

# **Brayan Superannuation Fund**

ABN 42 360 272 451

**Financial Statement  
For the year ended 30 June 2022**

**Brayan Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2022**

	Note	2022 \$	2021 \$
<b>Assets</b>			
Investments			
Derivative Investments	6A	37.50	210.00
Managed Investments	6B	135,213.40	151,472.40
Shares in Listed Companies	6C	1,265,262.58	2,162,202.22
Stapled Securities	6D	62,010.00	53,835.00
Units In Listed Unit Trusts	6E	182,614.50	286,824.50
Other Assets			
Cash At Bank		73,471.25	69,487.59
Receivables		14,149.77	30,424.82
<b>Total Assets</b>		<b><u>1,732,759.00</u></b>	<b><u>2,754,456.53</u></b>
<b>Liabilities</b>			
Other Creditors and Accruals		275.00	-
Income Tax Payable		1,752.05	3,682.86
Other Taxes Payable		694.00	2,834.00
<b>Total Liabilities</b>		<b><u>2,721.05</u></b>	<b><u>6,516.86</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>1,730,037.95</u></b>	<b><u>2,747,939.67</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Mark Brayan		1,256,128.77	1,991,823.23
Mrs Melissa Brayan		473,909.18	756,116.44
<b>Total Liability for Accrued Benefits</b>		<b><u>1,730,037.95</u></b>	<b><u>2,747,939.67</u></b>

*The accompanying notes form part of these financial statements.*

**Brayan Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2021 to 30 June 2022

	Note	2022 \$	2021 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		27,500.04	24,999.96
Member		5,000.00	25,000.00
Investment Gains			
Realised Capital Gains	8A	13,161.66	3,072.39
Investment Income			
Distributions	7A	21,802.58	52,180.57
Dividends	7B	38,873.48	22,148.25
Interest	7C	48.14	326.72
		<b>106,385.90</b>	<b>127,727.89</b>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		-	3,750.00
Other Expenses			
Accountancy Fee		-	3,607.00
Auditor Fee		275.00	1,200.00
Bank Fees		120.00	120.00
Fund Administration Fee		5,858.32	-
Interest Paid		-	0.01
Investment Management Fee		-	4,620.23
Legal Fee		-	450.00
SMSF Supervisory Levy		-	259.00
Investment Losses			
Decrease in Market Value	8B	1,116,447.80	2,433,241.29
		<b>1,122,701.12</b>	<b>2,447,247.53</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(1,016,315.22)</b>	<b>(2,319,519.64)</b>
<b>Income Tax</b>			
Income Tax Expense		1,586.50	11,241.25
		<b>1,586.50</b>	<b>11,241.25</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>(1,017,901.72)</b>	<b>(2,330,760.89)</b>

*The accompanying notes form part of these financial statements.*

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# Brayan Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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#### 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 not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 *Regulations 1994*, the trust deed of the fund and the needs of members.

##### (b) Basis of Preparation

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

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

##### (c) Use of Accounting Estimates and Judgments

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

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

##### (d) Cash and Cash Equivalents

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

##### (e) Foreign Currency

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

##### (f) Valuation of Assets

###### *Investment*

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

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

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

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

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

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# Brayan Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

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

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

#### *Financial Liabilities*

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

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

#### *Receivables and Payables*

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

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

### **(g) Revenue Recognition**

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

#### *Interest*

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

#### *Dividend Revenue*

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

#### *Distribution Revenue*

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

#### *Rental Income*

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

#### *Movement in market values*

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

#### *Contributions and Rollovers In*

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

# Brayan Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2022

The financial report was authorised for issue on 21 June 2023 by the directors of the trustee company.

#### 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
<b>Liability for Accrued Benefits at beginning of period</b>	2,747,939.67	5,078,700.56
Benefits Accrued during the period	(1,017,901.72)	(2,327,010.89)
Benefits Paid during the period	0.00	(3,750.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>1,730,037.95</b>	<b>2,747,939.67</b>

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
<b>Vested Benefits at beginning of period</b>	2,747,939.67	5,078,700.56
Benefits Accrued during the period	(1,017,901.72)	(2,327,010.89)
Benefits Paid during the period	0.00	(3,750.00)
<b>Vested Benefits at end of period</b>	<b>1,730,037.95</b>	<b>2,747,939.67</b>

#### 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	37.50	210.00
	<b>37.50</b>	<b>210.00</b>

#### Note 6B – Managed Investments

	Current	Previous
At market value:		
FIDELITY AUSTRALIAN EQUITIES FUND	26,207.10	29,798.17
Geometrica Fund	109,006.30	121,674.23
	<b>135,213.40</b>	<b>151,472.40</b>

**Brayan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 6C – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
AGL Energy Limited.	6,888.75	6,847.00
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70% Perp Non-Cum Red T-03-29	23,947.50	0.00
Appen Limited - Ordinary Fully Paid	710,669.19	1,722,834.40
Australia And New Zealand Banking Group Limited	15,421.00	19,705.00
BHP Group Limited	41,250.00	48,570.00
Brambles Limited	21,420.00	22,880.00
Cashrewards Limited	0.00	12,485.52
CSL Limited	38,744.64	29,944.95
Ioneer Ltd	20,500.00	0.00
Lynas Rare Earths Limited	87,300.00	79,940.00
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28	24,287.50	0.00
Macquarie Group Limited	107,918.56	78,215.00
Onemarket Limited (from OMN to OMN_UNL)	116.40	116.40
Platinum Capital Limited	56,700.00	0.00
Ramsay Health Care Limited	19,335.36	24,928.20
Rio Tinto Limited	56,998.50	70,285.20
St Barbara Limited	6,262.50	14,236.75
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1	3,308.80	4,998.40
Viva Leisure Limited	18,462.68	26,215.40
Woodside Energy Group Ltd	5,731.20	0.00
	<b>1,265,262.58</b>	<b>2,162,202.22</b>

**Note 6D – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	33,250.00	25,375.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	28,760.00	28,460.00
	<b>62,010.00</b>	<b>53,835.00</b>

**Note 6E – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	20,100.00	27,150.00
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	0.00	71,225.00
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	102,240.00	124,470.00
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	60,274.50	63,979.50
	<b>182,614.50</b>	<b>286,824.50</b>

**Brayan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
FIDELITY AUSTRALIAN EQUITIES FUND	3,255.88	1,249.76
Geometrica Fund	0.00	16,932.02
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	1,609.76	1,561.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	780.00	710.00
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	1,155.28	549.00
Magellan Global Trust - Ordinary Units Fully Paid	0.00	537.00
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	0.00	1,141.14
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	14,242.75	28,729.04
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	758.91	771.61
	<b>21,802.58</b>	<b>52,180.57</b>

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
AGL Energy Limited.	417.50	768.20
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70% Perp Non-Cum Red T-03-29	122.15	0.00
Appen Limited - Ordinary Fully Paid	12,667.91	12,667.91
Australia And New Zealand Banking Group Limited	994.00	420.00
BHP Group Limited	10,152.63	1,311.35
Brambles Limited	586.00	512.40
CSL Limited	371.81	295.96
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28	492.45	0.00
Macquarie Group Limited	3,035.00	1,575.00
Platinum Capital Limited	1,350.00	0.00
Ramsay Health Care Limited	599.94	192.06
Rio Tinto Limited	7,897.09	4,071.37
St Barbara Limited	167.00	334.00
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	20.00	0.00
	<b>38,873.48</b>	<b>22,148.25</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
Cash at Bank Macq #8300	12.18	0.00
Cash at Westpac Business a/c 106488	1.52	6.30
CBA account #2278	34.44	320.42
	<b>48.14</b>	<b>326.72</b>

**Note 8A – Realised Capital Gains**

	<b>Current</b>	<b>Previous</b>
<b>Shares in Listed Companies</b>		
Cashrewards Limited	(10,317.90)	0.00
Hastings Technology Metals Ltd	0.00	3,072.39
Lynas Rare Earths Limited	27,371.38	0.00
Ramsay Health Care Limited	1,343.83	0.00
<b>Units In Listed Unit Trusts</b>		
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	(5,235.65)	0.00
	<b>13,161.66</b>	<b>3,072.39</b>

**Brayan Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2022**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Derivative Investments</b>		
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav	172.50	(210.00)
<b>Managed Investments</b>		
FIDELITY AUSTRALIAN EQUITIES FUND	3,591.07	(5,733.59)
Geometrica Fund	12,667.93	(4,742.21)
<b>Shares in Listed Companies</b>		
AGL Energy Limited.	(41.75)	7,389.75
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70% Perp Non-Cum Red T-03-29	1,052.50	0.00
Appen Limited - Ordinary Fully Paid	1,012,165.21	2,574,117.28
Australia And New Zealand Banking Group Limited	4,284.00	(6,657.00)
BHP Group Limited	7,320.00	(12,925.02)
Brambles Limited	1,460.00	(1,140.00)
Cashrewards Limited	(17,514.41)	17,514.41
CSL Limited	1,089.54	190.05
Ioneer Ltd	16,703.50	0.00
Lynas Rare Earths Limited	(18,018.30)	(45,005.68)
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28	712.50	0.00
Macquarie Group Limited	136.12	(18,915.00)
Platinum Capital Limited	9,813.83	0.00
Ramsay Health Care Limited	(3,565.25)	1,413.72
Rio Tinto Limited	13,286.70	(15,917.40)
St Barbara Limited	7,974.25	10,951.03
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1	1,689.60	(1,443.20)
Viva Leisure Limited	7,752.72	17,595.90
Woodside Energy Group Ltd	(374.40)	0.00
<b>Stapled Securities</b>		
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund)	(7,875.00)	(4,112.50)
Transurban Group - Fully Paid Ordinary/Units Stapled Securities	(366.90)	(200.00)
<b>Units In Listed Unit Trusts</b>		
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class	7,050.00	1,506.75
Magellan Global Trust - Ordinary Units Fully Paid	0.00	(2,481.75)
Platinum International Fund (Quoted Managed Hedge Fund) - Trading Managed Fund Units Fully Paid	(4,763.16)	(14,162.50)
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ)	56,340.00	(48,835.25)
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF	3,705.00	(14,956.50)
	<b>1,116,447.80</b>	<b>2,433,241.29</b>

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## Brayan Superannuation Fund

### Tax Accounting Reconciliation

For the period 1 July 2021 to 30 June 2022

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<b>Operating Statement Profit vs. Provision for Income Tax</b>		<b>2022</b>
		<b>\$</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(1,016,315.22)</b>
<b><u>ADD:</u></b>		
Decrease in Market Value		1,116,447.80
Franking Credits		13,859.90
Taxable Capital Gains		19,996.00
<b><u>LESS:</u></b>		
Realised Capital Gains		13,161.66
Distributed Capital Gains		16,861.91
Non-Taxable Income		986.63
Rounding		2.28
<b>Taxable Income or Loss</b>		<b><u>102,976.00</u></b>
	<b>Income Amount</b>	<b>Tax Amount</b>
Gross Tax @ 15% for Concessional Income	102,976.00	15,446.40
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
<b>Provision for Income Tax</b>		<b><u>15,446.40</u></b>

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### Provision for Income Tax vs. Income Tax Expense

<b>Provision for Income Tax</b>	<b>15,446.40</b>
<b><u>LESS:</u></b>	
Franking Credits	13,859.90
<b>Income Tax Expense</b>	<b><u>1,586.50</u></b>

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### Provision for Income Tax vs. Income Tax Payable

<b>Provision for Income Tax</b>	<b>15,446.40</b>
<b><u>LESS:</u></b>	
Franking Credits	13,859.90
Foreign Tax Credits	179.31
Income Tax Instalments Paid	3,338.00
<b>Income Tax Payable (Receivable)</b>	<b><u>(1,930.81)</u></b>

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### Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%
Assets Segregated For Pensions	No

**Brayan Superannuation Fund**  
**Investment Summary as at 30 June 2022**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Cash at Bank - WBC a/c 599155				15.21	15.21			- %
Cash at Bank Macq #8300				71,549.43	71,549.43			4.16%
Cash at Westpac Business a/c 106488				1,906.60	1,906.60			0.11%
CBA account #2278				0.01	0.01			- %
				<b>73,471.25</b>	<b>73,471.25</b>			<b>4.28%</b>
<b><u>Listed Derivatives Market</u></b>								
Magellan Global Fund. - Option Expiring 01-Mar-2024 Ex At Disc To Est Nav (ASX:MGFO)	7,500.00000	0.0000	0.0050	0.00	37.50	37.50	0.00%	- %
				<b>0.00</b>	<b>37.50</b>	<b>37.50</b>	<b>0.00%</b>	<b>- %</b>
<b><u>Listed Securities Market</u></b>								
AGL Energy Limited. (ASX:AGL)	835.00000	24.1320	8.2500	20,150.22	6,888.75	(13,261.47)	(65.81)%	0.40%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	700.00000	29.2048	22.0300	20,443.33	15,421.00	(5,022.33)	(24.57)%	0.90%
ANZ Group Holdings Limited - Cap Note 3-Bbsw+2.70% Perp Non-Cum Red T-03-29 (ASX:ANZPJ)	250.00000	100.0000	95.7900	25,000.00	23,947.50	(1,052.50)	(4.21)%	1.39%
Appen Limited - Ordinary Fully Paid (ASX:APX)	126,679.00000	1.1998	5.6100	151,986.70	710,669.19	558,682.49	367.59%	41.35%
BHP Group Limited (ASX:BHP)	1,000.00000	35.6450	41.2500	35,644.98	41,250.00	5,605.02	15.72%	2.40%
Brambles Limited (ASX:BXB)	2,000.00000	9.8345	10.7100	19,668.90	21,420.00	1,751.10	8.90%	1.25%
CSL Limited (ASX:CSL)	144.00000	251.9695	269.0600	36,283.61	38,744.64	2,461.03	6.78%	2.25%
Irongate Group - Fully Paid Units Stapled Securities(formerly Investec Australia Property Fund) (ASX:IAP)	17,500.00000	1.5468	1.9000	27,069.19	33,250.00	6,180.81	22.83%	1.93%
Ioneer Ltd (ASX:INR)	50,000.00000	0.7441	0.4100	37,203.50	20,500.00	(16,703.50)	(44.90)%	1.19%
Lynas Rare Earths Limited (ASX:LYC)	10,000.00000	2.4276	8.7300	24,276.02	87,300.00	63,023.98	259.61%	5.08%
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28 (ASX:MBLPD)	250.00000	100.0000	97.1500	25,000.00	24,287.50	(712.50)	(2.85)%	1.41%
Magellan Global Fund. - Ordinary Units Fully Paid Closed Class (ASX:MGF)	15,000.00000	1.9104	1.3400	28,656.75	20,100.00	(8,556.75)	(29.86)%	1.17%

## Brayan Superannuation Fund

### Investment Summary as at 30 June 2022

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Vaneck Vectors Morningstar Wide MOAT ETF - Vaneck Vectors Morningstar Wide MOAT ETF (ASX:MOAT)	650.00000	80.4400	92.7300	52,286.00	60,274.50	7,988.50	15.28%	3.51%
Macquarie Group Limited (ASX:MQG)	656.00000	129.5476	164.5100	84,983.24	107,918.56	22,935.32	26.99%	6.28%
Onemarket Limited (from OMN to OMN_UNL) (ASX:OMN)	120.00000	0.2740	0.9700	32.88	116.40	83.52	254.01%	0.01%
Platinum Capital Limited (ASX:PMC)	45,000.00000	1.4781	1.2600	66,513.83	56,700.00	(9,813.83)	(14.75)%	3.30%
Regal Investment Fund - Ordinary Units Fully Paid(previously RF1ZZ) (ASX:RF1)	36,000.00000	3.0524	2.8400	109,887.75	102,240.00	(7,647.75)	(6.96)%	5.95%
Ramsay Health Care Limited (ASX:RHC)	264.00000	64.5142	73.2400	17,031.76	19,335.36	2,303.60	13.53%	1.13%
Rio Tinto Limited (ASX:RIO)	555.00000	90.4950	102.7000	50,224.73	56,998.50	6,773.77	13.49%	3.32%
St Barbara Limited (ASX:SBM)	8,350.00000	3.0165	0.7500	25,187.78	6,262.50	(18,925.28)	(75.14)%	0.36%
Transurban Group - Fully Paid Ordinary/Units Stapled Securities (ASX:TCL)	2,000.00000	14.8681	14.3800	29,736.12	28,760.00	(976.12)	(3.28)%	1.67%
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 (ASX:URW)	880.00000	14.6659	3.7600	12,905.99	3,308.80	(9,597.19)	(74.36)%	0.19%
Viva Leisure Limited (ASX:VVA)	15,985.00000	2.5019	1.1550	39,993.50	18,462.68	(21,530.82)	(53.84)%	1.07%
Woodside Energy Group Ltd (ASX:WDS)	180.00000	29.7600	31.8400	5,356.80	5,731.20	374.40	6.99%	0.33%
				<b>945,523.58</b>	<b>1,509,887.08</b>	<b>564,363.50</b>	<b>59.69%</b>	<b>87.86%</b>
<b><u>Managed Funds Market</u></b>								
FIDELITY AUSTRALIAN EQUITIES FUND (ASX:FIL08)	737.25000	33.9098	35.5471	25,000.00	26,207.10	1,207.10	4.83%	1.52%
Geometrica Fund	100,383.00000	1.1649	1.0859	116,932.02	109,006.30	(7,925.72)	(6.78)%	6.34%
				<b>141,932.02</b>	<b>135,213.40</b>	<b>(6,718.62)</b>	<b>(4.73)%</b>	<b>7.87%</b>
<b><u>Unlisted Market</u></b>								
RF1_R (ASX:RF1_R)	9,000.00000	0.0000	0.0000	0.00	0.00	0.00	0.00%	- %
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>- %</b>
				<b>1,160,926.85</b>	<b>1,718,609.23</b>	<b>557,682.38</b>	<b>48.04%</b>	<b>100.00%</b>

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 1/07/2021 to 30/06/2022

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
<b>Mr Mark Brayan</b>											
15 Telegraph Road Pymble NSW 2073											
Accumulation <b>Accumulation</b>	1,991,823.23	27,500.04	0.00	(761,456.99)	0.00	(1,737.51)	0.00	0.00	0.00	0.00	1,256,128.77
	1,991,823.23	27,500.04	0.00	(761,456.99)	0.00	(1,737.51)	0.00	0.00	0.00	0.00	1,256,128.77
<b>Mrs Melissa Brayan</b>											
15 Telegraph Road Pymble NSW 2073											
Accumulation <b>Accumulation</b>	756,116.44	5,000.00	0.00	(287,358.27)	0.00	151.01	0.00	0.00	0.00	0.00	473,909.18
	756,116.44	5,000.00	0.00	(287,358.27)	0.00	151.01	0.00	0.00	0.00	0.00	473,909.18
	2,747,939.67	32,500.04	0.00	(1,048,815.26)	0.00	(1,586.50)	0.00	0.00	0.00	0.00	1,730,037.95

**Brayan Superannuation Fund**  
(ABN: 42 360 272 451)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member	Number: BRAYAM0
Mr Mark Ronald Brayan	Date of Birth: 30 October 1963 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**

<b>Withdrawal Benefit</b> as at 1 Jul 2021	
Accumulation	1,991,823.23
<b>Total</b> as at 1 Jul 2021	<u><u>1,991,823.23</u></u>

<b>Withdrawal Benefit</b> as at 30 Jun 2022	
Accumulation	1,256,128.77
<b>Total</b> as at 30 Jun 2022	<u><u>1,256,128.77</u></u>

**Your Tax Components**

Tax Free	11,207.65
Taxable - Taxed	1,244,921.12
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	1,245,828.13
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:**

phone 0292993603 | email [admin@rbwca.com.au](mailto:admin@rbwca.com.au) | fax 0292903401  
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

# Brayan Superannuation Fund

(ABN: 42 360 272 451)

## Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	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	
Withdrawal Benefit as at 1 Jul 2021	1,991,823.23
<i>Increases to your account:</i>	
Employer Contributions	27,500.04
Tax on Net Fund Income	2,387.50
<u>Total Increases</u>	<u>29,887.54</u>
<i>Decreases to your account:</i>	
Contributions Tax	4,125.01
Share Of Net Fund Income	761,456.99
<u>Total Decreases</u>	<u>765,582.00</u>
Withdrawal Benefit as at 30 Jun 2022	<u><u>1,256,128.77</u></u>

Your Tax Components		
Tax Free	0.8922 %	11,207.65
Taxable - Taxed		1,244,921.12
Taxable - Untaxed		-

Your Preservation Components	
Preserved	1,245,828.13
Restricted Non Preserved	-
Unrestricted Non Preserved	10,300.64

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
<b>Binding Beneficiary Nomination*</b>	
Melissa Brayan: Spouse - 100%	
* Nomination in effect from <b>9 November 2014</b>	

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

## Trustee

The Trustee of the Fund is as follows:

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 2022

### For Enquiries:

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

**Brayan Superannuation Fund**  
(ABN: 42 360 272 451)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2021 - 30 June 2022	Residential Address: 15 Telegraph Road Pymble, NSW 2073
Member	Number: BRAYAM1
Mrs Melissa Anne Brayan	Date of Birth: 25 August 1967 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**

<b>Withdrawal Benefit</b> as at 1 Jul 2021	
Accumulation	756,116.44
<b>Total</b> as at 1 Jul 2021	<u><u>756,116.44</u></u>
<b>Withdrawal Benefit</b> as at 30 Jun 2022	
Accumulation	473,909.18
<b>Total</b> as at 30 Jun 2022	<u><u>473,909.18</u></u>

**Your Tax Components**

Tax Free	404,372.78
Taxable - Taxed	69,536.40
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	466,311.80
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**

**For Enquiries:**

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# Brayan Superannuation Fund

(ABN: 42 360 272 451)

## Member Benefit Statement

Period	Member Account Details
1 July 2021 - 30 June 2022	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	
Withdrawal Benefit as at 1 Jul 2021	756,116.44
<i>Increases to your account:</i>	
Member Contributions	5,000.00
Tax on Net Fund Income	901.01
<u>Total Increases</u>	<u>5,901.01</u>
<i>Decreases to your account:</i>	
Contributions Tax	750.00
Share Of Net Fund Income	287,358.27
<u>Total Decreases</u>	<u>288,108.27</u>
Withdrawal Benefit as at 30 Jun 2022	<u><u>473,909.18</u></u>

Your Tax Components		
Tax Free	85.3271 %	404,372.78
Taxable - Taxed		69,536.40
Taxable - Untaxed		-

Your Preservation Components	
Preserved	466,311.80
Restricted Non Preserved	-
Unrestricted Non Preserved	7,597.38

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
<b>Binding Beneficiary Nomination*</b>	
Mark Brayan: Spouse - 100%	
* Nomination in effect from <b>9 November 2014</b>	

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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 2022

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