83	0.00	1,564.76	1,564.76	0.00	0.00	0.00	0.07	0.00
15/10/2020	26/03/2021	530.60	542.81	542.81	0.00	542.79	542.79	0.00	0.00	0.00	0.03	0.00
13/10/2020	26/03/2021	384.97	393.83	393.83	0.00	393.81	393.81	0.00	0.00	0.00	0.02	0.00
12/10/2020	26/03/2021	869.42	889.43	889.43	0.00	889.39	889.39	0.00	0.00	0.00	0.04	0.00
10/09/2020	26/03/2021	390.69	399.65	399.68	0.03	399.63	399.63	0.00	0.00	0.00	0.05	0.00
		95,524.79	97,743.76	97,723.76	(20.00)	97,739.30	97,739.30	0.00	0.00	0.00	0.21	(15.75)
Schroder Adv Fixed Income Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540.64	0.28	0.00

Nissen Super Fund

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540.64	0.28	0.00
		864,235.84	862,079.03	779,188.08	(82,890.95)	831,967.00	831,967.00	0.00	0.00	18,970.54	1,165.04	(54,945.75)
		864,235.84	862,079.03	779,188.08	(82,890.95)	831,967.00	831,967.00	0.00	0.00	18,970.54	1,165.04	(54,945.75)

Nissen Super Fund

Members Statement

Kevin Thomas Nissen
 26 Amethyst Court
 CARRARA, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 70
 Tax File Number: Provided
 Date Joined Fund: 08/05/2014
 Service Period Start Date: 19/01/1970
 Date Left Fund:
 Member Code: NISKEV00001A
 Account Start Date: 08/05/2014
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Paul Thomas Nissen
 Vested Benefits
 Total Death Benefit 0
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

Total Benefits

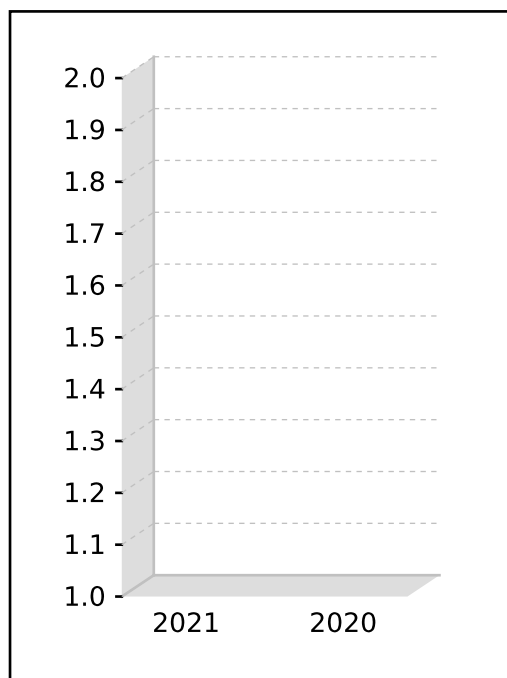
Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		1,440,857
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		1,440,857
Closing balance at 30/06/2021	0	0

Nissen Super Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Kevin Thomas Nissen
Director

Nissen Super Fund

Members Statement

Kevin Thomas Nissen
 26 Amethyst Court
 CARRARA, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 70
 Tax File Number: Provided
 Date Joined Fund: 08/05/2014
 Service Period Start Date: 19/01/1970
 Date Left Fund:
 Member Code: NISKEV00004P
 Account Start Date: 01/07/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries Paul Thomas Nissen
 Vested Benefits 1,491,442
 Total Death Benefit 1,491,442
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

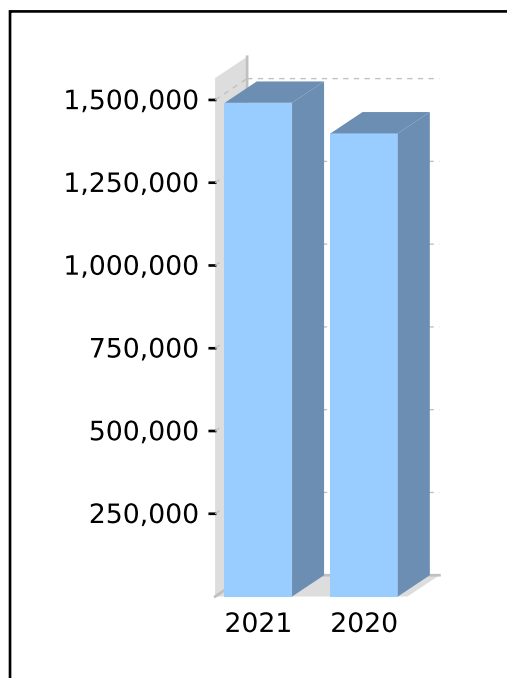
Total Benefits 1,491,442

Preservation Components

Preserved
 Unrestricted Non Preserved 1,491,442
 Restricted Non Preserved

Tax Components

Tax Free (79.72%) 1,188,952
 Taxable 302,490
 Investment Earnings Rate 9%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,398,951	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	127,461	(5,876)
Internal Transfer In		1,440,857
<u>Decreases to Member account during the period</u>		
Pensions Paid	34,970	36,030
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,491,442	1,398,951

Nissen Super Fund

Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Kevin Thomas Nissen
Director

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.
-
- Place in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ 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)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

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

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /
Day / Month / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf 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

Fund account number

Fund account name

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.

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** 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** \$

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.

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** \$

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

Gross interest **C** \$

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

Gross foreign income D1 \$	Net foreign income D \$	Loss <input type="text"/>
-----------------------------------	--------------------------------	---------------------------

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Calculation of assessable contributions	
Assessable employer contributions	
R1 \$	
plus Assessable personal contributions	
R2 \$	
plus **No-TFN-quoted contributions	
R3 \$	
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	
R6 \$	

Assessable contributions	R \$
(R1 plus R2 plus R3 less R6)	

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	
U1 \$	
plus *Net non-arm's length trust distributions	
U2 \$	
plus *Net other non-arm's length income	
U3 \$	

*Other income **S** \$

Code

*Assessable income due to changed tax status of fund **T** \$

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

#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 W \$ (Sum of labels A to U)	Loss <input type="text"/>
--	---------------------------

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME V \$ (W less Y)	Loss <input type="text"/>
--	---------------------------

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 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

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

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (TOTAL ASSESSABLE INCOME *less*
 TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (N *plus* Y)

#This is a mandatory label.

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 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset	
C1 \$	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
C2 \$	C \$
	<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	
D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
D2 \$	D \$
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
D3 \$	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
D4 \$	T3 \$
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
E1 \$	
No-TFN tax offset	
E2 \$	
National rental affordability scheme tax offset	
E3 \$	
Exploration credit tax offset	Refundable tax offsets
E4 \$	E \$
	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit 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 \$
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

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

PAYG instalments raised

K \$

Supervisory levy

L \$

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 \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#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 \$**Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

S1 \$

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

S2 \$

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

S3 \$

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Section H: Assets and liabilities
15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$</p> <p>Australian non-residential real property J2 \$</p> <p>Overseas real property J3 \$</p> <p>Australian shares J4 \$</p> <p>Overseas shares J5 \$</p> <p>Other J6 \$</p> <p>Property count J7</p>	<p>Cash and term deposits E \$</p> <p>Debt securities F \$</p> <p style="padding-left: 100px;">Loans G \$</p> <p style="padding-left: 100px;">Listed shares H \$</p> <p style="padding-left: 100px;">Unlisted shares I \$</p> <p style="padding-left: 100px;">Limited recourse borrowing arrangements J \$</p> <p style="padding-left: 100px;">Non-residential real property K \$</p> <p style="padding-left: 150px;">Residential real property L \$</p> <p style="padding-left: 100px;">Collectables and personal use assets M \$</p> <p style="padding-left: 100px;">Other assets O \$</p>
--	--

15c Other investments

Crypto-Currency **N \$**

15d Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ <small>(Sum of labels A to T)</small>

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 **) \$**

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 \$	
Permissible temporary borrowings	
V2 \$	
Other borrowings	
V3 \$	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$	
Reserve accounts X \$	
Other liabilities Y \$	
TOTAL LIABILITIES Z \$	

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

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

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number