

AGN SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021

The Matador Group
Po Box 3249
South Brisbane Bc QLD 4101

AGN SUPERANNUATION FUND FINANCIAL STATEMENTS INDEX

Statement of Financial Position
Operating Statement
Statement of Cash Flows
Notes to the Financial Statements
Trustees Declaration
Compilation Report
Statement of Taxable Income
Trustee Minute/Resolution
Members Statements
Investment Movement Report
Investment Income Report
Investment Disposals Summary Report
Detailed Purchase and Disposal Report
Trial Balance Report (WP)

AGN SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	2021	2020
	\$	\$
Investments		
Shares in Listed Companies (Australian)	-	76,561.22
Units in Listed Unit Trusts (Australian)	-	22,380.40
	-	98,941.62
Other Assets		
Macquarie Cash Management Account #9516	-	16,977.81
Distributions Receivable	-	268.38
Income Tax Refundable (Note 7)	-	4,061.69
	-	21,307.88
Total Assets	-	120,249.50
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Nicolas, Arthur (Accumulation)	-	47,223.79
Nicolas, Giuliana Rita (Accumulation)	-	73,025.71
	-	120,249.50
	-	120,249.50

**AGN SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(4,654.68)	(10,011.07)
Capital Gains/(Losses) - Non Taxable	3,389.15	852.88
Capital Gains - Tax Deferred Write Backs	(74.23)	-
Distributions Received	594.05	1,086.93
Dividends Received	2,650.00	14,221.09
Employer Contributions - Concessional	-	2,000.00
Increase in Market Value of Investments (Note 5)	19,418.42	-
Interest Received	132.15	71.28
Member/Personal Contributions - Non Concessional (Undeducted)	330.00	-
Other Income	18.56	29.27
	21,803.42	8,250.38
Expenses		
Accountancy Fees	-	1,615.00
ATO Supervisory Levy	-	259.00
Auditor's Remuneration	330.00	385.00
Decrease in Market Value of Investments (Note 5)	-	13,192.43
Investment Expenses	-	581.40
Life Insurance Premiums - Preserved	2,034.04	4,606.78
Portfolio Management Fees	896.20	1,679.11
Transfers Out - Preserved/Taxable	81,324.06	-
Transfers Out - Preserved/Tax Free	57,448.52	-
	142,032.82	22,318.72
Benefits Accrued as a Result of Operations before Income Tax	(120,229.40)	(14,068.34)
Income Tax (Note 7)		
Income Tax Expense	20.10	1,267.65
Prior Years Under/Over Provision for Income Tax	-	(0.02)
	20.10	1,267.63
Benefits Accrued as a Result of Operations	(120,249.50)	(15,335.97)

**AGN SUPERANNUATION FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
Cash Flows from Operating Activities		
Contributions		
Employer	-	2,000.00
	-	2,000.00
Fund Transfers		
Transfers out	(138,772.58)	-
	(138,772.58)	-
Operating Income		
Distributions Received	519.82	818.55
Dividends Received	2,650.00	14,221.09
Interest Received	132.15	71.28
Other Income	18.56	29.27
	3,320.53	15,140.19
Operating Expenses		
Accountancy Fees	-	(1,615.00)
Auditor's Remuneration	-	(385.00)
Investment Expenses	-	(581.40)
Life Insurance Premiums - Preserved	(2,034.04)	(4,606.78)
Portfolio Management Fees	(896.20)	(1,679.11)
Tax Paid	4,041.59	(4,031.44)
	1,111.35	(12,898.73)
Net cash provided by (used in) operating activities (Note 8)	(134,340.70)	4,241.46
Cash Flows from Investing Activities		
Proceeds from Disposal of Investments	130,728.68	25,328.45
Distributions Receivable	268.38	273.44
Shares in Listed Companies (Australian)	(13,708.40)	(22,722.69)
Units in Listed Unit Trusts (Australian)	74.23	(7,020.00)
Net cash provided by (used in) investing activities	117,362.89	(4,140.80)
Net Increase/(Decrease) in Cash Held	(16,977.81)	100.66
Cash at beginning of reporting period	16,977.81	16,877.15
Cash at end of reporting period (Note 9)	0.00	16,977.81

AGN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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 unless stated otherwise 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 trustees/ directors of the trustee company.

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 values, 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 are 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 value 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.

AGN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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

AGN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

the period in which the estimate is revised and in any future period affected.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2021	2020
	\$	\$
Liability for Accrued Benefits at beginning of period	120,249.50	135,585.47
Add:		
Benefits Accrued as a Result of Operations	(120,249.50)	(15,335.97)
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	<hr/>	<hr/>
Liability for Accrued Benefits at end of period	<hr/> -	<hr/> 120,249.50

3. Vested Benefits

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

	2021	2020
	\$	\$
Vested Benefits	<hr/> -	<hr/> 120,249.50

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)	17,278.82	(9,377.83)
Units in Listed Unit Trusts (Australian)	2,139.60	(3,814.60)
	<hr/>	<hr/>
	<hr/> 19,418.42	<hr/> (13,192.43)

6. Funding Arrangements

The employer and members contributed to the fund a

AGN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

percentage of the gross salaries of the employees who were members of the fund as follows:

	2021	2020
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	(120,229.40)	(14,068.34)
Prima facie income tax on accrued benefits	(18,034.41)	(2,110.25)
Add/(Less) Tax Effect of:		
Distributions Received	11.13	(61.68)
Increase in Market Value of Investments	(2,912.76)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(49.50)	-
Decrease in Market Value of Investments	-	1,978.86
Transfers Out - Preserved/Taxable	12,198.61	-
Transfers Out - Preserved/Tax Free	8,617.28	-
Accounting (Profits)/Losses on Sale of Investments	189.83	1,373.73
Other	(.08)	86.99
	18,054.51	3,377.90
Income Tax Expense	20.10	1,267.65

Income tax expense comprises:

Income Tax Payable/(Refundable)	(589.86)	(2,763.79)
Imputed Credits	609.96	4,031.19
Foreign Credits	-	.25
	20.10	1,267.65

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

AGN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

	2021	2020
	\$	\$
Benefits accrued from operations after income tax	(120,249.50)	(15,335.97)
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	4,654.68	10,011.07
Capital Gains/(Losses) - Non Taxable	(3,389.15)	(852.88)
Distributions Received	-	(268.38)
Increase in Market Value of Investments	(19,418.42)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(330.00)	-
ATO Supervisory Levy	-	259.00
Auditor's Remuneration	330.00	-
Decrease in Market Value of Investments	-	13,192.43
Income Tax Expense	20.10	1,267.65
Prior Years Under/Over Provision for Income Tax	-	(.02)
Other non cash items	4,041.59	(4,031.44)
	(14,091.20)	19,577.43
Net cash provided by operating activities	(134,340.70)	4,241.46

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2021	2020
	\$	\$
Cash	-	16,977.81

AGN SUPERANNUATION FUND TRUSTEES DECLARATION

The trustees 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 trustees 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 trustees declare that:

- in accordance with s 120 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 s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, 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 trustees by:

Arthur Nicolas
Trustee



Giuliana Rita Nicolas
Trustee



DATED: 9/7/2022

AGN SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF AGN SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of AGN SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2021, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the AGN SUPERANNUATION FUND is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Dated: / /

**AGN SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	(120,229.00)
Less:	
Increase in Market Value of Investments	(19,418.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(165.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(165.00)
Non Taxable Distributions Received	74.00
Other Non Taxable Items	(2.00)
	<u>(19,676.00)</u>
	<u>(139,905.00)</u>
Add:	
Transfers Out - Preserved/Taxable	32,621.00
Transfers Out - Preserved/Taxable	48,703.00
Transfers Out - Preserved/Tax Free	22,592.00
Transfers Out - Preserved/Tax Free	34,857.00
Accounting Capital Losses	1,266.00
	<u>140,039.00</u>
Taxable Income	<u>134.00</u>
Tax Payable on Taxable Income	20.10
Less:	
Imputed Credits	609.96
	<u>609.96</u>
Income Tax Payable/(Refund)	<u>(589.86)</u>
Add/Less:	
Supervisory levy	259.00
Supervisory levy adjustment for wound up funds	(259.00)
Total Amount Due or Refundable	<u>(589.86)</u>

**MEMORANDUM OF RESOLUTIONS OF
ARTHUR NICOLAS AND GIULIANA RITA NICOLAS
ATF AGN SUPERANNUATION FUND**

ADOPT FINANCIAL
STATEMENT ATO RESOLUTION

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2021 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

AUDITORS

It was resolved that

Anthony Boys

of

Po Box 3376
Rundle Mall
Adelaide South SA 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS

It was resolved that

The Matador Group

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

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS

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

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

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

CLOSURE:

Signed as a true record –


.....
Arthur Nicolas

9.7.2022


.....
Giuliana Rita Nicolas

9.7.2022

Member's Statement
AGN SUPERANNUATION FUND

MR ARTHUR NICOLAS
16 SOUTHVIEW CRESCENT
CARINDALE QLD 4152

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	31 May 1960	Total Benefits	
Tax File Number	Provided	Comprising:	
Date Joined Fund	27 September 2016	- Preserved	
Service Period Start Date	1 June 1986	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component	
Vested Amount			
Insured Death Benefit			
Total Death Benefit			
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020	47,223.79			47,223.79
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	165.00			165.00
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	7,951.39			7,951.39
Transfers in and transfers from reserves				
	8,116.39			8,116.39
	55,340.18			55,340.18
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	127.71			127.71
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves	55,212.47			55,212.47
	55,340.18			55,340.18
Member's Account Balance at 30/06/2021				

Reference: AGNS0001 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Arthur Nicolas
Trustee



Giuliana Rita Nicolas
Trustee



Statement Date: 9/7/2022

Member's Statement
AGN SUPERANNUATION FUND

MRS GIULIANA RITA NICOLAS
16 SOUTHVIEW CRESCENT
CARINDALE QLD 4152

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	23 March 1958	Total Benefits	
Tax File Number	Provided	Comprising:	
Date Joined Fund	27 September 2016	- Preserved	
Service Period Start Date	1 June 1986	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	
Current Salary		- Taxable Component*	
Vested Amount			
Insured Death Benefit	\$826,875.00		
Total Death Benefit	\$826,875.00		
Disability Benefit			
Nominated Beneficiaries			

*Your withdrawal benefit would include a Tax Free Component of \$0.00 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020	73,025.71			73,025.71
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	165.00			165.00
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	12,295.83			12,295.83
Transfers in and transfers from reserves				
	<u>12,460.83</u>			<u>12,460.83</u>
	85,486.54			85,486.54
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(107.61)			(107.61)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid	2,034.04			2,034.04
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves	83,560.11			83,560.11
	<u>85,486.54</u>			<u>85,486.54</u>
Member's Account Balance at 30/06/2021				

Reference: AGNS0001 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Arthur Nicolas
Trustee



Giuliana Rita Nicolas
Trustee



Statement Date: 9/7/2022

**AGN SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021**

Investment	Opening Balance		Additions		Disposals		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost
Cash/Bank Accounts								
Macquarie Cash Management Account #9516		16,977.81		133,131.15		(150,108.96)		0.00
		<u>16,977.81</u>		<u>133,131.15</u>		<u>(150,108.96)</u>		<u>0.00</u>
Shares in Listed Companies (Australian)								
Amcor Limited (AMC)	800,000	12,722.71			(800,000)	(12,722.71)		(1,179.64)
BKI Investment Company Limited (BKI)	7,500,000	9,960.09			(7,500,000)	(9,960.09)		1,209.19
Bell Financial Group Limited (BFG)	10,000,000	10,137.50			(10,000,000)	(10,137.50)		8,601.25
Boral Limited (BLD)	2,000,000	12,650.00			(2,000,000)	(12,650.00)		(2,688.88)
Commonwealth Bank of Australia (CBA)	150,000	12,327.71			(150,000)	(12,327.71)		584.45
National Aust Bank Ltd Capital Notes 5 (NABPH)			60,000	6,000.00	(60,000)	(6,000.00)		106.05
National Australia Bank Limited (NAB)	176,000	2,490.40			(176,000)	(2,490.40)		1,796.08
National Australia Bank Limited (NABPB)			60,000	6,146.00	(60,000)	(6,146.00)		(146.00)
Universal Store Holdings Limited (UNI)			750,000	2,850.00	(750,000)	(2,850.00)		977.50
Viva Energy Group Limited (VEA)	5,040,000	15,000.00		(1,287.60)	(5,040,000)	(13,712.40)		(4,740.29)
Westpac Banking Corporation (WBC)	600,000	18,551.63			(600,000)	(18,551.63)		(5,388.15)
		<u>93,840.04</u>		<u>13,708.40</u>		<u>(107,548.44)</u>		<u>(868.44)</u>
Units in Listed Unit Trusts (Australian)								
Magellan Global Fund Closed Class (MGF)	5,000,000	7,500.00			(5,000,000)	(7,500.00)		981.75
NB Global Corporate Income Trust (NB)	5,000,000	10,000.00			(5,000,000)	(10,000.00)		(605.97)
Partners Group Global	3,510,000	7,020.00			(3,510,000)	(7,020.00)		(772.87)

**AGN SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2021**

Investment	Opening Balance		Additions		Disposals		Prof/(Loss)		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost	Units	Cost
Income Fund (PGG)		24,520.00				(24,520.00)		(397.09)		
		135,337.85		146,839.55		(282,177.40)		(1,265.53)		0.00

**AGN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2021**

Investment	Total Income	Franked Amount	Unfranked Amount	Add				Less				Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
				Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Cash/Bank Accounts																	
Macquarie Cash Management Account #9516	132.15																132.15
	132.15																132.15
Shares in Listed Companies (Australian)																	
Amcor Limited (AMC)	260.40																260.40
BKI Investment Company Limited (BKI)	399.00	399.00		171.00													570.00
Bell Financial Group Limited (BFG)	400.00	400.00		171.43													571.43
Commonwealt Bank of Australia (CBA)	147.00	147.00		63.00													210.00
National Australia Bank Limited (NAB)	172.80	172.80		74.06													246.86
National Australia Bank Limited	70.44	70.44		30.19													100.63
(NABPB) Viva Energy Group Limited (VEA)	404.40	48.00	356.40	20.57													424.97
Westpac Banking Corporation	186.00	186.00		79.71													265.71
<i>* Includes Foreign Capital Gains</i>																	

**AGN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2021**

Investment	Total Income		Add				Less			Taxable Income (incl Cap Gains)	Indexed Capital Gains*	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Amount	Franked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses					
(WBC)	2,040.04	1,423.24	356.40	609.96										2,650.00
Units in Listed Unit Trusts (Australian)														
NB Global Corporate Income Trust (NBI)	243.67		243.67											243.67
Partners Group Global Income Fund (PGG)	97.15		171.38					(74.23)						171.38
	340.82		415.05					(74.23)						415.05
	2,513.01	1,423.24	771.45	609.96				(74.23)						3,197.20

* Includes Foreign Capital Gains

**AGN SUPERANNUATION FUND
DETAILED INVESTMENT DISPOSALS REPORT AT 30 JUNE 2021**

Date	Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Notional Gain Realised	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
Shares in Listed Companies (Australian)												
Amcor Limited (AMC)												
12/02/2021	Disposal	Other	800.0000	12,722.71		12,722.71	11,543.07		(1,179.64)	(1,179.64)		(1,179.64)
BKI Investment Company Limited (BKI)												
12/02/2021	Disposal	Other	7,500.0000	9,960.09		9,960.09	11,169.28		1,209.19	1,209.19		1,209.19
Bell Financial Group Limited (BFG)												
12/02/2021	Disposal	Discounted	10,000.0000	10,137.50		10,137.50	18,738.75		8,601.25	5,734.17	2,867.08	8,601.25
Boral Limited (BLD)												
12/02/2021	Disposal	Other	2,000.0000	12,650.00		12,650.00	9,961.12		(2,688.88)	(2,688.88)		(2,688.88)
Commonwealth Bank of Australia (CBA)												
12/02/2021	Disposal	Discounted	150.0000	12,327.71		12,327.71	12,912.16		584.45	389.63	194.82	584.45
National Aust Bank Ltd Capital Notes 5 (NABPH)												
12/02/2021	Disposal	Other	60.0000	6,000.00		6,000.00	6,106.05		106.05	106.05		106.05
National Australia Bank Limited (NAB)												
12/02/2021	Disposal	Other	176.0000	2,490.40		2,490.40	4,286.48		1,796.08	1,796.08		1,796.08
National Australia Bank Limited (NABPB)												
17/12/2020	Disposal	Other	60.0000	6,146.00		6,146.00	6,000.00		(146.00)	(146.00)		(146.00)
Universal Store Holdings Limited (UNI)												
23/12/2020	Disposal	Other	750.0000	2,850.00		2,850.00	3,827.50		977.50	977.50		977.50

**AGN SUPERANNUATION FUND
DETAILED INVESTMENT DISPOSALS REPORT AT 30 JUNE 2021**

Date	Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Notional Gain Realised	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
Viva Energy Group Limited (VEA)												
12/02/2021	Disposal	Other	5,040.0000	13,712.40		13,712.40	8,972.11		(4,740.29)	(4,740.29)		(4,740.29)
			5,040.0000	13,712.40		13,712.40	8,972.11		(4,740.29)	(4,740.29)		(4,740.29)
Westpac Banking Corporation (WBC)												
12/02/2021	Disposal	Other	600.0000	18,551.63		18,551.63	13,163.48		(5,388.15)	(5,388.15)		(5,388.15)
			600.0000	18,551.63		18,551.63	13,163.48		(5,388.15)	(5,388.15)		(5,388.15)
				107,548.44		107,548.44	106,680.00		(868.44)	(3,930.34)	3,061.90	(868.44)
Units in Listed Unit Trusts (Australian)												
Magellan Global Fund Closed Class (MGF)												
12/02/2021	Disposal	Discounted	5,000.0000	7,500.00		7,500.00	8,481.75		981.75	654.50	327.25	981.75
			5,000.0000	7,500.00		7,500.00	8,481.75		981.75	654.50	327.25	981.75
NB Global Corporate Income Trust (NBI)												
12/02/2021	Disposal	Other	5,000.0000	10,000.00		10,000.00	9,394.03		(605.97)	(605.97)		(605.97)
			5,000.0000	10,000.00		10,000.00	9,394.03		(605.97)	(605.97)		(605.97)
Partners Group Global Income Fund (PGG)												
12/02/2021	Disposal	Other	3,510.0000	7,020.00	74.23	6,945.77	6,172.90		(772.87)	(772.87)		(847.10)
			3,510.0000	7,020.00	74.23	6,945.77	6,172.90		(772.87)	(772.87)		(847.10)
				24,520.00	74.23	24,445.77	24,048.68		(397.09)	(724.34)	327.25	(471.32)
				132,068.44	74.23	131,994.21	130,728.68		(1,265.53)	(4,654.68)	3,389.15	(1,339.76)

AGN SUPERANNUATION FUND
DETAILED PURCHASE AND DISPOSAL REPORT
AT 30 JUNE 2021

Date	Details	Units	Unit Price	Amount
Shares in Listed Companies (Australian)				
<u>Amcor Limited (AMC)</u>				
12/02/2021	Disposal of 800.0000 unit(s) purchased on 11/06/2019 in Amcor Limited (AMC)	(800.0000)	15.9034	(12,722.71)
		(800.0000)		(12,722.71)
<u>BKI Investment Company Limited (BKI)</u>				
12/02/2021	Disposal of 7,500.0000 unit(s) purchased on 17/03/2020 in BKI Investment Company Limited (BKI)	(7,500.0000)	1.3280	(9,960.09)
		(7,500.0000)		(9,960.09)
<u>Bell Financial Group Limited (BFG)</u>				
12/02/2021	Disposal of 10,000.0000 unit(s) purchased on 02/11/2018 in Bell Financial Group Limited (BFG)	(10,000.0000)	1.0138	(10,137.50)
		(10,000.0000)		(10,137.50)
<u>Boral Limited (BLD)</u>				
12/02/2021	Disposal of 2,000.0000 unit(s) purchased on 04/06/2018 in Boral Limited (BLD)	(2,000.0000)	6.3250	(12,650.00)
		(2,000.0000)		(12,650.00)
<u>Commonwealth Bank of Australia (CBA)</u>				
12/02/2021	Disposal of 150.0000 unit(s) purchased on 27/06/2017 in Commonwealth Bank of Australia (CBA)	(150.0000)	82.1847	(12,327.71)
		(150.0000)		(12,327.71)
<u>National Aust Bank Ltd Capital Notes 5 (NABPH)</u>				
17/12/2020	NABPH	60.0000	100.0000	6,000.00
12/02/2021	Disposal of 60.0000 unit(s) purchased on 17/12/2020 in National Aust Bank Ltd Capital Notes 5 (NABPH)	(60.0000)	100.0000	(6,000.00)
		0.0000		0.00
<u>National Australia Bank Limited (NAB)</u>				
12/02/2021	Disposal of 176.0000 unit(s) purchased on 04/06/2020 in National Australia Bank Limited (NAB)	(176.0000)	14.1500	(2,490.40)
		(176.0000)		(2,490.40)
<u>National Australia Bank Limited (NABPB)</u>				
31/07/2020	13212677 BGHT 60 NABPB @ 100.6000	60.0000	102.4333	6,146.00
17/12/2020	Disposal of 60.0000 unit(s) purchased on 31/07/2020 in National Australia Bank Limited (NABPB)	(60.0000)	102.4333	(6,146.00)
		0.0000		0.00
<u>Universal Store Holdings Limited (UNI)</u>				
18/11/2020	13418368 BGHT 750 UNIYY @ 3.8000	750.0000	3.8000	2,850.00
23/12/2020	Disposal of 750.0000 unit(s) purchased on 18/11/2020 in Universal Store Holdings Limited (UNI)	(750.0000)	3.8000	(2,850.00)

AGN SUPERANNUATION FUND
DETAILED PURCHASE AND DISPOSAL REPORT
AT 30 JUNE 2021

Date	Details	Units	Unit Price	Amount
		0.0000		0.00
<u>Viva Energy Group Limited (VEA)</u>				
13/10/2020	VEA CAP OCT20 001253003321 and Share Consolidation included CGT date: 18/07/2018			(1,287.60)
12/02/2021	Disposal of 5,040.0000 unit(s) purchased on 18/07/2018 in Viva Energy Group Limited (VEA)	(5,040.0000)	2.7207	(13,712.40)
		(5,040.0000)		(15,000.00)
<u>Westpac Banking Corporation (WBC)</u>				
12/02/2021	Disposal of 600.0000 unit(s) purchased on 30/05/2017 in Westpac Banking Corporation (WBC)	(600.0000)	30.9194	(18,551.63)
		(600.0000)		(18,551.63)
<u>Units in Listed Unit Trusts (Australian)</u>				
<u>Magellan Global Fund Closed Class (MGF)</u>				
12/02/2021	Disposal of 5,000.0000 unit(s) purchased on 11/10/2017 in Magellan Global Fund Closed Class (MGF)	(5,000.0000)	1.5000	(7,500.00)
		(5,000.0000)		(7,500.00)
<u>NB Global Corporate Income Trust (NBI)</u>				
12/02/2021	Disposal of 5,000.0000 unit(s) purchased on 19/09/2018 in NB Global Corporate Income Trust (NBI)	(5,000.0000)	2.0000	(10,000.00)
		(5,000.0000)		(10,000.00)
<u>Partners Group Global Income Fund (PGG)</u>				
12/02/2021	Disposal of 3,510.0000 unit(s) purchased on 20/09/2019 in Partners Group Global Income Fund (PGG)	(3,510.0000)	2.0000	(7,020.00)
		(3,510.0000)		(7,020.00)
				(\$118,360.04)