

Berenyi Super Fund

ABN: 97 502 939 709

Trustees: MTB Co Pty Ltd

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

Berenyi Super Fund

Reports

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Berenyi Super Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	500,000	-
Managed Investments	6B	710,700	512,216
Shares in Listed Companies	6C	148,719	114,803
Units In Listed Unit Trusts	6D	55,013	-
Other Assets			
Cash At Bank		79,288	838,377
Receivables		10,716	7,570
Current Tax Assets		2,407	3,250
Other Taxes Refundable		179	-
Total Assets		<u><u>1,507,023</u></u>	<u><u>1,476,216</u></u>
Liabilities			
Total Liabilities		<u><u>-</u></u>	<u><u>-</u></u>
Net Assets Available to Pay Benefits		<u><u>1,507,023</u></u>	<u><u>1,476,216</u></u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Ms Margaret Berenyi		1,507,023	1,476,216
Total Liability for Accrued Benefits		<u><u>1,507,023</u></u>	<u><u>1,476,216</u></u>

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

Berenyi Super Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Gains			
Realised Capital Gains	8A	-	2,379
Increase in Market Value	8B	76,871	(38,186)
Investment Income			
Distributions	7A	24,398	19,145
Dividends	7B	3,763	6,143
Interest	7C	1,697	13,379
Other Income		-	6
		106,730	2,866
Expenses			
Member Payments			
Lump Sums Paid		38,870	17,100
Pensions Paid		29,530	51,300
Other Expenses			
Accountancy Fee		1,747	3,590
Accountancy Fee (GST)		716	-
Adviser Fee		6,488	6,600
ASIC Annual Lodgement Fee		273	267
Auditor Fee		440	440
SMSF Supervisory Levy		259	259
		78,323	79,556
		28,407	(76,690)
Benefits Accrued as a Result of Operations before Income Tax			
Income Tax			
Income Tax Expense		(2,399)	(3,152)
		(2,399)	(3,152)
		30,806	(73,538)
Benefits Accrued as a Result of Operations			

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

Berenyi Super Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

Berenyi Super Fund

Notes to the Financial Statements

As at 30 June 2021

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Berenyi Super Fund

Notes to the Financial Statements

As at 30 June 2021

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.

The financial report was authorised for issue on 26 August 2021 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	1,476,216	1,549,755
Benefits Accrued during the period	99,206	(5,138)
Benefits Paid during the period	(68,400)	(68,400)
Liability for Accrued Benefits at end of period	1,507,023	1,476,216

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	1,476,216	1,549,755
Benefits Accrued during the period	99,206	(5,138)
Benefits Paid during the period	(68,400)	(68,400)
Vested Benefits at end of period	1,507,023	1,476,216

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 – Cash and Cash Equivalents

	Current	Previous
At market value:		
Bank of Queensland Term Deposit	100,000	0
Term Deposits	400,000	0
	500,000	0

Berenyi Super Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6B – Managed Investments

	Current	Previous
At market value:		
Ardea Real Outcome Fund	49,711	0
Australian Unity Diversified Property Fund	28,631	26,138
Australian Unity Health Care Property Trust Wholesale	30,465	24,911
Charter Hall Direct Property Fund - Retail	24,414	22,189
Cromwell Direct Property Fund	21,682	21,244
Fidelity Asia Fund	64,525	48,662
Fidelity Australian Equities Fund	62,351	49,585
Janus Henderson Tactical Income Fund	160,149	156,677
Kapstream Absolute Return Income Fund	48,533	0
Magellan Global Fund	53,448	0
PIMCO Australian Short-Term Bond Fund - Wholesale Class	166,791	162,810
	710,700	512,216

Note 6C – Shares in Listed Companies

	Current	Previous
At market value:		
Australia and New Zealand Banking Group Limited	36,595	24,232
Commonwealth Bank Of Australia	37,152	25,824
National Australia Bank Limited	22,471	15,615
Newcrest Mining Limited	19,137	23,868
Telstra Corporation Limited Ordinary	15,040	12,520
Westpac Bank Ordinary	18,325	12,744
	148,719	114,803

Note 6D – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	55,013	0
	55,013	0

Note 7A – Distributions

	Current	Previous
Ardea Real Outcome Fund	399	0
Australian Unity Diversified Property Fund	2,458	2,181
Australian Unity Health Care Property Trust Wholesale	1,308	1,126
Charter Hall Direct Property Fund - Retail	1,204	1,209
Cromwell Direct Property Fund	1,254	1,254
Fidelity Asia Fund	3,935	732
Fidelity Australian Equities Fund	2,708	3,559
Janus Henderson Tactical Income Fund	6,174	4,946
Kapstream Absolute Return Income Fund	1,414	0
Magellan Global Fund	1,014	0
PIMCO Australian Short-Term Bond Fund - Wholesale Class	1,753	4,138
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	777	0
	24,398	19,145

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

Berenyi Super Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7B – Dividends

	Current	Previous
Australia and New Zealand Banking Group Limited	780	2,080
Commonwealth Bank Of Australia	923	1,603
National Australia Bank Limited	458	1,112
Newcrest Mining Limited	331	139
Telstra Corporation Limited Ordinary	640	640
Westpac Bank Ordinary	632	568
	3,763	6,143

Note 7C – Interest

	Current	Previous
Adelaide Bank Term Deposit	0	2,280
ANZ Term Deposit	0	2,230
AusWide Bank Term Deposit	0	2,393
Bank of Queensland Term Deposit	0	2,450
NAB Term Deposit	0	2,260
Term Deposits	1,477	0
Macquarie CMA	220	1,766
	1,697	13,379

Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
LHP Diversified Investments Fund Hedged Wholesale	0	2,379
	0	2,379

Note 8B – Increase in Market Value

	Current	Previous
Managed Investments		
Ardea Real Outcome Fund	(289)	0
Australian Unity Diversified Property Fund	2,493	827
Australian Unity Health Care Property Trust Wholesale	5,554	773
Charter Hall Direct Property Fund - Retail	2,225	637
Cromwell Direct Property Fund	438	(535)
Fidelity Asia Fund	15,863	1,183
Fidelity Australian Equities Fund	12,767	(6,941)
Janus Henderson Tactical Income Fund	(2,695)	(616)
Kapstream Absolute Return Income Fund	(1,467)	0
LHP Diversified Investments Fund Hedged Wholesale	0	(2,483)
Magellan Global Fund	3,448	0
PIMCO Australian Short-Term Bond Fund - Wholesale Class	(432)	(206)
Shares in Listed Companies		
Australia and New Zealand Banking Group Limited	12,363	(12,441)
Commonwealth Bank Of Australia	11,327	(4,970)
National Australia Bank Limited	6,856	(4,934)
Newcrest Mining Limited	(4,731)	1,790
Telstra Corporation Limited Ordinary	2,520	(2,880)
Westpac Bank Ordinary	5,581	(7,391)
Units in Listed Unit Trusts		
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF	5,050	0
	76,871	(38,186)

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

Berenyi Super Fund

Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Macquarie CMA				79,288	79,288			5%
				79,288	79,288			5%
<u>Listed Securities Market</u>								
Australia and New Zealand Banking Group Limited (ASX:ANZ)	1,300	29.4303	28.1500	38,259	36,595	(1,664)	(4)%	2%
Commonwealth Bank Of Australia (ASX:CBA)	372	78.5341	99.8700	29,215	37,152	7,937	27%	2%
National Australia Bank Limited (ASX:NAB)	857	24.8645	26.2200	21,309	22,471	1,162	5%	2%
Newcrest Mining Limited (ASX:NCM)	757	24.4472	25.2800	18,507	19,137	630	3%	1%
Telstra Corporation Limited Ordinary (ASX:TLS)	4,000	5.3492	3.7600	21,397	15,040	(6,357)	(30)%	1%
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF (ASX:VAS)	585	85.4079	94.0400	49,964	55,013	5,050	10%	4%
Westpac Bank Ordinary (ASX:WBC)	710	29.8618	25.8100	21,202	18,325	(2,877)	(14)%	1%
				199,852	203,733	3,881	2%	14%
<u>Managed Funds Market</u>								
Australian Unity Health Care Property Trust Wholesale	13,604	1.3231	2.2394	18,000	30,465	12,465	69%	2%
Cromwell Direct Property Fund	17,303	1.1559	1.2531	20,000	21,682	1,682	8%	1%
PIMCO Australian Short-Term Bond Fund - Wholesale Class	162,977	1.0332	1.0234	168,384	166,791	(1,594)	(1)%	11%
Fidelity Australian Equities Fund	1,597	30.1022	39.0315	48,087	62,351	14,264	30%	4%
Fidelity Asia Fund	2,353	17.0059	27.4189	40,020	64,525	24,505	61%	4%
Kapstream Absolute Return Income Fund	41,196	1.2137	1.1781	50,000	48,533	(1,467)	(3)%	3%
Ardea Real Outcome Fund	52,510	0.9522	0.9467	50,000	49,711	(289)	(1)%	3%
Janus Henderson Tactical Income Fund	151,656	1.0679	1.0560	161,960	160,149	(1,812)	(1)%	11%
Charter Hall Direct Property Fund - Retail	16,134	1.2750	1.5132	20,571	24,414	3,843	19%	2%
Magellan Global Fund	19,887	2.5142	2.6876	50,000	53,448	3,448	7%	4%
Australian Unity Diversified Property Fund	24,576	0.8138	1.1650	20,000	28,631	8,631	43%	2%
				647,022	710,700	63,678	10%	48%

Berenyi Super Fund

Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Term Deposits</u>								
Bank of Queensland Term Deposit				100,000	100,000	0	0%	7%
Term Deposits				400,000	400,000	0	0%	27%
				500,000	500,000	0	0%	33%
				1,426,162	1,493,721	67,559	5%	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.

Berenyi Super Fund
Investment Income Summary
For the period 1 July 2020 to 30 June 2021

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Total Income	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST		
Bank											
Macquarie CMA	220	0	0	0	0	0	0	0	0	0	0
	220	0	0	0	0	0	0	0	0	0	0
Listed Securities Market											
Australia and New Zealand Banking Group Limited (ASX:ANZ)	780	334	0	0	0	0	0	0	0	0	0
Commonwealth Bank Of Australia (ASX:CBA)	923	395	0	0	0	0	0	0	0	0	0
National Australia Bank Limited (ASX:NAB)	458	196	0	0	0	0	0	0	0	0	0
Newcrest Mining Limited (ASX:NCM)	331	142	0	0	0	0	0	0	0	0	0
Telstra Corporation Limited Ordinary (ASX:TLS)	640	274	0	0	0	0	0	0	0	0	0
Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF (ASX:VAS)	776	237	1	0	0	(25)	0	87	0	44	44
Westpac Bank Ordinary (ASX:WBC)	632	271	0	0	0	0	0	0	0	0	0
	4,539	1,849	1	0	0	(25)	0	87	0	44	44
Managed Funds Market											
Ardea Real Outcome Fund	399	0	0	0	0	156	0	0	0	0	0
Australian Unity Diversified Property Fund	2,458	0	0	0	0	1,158	0	1,299	0	650	650
Australian Unity Health Care Property Trust Wholesale	1,308	0	0	0	0	735	0	159	0	79	79

Berenyi Super Fund
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					
Charter Hall Direct Property Fund - Retail											
1,204	0	0	0	0	(176)	0	0	0	690	0	690
Cromwell Direct Property Fund											
1,254	0	0	0	0	618	0	441	0	98	0	98
Fidelity Asia Fund											
3,935	0	0	0	0	0	0	0	0	847	2,242	847
Fidelity Australian Equities Fund											
2,708	525	0	0	0	0	0	1,475	0	879	0	879
Janus Henderson Tactical Income Fund											
6,167	32	7	0	0	21	0	5,632	0	277	0	277
Kapstream Absolute Return Income Fund											
1,414	0	0	0	0	0	0	1,414	0	0	0	0
Magellan Global Fund											
1,014	0	0	0	0	465	0	0	0	275	0	275
PIMCO Australian Short-Term Bond Fund - Wholesale Class											
1,753	0	0	0	0	862	0	891	0	0	0	0
23,615	558	7	0	0	3,837	0	10,510	0	3,795	2,242	3,795
Term Deposits											
1,477	0	0	0	0	0	0	1,477	0	0	0	0
1,477	0	0	0	0	0	0	1,477	0	0	0	0
29,851	2,407	8	0	0	3,812	0	18,534	0	3,839	2,242	3,839

• 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.

Berenyi Super Fund
(ABN: 97 502 939 709)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 156 Stiller Drive Kuraby, QLD 4112
Member Ms Margaret Berenyi	Number: 1 Date of Birth: 8 January 1956 Date Joined Fund: 18 June 2007 Eligible Service Date: 18 June 2007
Pension Account MB NABP	Tax File Number Held: Yes Account Start Date: 10 June 2017

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2020 794,759	Tax Free 72.9310 % 607,054
<u>Increases to your account:</u>	Taxable - Taxed 225,314
Share Of Net Fund Income 52,204	Taxable - Untaxed -
Tax on Net Fund Income 1,305	Your Preservation Components
<u>Total Increases</u> 53,509	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 15,900	Unrestricted Non Preserved 832,368
<u>Total Decreases</u> 15,900	Your Insurance Benefits
Withdrawal Benefit as at 30 Jun 2021 832,368	No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

My legal personal representative for distribution in accordance with the provisions of my Will.

* Nomination in effect from 16 April 2021

For Enquiries:

phone 0733491452 | email elizabethm@virtusuper.com.au
mail Elizabeth Meiklejohn, PO Box 83, Mount Gravatt QLD 4122

Berenyi Super Fund
(ABN: 97 502 939 709)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	156 Stiller Drive Kuraby, QLD 4112
Member	Number: 1	Date of Birth:	8 January 1956
Ms Margaret Berenyi		Date Joined Fund:	18 June 2007
Pension Account		Eligible Service Date:	18 June 2007
MB NABP1		Tax File Number Held:	Yes
		Account Start Date:	7 August 2017

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	681,458	Tax Free	5.3395 % 36,023
<u>Increases to your account:</u>		Taxable - Taxed	638,632
Share Of Net Fund Income	44,603	Taxable - Untaxed	-
Tax on Net Fund Income	1,094	Your Preservation Components	
<u>Total Increases</u>	45,697	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Lump Sum Cash Payments	38,870	Unrestricted Non Preserved	674,655
Pension Payments	13,630	Your Insurance Benefits	
<u>Total Decreases</u>	52,500	No insurance details have been recorded	
Withdrawal Benefit as at 30 Jun 2021	<u><u>674,655</u></u>	Your Beneficiaries	

Non Lapsing Binding Death Nomination*

My legal personal representative for distribution in accordance with the provisions of my Will.

* Nomination in effect from 16 April 2021

For Enquiries:
phone 0733491452 | email elizabethm@virtusuper.com.au
mail Elizabeth Meiklejohn, PO Box 83, Mount Gravatt QLD 4122

Berenyi Super Fund

Trustee Declaration

In the opinion of the Trustees of the Berenyi Super Fund.

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

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

Signed in accordance with a resolution of the directors of MTB Co Pty Ltd by:

..... Dated:/...../.....
Margaret Berenyi
Director: MTB Co Pty Ltd

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE MTB
CO PTY LTD ATF
BERENYI SUPER FUND
HELD ON 27 AUGUST 2021 AT
156 STILLER DRIVE, KURABY QLD**

PRESENT

Margaret Berenyi

**APPROVAL OF
PREVIOUS MINUTES:**

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

PAYMENT OF BENEFITS:

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

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
<i>Ms Margaret Berenyi</i>	
Lump Sum	38,870
Pension	29,530

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>Term Deposits</i>			
<i>AMP AMM Term Deposit</i>			
331570-1			
25 Feb 2021	1.0000	100000.00	100,000
<i>AusWide Bank Term Deposit</i>			
25 Feb 2021	1.0000	100000.00	100,000
<i>Bank of Queensland Term Deposit</i>			
25 Feb 2021	1.0000	100000.00	100,000
<i>Managed Funds Market</i>			
<i>PIMCO Australian Short-Term Bond Fund - Wholesale Class</i>			
01 Jul 2020	1.0295	2664.49	2,743
30 Sep 2020	1.0360	962.11	997
04 Jan 2021	1.0342	650.44	673
<i>Kapstream Absolute Return Income Fund</i>			
20 Jan 2021	1.2137	41196.34	50,000
<i>Ardea Real Outcome Fund</i>			
20 Jan 2021	0.9522	52509.98	50,000
<i>Janus Henderson Tactical Income Fund</i>			
30 Sep 2020	1.0781	1192.69	1,286
31 Dec 2020	1.0857	815.08	885
31 Mar 2021	1.0688	1367.00	1,461
30 Jun 2021	1.0564	2399.43	2,535
<i>Magellan Global Fund</i>			
03 Feb 2021	2.5142	19887.04	50,000
<i>Listed Securities Market</i>			
<i>Vanguard Australian Shares Index ETF - Vanguard Australian Shares Index ETF</i>			
14 Jan 2021	85.4079	585.00	49,964

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>Term Deposits</i>			
<i>AMP AMM Term Deposit</i>			
331570-1			
23 Feb 2021	1.0000	100000.00	100,000
<i>AusWide Bank Term Deposit</i>			
24 Feb 2021	1.0000	100000.00	100,000

**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>Ms Margaret Berenyi</i>				
MB NABP	52,204	(1,305)	0	0
MB NABP1	44,603	(1,094)	0	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, Auditor's 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 (SISA)*, 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.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

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
Virtu Super Pty Ltd
Ground Floor, 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.

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

Margaret Berenyi
Chairperson

Compilation Report to the Trustees and Members of Berenyi Super Fund

ABN 97 502 939 709

For the period 01 July 2020 to 30 June 2021

On the basis of the information provided by the Trustees of Berenyi Super Fund, we have compiled the accompanying special purpose financial statements of Berenyi Super Fund 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 Berenyi Super Fund that satisfies the information needs of the trustees and the members.

The Responsibility of Trustees

The Trustees of Berenyi Super Fund 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 Berenyi Super Fund, 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: 26 August 2021


Name of Signatory: 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 ☒ 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)

Berenyi Super Fund

3 Australian business number (ABN) (if applicable) 97502939709

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: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed

A

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

Fund BSB number 182512

Fund account number 962643813

Fund account name

MTB Co ATF Berenyi Super Fund

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

smsfdataflow

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

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure B ☐ A ☒ 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 \$ 18532.00

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 \$.00

Gross rent and other leasing and hiring income B \$.00

Gross interest C \$.00

Forestry managed investment scheme income X \$.00

Gross foreign income

D1 \$.00

Net foreign income D \$.00

Loss

☐

Australian franking credits from a New Zealand company

E \$.00

Transfers from foreign funds

F \$.00

Number

Gross payments where ABN not quoted

H \$.00

Gross distribution from partnerships

I \$.00

Loss

☐

Calculation of assessable contributions

Assessable employer contributions

R1 \$.00

plus Assessable personal contributions

R2 \$.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 \$.00

*Unfranked dividend amount

J \$.00

*Franked dividend amount

K \$.00

*Dividend franking credit

L \$.00

*Gross trust distributions

M \$.00

Code

☐

Assessable contributions
(R1 plus R2
plus R3 less R6)

R \$.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$.00

plus *Net non-arm's length trust distributions

U2 \$.00

plus *Net other non-arm's length income

U3 \$.00

*Other income

S \$.00

*Assessable income due to changed tax status of fund

T \$.00

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

U \$.00

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.

GROSS INCOME
(Sum of labels A to U)

W \$.00

Loss

☐

Exempt current pension income

Y \$.00

TOTAL ASSESSABLE
INCOME (W less Y)

V \$.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="0.00"/>	F2 \$ <input type="text" value="0.00"/>	
SMSF auditor fee	H1 \$ <input type="text" value="0.00"/>	H2 \$ <input type="text" value="440.00"/>	
Investment expenses	I1 \$ <input type="text" value="0.00"/>	I2 \$ <input type="text" value="0.00"/>	
Management and administration expenses	J1 \$ <input type="text" value="0.00"/>	J2 \$ <input type="text" value="9223.00"/>	
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="0.00"/>	L2 \$ <input type="text" value="259.00"/>	
Tax losses deducted	M1 \$ <input type="text" value="0.00"/>		

Code

☐

Code

☐**TOTAL DEDUCTIONS****N** \$ (Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ (Total **A2** to **L2**)***TAXABLE INCOME OR LOSS****O** \$

Loss

☐(TOTAL ASSESSABLE INCOME less
TOTAL DEDUCTIONS)**TOTAL SMSF EXPENSES****Z** \$

(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** \$ 0.00

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

#Tax on taxable income **T1** \$ 0

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

#Tax on no-TFN-quoted contributions **J** \$ 0

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

Gross tax **B** \$ 0

(T1 plus J)

Foreign income tax offset

C1 \$ 0

Rebates and tax offsets

C2 \$

Non-refundable non-carry forward tax offsets

C \$ 0

(C1 plus C2)

SUBTOTAL 1

T2 \$ 0

(B less C – cannot be less than zero)

Early stage venture capital limited
partnership tax offset**D1** \$ 0Early stage venture capital limited partnership
tax offset carried forward from previous year**D2** \$ 0

Early stage investor tax offset

D3 \$ 0Early stage investor tax offset
carried forward from previous year**D4** \$ 0

Non-refundable carry forward tax offsets

D \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 0

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

E1 \$ 2407.07

No-TFN tax offset

E2 \$

National rental affordability scheme tax offset

E3 \$

Exploration credit tax offset

E4 \$

Refundable tax offsets

E \$ 2407.07

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

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

Credit for interest on early payments –
amount of interest

H1 \$

Credit for tax withheld – foreign resident
withholding (excluding capital gains)

H2 \$ 0

Credit for tax withheld – where ABN
or TFN not quoted (non-individual)

H3 \$ 0

Credit for TFN amounts withheld from
payments from closely held trusts

H5 \$

Credit for interest on no-TFN tax offset

H6 \$

Credit for foreign resident capital gains
withholding amounts

H8 \$

Eligible credits

H \$ 0

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 2407.07

(unused amount from label E –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 0

Supervisory levy

L \$ 259

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 \$ -2148.07

(T5 plus G less H less I less K plus L less M plus N)

#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 \$ 0.00

Net capital losses carried
forward to later income years

V \$ 186285.00

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

Section F: **Member information****MEMBER 1**

Title: MS

Family name

Berenyi

First given name

Margaret

Other given names

Member's TFN

See the Privacy note in the Declaration. *****

Date of birth 8/01/1956

Contributions

OPENING ACCOUNT BALANCE \$ 1476216.39

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0Contributions from non-complying funds
and previously non-complying funds**T** \$ 0Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 0(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ 99206.23Inward
rollovers and
transfers**P** \$ 0Outward
rollovers and
transfers**Q** \$ 0Lump Sum
payments**R1** \$ 38870Income
stream
payments**R2** \$ 29530

Accumulation phase account balance

S1 \$ 0Retirement phase account balance
- Non CDBIS**S2** \$ 1507022.62Retirement phase account balance
- CDBIS**S3** \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1507022.62

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse
borrowing arrangement amount **Y** \$

Loss

☐

Code

☐ A

Code

☐ M

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

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 55013.00Unlisted trusts **B** \$ 710699.00Insurance policy **C** \$ 0.00Other 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 0Cash and term deposits **E** \$ 579288.00Debt securities **F** \$ 0.00Loans **G** \$ 0.00Listed shares **H** \$ 148719.00Unlisted shares **I** \$ 0.00Limited recourse borrowing arrangements **J** \$ 0.00Non-residential real property **K** \$ 0.00Residential real property **L** \$ 0.00Collectables and personal use assets **M** \$ 0.00Other assets **O** \$ 13303.00**15c Other investments**Crypto-Currency **N** \$ 0.00**15d Overseas direct investments**Overseas shares **P** \$ 0.00Overseas non-residential real property **Q** \$ 0.00Overseas residential real property **R** \$ 0.00Overseas managed investments **S** \$ 0.00Other overseas assets **T** \$ 0.00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 1507022.00
(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 ☒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

Borrowings for limited recourse borrowing arrangements

V1 \$.00

Permissible temporary borrowings

V2 \$.00

Other borrowings

V3 \$.00

Borrowings **V** \$ 0 .00

Total member closing account balances
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W \$ 1507022 .00

Reserve accounts **X** \$ 0 .00

Other liabilities **Y** \$ 0 .00

TOTAL LIABILITIES Z \$ 1507022 .00

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$.00

Total TOFA losses **I** \$.00

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

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

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

Day Month Year
Date

Preferred trustee or director contact details:

Title: MS

Family name

Berenyi

First given name

Margaret

Other given names

Phone number

07

32277925

Email address

Non-individual trustee name (if applicable)

MTB Co Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

i 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

Day Month Year
Date / /

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

BER10S

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

Berenyi Super Fund

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

Date

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

MTB Co ATF Berenyi Super Fund

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

Signature of trustee or director

Date

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

Date

Agent's contact name

MR David Tincknell

Agent's phone

07 33491452

Agent's reference

79673007

Client's reference

BER10S

Berenyi Super Fund
Statement of Taxable Income
For the Period from 1 July 2020 to 30 June 2021

Description	Tax Return Ref.	Amount
<u>Income</u>	<u>Section B</u>	
Total Gross Interest	C	1,697
Total Net Foreign Income	D	1,596
Total Franked Dividend Amount	K	3,763
Total Dividend Franking Credit	L	1,612
Total Gross Trust Distributions	M	9,864
Total Exempt Current Pension Income	Y	(18,532)
Total Assessable Income		0
<u>Deductions</u>	<u>Section C</u>	
Total Deductions		0
Taxable Income or Loss	(V - N) O	0.00
<u>Income Tax Calculation Statement</u>	<u>Section D</u>	
Gross Tax		0
Total Gross Tax	C	0
Rebates and Offsets		0
SUBTOTAL	E1	2,407
Total Credit: Refundable Franking Credits		0
Total Eligible Credits		(2,407)
Net Tax Payable	L	259
Total Supervisory Levy		(2,148)
Total Amount Due / (Refundable)		

P

Berenyi Super Fund

Status : Saved with changes

Receipt Date :

Annual GST return

Document ID 40776871865

ABN 97502939709 001

When completing this form:

- print clearly using a black pen
- show whole dollars only (do not show cents)
- if reporting a zero amount, print '0', (do not use NIL)
- leave boxes blank if not applicable (do not use N/A, NIL)
- do not use symbols such as +, -, /, \$.

Contact person who completed the form

Contact phone number

Why have you received this annual GST return?

You have chosen to pay GST **annually** or by **instalments**. Please complete this form to calculate and pay any amount you owe the Tax Office, or to calculate any amount the Tax Office owes you.

When is this form due?

You **must** return this form (even if nil activity) and make any payment by

How to complete this form

- Complete the boxes (G1, G2, G3, G10 & G11) that apply to your business for the period shown above, using information from your accounts or by using the GST calculation sheet.
- Indicate whether the G1 amount includes GST by writing X in the appropriate box.

GST accounting method

Total sales G1 \$ 25.00

Does the amount shown at G1 include GST? (indicate with X)

☒ Yes ☐ No

Export sales G2 \$.00

Other GST-free sales G3 \$.00

Capital purchases G10 \$.00

Non-capital purchases G11 \$.00

Report GST and any wine equalisation tax and luxury car tax amounts for the period in the Summary section over the page

NAT 4646-01, 2010

[JS 15209]

Methods of payment



BPay: contact your financial institution to make this payment from your cheque or savings account. Quote biller code **75556** and your EFT code (shown on the front of the payment slip) as the customer reference number.

Direct credit: you can electronically transfer funds to the Tax Office's direct credit bank account using online banking facilities. Use BSB 093 003, Account number 316 385 and your EFT code. Phone **1800 815 886** for assistance if required.

Direct debit: have your payment deducted from your financial institution account (not credit cards). Phone **1800 802 308** for a direct debit request form and/or details.

Mail payments: mail the payment slip together with your cheque or money order using the envelope provided. Please do not use pins or staples. Do **not** send cash. See below for cheque information.

Post office: payments can be made at any post office by cash, cheque or EFTPOS (where available and subject to daily limits). A \$3,000 limit applies to cash payments. Your payment slip must be presented with your payment.

Cheques/money orders should be for amounts in Australian dollars and payable to 'Deputy Commissioner of Taxation'. Cheques should be crossed 'Not Negotiable'. Payments cannot be made by credit card, or in person at any Tax Office branch or shopfront.

- Calculate your GST on sales (1A) and GST on purchases (1B) for the period shown on the front of this form using information from your accounts or by using the GST calculation sheet. Complete 1A & 1B
- If you have a wine equalisation tax obligation, complete 1C & 1D (if appropriate)
- If you have a luxury car tax obligation, complete 1E & 1F (if appropriate)
- If you are a GST instalment payer, add up the amounts at G21 (or G23 if you varied your instalment amount) on your activity statement(s) for the period shown on the front of this form. Write the amount at 1H
- Calculate and complete 2A & 2B
- Complete the 'Payment or refund' section

Amounts you owe the Tax Office

[illegible]

Wine equalisation tax **1C** \$ [] [] [] [] [] [] [] [] .00

Luxury car tax 1E \$.00

$1A + 1C + 1E$ **2A \$**

[illegible]

Wine equalisation tax refundable

Luxury car tax refundable 1F \$ [][][][][][][][] .00

GST instalments (amounts reported at G21 or G23 in your BAS for the period shown on front)

[illegible]

Is 2A more than 2B?
(Indicate with X)

☐ Yes, then write the result of 2A minus 2B at 9. This amount is payable to the Tax Office.

☒ No, then write the result of **2B minus 2A** at 9. This amount is **refundable to you** (or offset against any other tax debt you have).

Your payment or refund amount

9 \$ 178.00

❗ Do not use symbols such as +, -, /, \$

Declaration I declare that the information given on this form is true and correct, and that I am authorised to make this declaration. The tax invoice requirements have been met.

Signature _____

Date / /

Return this completed form to

HRS

0	0
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MINS

00

Estimate the time taken to complete this form. Include the time taken to collect any information.

Activity statement instructions are available from www.ato.gov.au or can be ordered by phoning 13 28 66. The Tax Office is authorised by the tax laws to collect this information to administer those laws and may pass information to other government agencies. More information about privacy and access to your tax information is available from www.ato.gov.au