
Financial statements and reports for the year ended
30 June 2021

Works Like Magic Superannuation Fund

Works Like Magic Superannuation Fund

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Investment Summary

Investment Income

Works Like Magic Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	662,000	620,000
Shares in Listed Companies (Australian)	3	14,749	0
Stapled Securities	4	5,123	0
Units in Listed Unit Trusts (Australian)	5	67,140	0
Units in Unlisted Unit Trusts (Australian)	6	43,907	0
Total Investments		<u>792,919</u>	<u>620,000</u>
Other Assets			
Sundry Debtors		5,122	5,122
Investment Cash Account		20,039	108,675
NAB Cash Manager		0	0
St George DIY Super Saver		0	12,557
Commsec Direct Investment Account		10	10,001
Distributions Receivable		3,854	0
BT Panorama		4,089	0
iShares Enhanced Strategic Aggressive Portfolio		3,255	0
Income Tax Refundable		5,333	0
Total Other Assets		<u>41,702</u>	<u>136,355</u>
Total Assets		<u>834,621</u>	<u>756,355</u>
Less:			
Liabilities			
GST Payable		966	1,266
Income Tax Payable		0	1,180
PAYG Payable		3,815	1,571
Rental Bond		4,116	4,116
GST Adjustment		299	(270)
Total Liabilities		<u>9,196</u>	<u>7,863</u>
Net assets available to pay benefits		<u>825,425</u>	<u>748,492</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Pearce, Gary Andrew - Accumulation		448,907	410,340
Pearce, Karyn Lee - Accumulation		376,518	338,152

Works Like Magic Superannuation Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		<u>825,425</u>	<u>748,492</u>

Works Like Magic Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Trust Distributions	11	3,854	0
Interest Received		27	64
Property Income	12	55,335	55,357
Investment Gains			
Changes in Market Values	13	40,571	1,515
Contribution Income			
Employer Contributions		26,123	49,500
Total Income		<u>125,910</u>	<u>106,436</u>
Expenses			
Accountancy Fees		4,958	4,790
Administration Costs		1,118	0
ATO Supervisory Levy		259	259
Bank Charges		0	2
Depreciation		1,269	1,515
Filing Fees		789	789
Property Expenses - Council Rates		4,015	3,910
Property Expenses - Repairs Maintenance		1,169	0
Property Expenses - Body Corporate		15,008	4,861
		<u>28,586</u>	<u>16,126</u>
Member Payments			
Life Insurance Premiums		15,319	13,506
Total Expenses		<u>43,904</u>	<u>29,632</u>
Benefits accrued as a result of operations before income tax			
		<u>82,005</u>	<u>76,804</u>
Income Tax Expense	14	5,070	10,404
Benefits accrued as a result of operations		<u>76,935</u>	<u>66,400</u>

Works Like Magic Superannuation Fund

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.

Works Like Magic Superannuation Fund

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. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. 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: Real Estate Properties (Australian - Non Residential)

	2021 \$	2020 \$
Lot 41, 11-17 Cairns Street Loganholme	662,000	620,000

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

	662,000	620,000
Note 3: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
Aristocrat Leisure Limited	5,257	0
CSL Limited	4,563	0
National Australia Bank Limited	4,929	0
	14,749	0
Note 4: Stapled Securities		
	2021	2020
	\$	\$
Goodman Group	5,123	0
	5,123	0
Note 5: Units in Listed Unit Trusts (Australian)		
	2021	2020
	\$	\$
Ishares Core Composite Bond Etf	3,513	0
Ishares Msci Emerging Markets Etf	3,912	0
Ishares Europe Etf	6,382	0
Ishares Treasury Etf	992	0
Ishares Global High Yield Bond (aud Hedged) Etf	938	0
Ishares S&p 500 Aud Hedged Etf	2,560	0
Ishares Msci Japan Etf	2,732	0
Ishares Msci South Korea Etf	882	0
Ishares Core S&p/asx 200 Etf	20,418	0
Ishares Enhanced Cash Etf	905	0
Ishares Msci Eafe Etf	2,778	0
Ishares S&p 500 Etf	15,464	0
Ishares China Large-cap Etf	1,422	0
Ishares Edge Msci World Minimum Volatility Etf	4,242	0
	67,140	0
Note 6: Units in Unlisted Unit Trusts (Australian)		
	2021	2020
	\$	\$

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Bennelong Australian Equities Fund	6,747	0
BlackRock High Con Aus EQT Fd CI D	6,281	0
Cap Group New Pers Fd Hedged	5,640	0
T. Rowe Price Glob Equity Fd	5,097	0
Fidelity Global Emerging Markets Fd	4,258	0
Greencape Broadcap Fund	6,799	0
Magellan Infra Fund (Unhedged)	4,064	0
Platinum International Health Care	5,020	0
	43,906	0

Note 7: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
BT Panorama	4,089	0
Commsec Direct Investment Account	10	10,001
Investment Cash Account	20,039	108,675
St George DIY Super Saver	0	12,557
iShares Enhanced Strategic Aggressive Portfolio	3,255	0
	27,393	131,233

Note 8: Liability for Accrued Benefits

	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	748,492	682,092
Benefits accrued as a result of operations	76,935	66,399
Current year member movements	0	0
	825,426	748,492

Note 9: 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.

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Vested Benefits	825,426	748,492

Note 10: Guaranteed Benefits

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

Note 11: Trust Distributions

	2021 \$	2020 \$
Ishares Msci Japan Etf	19	0
Platinum International Health Care	713	0
Greencape Broadcap Fund	166	0
Ishares Core Composite Bond Etf	23	0
Fidelity Global Emerging Markets Fd	7	0
Ishares S&p 500 Aud Hedged Etf	460	0
Ishares Msci South Korea Etf	4	0
Ishares Core S&p/asx 200 Etf	138	0
Bennelong Australian Equities Fund	318	0
Ishares Europe Etf	86	0
T. Rowe Price Glob Equity Fd	769	0
Ishares China Large-cap Etf	4	0
Magellan Infra Fund (Unhedged)	89	0
Ishares Global High Yield Bond (aud Hedged) Etf	2	0
Goodman Group	22	0
Ishares S&p 500 Etf	46	0
Cap Group New Pers Fd Hedged	56	0
BlackRock High Con Aus EQT Fd CI D	816	0
Ishares Msci Emerging Markets Etf	26	0
Ishares Treasury Etf	7	0
Ishares Msci Eafe Etf	36	0
Ishares Edge Msci World Minimum Volatility Etf	48	0
	3,855	0

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Note 12: Rental Income

	2021 \$	2020 \$
Lot 41, 11-17 Cairns Street Loganholme	55,335	55,357
	55,335	55,357

Note 13: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Real Estate Properties (Australian - Non Residential)		
Lot 41, 11-17 Cairns Street Loganholme	42,308	1,515
	42,308	1,515
Shares in Listed Companies (Australian)		
Aristocrat Leisure Limited	274	0
CSL Limited	(188)	0
National Australia Bank Limited	(56)	0
	31	0
Stapled Securities		
Goodman Group	130	0
	130	0
Units in Listed Unit Trusts (Australian)		
Ishares China Large-cap Etf	47	0
Ishares Core Composite Bond Etf	(24)	0
Ishares Core S&p/asx 200 Etf	(247)	0
Ishares Edge Msci World Minimum Volatility Etf	51	0
Ishares Enhanced Cash Etf	(2)	0
Ishares Europe Etf	(25)	0
Ishares Global High Yield Bond (aud Hedged) Etf	1	0
Ishares Msci Eafe Etf	(3)	0
Ishares Msci Emerging Markets Etf	81	0
Ishares Msci Japan Etf	19	0
Ishares Msci South Korea Etf	27	0
Ishares S&p 500 Aud Hedged Etf	13	0
Ishares S&p 500 Etf	462	0

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Ishares Treasury Etf	(5)	0
	396	0
Units in Unlisted Unit Trusts (Australian)		
Bennelong Australian Equities Fund	(253)	0
BlackRock High Con Aus EQT Fd Cl D	(719)	0
Cap Group New Pers Fd Hedged	40	0
Fidelity Global Emerging Markets Fd	58	0
Greencape Broadcap Fund	(201)	0
Magellan Infra Fund (Unhedged)	(136)	0
Platinum International Health Care	(580)	0
T. Rowe Price Glob Equity Fd	(503)	0
	(2,293)	0
Total Unrealised Movement	40,571	1,515
Realised Movements in Market Value	2021	2020
	\$	\$
Total Realised Movement	0	0
Changes in Market Values	40,571	1,515
Note 14: Income Tax Expense	2021	2020
The components of tax expense comprise	\$	\$
Current Tax	5,070	10,404
Income Tax Expense	5,070	10,404
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%	12,301	11,521
Less:		
Tax effect of:		
Increase in MV of Investments	6,086	227
Accounting Trust Distributions	578	0

Works Like Magic Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Tax Adjustment - Capital Works Expenditure (D1)	889	889
Add:		
Tax effect of:		
Franking Credits	15	0
Foreign Credits	10	0
Net Capital Gains	323	0
Taxable Trust Distributions	45	0
Distributed Foreign Income	96	0
Rounding	(1)	(1)
Income Tax on Taxable Income or Loss	5,236	10,404
Less credits:		
Franking Credits	100	0
Foreign Credits	66	0
Current Tax or Refund	<u>5,070</u>	<u>10,404</u>

Works Like Magic Superannuation Fund Trustees Declaration

Works Like Magic Pty Ltd ACN: 163288275

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:

.....
Gary Andrew Pearce
Works Like Magic Pty Ltd
Director

.....
Karyn Lee Pearce
Works Like Magic Pty Ltd
Director

08 April 2022

Works Like Magic Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	82,005.00
Less	
Increase in MV of investments	40,571.00
Accounting Trust Distributions	3,854.00
Tax Adjustment - Capital Works Expenditure (D1)	5,928.00
	<hr/> 50,353.00
Add	
Franking Credits	100.00
Foreign Credits	66.00
Net Capital Gains	2,152.00
Taxable Trust Distributions	299.00
Distributed Foreign income	638.00
	<hr/> 3,255.00
SMSF Annual Return Rounding	(1.00)
	<hr/> 34,906.00
Taxable Income or Loss	<hr/> 34,906.00
Income Tax on Taxable Income or Loss	5,235.90
Less	
Franking Credits	99.76
Foreign Credits	66.01
	<hr/> 5,070.13
CURRENT TAX OR REFUND	<hr/> 5,070.13
Supervisory Levy	259.00
Income Tax Instalments Paid	(10,403.00)
	<hr/> (5,073.87)
AMOUNT DUE OR REFUNDABLE	<hr/> (5,073.87)

Works Like Magic 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									
BT Panorama		4,088.860000	4,088.86	4,088.86	4,088.86			0.50 %	
Commsec Direct Investment Account		10.280000	10.28	10.28	10.28			0.00 %	
Investment Cash Account		20,038.970000	20,038.97	20,038.97	20,038.97			2.43 %	
iShares Enhanced Strategic Aggressive Portfolio		3,255.330000	3,255.33	3,255.33	3,255.33			0.40 %	
NAB Cash Manager		0.040000	0.04	0.04	0.04			0.00 %	
St George DIY Super Saver		0.200000	0.20	0.20	0.20			0.00 %	
			27,393.68		27,393.68			3.33 %	
Real Estate Properties (Australian - Non Residential)									
PEA201	Lot 41, 11-17 Cairns Street Loganholme	1.00	662,000.000000	662,000.00	432,772.35	432,772.35	229,227.65	52.97 %	80.41 %
				662,000.00		432,772.35	229,227.65	52.97 %	80.41 %
Shares in Listed Companies (Australian)									
ALL.AX	Aristocrat Leisure Limited	122.00	43.090000	5,256.98	40.84	4,982.78	274.20	5.50 %	0.64 %
CSL.AX	CSL Limited	16.00	285.190000	4,563.04	296.92	4,750.67	(187.63)	(3.95) %	0.55 %
NAB.AX	National Australia Bank Limited	188.00	26.220000	4,929.36	26.52	4,984.96	(55.60)	(1.12) %	0.60 %
				14,749.38		14,718.41	30.97	0.21 %	1.79 %
Stapled Securities									
GMG.AX	Goodman Group	242.00	21.170000	5,123.14	20.63	4,992.86	130.28	2.61 %	0.62 %
				5,123.14		4,992.86	130.28	2.61 %	0.62 %
Units in Listed Unit Trusts (Australian)									
IZZ.AX	Ishares China Large-cap Etf	23.00	61.830000	1,422.09	59.79	1,375.16	46.93	3.41 %	0.17 %
IAF.AX	Ishares Core Composite Bond Etf	31.00	113.320000	3,512.92	114.08	3,536.63	(23.71)	(0.67) %	0.43 %
IOZ.AX	Ishares Core S&p/asx 200 Etf	677.00	30.160000	20,418.32	30.52	20,665.32	(247.00)	(1.20) %	2.48 %
WVOL.AX	Ishares Edge Msci World Minimum Volatility Etf	123.00	34.490000	4,242.27	34.08	4,191.68	50.59	1.21 %	0.52 %
ISEC.AX	Ishares Enhanced Cash Etf	9.00	100.510000	904.59	100.71	906.38	(1.79)	(0.20) %	0.11 %
IEU.AX	Ishares Europe Etf	88.00	72.520000	6,381.76	72.81	6,406.97	(25.21)	(0.39) %	0.78 %

Works Like Magic 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%	
IHHY.AX	Ishares Global High Yield Bond (aud Hedged) Etf	9.00	104.210000	937.89	104.15	937.38	0.51	0.05 %	0.11 %
IVE.AX	Ishares Msci Eafe Etf	26.00	106.840000	2,777.84	106.94	2,780.50	(2.66)	(0.10) %	0.34 %
IEM.AX	Ishares Msci Emerging Markets Etf	53.00	73.820000	3,912.46	72.29	3,831.36	81.10	2.12 %	0.48 %
IJP.AX	Ishares Msci Japan Etf	30.00	91.060000	2,731.80	90.41	2,712.40	19.40	0.72 %	0.33 %
IKO.AX	Ishares Msci South Korea Etf	7.00	126.070000	882.49	122.16	855.12	27.37	3.20 %	0.11 %
IHV.V.AX	Ishares S&p 500 Aud Hedged Etf	5.00	512.000000	2,560.00	509.43	2,547.15	12.85	0.50 %	0.31 %
IVV.AX	Ishares S&p 500 Etf	27.00	572.740000	15,463.98	555.62	15,001.65	462.33	3.08 %	1.88 %
IGB.AX	Ishares Treasury Etf	9.00	110.220000	991.98	110.79	997.10	(5.12)	(0.51) %	0.12 %
			67,140.39			66,744.80	395.59	0.59 %	8.16 %
Units in Unlisted Unit Trusts (Australian)									
BFL0001AU	Bennelong Australian Equities Fund	2,230.58	3.167100	7,064.46	3.14	7,000.00	64.46	0.92 %	0.86 %
BLK0012AU	BlackRock High Con Aus EQT Fd Cl D	4,795.70	1.479436	7,094.93	1.46	7,000.00	94.93	1.36 %	0.86 %
CIM0008AU	Cap Group New Pers Fd Hedged	2,820.59	2.019500	5,696.18	1.99	5,600.00	96.18	1.72 %	0.69 %
FID0031AU	Fidelity Global Emerging Markets Fd	180.12	23.675600	4,264.54	23.32	4,200.00	64.54	1.54 %	0.52 %
HOW0034AU	Greencape Broadcap Fund	3,797.54	1.834100	6,965.06	1.84	7,000.00	(34.94)	(0.50) %	0.85 %
MGE0006AU	Magellan Infra Fund (Unhedged)	2,340.09	1.774400	4,152.26	1.79	4,200.00	(47.74)	(1.14) %	0.50 %
PLA0005AU	Platinum International Health Care	1,903.08	3.012200	5,732.46	2.94	5,600.00	132.46	2.37 %	0.70 %
ETL0071AU	T. Rowe Price Glob Equity Fd	2,762.57	2.122800	5,864.38	2.03	5,600.00	264.38	4.72 %	0.71 %
			46,834.27			46,200.00	634.27	1.37 %	5.69 %
			823,240.86			592,822.10	230,418.76	38.87 %	100.00 %

Works Like Magic 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
Cash at Bank												
BT Panorama	0.14			0.14				0.14				
Commsec Direct Investment Account	9.25			9.25				9.25				
Investment Cash Account	11.60			11.60				11.60				
iShares Enhanced Strategic Aggressive Portfolio	0.13			0.13				0.13				
St George DIY Super Saver	5.39			5.39				5.39				
	26.51	0.00	0.00	26.51	0.00	0.00	0.00	26.51	0.00	0.00	0.00	0.00
Real Estate Properties (Australian - Non Residential)												
PEA201 Lot 41, 11-17 Cairns Street Loganholme	55,334.70							55,334.70				
	55,334.70	0.00	0.00	0.00	0.00	0.00	0.00	55,334.70	0.00	0.00	0.00	0.00
Stapled Securities												
GMG.AX Goodman Group	21.78										10.76	11.02
	21.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.76	11.02
Units in Listed Unit Trusts (Australian)												
IZZ.AX Ishares China Large-cap Etf	3.78						3.77	0.67	4.44		0.02	
IAF.AX Ishares Core Composite Bond Etf	22.66			21.36			1.29		22.65			
IOZ.AX Ishares Core S&p/asx 200 Etf	137.80	98.24	13.03	20.23	43.04	3.97	0.13		178.64		3.77	-1.42
WVOL.AX Ishares Edge Msci World Minimum Volatility Etf	47.76	3.67	0.30	0.24	1.78	42.32	6.28		54.59		1.28	-0.04
ISEC.AX Ishares Enhanced Cash Etf	0.12			0.08		0.04			0.12			
IEU.AX Ishares Europe Etf	86.42					86.42	15.05		101.47			
IHHY.AX Ishares Global High Yield Bond (aud Hedged) Etf	2.12					2.12			2.12			
IVE.AX Ishares Msci Eafe Etf	35.61					32.86	5.87		38.73		2.75	
IEM.AX Ishares Msci Emerging Markets Etf	26.18					20.51	3.63		24.14		5.68	
IJP.AX Ishares Msci Japan Etf	18.68					17.68	3.14		20.82		1.00	
IKO.AX Ishares Msci South Korea Etf	4.37					3.43	0.59		4.02		0.94	
IHV.V.AX Ishares S&p 500 Aud Hedged Etf	459.94					348.58	5.53		354.11		111.36	

Works Like Magic 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
IVV.AX Ishares S&p 500 Etf	46.31					43.72	7.80	51.52			2.59	
IGB.AX Ishares Treasury Etf	6.80			6.81				6.81				
	898.55	101.91	13.33	48.72	44.82	606.71	48.69	864.18	0.00	0.00	129.39	-1.46
Units in Unlisted Unit Trusts (Australian)												
BFL0001AU Bennelong Australian Equities Fund	317.91	39.48	9.67	0.22	19.45	6.81	1.81	77.44			261.73	
BLK0012AU BlackRock High Con Aus EQT Fd CI D	815.75	41.09	10.42	2.74	19.22	0.83	0.04	74.34			756.18	4.49
CIM0008AU Cap Group New Pers Fd Hedged	55.73					4.47		4.47			51.26	
FID0031AU Fidelity Global Emerging Markets Fd	6.70					6.70	6.50	13.20				
HOW0034AU Greencape Broadcap Fund	166.18	21.11	3.93	4.53	15.56	2.21	0.52	47.86			133.33	1.07
MGE0006AU Magellan Infra Fund (Unhedged)	88.69	0.08	0.12	1.33	0.71	9.80	6.16	18.20				77.36
PLA0005AU Platinum International Health Care	713.24										713.24	
ETL0071AU T. Rowe Price Glob Equity Fd	769.25						2.29	2.29			769.25	
	2,933.45	101.76	24.14	8.82	54.94	30.82	17.32	237.80	0.00	0.00	2,684.99	82.92
	59,214.99	203.67	37.47	84.05	99.76	637.53	66.01	56,463.19	0.00	0.00	2,825.14	92.48

Assessable Income (Excl. Capital Gains) **56,463.19**

Net Capital Gain **2,152.18**

Total Assessable Income 58,615.37

*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. Includes foreign credits from foreign capital gains.