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Financial statements and reports for the year ended  
30 June 2021

Mansur Ostrognay Superannuation Fund

# Mansur Ostrognay Superannuation Fund

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# Mansur Ostrognay Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	326,269.16	273,345.18
Units in Listed Unit Trusts (Australian)	3	28,572.83	39,720.00
<b>Total Investments</b>		<u>354,841.99</u>	<u>313,065.18</u>
<b>Other Assets</b>			
NAB Cash Manager - 4952		6,119.91	1,021.30
Cash Account 5258		60,316.36	30,772.43
Trading Account		29,299.15	13,700.05
Distributions Receivable		2,029.94	1,608.86
NAB High Interest		568.87	43,399.41
Income Tax Refundable		909.94	0.00
<b>Total Other Assets</b>		<u>99,244.17</u>	<u>90,502.05</u>
<b>Total Assets</b>		<u>454,086.16</u>	<u>403,567.23</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	5,196.89
<b>Total Liabilities</b>		<u>0.00</u>	<u>5,196.89</u>
<b>Net assets available to pay benefits</b>		<u>454,086.16</u>	<u>398,370.34</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Mansur, Avraham - Accumulation		206,669.02	184,610.12
Ostrognay, Mary - Accumulation		147,204.73	130,787.67
Ostrognay, Daniel - Accumulation		98,736.57	81,636.80
Mansur, Amir - Accumulation		1,475.84	1,335.75
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>454,086.16</u>	<u>398,370.34</u>

# Mansur Ostrogney Superannuation Fund

## Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2		
Adairs Limited		10,625.00	0.00
Air New Zealand Limited		0.00	6,175.00
Appen Limited		13,600.00	0.00
Atomos Limited		23,540.00	10,625.00
Austal Limited		0.00	6,460.00
Australia And New Zealand Banking Group Limited		0.00	5,032.80
BHP Group Limited		0.00	9,671.40
Challenger Limited		11,902.00	4,851.00
Collection House Limited		4,455.00	16,600.50
CSL Limited		10,552.03	5,740.00
Flinders Mines Limited - Ordinary Fully Paid		49,500.00	45,704.96
Infratil Limited.		0.00	4,320.00
Kalium Lakes Limited		39,200.00	0.00
Laybuy Group Holdings Limited		15,307.99	0.00
Maca Limited		22,650.00	20,928.68
National Australia Bank Limited		28,501.14	19,805.14
Nrw Holdings Limited		20,510.00	18,650.00
Pact Group Holdings Ltd		0.00	17,804.70
QBE Insurance Group Limited		0.00	13,290.00
Salt Lake Potash Limited		27,600.00	0.00
Santos Limited		0.00	15,900.00
Telstra Corporation Limited.		8,272.00	6,886.00
United Malt Group Limited		8,960.00	0.00
Webjet Limited		0.00	13,280.00
Whitehaven Coal Limited		0.00	14,300.00
Woodside Petroleum Ltd		31,094.00	17,320.00
Units in Listed Unit Trusts (Australian)	3		
Apn Industria Reit		0.00	16,520.00
Hotel Property Investments		28,572.83	23,200.00
<b>Total Investments</b>		<b>354,841.99</b>	<b>313,065.18</b>
<b>Other Assets</b>			
Bank Accounts	4		
Cash Account 5258		60,316.36	30,772.43
NAB Cash Manager - 4952		6,119.91	1,021.30
NAB High Interest		568.87	43,399.41
Trading Account		29,299.15	13,700.05

## Mansur Ostrognay Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Other Assets</b>			
Distributions Receivable			
Apn Industria Reit		0.00	290.50
Centuria Office Reit		618.75	0.00
Hotel Property Investments		868.83	776.00
Rural Funds Group		542.36	542.36
Income Tax Refundable		909.94	0.00
<b>Total Other Assets</b>		<u>99,244.17</u>	<u>90,502.05</u>
<b>Total Assets</b>		<u>454,086.16</u>	<u>403,567.23</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	5,196.89
<b>Total Liabilities</b>		<u>0.00</u>	<u>5,196.89</u>
<b>Net assets available to pay benefits</b>		<u>454,086.16</u>	<u>398,370.34</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Mansur, Avraham - Accumulation		206,669.02	184,610.12
Ostrognay, Mary - Accumulation		147,204.73	130,787.67
Ostrognay, Daniel - Accumulation		98,736.57	81,636.80
Mansur, Amir - Accumulation		1,475.84	1,335.75
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>454,086.16</u>	<u>398,370.34</u>

## Mansur Ostrognay Superannuation Fund

# Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	3,253.94	3,549.91
Dividends Received	8	5,021.05	6,753.15
Interest Received		203.14	1,991.96
<b>Investment Gains</b>			
Changes in Market Values	10	35,549.72	(98,040.79)
<b>Contribution Income</b>			
Employer Contributions		13,187.06	54,860.49
Personal Concessional		0.00	11,000.00
Personal Non Concessional		2,055.00	0.00
Other Contributions		0.00	295.60
Transfers In		0.00	2,275.10
<b>Total Income</b>		<u>59,269.91</u>	<u>(17,314.58)</u>
<b>Expenses</b>			
Accountancy Fees		1,375.00	1,133.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		385.00	330.00
ASIC Fees		55.00	0.00
Bank Charges		0.00	12.00
Filing Fees		55.00	54.00
		<u>2,129.00</u>	<u>1,788.00</u>
<b>Member Payments</b>			
Benefits Paid/Transfers Out		0.00	73,280.80
<b>Total Expenses</b>		<u>2,129.00</u>	<u>75,068.80</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>57,140.91</u>	<u>(92,383.38)</u>
Income Tax Expense	11	1,425.09	8,947.92
<b>Benefits accrued as a result of operations</b>		<u>55,715.82</u>	<u>(101,331.30)</u>

# Mansur Ostrognay Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Apn Industria Reit	906.49	903.01
Centuria Office Reit	618.75	0.00
Hotel Property Investments	1,728.70	1,291.00
Rural Funds Group	0.00	1,355.90
	3,253.94	3,549.91
Dividends Received		
Adairs Limited	357.50	0.00
Appen Limited	55.00	0.00
Austal Limited	495.00	0.00
Australia And New Zealand Banking Group Limited	162.00	0.00
BHP Group Limited	203.73	0.00
Challenger Limited	313.50	781.00
Collection House Limited	0.00	627.30
CSL Limited	79.31	0.00
Maca Limited	0.00	1,400.00
National Australia Bank Limited	581.10	1,411.00
Nrw Holdings Limited	720.00	0.00
Over The Wire Holdings Limited	70.00	0.00
Pact Group Holdings Ltd	243.90	0.00
QBE Insurance Group Limited	60.00	780.00
Santos Limited	87.42	0.00
Select Harvests Limited	60.00	0.00
Tassal Group Limited	690.00	0.00
Telstra Corporation Limited.	352.00	1,072.00
United Malt Group Limited	40.00	0.00
Woodside Petroleum Ltd	450.59	681.85
	5,021.05	6,753.15
Interest Received		
Cash Account 5258	19.34	14.90
NAB Cash Manager - 4952	14.34	34.46
NAB High Interest	169.46	1,942.60
	203.14	1,991.96
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Avraham Mansur	1,833.82	22,696.67
Daniel Ostrognay	9,519.42	9,467.15
Mary Ostrognay	1,833.82	22,696.67
	13,187.06	54,860.49
Personal Contributions - Concessional		
Avraham Mansur	0.00	1,000.00
Daniel Ostrognay	0.00	9,000.00
Mary Ostrognay	0.00	1,000.00
	0.00	11,000.00
Personal Contributions - Non Concessional		
Avraham Mansur	1,027.50	0.00
Mary Ostrognay	1,027.50	0.00
	2,055.00	0.00
Other Contributions		

# Mansur Ostrognay Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Avraham Mansur	0.00	151.35
Mary Ostrognay	0.00	144.25
	<u>0.00</u>	<u>295.60</u>
<b>Transfers In</b>		
Mansur, Amir - Accumulation (Accumulation)	0.00	1,389.03
Ostrognay, Daniel - Accumulation (Accumulation)	0.00	886.07
	<u>0.00</u>	<u>2,275.10</u>
<b>Investment Gains</b>		
<b>Realised Movements in Market Value</b>		
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	3,087.70	0.00
Adbri Limited	1,390.20	0.00
Air New Zealand Limited	1,435.10	0.00
Atomos Limited	3,745.35	0.00
Austal Limited	(6,894.75)	0.00
Australia And New Zealand Banking Group Limited	467.30	0.00
BHP Group Limited	3,958.80	0.00
Centuria Office Reit	3,508.37	0.00
Challenger Limited	(4,497.38)	(6,032.38)
Coles Group Limited.	0.00	964.15
Collection House Limited	(17,555.49)	0.00
Flinders Mines Limited - Ordinary Fully Paid	(4,532.80)	(19,848.70)
Gullewa Limited - Ordinary Fully Paid	0.00	(3,623.56)
Humm Group Limited	2,865.45	0.00
Infratil Limited.	2,545.93	0.00
Jb Hi-fi Limited	0.00	5,295.13
Jumbo Interactive Limited	0.00	330.10
Laybuy Group Holdings Limited	(6,794.92)	0.00
Maca Limited	9,182.88	(1,392.40)
Mcperson's Limited	1,960.10	0.00
Nrw Holdings Limited	(379.70)	0.00
Over The Wire Holdings Limited	1,040.19	0.00
Pact Group Holdings Ltd	2,679.55	0.00
QBE Insurance Group Limited	(414.90)	0.00
Redbubble Limited	(4,859.90)	0.00
Santos Limited	3,015.15	0.00
Select Harvests Limited	3,090.15	600.10
Synlait Milk Limited	(10,654.80)	0.00
Tassal Group Limited	2,334.56	780.10
Telstra Corporation Limited.	1,565.15	(9.90)
The A2 Milk Company Limited	1,110.10	0.00
Tyro Payments Limited	2,240.20	0.00
Webjet Limited	1,675.07	0.00
Whitehaven Coal Limited	2,276.21	0.00
	<u>(1,411.13)</u>	<u>(22,937.37)</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Apn Industria Reit	3,032.11	0.00
Rural Funds Group	0.00	160.10
	<u>3,032.11</u>	<u>160.10</u>
<b>Unrealised Movements in Market Value</b>		
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	380.05	0.00
Air New Zealand Limited	669.95	(669.95)

# Mansur Ostrognay Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Appen Limited	(7,889.90)	0.00
Atomos Limited	6,330.00	(3,409.90)
Austal Limited	639.95	(639.95)
Australia And New Zealand Banking Group Limited	(22.85)	22.85
BHP Group Limited	87.45	(87.45)
Challenger Limited	3,854.54	649.44
Collection House Limited	(1,668.36)	(1,912.50)
CSL Limited	(98.58)	(95.95)
Flinders Mines Limited - Ordinary Fully Paid	13,311.98	(32,236.13)
Gullewa Limited - Ordinary Fully Paid	0.00	3,754.95
Infratil Limited.	334.95	(334.95)
Jb Hi-fi Limited	0.00	(2,270.05)
Kalium Lakes Limited	5,840.15	0.00
Laybuy Group Holdings Limited	(2,993.46)	0.00
Maca Limited	(6,074.47)	(610.87)
National Australia Bank Limited	8,696.00	(6,260.41)
Nrw Holdings Limited	(5,239.95)	(1,289.90)
Pact Group Holdings Ltd	5,404.05	(2,327.90)
QBE Insurance Group Limited	3,334.95	(4,455.00)
Salt Lake Potash Limited	(5,784.85)	0.00
Santos Limited	1,044.90	(1,044.90)
Telstra Corporation Limited.	1,386.00	(3,514.05)
United Malt Group Limited	1,020.05	0.00
Webjet Limited	1,479.90	(1,479.90)
Whitehaven Coal Limited	2,914.90	(2,914.90)
Woodside Petroleum Ltd	775.60	(7,023.90)
	<u>27,732.95</u>	<u>(68,151.32)</u>
Units in Listed Unit Trusts (Australian)		
Apn Industria Reit	3,732.25	(3,732.25)
Hotel Property Investments	2,463.55	(3,379.95)
	<u>6,195.80</u>	<u>(7,112.20)</u>
<b>Changes in Market Values</b>	<u>35,549.72</u>	<u>(98,040.79)</u>
<b>Total Income</b>	<u>59,269.92</u>	<u>(17,314.58)</u>
<b>Expenses</b>		
Accountancy Fees	1,375.00	1,133.00
ASIC Fees	55.00	0.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	330.00
Bank Charges	0.00	12.00
Filing Fees	55.00	54.00
	<u>2,129.00</u>	<u>1,788.00</u>
<b>Member Payments</b>		
Benefits Paid/Transfers Out		
Mansur, Amir - Accumulation (Accumulation)	0.00	73,280.80
	<u>0.00</u>	<u>73,280.80</u>
<b>Total Expenses</b>	<u>2,129.00</u>	<u>75,068.80</u>

**Mansur Ostrognay Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2021

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	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Benefits accrued as a result of operations before income tax</b>	<u>57,140.92</u>	<u>(92,383.38)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	1,425.09	8,947.92
<b>Total Income Tax</b>	<u>1,425.09</u>	<u>8,947.92</u>
<b>Benefits accrued as a result of operations</b>	<u>55,715.83</u>	<u>(101,331.30)</u>

# Mansur Ostrognay Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

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

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Mansur Ostrognay Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021

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### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

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

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

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

### d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

### e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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

### Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Adairs Limited	10,625.00	0.00
Air New Zealand Limited	0.00	6,175.00
Atomos Limited	23,540.00	10,625.00
Australia And New Zealand Banking Group Limited	0.00	5,032.80
Appen Limited	13,600.00	0.00
Austal Limited	0.00	6,460.00

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

BHP Group Limited	0.00	9,671.40
Challenger Limited	11,902.00	4,851.00
Collection House Limited	4,455.00	16,600.50
CSL Limited	10,552.03	5,740.00
Flinders Mines Limited - Ordinary Fully Paid	49,500.00	45,704.96
Infratil Limited.	0.00	4,320.00
Kalium Lakes Limited	39,200.00	0.00
Laybuy Group Holdings Limited	15,307.99	0.00
Maca Limited	22,650.00	20,928.68
National Australia Bank Limited	28,501.14	19,805.14
Nrw Holdings Limited	20,510.00	18,650.00
Pact Group Holdings Ltd	0.00	17,804.70
QBE Insurance Group Limited	0.00	13,290.00
Salt Lake Potash Limited	27,600.00	0.00
Santos Limited	0.00	15,900.00
Telstra Corporation Limited.	8,272.00	6,886.00
United Malt Group Limited	8,960.00	0.00
Webjet Limited	0.00	13,280.00
Whitehaven Coal Limited	0.00	14,300.00
Woodside Petroleum Ltd	31,094.00	17,320.00
	326,269.16	273,345.18

**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Apn Industria Reit	0.00	16,520.00
Hotel Property Investments	28,572.83	23,200.00
	28,572.83	39,720.00

**Note 4: Banks and Term Deposits**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Cash Account 5258	60,316.36	30,772.43
NAB Cash Manager - 4952	6,119.91	1,021.30

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

NAB High Interest	568.87	43,399.41
Trading Account	29,299.15	13,700.05
	96,304.29	88,893.19

**Note 5: Liability for Accrued Benefits**

	<b>2021</b>	<b>2020</b>
	\$	\$
Liability for accrued benefits at beginning of year	398,370.34	499,701.64
Benefits accrued as a result of operations	55,715.82	(101,331.30)
Current year member movements	0.00	0.00
	454,086.16	398,370.34

**Note 6: Vested Benefits**

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

	<b>2021</b>	<b>2020</b>
	\$	\$
Vested Benefits	454,086.16	398,370.34

**Note 7: Guaranteed Benefits**

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

**Note 8: Dividends**

	<b>2021</b>	<b>2020</b>
	\$	\$
Adairs Limited	357.50	0.00
Appen Limited	55.00	0.00
Austal Limited	495.00	0.00
Australia And New Zealand Banking Group Limited	162.00	0.00
BHP Group Limited	203.73	0.00
CSL Limited	79.31	0.00
Challenger Limited	313.50	781.00
Collection House Limited	0.00	627.30
Maca Limited	0.00	1,400.00
National Australia Bank Limited	581.10	1,411.00
Nrw Holdings Limited	720.00	0.00

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Over The Wire Holdings Limited	70.00	0.00
Pact Group Holdings Ltd	243.90	0.00
QBE Insurance Group Limited	60.00	780.00
Santos Limited	87.42	0.00
Select Harvests Limited	60.00	0.00
Tassal Group Limited	690.00	0.00
Telstra Corporation Limited.	352.00	1,072.00
United Malt Group Limited	40.00	0.00
Woodside Petroleum Ltd	450.59	681.85
	5,021.05	6,753.15

**Note 9: Trust Distributions**

	<b>2021</b>	<b>2020</b>
	\$	\$
Centuria Office Reit	618.75	0.00
Apn Industria Reit	906.49	903.01
Hotel Property Investments	1,728.70	1,291.00
Rural Funds Group	0.00	1,355.90
	3,253.94	3,549.91

**Note 10: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	380.05	0.00
Air New Zealand Limited	669.95	(669.95)
Appen Limited	(7,889.90)	0.00
Atomos Limited	6,330.00	(3,409.90)
Austal Limited	639.95	(639.95)
Australia And New Zealand Banking Group Limited	(22.85)	22.85
BHP Group Limited	87.45	(87.45)
CSL Limited	(98.58)	(95.95)
Challenger Limited	3,854.54	649.44
Collection House Limited	(1,668.36)	(1,912.50)

**Mansur Ostrognay Superannuation Fund**  
**Notes to the Financial Statements**

For the year ended 30 June 2021

Flinders Mines Limited - Ordinary Fully Paid	13,311.98	(32,236.13)
Gullewa Limited - Ordinary Fully Paid	0.00	3,754.95
Infratil Limited.	334.95	(334.95)
Jb Hi-fi Limited	0.00	(2,270.05)
Kalium Lakes Limited	5,840.15	0.00
Laybuy Group Holdings Limited	(2,993.46)	0.00
Maca Limited	(6,074.47)	(610.87)
National Australia Bank Limited	8,696.00	(6,260.41)
Nrw Holdings Limited	(5,239.95)	(1,289.90)
Pact Group Holdings Ltd	5,404.05	(2,327.90)
QBE Insurance Group Limited	3,334.95	(4,455.00)
Salt Lake Potash Limited	(5,784.85)	0.00
Santos Limited	1,044.90	(1,044.90)
Telstra Corporation Limited.	1,386.00	(3,514.05)
United Malt Group Limited	1,020.05	0.00
Webjet Limited	1,479.90	(1,479.90)
Whitehaven Coal Limited	2,914.90	(2,914.90)
Woodside Petroleum Ltd	775.60	(7,023.90)
	27,732.95	(68,151.32)
<b>Units in Listed Unit Trusts (Australian)</b>		
Apn Industria Reit	3,732.25	(3,732.25)
Hotel Property Investments	2,463.55	(3,379.95)
	6,195.80	(7,112.20)
<b>Total Unrealised Movement</b>	33,928.75	(75,263.52)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Adairs Limited	3,087.70	0.00
Adbri Limited	1,390.20	0.00
Air New Zealand Limited	1,435.10	0.00
Atomos Limited	3,745.35	0.00
Austal Limited	(6,894.75)	0.00

Mansur Ostrognay Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Australia And New Zealand Banking Group Limited	467.30	0.00
BHP Group Limited	3,958.80	0.00
Centuria Office Reit	3,508.37	0.00
Challenger Limited	(4,497.38)	(6,032.38)
Coles Group Limited.	0.00	964.15
Collection House Limited	(17,555.49)	0.00
Flinders Mines Limited - Ordinary Fully Paid	(4,532.80)	(19,848.70)
Gullewa Limited - Ordinary Fully Paid	0.00	(3,623.56)
Humm Group Limited	2,865.45	0.00
Infratil Limited.	2,545.93	0.00
Jb Hi-fi Limited	0.00	5,295.13
Jumbo Interactive Limited	0.00	330.10
Laybuy Group Holdings Limited	(6,794.92)	0.00
Maca Limited	9,182.88	(1,392.40)
Mcperson's Limited	1,960.10	0.00
Nrw Holdings Limited	(379.70)	0.00
Over The Wire Holdings Limited	1,040.19	0.00
Pact Group Holdings Ltd	2,679.55	0.00
QBE Insurance Group Limited	(414.90)	0.00
Redbubble Limited	(4,859.90)	0.00
Santos Limited	3,015.15	0.00
Select Harvests Limited	3,090.15	600.10
Synlait Milk Limited	(10,654.80)	0.00
Tassal Group Limited	2,334.56	780.10
Telstra Corporation Limited.	1,565.15	(9.90)
The A2 Milk Company Limited	1,110.10	0.00
Tyro Payments Limited	2,240.20	0.00
Webjet Limited	1,675.07	0.00
Whitehaven Coal Limited	2,276.21	0.00
	(1,411.13)	(22,937.37)
<b>Units in Listed Unit Trusts (Australian)</b>		
Apn Industria Reit	3,032.11	0.00
Rural Funds Group	0.00	160.10

**Notes to the Financial Statements**

For the year ended 30 June 2021

	3,032.11	160.10
<b>Total Realised Movement</b>	1,620.98	(22,777.27)
<b>Changes in Market Values</b>	35,549.73	(98,040.79)

**Note 11: Income Tax Expense**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	1,425.09	8,947.92
Income Tax Expense	1,425.09	8,947.92

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	8,571.14	(13,857.51)
Less:		
Tax effect of:		
Non Taxable Contributions	308.25	44.34
Non Taxable Transfer In	0.00	341.27
Increase in MV of Investments	5,089.31	0.00
Realised Accounting Capital Gains	243.15	(3,416.59)
Accounting Trust Distributions	488.09	532.49
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	11,289.53
Benefit Payments	0.00	10,992.12
Franking Credits	232.55	406.26
Taxable Trust Distributions	300.81	328.04
Rounding	(0.30)	(0.58)
Income Tax on Taxable Income or Loss	2,975.40	11,656.35
Less credits:		
Franking Credits	1,550.31	2,708.43

Mansur Ostrognay Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021

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Current Tax or Refund	1,425.09	8,947.92
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# Mansur Ostrogney Superannuation Fund

## Trustees Declaration

Acn 068 904 549 Pty Ltd ACN: 068904549

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Avraham Mansur  
Acn 068 904 549 Pty Ltd  
Director

.....  
Mary Ostrogney  
Acn 068 904 549 Pty Ltd  
Director

.....  
Amir Mansur  
Acn 068 904 549 Pty Ltd  
Director

.....  
Daniel Ostrogney  
Acn 068 904 549 Pty Ltd  
Director

17 March 2022

# Mansur Ostrognay Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the Mansur Ostrognay Superannuation Fund which comprise the statement of financial position as at 30/06/2021 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 Mansur Ostrognay Superannuation Fund are 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.

Cosway Accounting

of

PO Box 1900, Midland Dc, Western Australia 6936

Signed:

Dated: 17/03/2022

# Mansur Ostrognay Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	57,140.91
<b>Less</b>	
Increase in MV of investments	33,928.75
Realised Accounting Capital Gains	1,620.97
Accounting Trust Distributions	3,253.94
Non Taxable Contributions	2,055.00
	<u>40,858.66</u>
<b>Add</b>	
Franking Credits	1,550.31
Taxable Trust Distributions	2,005.40
	<u>3,555.71</u>
SMSF Annual Return Rounding	(1.96)
	<u>19,836.00</u>
<b>Taxable Income or Loss</b>	<u>19,836.00</u>
Income Tax on Taxable Income or Loss	2,975.40
<b>Less</b>	
Franking Credits	1,550.31
	<u>1,425.09</u>
<b>CURRENT TAX OR REFUND</b>	<u>1,425.09</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,592.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(907.91)</u>

# Minutes of a meeting of the Director(s)

held on 23 February 2022 at 21 Jager St, Roebourne, Western Australia 6718

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<b>PRESENT:</b>	Avraham Mansur, Mary Ostrognay, Amir Mansur and Daniel Ostrognay
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Cosway Accounting</p>

# Minutes of a meeting of the Director(s)

held on 23 February 2022 at 21 Jager St, Roebourne, Western Australia 6718

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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 rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

The trustee has reviewed the rollover and received advice that the rollover 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 rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Amir Mansur

Chairperson

# Mansur Ostrognay Superannuation Fund

## Members Statement

Avraham Mansur  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	206,669.02
Age:	66	Total Death Benefit	206,669.02
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	10/08/1995	Previous Salary	0.00
Service Period Start Date:	10/08/1995	Disability Benefit	0.00
Date Left Fund:			
Member Code:	MANAVR00001A		
Account Start Date:	10/08/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
Total Benefits	206,669.02
<u>Preservation Components</u>	
Preserved	205,919.85
Unrestricted Non Preserved	749.17
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,178.85
Taxable	205,490.17

<b>Your Detailed Account Summary</b>		This Year
Opening balance at 01/07/2020		184,610.12
<u>Increases to Member account during the period</u>		
Employer Contributions		1,833.82
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		1,027.50
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		19,930.13
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		275.07
Income Tax		457.48
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021		206,669.02

# Mansur Ostrognay Superannuation Fund

## Members Statement

Mary Ostrognay  
 21 Jager St  
 Roebourne, Western Australia, 6718, Australia

### Your Details

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 10/08/1995  
 Date Left Fund:  
 Member Code: OSTMAR00001A  
 Account Start Date: 10/08/1995  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 147,204.73  
 Total Death Benefit 147,204.73  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 147,204.73

Preservation Components

Preserved 130,787.67  
 Unrestricted Non Preserved 16,417.06  
 Restricted Non Preserved

Tax Components

Tax Free 1,171.75  
 Taxable 146,032.98

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	130,787.67
<u>Increases to Member account during the period</u>	
Employer Contributions	1,833.82
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	1,027.50
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	14,155.74
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	275.07
Income Tax	324.93
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	147,204.73

# Mansur Ostrognay Superannuation Fund

## Members Statement

Daniel Ostrognay  
 158 McDonald St  
 Joondanna, Western Australia, 6060, Australia

### Your Details

Date of Birth : Provided  
 Age: 37  
 Tax File Number: Provided  
 Date Joined Fund: 10/08/1995  
 Service Period Start Date: 13/09/2006  
 Date Left Fund:  
 Member Code: OSTDAN00001A  
 Account Start Date: 10/08/1995  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 98,736.57  
 Total Death Benefit 98,736.57  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 98,736.57

Preservation Components  
 Preserved 98,736.57  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 61.91  
 Taxable 98,674.66

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	81,636.80
<u>Increases to Member account during the period</u>	
Employer Contributions	9,519.42
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	9,219.91
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,427.92
Income Tax	211.64
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	98,736.57

# Mansur Ostrognay Superannuation Fund

## Members Statement

Amir Mansur  
 33 Cedarleaf Ent  
 Treeby, Western Australia, 6164, Australia

### Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	1,475.84
Age:	32	Total Death Benefit	1,475.84
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	10/08/1995	Previous Salary	0.00
Service Period Start Date:	20/04/2007	Disability Benefit	0.00
Date Left Fund:			
Member Code:	MANAMI00001A		
Account Start Date:	10/08/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	1,475.84
<u>Preservation Components</u>	
Preserved	1,475.84
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	11.00
Taxable	1,464.84

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	1,335.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	143.38
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	3.29
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	1,475.84

# Mansur Ostrognoy Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Cash Account 5258		60,316.360000	60,316.36	60,316.36	60,316.36			13.37 %	
NAB Cash Manager - 4952		6,119.910000	6,119.91	6,119.91	6,119.91			1.36 %	
NAB High Interest		568.870000	568.87	568.87	568.87			0.13 %	
Trading Account		29,299.150000	29,299.15	29,299.15	29,299.15			6.49 %	
			<b>96,304.29</b>		<b>96,304.29</b>			<b>21.35 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ADH.AX	Adairs Limited	2,500.00	4.250000	10,625.00	4.10	10,244.95	380.05	3.71 %	2.36 %
APX.AX	Appen Limited	1,000.00	13.600000	13,600.00	21.49	21,489.90	(7,889.90)	(36.71) %	3.01 %
AMS.AX	Atomos Limited	22,000.00	1.070000	23,540.00	0.94	20,619.90	2,920.10	14.16 %	5.22 %
CGF.AX	Challenger Limited	2,200.00	5.410000	11,902.00	6.18	13,602.89	(1,700.89)	(12.50) %	2.64 %
CLH.AX	Collection House Limited	29,700.00	0.150000	4,455.00	0.32	9,587.90	(5,132.90)	(53.54) %	0.99 %
CSL.AX	CSL Limited	37.00	285.190000	10,552.03	290.45	10,746.56	(194.53)	(1.81) %	2.34 %
FMS.AX	Flinders Mines Limited - Ordinary Fully Paid	60,000.00	0.825000	49,500.00	2.80	167,791.68	(118,291.68)	(70.50) %	10.97 %
KLL.AX	Kalium Lakes Limited	160,000.00	0.245000	39,200.00	0.21	33,359.85	5,840.15	17.51 %	8.69 %
LBY.AX	Laybuy Group Holdings Limited	28,883.00	0.530000	15,307.99	0.63	18,301.45	(2,993.46)	(16.36) %	3.39 %
MLD.AX	Maca Limited	30,000.00	0.755000	22,650.00	0.95	28,539.91	(5,889.91)	(20.64) %	5.02 %
NAB.AX	National Australia Bank Limited	1,087.00	26.220000	28,501.14	22.00	23,914.45	4,586.69	19.18 %	6.32 %
NWH.AX	Nrw Holdings Limited	14,000.00	1.465000	20,510.00	1.93	27,039.85	(6,529.85)	(24.15) %	4.55 %
SO4.AX	Salt Lake Potash Limited	80,000.00	0.345000	27,600.00	0.42	33,384.85	(5,784.85)	(17.33) %	6.12 %
TLS.AX	Telstra Corporation Limited.	2,200.00	3.760000	8,272.00	1.95	4,290.00	3,982.00	92.82 %	1.83 %
UMG.AX	United Malt Group Limited	2,000.00	4.480000	8,960.00	3.97	7,939.95	1,020.05	12.85 %	1.99 %
WPL.AX	Woodside Petroleum Ltd	1,400.00	22.210000	31,094.00	26.67	37,342.30	(6,248.30)	(16.73) %	6.89 %
			<b>326,269.16</b>		<b>468,196.39</b>	<b>(141,927.23)</b>	<b>(30.31) %</b>	<b>72.32 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
HPI.AX	Hotel Property Investments	8,957.00	3.190000	28,572.83	3.08	27,609.18	963.65	3.49 %	6.33 %
			<b>28,572.83</b>		<b>27,609.18</b>	<b>963.65</b>	<b>3.49 %</b>	<b>6.33 %</b>	

**Mansur Ostrognay Superannuation Fund**  
**Investment Summary Report**

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			451,146.28		592,109.86	(140,963.58)	(23.81) %	100.00 %

## Mansur Ostrognoy Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement	
						Overall	Current Year		
<b>Cash/Bank Accounts</b>									
Cash Account 5258		60,316.360000	60,316.36	60,316.36	60,316.36				
NAB Cash Manager - 4952		6,119.910000	6,119.91	6,119.91	6,119.91				
NAB High Interest		568.870000	568.87	568.87	568.87				
Trading Account		29,299.150000	29,299.15	29,299.15	29,299.15				
			<b>96,304.29</b>		<b>96,304.29</b>				
<b>Shares in Listed Companies (Australian)</b>									
ADH.AX	Adairs Limited	2,500.00	4.250000	10,625.00	4.10	10,244.95	380.05	380.05	3,087.70
ABC.AX	Adbri Limited	0.00	3.470000	0.00	0.00	0.00	0.00	0.00	1,390.20
AIZ.AX	Air New Zealand Limited	0.00	1.435000	0.00	0.00	0.00	0.00	669.95	1,435.10
APX.AX	Appen Limited	1,000.00	13.600000	13,600.00	21.49	21,489.90	(7,889.90)	(7,889.90)	0.00
AMS.AX	Atomos Limited	22,000.00	1.070000	23,540.00	0.94	20,619.90	2,920.10	6,330.00	3,745.35
ASB.AX	Austal Limited	0.00	2.050000	0.00	0.00	0.00	0.00	639.95	(6,894.75)
ANZ.AX	Australia And New Zealand Banking Group Limited	0.00	28.150000	0.00	0.00	0.00	0.00	(22.85)	467.30
BHP.AX	BHP Group Limited	0.00	48.570000	0.00	0.00	0.00	0.00	87.45	3,958.80
CSL.AX	CSL Limited	37.00	285.190000	10,552.03	290.45	10,746.56	(194.53)	(98.58)	0.00
COF.AX	Centuria Office Reit	0.00	2.340000	0.00	0.00	0.00	0.00	0.00	3,508.37
CGF.AX	Challenger Limited	2,200.00	5.410000	11,902.00	6.18	13,602.89	(1,700.89)	3,854.54	(4,497.38)
CLH.AX	Collection House Limited	29,700.00	0.150000	4,455.00	0.32	9,587.90	(5,132.90)	(1,668.36)	(17,555.49)
FMS.AX	Flinders Mines Limited - Ordinary Fully Paid	60,000.00	0.825000	49,500.00	2.80	167,791.68	(118,291.68)	13,311.98	(4,532.80)
HUM.AX	Humm Group Limited	0.00	0.990000	0.00	0.00	0.00	0.00	0.00	2,865.45
IFT.AX	Infratil Limited.	0.00	7.200000	0.00	0.00	0.00	0.00	334.95	2,545.93
KLL.AX	Kalium Lakes Limited	160,000.00	0.245000	39,200.00	0.21	33,359.85	5,840.15	5,840.15	0.00
LBY.AX	Laybuy Group Holdings Limited	28,883.00	0.530000	15,307.99	0.63	18,301.45	(2,993.46)	(2,993.46)	(6,794.92)
MLD.AX	Maca Limited	30,000.00	0.755000	22,650.00	0.95	28,539.91	(5,889.91)	(6,074.47)	9,182.88
MCP.AX	Mcperson's Limited	0.00	1.100000	0.00	0.00	0.00	0.00	0.00	1,960.10
NAB.AX	National Australia Bank Limited	1,087.00	26.220000	28,501.14	22.00	23,914.45	4,586.69	8,696.00	0.00
NWH.AX	Nrw Holdings Limited	14,000.00	1.465000	20,510.00	1.93	27,039.85	(6,529.85)	(5,239.95)	(379.70)
OTW.AX	Over The Wire Holdings Limited	0.00	4.850000	0.00	0.00	0.00	0.00	0.00	1,040.19
PGH.AX	Pact Group Holdings Ltd	0.00	3.700000	0.00	0.00	0.00	0.00	5,404.05	2,679.55
QBE.AX	QBE Insurance Group Limited	0.00	10.790000	0.00	0.00	0.00	0.00	3,334.95	(414.90)

Mansur Ostrogay Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2021

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
RBL.AX	Redbubble Limited	0.00	3.610000	0.00	0.00	0.00	0.00	0.00	(4,859.90)
SO4.AX	Salt Lake Potash Limited	80,000.00	0.345000	27,600.00	0.42	33,384.85	(5,784.85)	(5,784.85)	0.00
STO.AX	Santos Limited	0.00	7.090000	0.00	0.00	0.00	0.00	1,044.90	3,015.15
SHV.AX	Select Harvests Limited	0.00	6.750000	0.00	0.00	0.00	0.00	0.00	3,090.15
SM1.AX	Synlait Milk Limited	0.00	3.310000	0.00	0.00	0.00	0.00	0.00	(10,654.80)
TGR.AX	Tassal Group Limited	0.00	3.580000	0.00	0.00	0.00	0.00	0.00	2,334.56
TLS.AX	Telstra Corporation Limited.	2,200.00	3.760000	8,272.00	1.95	4,290.00	3,982.00	1,386.00	1,565.15
A2M.AX	The A2 Milk Company Limited	0.00	6.000000	0.00	0.00	0.00	0.00	0.00	1,110.10
TYR.AX	Tyro Payments Limited	0.00	3.680000	0.00	0.00	0.00	0.00	0.00	2,240.20
UMG.AX	United Malt Group Limited	2,000.00	4.480000	8,960.00	3.97	7,939.95	1,020.05	1,020.05	0.00
WEB.AX	Webjet Limited	0.00	4.910000	0.00	0.00	0.00	0.00	1,479.90	1,675.07
WHC.AX	Whitehaven Coal Limited	0.00	1.940000	0.00	0.00	0.00	0.00	2,914.90	2,276.21
WPL.AX	Woodside Petroleum Ltd	1,400.00	22.210000	31,094.00	26.67	37,342.30	(6,248.30)	775.60	0.00
				<b>326,269.16</b>		<b>468,196.39</b>	<b>(141,927.23)</b>	<b>27,732.95</b>	<b>(1,411.13)</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
ADI.AX	Apn Industria Reit	0.00	3.320000	0.00	0.00	0.00	0.00	3,732.25	3,032.11
HPI.AX	Hotel Property Investments	8,957.00	3.190000	28,572.83	3.08	27,609.18	963.65	2,463.55	0.00
				<b>28,572.83</b>		<b>27,609.18</b>	<b>963.65</b>	<b>6,195.80</b>	<b>3,032.11</b>
				<b>451,146.28</b>		<b>592,109.86</b>	<b>(140,963.58)</b>	<b>33,928.75</b>	<b>1,620.98</b>

# Mansur Ostrognay Superannuation Fund

## Investment Income Report

As at 30 June 2021

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	Cash Account 5258	19.34			19.34	0.00	0.00	0.00	19.34			0.00	0.00
	NAB Cash Manager - 4952	14.34			14.34	0.00	0.00	0.00	14.34			0.00	0.00
	NAB High Interest	169.46			169.46	0.00	0.00	0.00	169.46			0.00	0.00
		<b>203.14</b>			<b>203.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>203.14</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
ADH.AX	Adairs Limited	357.50	357.50	0.00		153.21			510.71		0.00		
APX.AX	Appen Limited	55.00	27.50	27.50		11.79			66.79		0.00		
ASB.AX	Austal Limited	495.00	0.00	495.00		0.00			495.00		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	162.00	162.00	0.00		69.43			231.43		0.00		
BHP.AX	BHP Group Limited	203.73	203.73	0.00		87.31			291.04		0.00		
COF.AX	Centuria Office Reit	618.75	0.00	0.00	169.19	0.00	0.00	0.00	169.19	0.00	0.00	4.74	444.82
CGF.AX	Challenger Limited	313.50	313.50	0.00		134.36			447.86		0.00		
CSL.AX	CSL Limited	79.31	0.00	79.31		0.00			79.31		0.00		
NAB.AX	National Australia Bank Limited	581.10	581.10	0.00		249.05			830.15		0.00		
NWH.AX	Nrw Holdings Limited	720.00	720.00	0.00		308.57			1,028.57		0.00		
OTW.AX	Over The Wire Holdings Limited	70.00	70.00	0.00		30.00			100.00		0.00		
PGH.AX	Pact Group Holdings Ltd	243.90	158.53	85.37		67.94			311.84		0.00		
QBE.AX	QBE Insurance Group Limited	60.00	6.00	54.00		2.57			62.57		0.00		
STO.AX	Santos Limited	87.42	87.42	0.00		37.47			124.89		0.00		
SHV.AX	Select Harvests Limited	60.00	60.00	0.00		25.71			85.71		0.00		
TGR.AX	Tassal Group Limited	690.00	67.50	622.50		28.93			718.93		0.00		
TLS.AX	Telstra Corporation Limited.	352.00	352.00	0.00		150.86			502.86		0.00		
UMG.AX	United Malt Group Limited	40.00	0.00	40.00		0.00			40.00		0.00		
WPL.AX	Woodside Petroleum Ltd	450.59	450.59	0.00		193.11			643.70		0.00		
		<b>5,639.80</b>	<b>3,617.37</b>	<b>1,403.68</b>	<b>169.19</b>	<b>1,550.31</b>	<b>0.00</b>	<b>0.00</b>	<b>6,740.55</b>	<b>0.00</b>	<b>0.00</b>	<b>4.74</b>	<b>444.82</b>
<b>Units in Listed Unit Trusts (Australian)</b>													
ADI.AX	Apn Industria Reit	906.49			906.39	0.00	0.00	0.00	906.39		0.00	0.10	0.00

# Mansur Ostrogay Superannuation Fund

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
HPI.AX Hotel Property Investments	1,728.70	0.00	0.00	929.82	0.00	0.00	0.00	929.82	0.00	0.00	0.00	798.88
	<b>2,635.19</b>	<b>0.00</b>	<b>0.00</b>	<b>1,836.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,836.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.10</b>	<b>798.88</b>
	<b>8,478.13</b>	<b>3,617.37</b>	<b>1,403.68</b>	<b>2,208.54</b>	<b>1,550.31</b>	<b>0.00</b>	<b>0.00</b>	<b>8,779.90</b>	<b>0.00</b>	<b>0.00</b>	<b>4.84</b>	<b>1,243.70</b>

Assessable Income (Excl. Capital Gains) **8,779.90**

Net Capital Gain **3.29**

**Total Assessable Income 8,783.19**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Mansur Ostrognay Superannuation Fund

# Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Avraham Mansur (Age: 66)</b>											
MANAVR00001A - Accumulation											
184,610.12	2,861.32		19,930.13			275.07	457.48				206,669.02
<b>184,610.12</b>	<b>2,861.32</b>		<b>19,930.13</b>			<b>275.07</b>	<b>457.48</b>				<b>206,669.02</b>
<b>Mary Ostrognay (Age: 65)</b>											
OSTMAR00001A - Accumulation											
130,787.67	2,861.32		14,155.74			275.07	324.93				147,204.73
<b>130,787.67</b>	<b>2,861.32</b>		<b>14,155.74</b>			<b>275.07</b>	<b>324.93</b>				<b>147,204.73</b>
<b>Daniel Ostrognay (Age: 37)</b>											
OSTDAN00001A - Accumulation											
81,636.80	9,519.42		9,219.91			1,427.92	211.64				98,736.57
<b>81,636.80</b>	<b>9,519.42</b>		<b>9,219.91</b>			<b>1,427.92</b>	<b>211.64</b>				<b>98,736.57</b>
<b>Amir Mansur (Age: 32)</b>											
MANAMI00001A - Accumulation											
1,335.75			143.38				3.29				1,475.84
<b>1,335.75</b>			<b>143.38</b>				<b>3.29</b>				<b>1,475.84</b>
<b>398,370.34</b>	<b>15,242.06</b>		<b>43,449.16</b>			<b>1,978.06</b>	<b>997.34</b>				<b>454,086.16</b>

# 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](http://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.
- 
- Place  in ALL applicable boxes.

- ➡ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ 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.

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

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 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

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

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 / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf 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.

- 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 Day / Month / Year **▶** 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** \$

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.

## 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** \$

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

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income <b>D1</b> \$	Net foreign income <b>D</b> \$	Loss <input type="text"/>
-----------------------------------	--------------------------------	---------------------------

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

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

**Calculation of assessable contributions**  
Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus **\*\*No-TFN-quoted contributions**

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

**Assessable contributions**  
**R1 plus R2 plus R3 less R6**  
**R** \$

**Calculation of non-arm's length income**

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

**U1** \$

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

**U2** \$

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

**U3** \$

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

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

Code

#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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> ) <b>W</b> \$	Loss <input type="text"/>
--	---------------------------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> ) <b>V</b> \$	Loss <input type="text"/>
---	---------------------------

## 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 <b>A1 \$</b>	<b>A2 \$</b>
Interest expenses overseas <b>B1 \$</b>	<b>B2 \$</b>
Capital works expenditure <b>D1 \$</b>	<b>D2 \$</b>
Decline in value of depreciating assets <b>E1 \$</b>	<b>E2 \$</b>
Insurance premiums – members <b>F1 \$</b>	<b>F2 \$</b>
SMSF auditor fee <b>H1 \$</b>	<b>H2 \$</b>
Investment expenses <b>I1 \$</b>	<b>I2 \$</b>
Management and administration expenses <b>J1 \$</b>	<b>J2 \$</b>
Forestry managed investment scheme expense <b>U1 \$</b>	<b>U2 \$</b>
Other amounts <b>L1 \$</b>	Code <input style="width: 40px; height: 20px;" type="text"/> <b>L2 \$</b> <span style="float: right;">Code <input style="width: 40px; height: 20px;" type="text"/></span>
Tax losses deducted <b>M1 \$</b>	

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

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

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

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (N *plus* Y)

#This is a mandatory label.

## 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	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

*(T1 plus J)*

Foreign income tax offset	
<b>C1 \$</b>	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
<b>C2 \$</b>	<b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1

**T2 \$**

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	
<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
<b>D2 \$</b>	<b>D \$</b>
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
<b>D3 \$</b>	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
<b>D4 \$</b>	<b>T3 \$</b>
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
<b>E1 \$</b>	
No-TFN tax offset	
<b>E2 \$</b>	
National rental affordability scheme tax offset	
<b>E3 \$</b>	
Exploration credit tax offset	Refundable tax offsets
<b>E4 \$</b>	<b>E \$</b>
	<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 \$**

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

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
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PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<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 \$**Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

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 Day / Month / Year

**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

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

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 Day / Month / Year

**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**

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance - Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance - CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**OFFICIAL: Sensitive** (when completed)

**MEMBER 3**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day Month Year

**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 Day Month Year

**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**

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance – Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Retirement phase account balance – CDBIS

**S3 \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**MEMBER 4**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

**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 Day Month Year

**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**

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance

**S1 \$**

Inward rollovers and transfers **P \$**

Retirement phase account balance – Non CDBIS

**S2 \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Retirement phase account balance – CDBIS

**S3 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

**OFFICIAL: Sensitive** (when completed)

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**Section H: Assets and liabilities**
**15 ASSETS**

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

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15b Australian direct investments

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1 \$</b></p> <p>Australian non-residential real property <b>J2 \$</b></p> <p>Overseas real property <b>J3 \$</b></p> <p>Australian shares <b>J4 \$</b></p> <p>Overseas shares <b>J5 \$</b></p> <p>Other <b>J6 \$</b></p> <p>Property count <b>J7</b></p>	<p>Cash and term deposits <b>E \$</b></p> <p>Debt securities <b>F \$</b></p> <p style="padding-left: 100px;">Loans <b>G \$</b></p> <p style="padding-left: 100px;">Listed shares <b>H \$</b></p> <p style="padding-left: 100px;">Unlisted shares <b>I \$</b></p> <p style="padding-left: 50px;">Limited recourse borrowing arrangements <b>J \$</b></p> <p style="padding-left: 100px;">Non-residential real property <b>K \$</b></p> <p style="padding-left: 150px;">Residential real property <b>L \$</b></p> <p style="padding-left: 100px;">Collectables and personal use assets <b>M \$</b></p> <p style="padding-left: 100px;">Other assets <b>O \$</b></p>
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15c Other investments

Crypto-Currency **N \$**

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15d Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$</b> <small>(Sum of labels A to T)</small>
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**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      Yes    **) \$**

**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**

Borrowings for limited recourse borrowing arrangements	
<b>V1 \$</b>	
Permissible temporary borrowings	
<b>V2 \$</b>	
Other borrowings	
<b>V3 \$</b>	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G) <b>W \$</b>	
Reserve accounts <b>X \$</b>	
Other liabilities <b>Y \$</b>	
<b>TOTAL LIABILITIES Z \$</b>	

**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](https://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

Date  /  /

### Preferred trustee or director contact details:

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

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

Date  /  /

### Tax agent's contact details

Title:  Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Mansur Ostrognay Superannuation Fund

## Projected Investment Strategy

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### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	65 - 85 %	80 %
International Shares	0 - 0 %	0 %
Cash	15 - 25 %	20 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 01/07/2020

**Mansur Ostrognay Superannuation Fund**  
**Projected Investment Strategy**

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.....  
Avraham Mansur

.....  
Mary Ostrognay

.....  
Amir Mansur

.....  
Daniel Ostrognay