

BRINSTONES SUPER

ABN: 70 672 058 306

Trustees: Brinstones Pty Ltd

**Financial Statements & Tax Return
For the year ended 30 June 2021**

BRINSTONES SUPER
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Loans	6A	-	5,490
Other Assets	6B	75,000	75,000
Shares in Listed Companies	6C	10,525	4,801
Shares in Unlisted Companies	6D	75,755	80,999
Units In Unlisted Unit Trusts	6E	-	13,125
Other Assets			
Cash At Bank		748,019	746,630
Foreign Cash At Bank		184,987	9,886
Sundry Assets		12	12,099
Unsettled Trades		474,037	650,412
Receivables		-	2,215
Total Assets		<u>1,568,335</u>	<u>1,600,657</u>
Liabilities			
Other Creditors and Accruals		73	3,190
Income Tax Payable		67,975	112,857
Other Taxes Payable		624	4,567
Total Liabilities		<u>68,672</u>	<u>120,614</u>
Net Assets Available to Pay Benefits		<u>1,499,663</u>	<u>1,480,043</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Donald Hill		948,200	927,810
Mrs Susan Hill		551,464	552,233
Total Liability for Accrued Benefits		<u>1,499,663</u>	<u>1,480,043</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

BRINSTONES SUPER
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Rollovers In		12,245	-
Contributions			
Member		31,000	42,000
Investment Gains			
Forex Unrealised Gains	8A	772	(684)
Increase in Market Value	8B	1,835	(591,954)
Investment Income			
Distributions	7A	-	2,215
Dividends	7B	200	250
Interest	7C	1,869	1,856
Other Income		194	407
		48,115	(545,910)
Expenses			
Member Payments			
Insurance Premiums		3,606	2,955
Other Expenses			
Accountancy Fee		3,248	3,010
ASIC Annual Lodgement Fee		55	107
Auditor Fee		550	550
Bank Fees		162	149
Foreign Exchange Losses		-	3,876
SMSF Supervisory Levy		518	259
Investment Losses			
Realised Capital Losses	8C	14,725	(1,201,885)
Forex Realised Losses	8D	2,004	(2,912)
		24,867	(1,193,890)
Benefits Accrued as a Result of Operations before Income Tax		23,247	647,980
Income Tax			
Income Tax Expense		3,627	124,784
		3,627	124,784
Benefits Accrued as a Result of Operations		19,621	523,196

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

BRINSTONES SUPER
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.

BRINSTONES SUPER

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 are recorded by the Fund, gross of any taxes, in the period to which they relate.

BRINSTONES SUPER
Notes to the Financial Statements
As at 30 June 2021

The financial report was authorised for issue on 29 March 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
Liability for Accrued Benefits at beginning of period	1,480,043	956,847
Benefits Accrued during the period	19,621	523,196
Benefits Paid during the period	0	0
Liability for Accrued Benefits at end of period	1,499,663	1,480,043

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	1,480,043	956,847
Benefits Accrued during the period	19,621	523,196
Benefits Paid during the period	0	0
Vested Benefits at end of period	1,499,663	1,480,043

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 – Loans

	Current	Previous
At market value:		
Duodecim Trust Loan	0	5,490
	0	5,490

Note 6B – Other Assets

	Current	Previous
At market value:		
Fresh Supply Co Pty Ltd	75,000	75,000
	75,000	75,000

Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
Blue Sky Alternative Investments Limited	0	1
Blue Sky Alternatives Access Fund Limited	0	3,600
Patrys Limited	5,600	1,200
Wam Alternative Assets Limited	4,925	0
	10,525	4,801

This report should be read in conjunction with the accompanying compilation report.

BRINSTONES SUPER
Notes to the Financial Statements
As at 30 June 2021

Note 6D – Shares in Unlisted Companies

	Current	Previous
At market value:		
Dunblane Solar Pty Ltd Notes	74,755	79,999
Dunblane Solar Pty Ltd Shares	1,000	1,000
	75,755	80,999

Note 6E – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Duodecim Trust	0	13,125
	0	13,125

Note 7A – Distributions

	Current	Previous
AGDNA Shares	0	2,215
	0	2,215

Note 7B – Dividends

	Current	Previous
Blue Sky Alternatives Access Fund Limited	150	250
Wam Alternative Assets Limited	50	0
	200	250

Note 7C – Interest

	Current	Previous
Bank Australia 1875646	351	274
NAB Savings Acc 126282170	225	150
NAB Term Deposit 12-492-2285	230	587
NAB Term Deposit 12-494-1734	187	478
Suncorp 560398233	876	368
	1,869	1,856

Note 8A – Forex Unrealised Gains

	Current	Previous
Foreign Cash At Bank		
NAB USD Account	772	(684)
	772	(684)

Note 8B – Increase in Market Value

	Current	Previous
Loans		
Duodecim Trust Loan	(5,490)	0
Shares in Listed Companies		
Blue Sky Alternative Investments Limited	14,724	(1,069)
Blue Sky Alternatives Access Fund Limited	1,400	(200)
Patrys Limited	4,400	(1,300)
Wam Alternative Assets Limited	(75)	0
Shares in Unlisted Companies		
AGDNA Shares	0	(589,000)
Units In Unlisted Unit Trusts		
Duodecim Trust	(13,125)	(385)
	1,835	(591,954)

BRINSTONES SUPER
Notes to the Financial Statements
As at 30 June 2021

Note 8C – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
Blue Sky Alternative Investments Limited	14,725	0
Shares in Unlisted Companies		
AGDNA Shares	0	(1,201,885)
	<u>14,725</u>	<u>(1,201,885)</u>

Note 8D – Forex Realised Losses

	Current	Previous
Foreign Cash At Bank		
NAB USD Account	2,004	(2,912)
	<u>2,004</u>	<u>(2,912)</u>

BRINSTONES SUPER
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>								
Bank Australia 1875646				245,612	245,612			22%
NAB Business Ac 114883964				40,568	40,568			4%
NAB Savings Acc 126282170				145,747	145,747			13%
NAB Term Deposit 12-492-2285				38,479	38,479			4%
NAB Term Deposit 12-494-1734				31,738	31,738			3%
NAB Trade bank account 302463433				203	203			-%
Suncorp 560398233				245,673	245,673			22%
				748,019	748,019			68%
<u>Bank - Foreign</u>								
NAB USD Account	139,073	1.3295	1.3301	184,899	184,987	88	0%	17%
				184,899	184,987	88	0%	17%
<u>Listed Securities Market</u>								
Patrys Limited (ASX:PAB)	100,000	0.0480	0.0560	4,799	5,600	801	17%	1%
Wam Alternative Assets Limited (ASX:WMA)	5,000	1.0000	0.9850	5,000	4,925	(75)	(2)%	-%
				9,799	10,525	726	7%	1%
<u>Unlisted Market</u>								
Dunblane Solar Pty Ltd Notes	74,755	1.0000	1.0000	74,755	74,755	0	0%	7%
Dunblane Solar Pty Ltd Shares	1,000	1.0000	1.0000	1,000	1,000	0	0%	-%
Fresh Supply Co Pty Ltd	750	100.0000	100.0000	75,000	75,000	0	0%	7%
Duodecim Trust	13,510	1.0000	0.0000	13,510	0	(13,510)	(100)%	-%
Duodecim Trust Loan		0.0000	0.0000	5,490	0	(5,490)	(100)%	-%
				169,755	150,755	(19,000)	(11)%	14%
				1,112,473	1,094,287	(18,186)	(2)%	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.

BRINSTONES SUPER
Investment Income Summary
For the period 1 July 2020 to 30 June 2021

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<i>Bank</i>														
Bank Australia 1875646														
351	0	0	0	0	0	0	0	0	0	351	0	0	0	0
NAB Savings Acc 126282170														
225	0	0	0	0	0	0	0	0	0	225	0	0	0	0
NAB Term Deposit 12-492-2285														
230	0	0	0	0	0	0	0	0	0	230	0	0	0	0
NAB Term Deposit 12-494-1734														
187	0	0	0	0	0	0	0	0	0	187	0	0	0	0
Suncorp 560398233														
475	0	0	401	0	0	0	0	0	0	876	0	0	0	0
1,468	0	0	401	0	0	0	0	0	0	1,869	0	0	0	0
<i>Listed Securities Market</i>														
Blue Sky Alternatives Access Fund Limited (ASX:BAF)														
150	57	0	0	0	0	0	0	0	0	207	0	0	0	0
Wam Alternative Assets Limited (ASX:WMA)														
50	18	0	0	0	0	0	0	0	0	68	0	0	0	0
200	74	0	0	0	0	0	0	0	0	274	0	0	0	0
1,668	74	0	401	0	0	0	0	0	0	2,144	0	0	0	0

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

BRINSTONES SUPER
(ABN: 70 672 058 306)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 – 30 June 2021	Residential Address: 39 Geera Street Coorparoo QLD 4151
Member Number: HIL12D	Date of Birth: 20 July 1966
Mr Donald John Hill	Date Joined Fund: 1 July 2011
	Eligible Service Date: 30 June 1998
	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 01 Jul 2020	
Accumulation	927,810
Total as at 01 Jul 2020	927,810
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	948,200
Total as at 30 Jun 2021	948,200

Your Tax Components	
Tax Free	5,193
Taxable Taxed	943,007
Taxable Untaxed	-

Your Preservation Components	
Preserved	948,200
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	948,200	1,284,964	2,233,164
On TPD	948,200	1,157,625	2,105,825
Salary Cont		-	

Your Beneficiaries
No beneficiary details have been recorded

BRINSTONES SUPER
(ABN: 70 672 058 306)

Member Benefit Statement

Period	1 July 2020 – 30 June 2021
Member	Number: HIL12D
Mr Donald John Hill	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	39 Geera Street Coorparoo QLD 4151
Date of Birth:	20 July 1966
Date Joined Fund:	1 July 2011
Eligible Service Date:	30 June 1998
Tax File Number Held:	Yes
Account Start Date:	1 July 2011

Your Account Summary	
Withdrawal Benefit as at 01 Jul 2020	927,810
<i>Increases to your account:</i>	
Member Contributions	25,000
Rollovers In	12,245
Tax Effect Of Direct Member Expenses	541
Tax on Net Fund Income	254
Total Increases	38,039
<i>Decreases to your account:</i>	
Share Of Net Fund Income	10,294
Contributions Tax	3,750
Member Insurance Premiums	3,606
Total Decreases	17,650
Withdrawal Benefit as at 30 Jun 2021	948,200

Your Tax Components		
Tax Free	1%	5,193
Taxable Taxed		943,007
Taxable Untaxed		-

Your Preservation Components	
Preserved	948,200
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	948,200	1,284,964	2,233,164
On TPD	948,200	1,157,625	2,105,825
Salary Cont		-	

Your Beneficiaries
No beneficiary details have been recorded

BRINSTONES SUPER
(ABN: 70 672 058 306)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 – 30 June 2021	Residential Address: 39 Geera Street Coorparoo QLD 4151
Member Number: HILLS0	Date of Birth: 15 January 1970
Mrs Susan Belinda Hill	Date Joined Fund: 1 July 2011
	Eligible Service Date: 13 August 1990
	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 01 Jul 2020	
Accumulation	552,233
Total as at 01 Jul 2020	552,233
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	551,464
Total as at 30 Jun 2021	551,464

Your Tax Components	
Tax Free	26,009
Taxable Taxed	525,455
Taxable Untaxed	-

Your Preservation Components	
Preserved	546,595
Restricted Non Preserved	-
Unrestricted Non Preserved	4,869

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
No beneficiary details have been recorded

BRINSTONES SUPER
(ABN: 70 672 058 306)

Member Benefit Statement

Period
1 July 2020 – 30 June 2021
Member Number: HILLS0
Mrs Susan Belinda Hill
Accumulation Account
Accumulation

Member Account Details

Residential Address:	39 Geera Street Coorparoo QLD 4151
Date of Birth:	15 January 1970
Date Joined Fund:	1 July 2011
Eligible Service Date:	13 August 1990
Tax File Number Held:	Yes
Account Start Date:	1 July 2011

Your Account Summary

Withdrawal Benefit as at 01 Jul 2020	552,233
<i>Increases to your account:</i>	
Member Contributions	6,000
Tax on Net Fund Income	150
Total Increases	6,150
<i>Decreases to your account:</i>	
Share Of Net Fund Income	6,098
Contributions Tax	821
Total Decreases	6,919
Withdrawal Benefit as at 30 Jun 2021	551,464

Your Tax Components

Tax Free	5%	26,009
Taxable Taxed		525,455
Taxable Untaxed		-

Your Preservation Components

Preserved	546,595
Restricted Non Preserved	-
Unrestricted Non Preserved	4,869

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

BRINSTONES SUPER

Trustee Declaration

In the opinion of the Trustees of the BRINSTONES SUPER.

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 Brinstones Pty Ltd by:

DocuSigned by:

B33EF54A3CA145D..... Dated: 30-Mar-2023
Donald Hill
Director: Brinstones Pty Ltd

DocuSigned by:

FCCE946E01EA4EB..... Dated: 30-Mar-2023
Susan Hill
Director: Brinstones Pty Ltd

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
BRINSTONES PTY LTD ATF
BRINSTONES SUPER
HELD ON 29 MARCH 2023 AT
39 GEERA STREET, COORPAROO QLD**

PRESENT

Donald Hill

Susan Hill

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting be signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mr Donald Hill</i> Member	25,000
<i>Mrs Susan Hill</i> Member	6,000

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**ACCEPTANCE OF
ROLLOVERS:**

The trustee has ensured that any rollovers made to the fund meet the requirements of the fund's deed and do not breach the superannuation laws in relation to:

1. making rollovers between funds; and
2. breaching the fund's or the member's investment strategy

The trustees have reviewed the rollovers and received advice that the rollovers are 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 following rollovers on behalf of the members:

Member Name/Payee Name	Amount
<i>Mr Donald Hill</i> IOOF Portfolio Service Superannuation Fund	12,245

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2021 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Bank - Foreign</i>			
<i>NAB USD Account</i>			
08 Jul 2020	1.4407	22,470.00	32,373
09 Oct 2020	1.3930	22,470.00	31,300
13 Jan 2021	1.2882	22,470.00	28,945
16 Mar 2021	1.2898	53,960.00	69,599
13 Apr 2021	1.3151	22,470.00	29,550
<i>Unlisted Market</i>			
<i>PAB_R</i>			
03 Jul 2020	0.0000	33,334.00	0
13 Nov 2020	0.0000	16,667.00	0
<i>Listed Securities Market</i>			
<i>Wam Alternative Assets Limited</i>			
19 Oct 2020	1.0000	5,000.00	5,000

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2021 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Blue Sky Alternatives Access Fund Limited</i>			
19 Oct 2020	1.0000	5,000.00	5,000
<i>Blue Sky Alternative Investments Limited</i>			
13 May 2021	0.0000	5,783.00	0
<i>Bank - Foreign</i>			
<i>NAB USD Account</i>			
08 Jul 2020	1.4402	5.77	8
20 Jul 2020	1.4312	1,800.00	2,576
09 Oct 2020	1.3926	5.96	8
19 Oct 2020	1.4112	1,800.00	2,540
13 Jan 2021	1.2879	6.46	8
22 Jan 2021	1.2910	1,800.00	2,324
16 Mar 2021	1.2904	6.44	8
17 Mar 2021	1.2925	4,320.00	5,584
13 Apr 2021	1.3149	6.32	8
20 Apr 2021	1.3151	1,800.00	2,367
<i>Unlisted Market</i>			
<i>PAB_R</i>			
06 Aug 2020	0.0000	33,334.00	0
16 Dec 2020	0.0000	16,667.00	0

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Donald Hill</i>				
Accumulation	(10,294)	(254)	3,750	(541)
<i>Mrs Susan Hill</i>				
Accumulation	(6,098)	(150)	821	0

REPORTING ENTITY CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report and Member Statement for the period ended 30 June 2021 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2021, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (S/ISA)*, during the year ended 30 June 2021.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2021 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2021 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2021 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the *S/SA*.

AUDITOR:

It was resolved that

Anthony Boys
of
Super Audits

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mr David Tincknell
of
VIRTU SUPER PTY LTD
1454 Logan Road
Mount Gravatt, QLD 4122

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

DocuSigned by:


B33EF54A3CA145D...

30-Mar-2023

..... Dated:/...../.....

Donald Hill
Chairperson

Compilation Report to the Trustees and Members of BRINSTONES SUPER

ABN 70 672 058 306
For the period 1 July 2020 to 30 June 2021

On the basis of the information provided by the Trustees of BRINSTONES SUPER, we have compiled the accompanying special purpose financial statements of BRINSTONES SUPER for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of BRINSTONES SUPER that satisfies the information needs of the trustees and the members.

The Responsibility of Trustees

The Trustees of BRINSTONES SUPER are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted and financial reporting framework used are appropriate to meet the needs of the members.

Our Responsibility

On the basis of information provided by the Trustees of BRINSTONES SUPER, we have compiled the accompanying special purpose financial statements in accordance with the same financial reporting framework/basis of accounting used above and **APES 315: *Compilation of Financial Information***.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Trustees provided, in compiling the financial statements. Virtu Super has not conducted any audit or review and accordingly no assurance by Virtu Super is expressed. A separate report issued by the Fund Auditor will provide a level of assurance, as detailed in the report and audit engagement letter.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees and members of the fund and purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 29 March 2023

DocuSigned by:

4847A901C8F640A...

.....
Name of Signatory: Mrs Elizabeth Meiklejohn

Address: 1454 Logan Road
MOUNT GRAVATT, QLD 4122

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Self-managed superannuation fund annual return

2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place X in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

BRINSTONES SUPER

3 Australian business number (ABN) (if applicable)

70672058306

4 Current postal address

PO Box 83

Suburb/town

Mount Gravatt

State/territory

QLD

Postcode

4122

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day Month Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Fund's tax file number (TFN)

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
 Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?
 No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Fund's tax file number (TFN) *****

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2021.

Have you applied an exemption or rollover? M No Yes Code

Net capital gain A \$ 0.00

Gross rent and other leasing and hiring income B \$ 0.00

Gross interest C \$ 1870.00

Forestry managed investment scheme income X \$ 0.00

Gross foreign income D1 \$ 0.00 Net foreign income D \$ 0.00 Loss

Australian franking credits from a New Zealand company E \$ 0.00

Transfers from foreign funds F \$ 0.00 Number

Gross payments where ABN not quoted H \$ 0.00

Calculation of assessable contributions

Assessable employer contributions
R1 \$ 0.00

plus Assessable personal contributions
R2 \$ 30474.00

plus ^{#No-TFN-quoted contributions}
R3 \$ 0.00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$ 0.00

Gross distribution from partnerships I \$ 0.00
*Unfranked dividend amount J \$ 0.00
*Franked dividend amount K \$ 200.00
*Dividend franking credit L \$ 74.00
*Gross trust distributions M \$ 0.00

Assessable contributions (R1 plus R2 plus R3 less R6) R \$ 30474.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends
U1 \$ 0.00

plus *Net non-arm's length trust distributions
U2 \$ 0.00

plus *Net other non-arm's length income
U3 \$ 0.00

*Other income S \$ 192.00
*Assessable income due to changed tax status of fund T \$ 0.00

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) U \$ 0.00

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) W \$ 32810.00 Loss

Exempt current pension income Y \$ 0.00

TOTAL ASSESSABLE INCOME (W less Y) V \$ 32810.00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text" value="0"/> -00	A2 \$ <input type="text" value="0"/> -00	
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00	
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	E1 \$ <input type="text" value="0"/> -00	E2 \$ <input type="text" value="0"/> -00	
Insurance premiums – members	F1 \$ <input type="text" value="3605"/> -00	F2 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="550"/> -00	H2 \$ <input type="text" value="0"/> -00	
Investment expenses	I1 \$ <input type="text" value="161"/> -00	I2 \$ <input type="text" value="0"/> -00	
Management and administration expenses	J1 \$ <input type="text" value="3302"/> -00	J2 \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00	
Other amounts	L1 \$ <input type="text" value="518"/> -00 <input type="text" value="0"/> Code	L2 \$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code	
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS -00 Loss
O \$ -00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) *****

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income	A	\$	<input type="text" value="24674"/>	-00
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1	\$	<input type="text" value="3701.10"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J	\$	<input type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset	C1	\$	<input type="text" value="0"/>	
Rebates and tax offsets	C2	\$	<input type="text"/>	
Non-refundable non-carry forward tax offsets				
	C	\$	<input type="text" value="0"/>	
<i>(C1 plus C2)</i>				

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input type="text" value="0"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input type="text" value="0"/>	
Early stage investor tax offset	D3	\$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets				
	D	\$	<input type="text" value="0"/>	
<i>(D1 plus D2 plus D3 plus D4)</i>				

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1	\$	<input type="text" value="74.47"/>	
No-TFN tax offset	E2	\$	<input type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input type="text"/>	
Exploration credit tax offset	E4	\$	<input type="text"/>	
Refundable tax offsets				
	E	\$	<input type="text" value="74.47"/>	
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE **T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="401"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="401"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="2860.63"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	--

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years **U \$** -00

Net capital losses carried forward to later income years **V \$** -00

Fund's tax file number (TFN) *****

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

CLOSING ACCOUNT BALANCE S \$
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Fund's tax file number (TFN) *****

MEMBER 2

Title: MRS

Family name Hill

First given name Susan

Other given names Belinda

Member's TFN *****

Date of birth 15/01/1970

Contributions

OPENING ACCOUNT BALANCE \$ 552232.75

Refer to instructions for completing these labels.

Proceeds from primary residence disposal H \$ 0

Employer contributions A \$ 0

Receipt date H1

ABN of principal employer A1

Assessable foreign superannuation fund amount I \$ 0

Personal contributions B \$ 6000

Non-assessable foreign superannuation fund amount J \$ 0

CGT small business retirement exemption C \$ 0

Transfer from reserve: assessable amount K \$ 0

CGT small business 15-year exemption amount D \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Personal injury election E \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Spouse and child contributions F \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

Other third party contributions G \$ 0

TOTAL CONTRIBUTIONS N \$ 6000 (Sum of labels A to M)

Other transactions

Allocated earnings or losses O \$ 6768.92

Loss L

Accumulation phase account balance S1 \$ 551463.83

Inward rollovers and transfers P \$ 0

Retirement phase account balance - Non CDBIS S2 \$ 0

Outward rollovers and transfers Q \$ 0

Retirement phase account balance - CDBIS S3 \$ 0

Lump Sum payments R1 \$

Income stream payments R2 \$

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 551463.83 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN) *****

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts A \$ 0.00
Unlisted trusts B \$ 0.00
Insurance policy C \$ 0.00
Other managed investments D \$ 0.00

15b Australian direct investments

Limited recourse borrowing arrangements
Australian residential real property J1 \$ 0.00
Australian non-residential real property J2 \$ 0.00
Overseas real property J3 \$ 0.00
Australian shares J4 \$ 0.00
Overseas shares J5 \$ 0.00
Other J6 \$ 0.00
Property count J7 0

Cash and term deposits E \$ 933006.00
Debt securities F \$ 0.00
Loans G \$ 0.00
Listed shares H \$ 10525.00
Unlisted shares I \$ 75755.00
Limited recourse borrowing arrangements J \$ 0.00
Non-residential real property K \$ 0.00
Residential real property L \$ 0.00
Collectables and personal use assets M \$ 0.00
Other assets O \$ 549048.00

15c Other investments

Crypto-Currency N \$ 0.00

15d Overseas direct investments

Overseas shares P \$ 0.00
Overseas non-residential real property Q \$ 0.00
Overseas residential real property R \$ 0.00
Overseas managed investments S \$ 0.00
Other overseas assets T \$ 0.00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 1568334.00
(Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? A No [X] Yes [] \$ 0.00

Fund's tax file number (TFN) *****

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B No Yes

16 LIABILITIES

Table with 3 rows: V1 \$, V2 \$, V3 \$, and a summary row for Borrowings V \$.

Table with 3 rows: W \$ (Total member closing account balances), X \$ (Reserve accounts), Y \$ (Other liabilities), and Z \$ (TOTAL LIABILITIES).

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$

Total TOFA losses I \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2020-21 income year, write 2021). A

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2021. B

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2021 for each election. C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2021. D

Section K: **Declarations**

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

DocuSigned by:

 Date 30-Mar-2023 / /

Preferred trustee or director contact details:

Title: MR

Family name

Hill

First given name

Donald

Other given names

John

Phone number

07

33491452

Email address

djohnhill@gmail.com

Non-individual trustee name (if applicable)

Brinstones Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

DocuSigned by:

 Date 29-Mar-2023 / /

Tax agent's contact details

Title: MR

Family name

Tincknell

First given name

David

Other given names

Tax agent's practice

VIRTU SUPER PTY LTD

Tax agent's phone number

07 33491452

Reference number

HIL12S

Tax agent number

79673007

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number

Fund name

BRINSTONES SUPER

Year of return

2021

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

DocuSigned by:

B33EF54A3CA145D...

Date 30-Mar-2023

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

79673007

Account name

BRINSTONES SUPER

I authorise the refund to be deposited directly to the specified account.

Signature of trustee or director

DocuSigned by:

B33EF54A3CA145D...

Date 30-Mar-2023

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent

DocuSigned by:

4847A004C9F640A...

Date 29-Mar-2023

Agent's contact name

MR David Tincknell

Agent's phone

07 33491452

Agent's reference

79673007

Client's reference

HIL12S

BRINSTONES SUPER
Statement of Taxable Income
For the Period from 1 July 2020 to 30 June 2021

Description	Tax Return Ref.	Amount
<u>Income</u>		
Section B		
Total Gross Interest	C	1,870
Total Franked Dividend Amount	K	200
Total Dividend Franking Credit	L	74
Total Assessable Personal Contributions	R2	30,474
Total Assessable Contributions	R	30,474
Total Other Income	S	192
Total Assessable Income		32,810
<u>Deductions</u>		
Section C		
Total Death or Disability Premiums	F	3,605
Total Approved Auditor Fee	H	550
Total Investment Expenses	I	161
Total Management and Administration Expenses	J	3,302
Total Other Deductions	L	518
Total Deductions		8,136
Taxable Income or Loss	(V - N) O	24,674.00
<u>Income Tax Calculation Statement</u>		
Section D		
Gross Tax		
Gross Tax @ 15% for Concessional Income	30 Jun 2021 T1	3,701
Total Gross Tax		3,701
Rebates and Offsets	C	0
SUBTOTAL		3,701
Total Credit: Refundable Franking Credits	E1	74
Total Credit: ABN/TFN Not Quoted (Non-Individual)	H3	401
Total Eligible Credits		401
Net Tax Payable		3,226
Total PAYG Instalments Raised	K	624
Total Supervisory Levy	L	259
Total Amount Due / (Refundable)		2,861