
Financial statements and reports for the year ended
30 June 2021

Piacun Superannuation Fund

Piacun Superannuation Fund

Reports Index

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement of Taxable Income

Trustee Minute / Resolution

Members Summary

Members Statement

Investment Summary

Investment Movement

Investment Income

Realised Capital Gains

Piacun Superannuation Fund
Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	8	19,408.70	18,445.50
Interest Received		25.34	56.69
Investment Gains			
Changes in Market Values	9	57,122.67	(23,692.44)
Contribution Income			
Employer Contributions		14,749.05	6,895.10
Personal Concessional		0.00	15,000.00
Personal Non Concessional		0.00	35,000.00
Total Income		<u>91,305.76</u>	<u>51,704.85</u>
Expenses			
Accountancy Fees		3,867.60	0.00
Administration Costs		55.00	0.00
ATO Supervisory Levy		259.00	0.00
Adviser Fee		4,251.12	5,017.62
		<u>8,432.72</u>	<u>5,017.62</u>
Member Payments			
Pensions Paid		21,137.50	80,137.50
Total Expenses		<u>29,570.22</u>	<u>85,155.12</u>
Benefits accrued as a result of operations before income tax			
		<u>61,735.54</u>	<u>(33,450.27)</u>
Income Tax Expense	10	1,091.81	1,751.48
Benefits accrued as a result of operations		<u>60,643.73</u>	<u>(35,201.75)</u>

Piacun Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2	309,135.19	252,132.52
Shares in Listed Companies (Australian)	3	270.00	150.00
Total Investments		<u>309,405.19</u>	<u>252,282.52</u>
Other Assets			
CBA #4450		3,097.27	7,951.97
Star Portfolio Cash Account		11,761.47	3,961.84
Distributions Receivable		17,818.16	15,434.87
Income Tax Refundable		1,155.03	296.19
Total Other Assets		<u>33,831.93</u>	<u>27,644.87</u>
Total Assets		<u>343,237.12</u>	<u>279,927.39</u>
Less:			
Liabilities			
PAYG Payable		2,666.00	0.00
Total Liabilities		<u>2,666.00</u>	<u>0.00</u>
Net assets available to pay benefits		<u>340,571.12</u>	<u>279,927.39</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Piacun, Mark William - Accumulation		7,443.41	3,900.08
Piacun, Mark William - Pension (ABP 1 2018)		90,401.61	74,341.85
Piacun, Mark William - Pension (Account Based Pension 3)		7,465.20	10,493.37
Piacun, Mark William - Pension (Account Based Pension 4)		29,641.14	24,340.37
Piacun, Mark William - Pension (Account Based Pension 5)		1,089.93	0.00
Piacun, Margaret Ann - Accumulation		6,872.39	49,654.58
Piacun, Margaret Ann - Pension (ABP 1 2018)		117,500.54	95,972.27
Piacun, Margaret Ann - Pension (Account Based Pension 3)		2,483.90	5,018.87
Piacun, Margaret Ann - Pension (Account Based Pension 4)		16,826.82	16,206.00
Piacun, Margaret Ann - Pension (Account Based Pension 6)		60,846.18	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>340,571.12</u>	<u>279,927.39</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 an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2021 \$	2020 \$
Ausbil Australian Active Equity Fund	65,848.05	50,318.17
Aberdeen Emerging Opportunities Fund	12,179.18	10,336.19
Celeste Australian Small Companies Fund	15,518.51	10,783.44
Fidelity Australian Equities Fund	65,146.48	52,611.37
UBS Clarion Global Property Securities Fund	7,285.46	5,437.15
MFS Global Equity Trust	83,864.07	73,804.28

Piacun Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

RARE Infrastructure Value Fund - Hedged	12,023.00	10,704.69
Zurich Wholesale Investments - Global Thematic Share Fund	47,270.44	38,137.23
	309,135.19	252,132.52

Note 3: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Pacific American Coal Limited	270.00	150.00
	270.00	150.00

Note 4: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
CBA #4450	3,097.27	7,951.97
Star Portfolio Cash Account	11,761.47	3,961.84
	14,858.74	11,913.81

Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	279,927.39	315,129.14
Benefits accrued as a result of operations	60,643.05	(35,201.75)
Current year member movements	0.68	0.00
	340,571.12	279,927.39

Note 6: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	340,571.12	279,927.39

Note 7: Guaranteed Benefits

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

Notes to the Financial Statements

For the year ended 30 June 2021

Note 8: Trust Distributions

	2021 \$	2020 \$
Celeste Australian Small Companies Fund	624.24	148.33
Fidelity Australian Equities Fund	2,732.21	3,590.93
Aberdeen Emerging Opportunities Fund	2,076.97	1,502.59
UBS Clarion Global Property Securities Fund	271.74	0.00
Zurich Wholesale Investments - Global Thematic Share Fund	428.02	993.49
MFS Global Equity Trust	9,191.12	8,168.54
RARE Infrastructure Value Fund - Hedged	1,044.28	666.32
Ausbil Australian Active Equity Fund	3,040.12	3,237.28
Colonial First State Aspect Diversified Futures Fund Class A	0.00	138.02
	19,408.70	18,445.50

Note 9: Changes in Market Values**Unrealised Movements in Market Value**

	2021 \$	2020 \$
Managed Investments (Australian)		
AQR Wholesale DELTA Fund - Class 1F	0.00	2,030.97
Aberdeen Emerging Opportunities Fund	1,842.99	(1,634.58)
Ausbil Australian Active Equity Fund	15,529.88	(7,282.07)
Celeste Australian Small Companies Fund	4,735.07	(1,851.28)
Colonial First State Aspect Diversified Futures Fund Class A	0.00	(28.37)
Fidelity Australian Equities Fund	12,535.11	(5,169.05)
MFS Global Equity Trust	10,059.79	(2,378.87)
RARE Infrastructure Value Fund - Hedged	1,318.31	388.45
UBS Clarion Global Property Securities Fund	1,848.31	(4,286.05)
Zurich Wholesale Investments - Global Thematic Share Fund	9,133.21	678.15
	57,002.67	(19,532.70)
Shares in Listed Companies (Australian)		
Pacific American Coal Limited	120.00	(480.00)
	120.00	(480.00)

Notes to the Financial Statements

For the year ended 30 June 2021

Total Unrealised Movement	57,122.67	(20,012.70)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Managed Investments (Australian)		
AQR Wholesale DELTA Fund - Class 1F	0.00	(3,738.43)
Aberdeen Emerging Opportunities Fund	0.00	(149.29)
Celeste Australian Small Companies Fund	0.00	1,355.58
Colonial First State Aspect Diversified Futures Fund Class A	0.00	340.46
RARE Infrastructure Value Fund - Hedged	0.00	(2,949.32)
UBS Clarion Global Property Securities Fund	0.00	1,461.26
	0.00	(3,679.75)
Total Realised Movement	0.00	(3,679.75)
Changes in Market Values	57,122.67	(23,692.45)
Note 10: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	1,092.49	1,751.48
Prior Year Over/Under Provision for Income Tax	(0.68)	0.00
Income Tax Expense	1,091.81	1,751.48
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%	9,260.33	(5,017.54)
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	5,250.00
Increase in MV of Investments	8,568.40	0.00
Exempt Pension Income	2,409.75	2,272.95
Realised Accounting Capital Gains	0.00	(551.96)
Accounting Trust Distributions	2,911.31	2,766.83

Piacun Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	789.82
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	3,001.91
SMSF Non-Deductible Expenses	1,202.10	1,521.15
Pension Payments	3,170.63	12,020.63
Franking Credits	165.04	230.96
Foreign Credits	51.61	38.83
Net Capital Gains	1,768.20	1,316.70
Taxable Trust Distributions	303.38	492.06
Distributed Foreign Income	168.07	217.80
Rounding	(0.15)	(0.11)
Income Tax on Taxable Income or Loss	2,199.75	3,294.75
Less credits:		
Franking Credits	1,100.29	1,539.71
Foreign Credits	6.97	3.56
Current Tax or Refund	<u>1,092.49</u>	<u>1,751.48</u>

Piacun Superannuation Fund Trustees Declaration

Piacun Super Pty Ltd ACN: 632231513

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

The 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.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....
Margaret Ann Piacun
Piacun Super Pty Ltd
Director

.....
Mark William Piacun
Piacun Super Pty Ltd
Director

16 May 2022

Piacun Superannuation Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the Piacun Superannuation 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(s)

The Trustee(s) of Piacun Superannuation 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(s), 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.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 16/05/2022

Piacun Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	61,735.54
Less	
Increase in MV of investments	57,122.67
Exempt current pension income	16,065.00
Accounting Trust Distributions	19,408.70
	<u>92,596.37</u>
Add	
SMSF non deductible expenses	8,014.00
Pension Payments	21,137.50
Franking Credits	1,100.29
Foreign Credits	344.04
Net Capital Gains	11,788.00
Taxable Trust Distributions	2,022.50
Distributed Foreign income	1,120.49
	<u>45,526.82</u>
SMSF Annual Return Rounding	(0.99)
Taxable Income or Loss	<u>14,665.00</u>
Income Tax on Taxable Income or Loss	2,199.75
Less	
Franking Credits	1,100.29
Foreign Credits	6.97
	<u>1,092.49</u>
CURRENT TAX OR REFUND	<u>1,092.49</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,999.00)
AMOUNT DUE OR REFUNDABLE	<u>(2,647.51)</u>

Minutes of a meeting of the Director(s)

held on 16 May 2022 at 32 Jade Drive, Molendinar, Queensland 4214

PRESENT:	Margaret Ann Piacun and Mark William Piacun
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

Minutes of a meeting of the Director(s)

held on 16 May 2022 at 32 Jade Drive, Molendinar, Queensland 4214

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Margaret Ann Piacun

Chairperson

Piacun Superannuation Fund
Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Mark William Piacun (Age: 76)											
PIAMAR00001A - Accumulation											
3,900.08	7,417.60		1,129.94			1,112.64	(8.51)	3,900.08			7,443.41
PIAMAR00003P - ABP 1 2018 - Tax Free: 28.84%											
74,341.85			18,427.26		2,367.50						90,401.61
PIAMAR00141P - Account Based Pension 3 - Tax Free: 0.00%											
10,493.37			1,951.83		4,980.00						7,465.20
PIAMAR00487P - Account Based Pension 4 - Tax Free: 24.42%											
24,340.37			6,030.77		730.00						29,641.14
PIAMAR00826P - Account Based Pension 5 - Tax Free: 0.00%											
		3,900.08	309.85		3,120.00						1,089.93
113,075.67	7,417.60	3,900.08	27,849.65		11,197.50	1,112.64	(8.51)	3,900.08			136,041.29
Margaret Ann Piacun (Age: 74)											
PIAMAR00004A - Accumulation											
49,654.58	7,331.45		635.88			1,099.73	(4.79)	49,654.58			6,872.39
PIAMAR00006P - ABP 1 2018 - Tax Free: 28.66%											
95,972.27			23,928.27		2,400.00						117,500.54

Piacun Superannuation Fund
Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases				Closing Balance		
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out		Insurance Premiums	Member Expenses
PIAMAR00135P - Account Based Pension 3 - Tax Free: 0.00%											
5,018.87			595.03		3,130.00						2,483.90
PIAMAR00492P - Account Based Pension 4 - Tax Free: 2.51%											
16,206.00			3,710.82		3,090.00						16,826.82
PIAMAR00994P - Account Based Pension 6 - Tax Free: 70.49%											
		49,654.58	12,511.60		1,320.00						60,846.18
166,851.72	7,331.45	49,654.58	41,381.60		9,940.00	1,099.73	(4.79)	49,654.58			204,529.83
279,927.39	14,749.05	53,554.66	69,231.25		21,137.50	2,212.37	(13.30)	53,554.66			340,571.12

Piacun Superannuation Fund

Members Statement

Mark William Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 76
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00001A
 Account Start Date: 28/02/1997
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Margaret Ann Piacun
 Vested Benefits 7,443.41
 Total Death Benefit 7,443.41
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 7,443.41

Preservation Components
 Preserved
 Unrestricted Non Preserved 7,443.41
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable 7,443.41

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	3,900.08	25,761.22
<u>Increases to Member account during the period</u>		
Employer Contributions	7,417.60	4,620.80
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,129.94	(22.14)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,112.64	693.12
Income Tax	(8.51)	5.46
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	3,900.08	25,761.22
Closing balance at 30/06/2021	7,443.41	3,900.08

Piacun Superannuation Fund

Members Statement

Mark William Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 76
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00003P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: ABP 1 2018

Nominated Beneficiaries Margaret Ann Piacun
 Vested Benefits 90,401.61
 Total Death Benefit 90,401.61
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 90,401.61

Preservation Components
 Preserved
 Unrestricted Non Preserved 90,401.61
 Restricted Non Preserved

Tax Components
 Tax Free (28.84%) 26,072.92
 Taxable 64,328.69

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	74,341.85	116,511.46
<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	18,427.26	(3,100.86)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,367.50	39,068.75
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	90,401.61	74,341.85

Piacun Superannuation Fund

Members Statement

Mark William Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 76
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00141P
 Account Start Date: 01/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries Margaret Ann Piacun
 Vested Benefits 7,465.20
 Total Death Benefit 7,465.20
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 7,465.20

Preservation Components
 Preserved
 Unrestricted Non Preserved 7,465.20
 Restricted Non Preserved

Tax Components
 Tax Free (0.00%)
 Taxable 7,465.20

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	10,493.37	11,104.12
<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	1,951.83	(310.75)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	4,980.00	300.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	7,465.20	10,493.37

Piacun Superannuation Fund

Members Statement

Mark William Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 76
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00487P
 Account Start Date: 01/07/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 4

Nominated Beneficiaries Margaret Ann Piacun
 Vested Benefits 29,641.14
 Total Death Benefit 29,641.14
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 29,641.14

Preservation Components
 Preserved
 Unrestricted Non Preserved 29,641.14
 Restricted Non Preserved

Tax Components
 Tax Free (24.42%) 7,237.87
 Taxable 22,403.27

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	24,340.37	
<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	6,030.77	(720.85)
Internal Transfer In		25,761.22
<u>Decreases to Member account during the period</u>		
Pensions Paid	730.00	700.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	29,641.14	24,340.37

Piacun Superannuation Fund

Members Statement

Mark William Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 76
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00826P
 Account Start Date: 01/07/2020
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 5

Nominated Beneficiaries Margaret Ann Piacun
 Vested Benefits 1,089.93
 Total Death Benefit 1,089.93
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,089.93

Preservation Components
 Preserved
 Unrestricted Non Preserved 1,089.93
 Restricted Non Preserved

Tax Components
 Tax Free (0.00%)
 Taxable 1,089.93

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		
<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	309.85	
Internal Transfer In	3,900.08	
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,120.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,089.93	0.00

Piacun Superannuation Fund

Members Statement

Margaret Ann Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details		Nominated Beneficiaries	Mark William Piacun
Date of Birth :	Provided	Vested Benefits	6,872.39
Age:	74	Total Death Benefit	6,872.39
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/1997	Previous Salary	0.00
Service Period Start Date:	28/02/1997	Disability Benefit	0.00
Date Left Fund:			
Member Code:	PIAMAR00004A		
Account Start Date:	28/02/1997		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance	
Total Benefits	6,872.39
<u>Preservation Components</u>	
Preserved	3,313.16
Unrestricted Non Preserved	3,559.23
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	6,872.39

Your Detailed Account Summary		
	This Year	Last Year
Opening balance at 01/07/2020	49,654.58	17,186.85
<u>Increases to Member account during the period</u>		
Employer Contributions	7,331.45	2,274.30
Personal Contributions (Concessional)		15,000.00
Personal Contributions (Non Concessional)		35,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	635.88	(23.55)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,099.73	2,591.15
Income Tax	(4.79)	5.02
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	49,654.58	17,186.85
Closing balance at 30/06/2021	6,872.39	49,654.58

Piacun Superannuation Fund

Members Statement

Margaret Ann Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 74
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00006P
 Account Start Date: 01/07/2017
 Account Phase: Retirement Phase
 Account Description: ABP 1 2018

Nominated Beneficiaries Mark William Piacun
 Vested Benefits 117,500.54
 Total Death Benefit 117,500.54
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 117,500.54

Preservation Components
 Preserved
 Unrestricted Non Preserved 117,500.54
 Restricted Non Preserved

Tax Components
 Tax Free (28.66%) 33,670.04
 Taxable 83,830.50

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	95,972.27	139,092.82
<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	23,928.27	(3,851.80)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	2,400.00	39,268.75
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	117,500.54	95,972.27

Piacun Superannuation Fund

Members Statement

Margaret Ann Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details

Date of Birth : Provided
 Age: 74
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date: 28/02/1997
 Date Left Fund:
 Member Code: PIAMAR00135P
 Account Start Date: 01/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries Mark William Piacun
 Vested Benefits 2,483.90
 Total Death Benefit 2,483.90
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 2,483.90

Preservation Components
 Preserved
 Unrestricted Non Preserved 2,483.90
 Restricted Non Preserved

Tax Components
 Tax Free (0.00%)
 Taxable 2,483.90

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	5,018.87	5,472.67
<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	595.03	(153.80)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,130.00	300.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	2,483.90	5,018.87

Piacun Superannuation Fund

Members Statement

Margaret Ann Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details		Nominated Beneficiaries	Mark William Piacun
Date of Birth :	Provided	Vested Benefits	16,826.82
Age:	74	Total Death Benefit	16,826.82
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/1997	Previous Salary	0.00
Service Period Start Date:	28/02/1997	Disability Benefit	0.00
Date Left Fund:			
Member Code:	PIAMAR00492P		
Account Start Date:	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 4		

Your Balance	
Total Benefits	16,826.82
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	16,826.82
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (2.51%)	421.91
Taxable	16,404.91

Your Detailed Account Summary		
	This Year	Last Year
Opening balance at 01/07/2020	16,206.00	
<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	3,710.82	(480.85)
Internal Transfer In		17,186.85
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,090.00	500.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	16,826.82	16,206.00

Piacun Superannuation Fund

Members Statement

Margaret Ann Piacun
 32 Jade Drive
 Nerang, Queensland, 4211, Australia

Your Details		Nominated Beneficiaries	Mark William Piacun
Date of Birth :	Provided	Vested Benefits	60,846.18
Age:	74	Total Death Benefit	60,846.18
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/1997	Previous Salary	0.00
Service Period Start Date:	28/02/1997	Disability Benefit	0.00
Date Left Fund:			
Member Code:	PIAMAR00994P		
Account Start Date:	01/07/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 6		

Your Balance	
Total Benefits	60,846.18
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	60,846.18
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (70.49%)	42,888.96
Taxable	17,957.22

Your Detailed Account Summary		This Year	Last Year
Opening balance at	01/07/2020		
<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		12,511.60	
Internal Transfer In		49,654.58	
<u>Decreases to Member account during the period</u>			
Pensions Paid		1,320.00	
Contributions Tax			
Income Tax			
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2021	60,846.18	0.00

Piacun Superannuation 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									
CBA #4450		3,097.270000	3,097.27	3,097.27	3,097.27			0.96 %	
Star Portfolio Cash Account		11,761.470000	11,761.47	11,761.47	11,761.47			3.63 %	
			14,858.74		14,858.74			4.58 %	
Managed Investments (Australian)									
ETL0032AU	Aberdeen Emerging Opportunities Fund	4,689.53	2.597100	12,179.18	2.38	11,167.18	1,012.00	9.06 %	3.76 %
AAP0103AU	Ausbil Australian Active Equity Fund	15,209.55	4.329388	65,848.05	3.39	51,507.15	14,340.90	27.84 %	20.31 %
FAM0101AU	Celeste Australian Small Companies Fund	3,283.23	4.726600	15,518.51	2.50	8,199.09	7,319.42	89.27 %	4.79 %
FID0008AU	Fidelity Australian Equities Fund	1,611.82	40.418000	65,146.48	29.29	47,204.26	17,942.22	38.01 %	20.09 %
MIA0001AU	MFS Global Equity Trust	34,796.93	2.410100	83,864.07	2.11	73,492.87	10,371.20	14.11 %	25.86 %
TGP0008AU	RARE Infrastructure Value Fund - Hedged	11,143.75	1.078900	12,023.00	1.04	11,623.44	399.56	3.44 %	3.71 %
HML0016AU	UBS Clarion Global Property Securities Fund	3,755.97	1.939700	7,285.46	1.31	4,910.56	2,374.90	48.36 %	2.25 %
ZUR0061AU	Zurich Wholesale Investments - Global Thematic Share Fund	33,079.39	1.429000	47,270.44	1.38	45,547.50	1,722.94	3.78 %	14.58 %
			309,135.19		253,652.05	55,483.14	21.87 %	95.33 %	
Shares in Listed Companies (Australian)									
PAK.AX	Pacific American Coal Limited	15,000.00	0.018000	270.00	6.45	96,812.00	(96,542.00)	(99.72) %	0.08 %
			270.00		96,812.00	(96,542.00)	(99.72) %	0.08 %	
			324,263.93		365,322.79	(41,058.86)	(11.24) %	100.00 %	

Piacun Superannuation Fund

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
CBA #4450		7,951.97		17,857.80		(22,712.50)			3,097.27	3,097.27
Star Portfolio Cash Account		3,961.84		17,050.75		(9,251.12)			11,761.47	11,761.47
		11,913.81		34,908.55		(31,963.62)			14,858.74	14,858.74
Managed Investments (Australian)										
ETL0032AU - Aberdeen Emerging Opportunities Fund	4,689.53	11,167.18						4,689.53	11,167.18	12,179.18
PER0554AU - AQR Wholesale DELTA Fund - Class 1F	0.00	0.00						0.00	0.00	0.00
AAP0103AU - Ausbil Australian Active Equity Fund	15,209.55	51,507.15						15,209.55	51,507.15	65,848.05
BAR0814AU - BlackRock Scientific Aust Equity Fund	0.00	0.00							0.00	
FAM0101AU - Celeste Australian Small Companies Fund	3,283.23	8,199.09						3,283.23	8,199.09	15,518.51
FID0008AU - Fidelity Australian Equities Fund	1,611.82	47,204.26						1,611.82	47,204.26	65,146.48
MIA0001AU - MFS Global Equity Trust	34,796.93	73,492.87						34,796.93	73,492.87	83,864.07
TGP0008AU - RARE Infrastructure Value Fund - Hedged	11,143.75	11,623.44						11,143.75	11,623.44	12,023.00
HML0016AU - UBS Clarion Global Property Securities Fund										

Piacun Superannuation Fund
Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
	3,755.97	4,910.56						3,755.97	4,910.56	7,285.46
ZUR0061AU - Zurich Wholesale Investments - Global Thematic Share Fund	33,079.39	45,547.50						33,079.39	45,547.50	47,270.44
		253,652.05							253,652.05	309,135.19
Shares in Listed Companies (Australian)										
PAK.AX - Pacific American Coal Limited	15,000.00	96,812.00						15,000.00	96,812.00	270.00
		96,812.00							96,812.00	270.00
	362,377.86		34,908.55			(31,963.62)		365,322.79		324,263.93

Piacun Superannuation 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 (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
Star Portfolio Cash Account	25.34			25.34	0.00	0.00	0.00	25.34			0.00	0.00
	25.34			25.34	0.00	0.00	0.00	25.34			0.00	0.00
Managed Investments (Australian)												
ETL0032AU Aberdeen Emerging Opportunities Fund	2,076.97				0.00	0.00	0.00	0.00		0.00	0.00	0.00
AAP0103AU Ausbil Australian Active Equity Fund	3,040.12				0.00	0.00	0.00	0.00		0.00	0.00	0.00
FAM0101AU Celeste Australian Small Companies Fund	624.24				0.00	0.00	0.00	0.00		0.00	0.00	0.00
FID0008AU Fidelity Australian Equities Fund	2,732.21				0.00	0.00	0.00	0.00		0.00	0.00	0.00
MIA0001AU MFS Global Equity Trust	9,191.12	1,435.20	200.17	387.13	1,100.29	1,120.49	344.04	4,587.32		0.00	11,787.86	2.61
TGP0008AU RARE Infrastructure Value Fund - Hedged	1,044.28				0.00	0.00	0.00	0.00		0.00	0.00	0.00
HML0016AU UBS Clarion Global Property Securities Fund	271.74				0.00	0.00	0.00	0.00		0.00	0.00	0.00
ZUR0061AU Zurich Wholesale Investments - Global Thematic Share Fund	428.02				0.00	0.00	0.00	0.00		0.00	0.00	0.00
	19,408.70	1,435.20	200.17	387.13	1,100.29	1,120.49	344.04	4,587.32		0.00	11,787.86	2.61
	19,434.04	1,435.20	200.17	412.47	1,100.29	1,120.49	344.04	4,612.66		0.00	11,787.86	2.61

Assessable Income (Excl. Capital Gains) **4,612.66**

Net Capital Gain **11,787.86**

Total Assessable Income 16,400.52

* 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.

Piacun Superannuation 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)												
MIA0001AU - MFS Global Equity Trust												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,549.91	87.92	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,549.91	87.92	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,549.91	87.92	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,549.91	87.92	0.00