

Brayan Superannuation Fund

ABN 42 360 272 451

Financial Statement For the year ended 30 June 2021

Brayan Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Derivative Investments	6A	210.00	-
Managed Investments	6B	151,472.40	24,064.58
Shares in Listed Companies	6C	2,162,202.22	4,543,608.55
Stapled Securities	6D	53,835.00	49,522.50
Units In Listed Unit Trusts	6E	286,824.50	183,260.50
Other Assets			
Cash At Bank		69,487.59	275,191.24
Receivables		30,424.83	7,495.48
Total Assets		2,754,456.54	5,083,142.85
Liabilities			
Other Creditors and Accruals		-	550.00
Income Tax Payable		3,682.86	1,424.29
Other Taxes Payable		2,834.00	2,468.00
Total Liabilities		6,516.86	4,442.29
Net Assets Available to Pay Benefits		2,747,939.68	5,078,700.56
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Mark Brayan		1,991,823.24	3,704,665.16
Mrs Melissa Brayan		756,116.44	1,374,035.40
Total Liability for Accrued Benefits		2,747,939.68	5,078,700.56

The accompanying notes form part of these financial statements.

Brayan Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Employer		24,999.96	25,000.04
Member		25,000.00	325,000.00
Investment Gains			
Realised Capital Gains	8A	3,072.39	-
Investment Income			
Distributions	7A	52,180.58	10,224.98
Dividends	7B	22,148.25	17,248.62
Foreign Income	7C	-	808.63
Interest	7D	326.72	3,891.33
		127,727.90	382,173.60
Expenses			
Member Payments			
Lump Sums Paid		3,750.00	-
Contribution Surcharge		-	3,749.95
Other Expenses			
Accountancy Fee		3,607.00	2,787.00
Auditor Fee		1,200.00	1,195.00
Bank Fees		120.00	120.00
Interest Paid		0.01	-
Investment Management Fee		4,620.23	3,448.07
Legal Fee		450.00	-
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8B	2,433,241.29	(728,898.01)
		2,447,247.53	(717,338.99)
Benefits Accrued as a Result of Operations before Income Tax		(2,319,519.63)	1,099,512.59
Income Tax			
Income Tax Expense		11,241.25	6,713.54
		11,241.25	6,713.54
Benefits Accrued as a Result of Operations		(2,330,760.88)	1,092,799.05

The accompanying notes form part of these financial statements.

This document was digitally signed by Mark Brayan (25/03/2022 4:35:28pm +11:00 GMT) and Melissa Brayan (21/03/2022 3:22:02pm +11:00 GMT)

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Brayan Superannuation Fund

Notes to the Financial Statements

As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	5,078,700.56	3,985,901.51
Benefits Accrued during the period	(2,327,010.88)	1,092,799.05
Benefits Paid during the period	(3,750.00)	0.00
Liability for Accrued Benefits at end of period	2,747,939.68	5,078,700.56

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	5,078,700.56	3,985,901.51
Benefits Accrued during the period	(2,327,010.88)	1,092,799.05
Benefits Paid during the period	(3,750.00)	0.00
Vested Benefits at end of period	2,747,939.68	5,078,700.56

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Derivative Investments

	Current	Previous
At market value:		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav	210.00	0.00
	210.00	0.00

Note 6B – Managed Investments

	Current	Previous
At market value:		
FIDELITY AUSTRALIAN EQUITIES FUND	29,798.17	24,064.58
Geometrica Fund	121,674.23	0.00
	151,472.40	24,064.58

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	6,847.00	14,236.75
Appen Limited - Ordinary Fully Paid	1,722,834.40	4,296,951.68
Australia And New Zealand Banking Group Limited	19,705.00	13,048.00
BHP Group Limited	48,570.00	0.00
Brambles Limited	22,880.00	21,740.00
Cashrewards Limited	12,485.52	0.00
CSL Limited	29,944.95	30,135.00
Lynas Rare Earths Limited	79,940.00	0.00
Macquarie Group Limited	78,215.00	59,300.00
Onemarket Limited (from OMN to OMN_UNL)	116.40	116.40
Ramsay Health Care Limited	24,928.20	26,341.92
Rio Tinto Limited	70,285.20	54,367.80
St Barbara Limited	14,236.75	0.00
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	4,998.40	3,555.20
Viva Leisure Limited	26,215.40	23,815.80
	2,162,202.22	4,543,608.55

Note 6D – Stapled Securities

	Current	Previous
At market value:		
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	25,375.00	21,262.50
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	28,460.00	28,260.00
	53,835.00	49,522.50

Note 6E – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	27,150.00	0.00
Magellan Global Trust - Ordinary Units Fully Paid	0.00	26,175.00
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	71,225.00	57,062.50
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	124,470.00	51,000.00
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	63,979.50	49,023.00
	286,824.50	183,260.50

Note 7A – Distributions

	Current	Previous
FIDELITY AUSTRALIAN EQUITIES FUND	1,249.76	1,642.57
Geometrica Fund	16,932.02	0.00
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	1,561.00	1,312.29
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	710.00	320.00
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	549.00	0.00
Magellan Global Trust - Ordinary Units Fully Paid	537.00	516.00
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	1,141.14	1,779.01
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	28,729.05	4,655.11
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	771.61	0.00
	52,180.58	10,224.98

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	768.20	926.85
Appen Limited - Ordinary Fully Paid	12,667.91	11,401.11
Australia And New Zealand Banking Group Limited	420.00	1,120.00
BHP Group Limited	1,311.35	0.00
Brambles Limited	512.40	897.60
CSL Limited	295.96	0.00
Macquarie Group Limited	1,575.00	500.00
Ramsay Health Care Limited	192.06	462.00
Rio Tinto Limited	4,071.37	1,941.06
St Barbara Limited	334.00	0.00
	22,148.25	17,248.62

Note 7C – Foreign Income

	Current	Previous
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	808.63
	0.00	808.63

Note 7D – Interest

	Current	Previous
AMP Term Deposit mature 04/05/20	0.00	872.60
MEBANK Term Deposit maturing 03/02/2020	0.00	448.77
Cash at Westpac Business a/c 106488	6.30	35.28
CBA account #2278	320.42	2,534.68
	326.72	3,891.33

Note 8A – Realised Capital Gains

	Current	Previous
Shares in Listed Companies		
Hastings Technology Metals Ltd	3,072.39	0.00
	3,072.39	0.00

Brayan Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8B – Decrease in Market Value

	Current	Previous
Derivative Investments		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav	(210.00)	0.00
Managed Investments		
FIDELITY AUSTRALIAN EQUITIES FUND	(5,733.59)	2,370.85
Geometrica Fund	(4,742.21)	0.00
Shares in Listed Companies		
AGL Energy Limited.	7,389.75	2,471.60
Appen Limited - Ordinary Fully Paid	2,574,117.28	(751,206.47)
Australia And New Zealand Banking Group Limited	(6,657.00)	6,699.00
BHP Group Limited	(12,925.02)	0.00
Brambles Limited	(1,140.00)	3,780.00
Cashrewards Limited	17,514.41	0.00
CSL Limited	190.05	(3,740.62)
Lynas Rare Earths Limited	(45,005.68)	0.00
Macquarie Group Limited	(18,915.00)	(4,156.44)
Onemarket Limited (from OMN to OMN_UNL)	0.00	(156.00)
Ramsay Health Care Limited	1,413.72	706.08
Rio Tinto Limited	(15,917.40)	(4,143.07)
St Barbara Limited	10,951.03	0.00
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	(1,443.20)	5,482.40
Viva Leisure Limited	17,595.90	(3,817.80)
Stapled Securities		
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	(4,112.50)	5,806.69
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	(200.00)	1,543.02
Units In Listed Unit Trusts		
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	1,506.75	0.00
Magellan Global Trust - Ordinary Units Fully Paid	(2,481.75)	2,481.75
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	(14,162.50)	3,575.00
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	(48,835.25)	143.00
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	(14,956.50)	3,263.00
	2,433,241.29	(728,898.01)

Brayan Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Brayan Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Wazzy Pty Limited by:

..... Dated:/...../.....
Melissa Brayan
Director: Wazzy Pty Limited

..... Dated:/...../.....
Mark Brayan
Director: Wazzy Pty Limited

Brayan Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Operating Statement Profit vs. Provision for Income Tax		2021
		\$
Benefits Accrued as a Result of Operations before Income Tax		(2,319,519.63)
<u>ADD:</u>		
Decrease in Market Value		2,433,241.29
Franking Credits		6,432.05
Lump Sums Paid		3,750.00
Taxable Capital Gains		25,309.00
<u>LESS:</u>		
Realised Capital Gains		3,072.39
Distributed Capital Gains		26,528.60
Non-Taxable Income		1,786.83
Rounding		2.89
Taxable Income or Loss		117,822.00
	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	117,822.00	17,673.30
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		17,673.30

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	17,673.30
<u>LESS:</u>	
Franking Credits	6,432.05
Income Tax Expense	11,241.25

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	17,673.30
<u>LESS:</u>	
Franking Credits	6,432.05
Foreign Tax Credits	194.39
Income Tax Instalments Paid	7,364.00
Income Tax Payable (Receivable)	3,682.86

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%

Brayan Superannuation Fund								
Investment Summary as at 30 June 2021								
Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Cash at Bank - WBC a/c 599155				15.21	15.21			
Cash at Westpac Business a/c 106488				23,336.40	23,336.40			
CBA account #2278				46,135.98	46,135.98			
				69,487.59	69,487.59			2
<u>Listed Derivatives Market</u>								
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav (ASX:MGFO)	7,500.00000	0.0000	0.0280	0.00	210.00	210.00	0.00%	
				0.00	210.00	210.00	0.00%	0
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	835.00000	24.1320	8.2000	20,150.22	6,847.00	(13,303.22)	(66.02)%	
Australia And New Zealand Banking Group Limited (ASX:ANZ)	700.00000	29.2048	28.1500	20,443.33	19,705.00	(738.33)	(3.61)%	
Appen Limited - Ordinary Fully Paid (ASX:APX)	126,679.00000	1.1998	13.6000	151,986.70	1,722,834.40	1,570,847.70	1,033.54%	6
BHP Group Limited (ASX:BHP)	1,000.00000	35.6450	48.5700	35,644.98	48,570.00	12,925.02	36.26%	
Brambles Limited (ASX:BXB)	2,000.00000	9.8345	11.4400	19,668.90	22,880.00	3,211.10	16.33%	
Cashrewards Limited (ASX:CRW)	17,341.00000	1.7300	0.7200	29,999.93	12,485.52	(17,514.41)	(58.38)%	
CSL Limited (ASX:CSL)	105.00000	251.3750	285.1900	26,394.38	29,944.95	3,550.57	13.45%	
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) (ASX:IAP)	17,500.00000	1.5468	1.4500	27,069.19	25,375.00	(1,694.19)	(6.26)%	
Lynas Rare Earths Limited (ASX:LYC)	14,000.00000	2.4953	5.7100	34,934.32	79,940.00	45,005.68	128.83%	2
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class (ASX:MGF)	15,000.00000	1.9104	1.8100	28,656.75	27,150.00	(1,506.75)	(5.26)%	
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF (ASX:MOAT)	650.00000	80.4400	98.4300	52,286.00	63,979.50	11,693.50	22.36%	2
Macquarie Group Limited (ASX:MQG)	500.00000	110.2871	156.4300	55,143.56	78,215.00	23,071.44	41.84%	2
Onemarket Limited (from OMN to OMN_UNL) (ASX:OMN)	120.00000	0.2740	0.9700	32.88	116.40	83.52	254.01%	
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid (ASX:PIXX)	13,750.00000	5.5264	5.1800	75,988.16	71,225.00	(4,763.16)	(6.27)%	2

Brayan Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portf Weig (%)
<u>Listed Securities Market</u>								
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ) (ASX:RF1)	27,000.00000	2.8066	4.6100	75,777.75	124,470.00	48,692.25	64.26%	4
Ramsay Health Care Limited (ASX:RHC)	396.00000	66.1360	62.9500	26,189.85	24,928.20	(1,261.65)	(4.82)%	0
Rio Tinto Limited (ASX:RIO)	555.00000	90.4950	126.6400	50,224.73	70,285.20	20,060.47	39.94%	2
St Barbara Limited (ASX:SBM)	8,350.00000	3.0165	1.7050	25,187.78	14,236.75	(10,951.03)	(43.48)%	0
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	2,000.00000	14.9015	14.2300	29,803.02	28,460.00	(1,343.02)	(4.51)%	-
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 (ASX:URW)	880.00000	14.6659	5.6800	12,905.99	4,998.40	(7,907.59)	(61.27)%	0
Viva Leisure Limited (ASX:VVA)	15,985.00000	2.5019	1.6400	39,993.50	26,215.40	(13,778.10)	(34.45)%	0
				838,481.92	2,502,861.72	1,664,379.80	198.50%	91
<u>Managed Funds Market</u>								
FIDELITY AUSTRALIAN EQUITIES FUND (ASX:FL08)	737.25000	33.9098	40.4180	25,000.00	29,798.17	4,798.17	19.19%	4
Geometrica Fund	100,383.00000	1.1649	1.2121	116,932.02	121,674.23	4,742.21	4.06%	4
				141,932.02	151,472.40	9,540.38	6.72%	5
				1,049,901.53	2,724,031.71	1,674,130.18	159.46%	100

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Brayan Superannuation Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

Member's Detail	Opening Balance	Increases			Decreases				Closing Balance		
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem		Tran Out	Ben Paid
Mr Mark Brayan 15 Telegraph Road Pymble NSW 2073 Accumulation	3,704,665.16	24,999.96	0.00	(1,727,634.34)	0.00	(6,457.54)	0.00	0.00	0.00	(3,750.00)	1,991,811.12
	3,704,665.16	24,999.96	0.00	(1,727,634.34)	0.00	(6,457.54)	0.00	0.00	0.00	(3,750.00)	1,991,811.12
Mrs Melissa Brayan 15 Telegraph Road Pymble NSW 2073 Accumulation	1,374,035.40	25,000.00	0.00	(638,135.25)	0.00	(4,783.71)	0.00	0.00	0.00	0.00	756,106.44
	1,374,035.40	25,000.00	0.00	(638,135.25)	0.00	(4,783.71)	0.00	0.00	0.00	0.00	756,106.44
	5,078,700.56	49,999.96	0.00	(2,365,769.59)	0.00	(11,241.25)	0.00	0.00	0.00	(3,750.00)	2,747,930.97

Brayan Superannuation Fund
(ABN: 42 360 272 451)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member Number: BRAYAM0	Date of Birth: 30 October 1963
Mr Mark Ronald Brayan	Date Joined Fund: 20 March 2008
	Eligible Service Date: 18 July 1994
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 1 Jul 2020	
Accumulation	3,704,665.16
Total as at 1 Jul 2020	3,704,665.16
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	1,991,823.24
Total as at 30 Jun 2021	1,991,823.24

Your Tax Components	
Tax Free	11,207.65
Taxable - Taxed	1,980,615.59
Taxable - Untaxed	-
Your Preservation Components	
Preserved	1,981,522.60
Restricted Non Preserved	-
Unrestricted Non Preserved	10,300.64
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
Binding Beneficiary Nomination*	
Melissa Brayan: Spouse - 100%	
* Nomination in effect from 9 November 2014	

For Enquiries:

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Brayan Superannuation Fund
(ABN: 42 360 272 451)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member Number: BRAYAM0	Date of Birth: 30 October 1963
Mr Mark Ronald Brayan	Date Joined Fund: 20 March 2008
Accumulation Account	Eligible Service Date: 18 July 1994
Accumulation	Tax File Number Held: Yes
	Account Start Date: 20 March 2008

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 3,704,665.16	Tax Free 0.5627 % 11,207.65
<u>Increases to your account:</u>	Taxable - Taxed 1,980,615.59
Employer Contributions 24,999.96	Taxable - Untaxed -
<u>Total Increases</u> 24,999.96	Your Preservation Components
<u>Decreases to your account:</u>	Preserved 1,981,522.60
Contributions Tax 3,750.00	Restricted Non Preserved -
Lump Sum Cash Payments 3,750.00	Unrestricted Non Preserved 10,300.64
Share Of Net Fund Income 1,727,634.34	Your Insurance Benefits
Tax on Net Fund Income 2,707.54	No insurance details have been recorded
<u>Total Decreases</u> 1,737,841.88	Your Beneficiaries
Withdrawal Benefit as at 30 Jun 2021 1,991,823.24	Binding Beneficiary Nomination*
	Melissa Brayan: Spouse - 100%
	* Nomination in effect from 9 November 2014

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Trustee

The Trustee of the Fund is as follows:

Wazzy Pty Limited

The directors of the Trustee company are:

Melissa Brayan and
Mark Brayan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Melissa Brayan
Director - Wazzy Pty Limited

.....
Mark Brayan
Director - Wazzy Pty Limited

Statement Date: 30 June 2021

For Enquiries:

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Brayan Superannuation Fund
(ABN: 42 360 272 451)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member Number: BRAYAM1	Date of Birth: 25 August 1967
Mrs Melissa Anne Brayan	Date Joined Fund: 20 March 2008
	Eligible Service Date: 18 April 1994
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020	Tax Free 404,372.78
Accumulation 1,374,035.40	Taxable - Taxed 351,743.66
Total as at 1 Jul 2020 1,374,035.40	Taxable - Untaxed -
Withdrawal Benefit as at 30 Jun 2021	Your Preservation Components
Accumulation 756,116.44	Preserved 748,519.06
Total as at 30 Jun 2021 756,116.44	Restricted Non Preserved -
	Unrestricted Non Preserved 7,597.38
	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Binding Beneficiary Nomination*
	Mark Brayan: Spouse - 100%
	* Nomination in effect from 9 November 2014

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Brayan Superannuation Fund
(ABN: 42 360 272 451)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member Number: BRAYAM1	Date of Birth: 25 August 1967
Mrs Melissa Anne Brayan	Date Joined Fund: 20 March 2008
Accumulation Account	Eligible Service Date: 18 April 1994
Accumulation	Tax File Number Held: Yes
	Account Start Date: 20 March 2008

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 1,374,035.40	Tax Free 53.4802 % 404,372.78
<u>Increases to your account:</u>	Taxable - Taxed 351,743.66
Member Contributions 25,000.00	Taxable - Untaxed -
<u>Total Increases</u> 25,000.00	Your Preservation Components
<u>Decreases to your account:</u>	Preserved 748,519.06
Contributions Tax 3,750.00	Restricted Non Preserved -
Share Of Net Fund Income 638,135.25	Unrestricted Non Preserved 7,597.38
Tax on Net Fund Income 1,033.71	Your Insurance Benefits
<u>Total Decreases</u> 642,918.96	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2021 756,116.44	Your Beneficiaries
	Binding Beneficiary Nomination*
	Mark Brayan: Spouse - 100%
	* Nomination in effect from 9 November 2014

For Enquiries:

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Trustee

The Trustee of the Fund is as follows:

Wazzy Pty Limited

The directors of the Trustee company are:

Melissa Brayan and
Mark Brayan

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Melissa Brayan
Director - Wazzy Pty Limited

.....
Mark Brayan
Director - Wazzy Pty Limited

Statement Date: 30 June 2021

For Enquiries:

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