

# **G & L MORRIS SUPERANNUATION FUND**

ABN 74 497 889 041

Trustees: North Manly Garden Centre Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2021**

# G & L MORRIS 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	6A		
PMGOLD		470,306.90	309,738.24
Shares in Listed Companies - Foreign	6B		
Amplif ETF Trst Shs Transformational Data Sharing ETF		-	71,754.06
ARK ETF Shs 3D Printing		-	52,035.23
Dirx Dly S&P500 Shs		612,346.57	161,450.55
Dx Dly EM Bull Shs		334,921.01	91,503.30
Dx Dly FTSE Br Shs		147,586.75	87,042.95
ETF Managers Group LLC - Wedbush ETFMG Global		-	58,198.15
Cloud Technology ETF			
FstTr ET AIDex Shs First Trust Cloud Computing		-	63,558.08
Gbl X FinTech Shs		-	251,273.32
Gbl X Lithium Shs Global X Lithium ETF		-	67,389.19
GblX Int Of Th Shs		-	61,342.92
GblX RbtC Artf Shs		-	52,414.43
Hrz Mrj Lf Scnc Trust Units -A-		109,460.36	69,576.73
iSh MSCI Fr 100 Shs		181,483.43	179,466.98
iShs Cr S&P SC Shs		-	19,782.73
iShs Cr US Trsr Shs		1,064.26	1,216.25
iShS&P GSCI Com Trust Units		48,281.91	33,795.63
Krane Shares Trust - Quadratic Interest Rate Volatility		116,695.66	155,669.76
And Inflation Hedge ETF			
Listed Funds Trust - Roundhill Sports Betting & iGaming		97,346.35	-
ETF			
Loncar Cancer Immunotherapy ETF		-	51,367.32
SPDR Gold Trust Shs ETF		-	111,515.35
Tekkorp Digital Acquisition Corp - Ordinary Shares -		51,076.60	-
Class A			
VanEck Vct Gold Shs		100,605.62	117,945.54
VanEck Vct Jr Shs		91,029.12	-
Units In Listed Unit Trusts	6C		
Betashares Geared Australian Equity Fund (Hedge Fund)		-	162,860.51
- Exchange Traded Fund Units Fully Paid			
Vanguard Australian Government Bond Index ETF -		1,846,835.20	1,968,732.00
Exchange Traded Fund Units Fully Paid			
<b>Other Assets</b>			
Cash At Bank			
CDIA		38.64	38.64
NAB Bank Account		335.75	514.52
NAB Internet Saver		77,764.01	151,109.44
Ord Minnet Macquarie Cash Trust		440.86	440.67
Ord Minnett CBA Bank Account		1,559,894.42	534,145.99
Foreign Cash At Bank			
Pershing Canadian Dollars		3,061.46	-
Pershing US Dollars		2,917.91	4,690.72
Receivables			
Investment Income Receivable			
Distributions			
Units In Listed Unit Trusts			

The accompanying notes form part of these financial statements.

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

# G & L MORRIS SUPERANNUATION FUND

## Detailed Statement of Financial Position

as at 30 June 2021

	Note	2021 \$	2020 \$
Betashares Geared Australian Equity Fund		-	2,200.67
(Hedge Fund) - Exchange Traded Fund Units Fully Paid			
Vanguard Australian Government Bond Index		10,606.02	21,670.48
ETF - Exchange Traded Fund Units Fully Paid			
<b>Total Assets</b>		<b>5,864,098.81</b>	<b>4,914,440.35</b>
<b>Liabilities</b>			
Investments			
Derivative Investments			
Options Trading Account		8,320.00	(16,470.00)
Income Tax Payable			
Provision for Income Tax		24,813.30	12,736.20
Franking Credits			
Units In Listed Unit Trusts			
Betashares Geared Australian Equity Fund (Hedge		-	(873.03)
Fund) - Exchange Traded Fund Units Fully Paid			
Foreign Tax Credits			
Shares in Listed Companies - Foreign			
Amplif ETF Trst Shs Transformational Data Sharing		-	(202.66)
ETF			
ARK ETF Shs 3D Printing		-	(5.50)
Dirx Dly S&P500 Shs		(186.65)	(175.89)
Dx Dly EM Bull Shs		(72.36)	(159.01)
Dx Dly FTSE Br Shs		(38.17)	(122.26)
ETF Managers Group LLC - Wedbush ETFMG		-	(81.76)
Global Cloud Technology ETF			
ETF Managers Shs ETFMG Drone Economy Strategy		-	(62.86)
Fund			
FstTr ET AlDex Shs First Trust Cloud Computing		-	(23.34)
Gbl X Lithium Shs Global X Lithium ETF		(50.72)	(141.76)
GlbIX Int Of Th Shs		(0.95)	(100.40)
GlbIX Rbtc Artf Shs		(16.08)	(59.27)
Hrz Mrj Lf Scnc Trust Units -A-		(529.65)	(1,850.44)
Invesco Capital Management LLC - Invesco		-	(964.05)
Emerging Markets Sovereign Debt ETF			
iSh iBoxx HYCB Shs		-	(726.35)
iSh MSCI Fr 100 Shs		(585.08)	(890.61)
iShares iBoxx Dollar Investment Grade Corporate		-	(399.71)
Bond			
iShs Conv Bd Shs		-	(201.07)
iShs Cr S&P SC Shs		-	(53.15)
iShs Cr US Trsr Shs		(1.64)	(175.64)
iShs FlIn Angls Shs		-	(809.41)
iShs JP Mrgn EM Shs		-	(854.56)
Krane Shares Trust - Quadratic Interest Rate Volatility		(740.36)	(69.71)
And Inflation Hedge ETF			
VanEck Vct Gold Shs		(83.46)	(90.75)
VanEck Vct Jr Shs		(309.18)	-
VanEck Vectors ETF Trust - VanEck Vectors		-	(1,286.94)
Emerging Markets High Yield Bond ETF			

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

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

# G & L MORRIS SUPERANNUATION FUND

## Detailed Statement of Financial Position as at 30 June 2021

	Note	2021 \$	2020 \$
<b>Units In Listed Unit Trusts</b>			
Betashares Geared Australian Equity Fund (Hedge Fund) - Exchange Traded Fund Units Fully Paid		-	(6.63)
Ishares S&P Small-Cap ETF - Exchange Traded Fund Units Fully Paid		(32.39)	-
Vaneck Vectors Gold Miners ETF - Exchange Traded Fund Units Fully Paid		(30.80)	-
Excessive Foreign Tax Credit Writeoff		1,100.18	4,381.07
<b>Total Liabilities</b>		<b>31,555.99</b>	<b>(9,739.49)</b>
<b>Net Assets Available to Pay Benefits</b>			
		<b>5,832,542.82</b>	<b>4,924,179.84</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>			
	2		
Mr Godfrey Morris			
Accumulation		1,340,913.51	1,099,134.36
Godfrey Morris		220,088.99	204,082.79
Godfrey Morris TAP		811,782.42	701,176.42
Mrs Leonie Morris			
Accumulation		2,152,638.52	1,764,497.89
Leonie Morris		441,004.20	407,176.55
Leonie Morris TAP		866,115.18	748,111.83
<b>Total Liability for Accrued Benefits</b>		<b>5,832,542.82</b>	<b>4,924,179.84</b>

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

**G & L MORRIS SUPERANNUATION FUND****Operating Statement****For the period 1 July 2020 to 30 June 2021**

	Note	2021 \$	2020 \$
<b>Income</b>			
Investment Gains			
Market Gains	8	1,065,881.94	(499,654.77)
Investment Income			
Distributions	7A	51,724.32	43,153.80
Foreign Income	7B	17,875.33	73,298.12
Interest	7C	1,591.49	4,334.30
		<u>1,137,073.08</u>	<u>(378,868.55)</u>
<b>Expenses</b>			
Member Payments			
Pensions Paid		178,910.49	251,200.00
Other Expenses			
Accountancy Fee		4,140.50	4,423.20
Actuarial Fee		198.00	198.00
Adviser Fee		16,500.00	13,719.78
Auditor Fee		1,567.50	1,600.50
Bank Fees		211.63	8.71
Fund Administration Fee		-	53.21
General Expense		-	2,664.53
Investment Management Fee		736.50	-
Regulatory Fees		273.00	267.00
SMSF Supervisory Levy		259.00	259.00
		<u>202,796.62</u>	<u>274,393.93</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<u>934,276.46</u>	<u>(653,262.48)</u>
<b>Income Tax</b>			
Income Tax Expense		25,913.48	17,117.27
		<u>25,913.48</u>	<u>17,117.27</u>
<b>Benefits Accrued as a Result of Operations</b>		<u>908,362.98</u>	<u>(670,379.75)</u>

*The accompanying notes form part of these financial statements.  
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# G & L MORRIS SUPERANNUATION FUND

## Notes to the Financial Statements

As at 30 June 2021

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### Note 1 - Statement of Significant Accounting Policies

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

#### (a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is 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.

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**G & L MORRIS SUPERANNUATION FUND**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

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

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

#### *Financial Liabilities*

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

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

#### *Receivables and Payables*

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

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

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

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

#### *Interest*

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

#### *Dividend Revenue*

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

#### *Distribution Revenue*

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

#### *Rental Income*

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

#### *Movement in market values*

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

#### *Contributions and Rollovers In*

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

The financial report was authorised for issue on 19 November 2021 by the directors of the trustee company.

## G & L MORRIS SUPERANNUATION FUND

### Notes to the Financial Statements

As at 30 June 2021

#### 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	4,924,179.84	5,594,559.59
Benefits Accrued during the period	1,087,273.47	(419,179.75)
Benefits Paid during the period	(178,910.49)	(251,200.00)
Liability for Accrued Benefits at end of period	<u>5,832,542.82</u>	<u>4,924,179.84</u>

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	4,924,179.84	5,594,559.59
Benefits Accrued during the period	1,087,273.47	(419,179.75)
Benefits Paid during the period	(178,910.49)	(251,200.00)
Vested Benefits at end of period	<u>5,832,542.82</u>	<u>4,924,179.84</u>

#### 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 – Shares in Listed Companies

	Current	Previous
At market value:		
PMGOLD	470,306.90	309,738.24
	<u>470,306.90</u>	<u>309,738.24</u>



# G & L MORRIS SUPERANNUATION FUND

## Notes to the Financial Statements

As at 30 June 2021

### Note 6B – Shares in Listed Companies - Foreign

	Current	Previous
At market value:		
Amplif ETF Trst Shs Transformational Data Sharing ETF	0.00	71,754.06
ARK ETF Shs 3D Printing	0.00	52,035.23
Dirx Dly S&P500 Shs	612,346.57	161,450.55
Dx Dly EM Bull Shs	334,921.01	91,503.30
Dx Dly FTSE Br Shs	147,586.75	87,042.95
ETF Managers Group LLC - Wedbush ETFMG Global Cloud Technology ETF	0.00	58,198.15
FstTr ET AlDex Shs First Trust Cloud Computing	0.00	63,558.08
Glbl X FinTech Shs	0.00	251,273.32
Glbl X Lithium Shs Global X Lithium ETF	0.00	67,389.19
GblX Int Of Th Shs	0.00	61,342.92
GblX Rbct Artf Shs	0.00	52,414.43
Hrz Mir Lf Scnc Trust Units -A-	109,460.36	69,576.73
iSh MSCI Fr 100 Shs	181,483.43	179,466.98
iShs Cr S&P SC Shs	0.00	19,782.73
iShs Cr US Trsr Shs	1,064.26	1,216.25
iShS&P GSCI Com Trust Units	48,281.91	33,795.63
Krane Shares Trust - Quadratic Interest Rate Volatility And Inflation Hedge ETF	116,695.66	155,669.76
Listed Funds Trust - Roundhill Sports Betting & iGaming ETF	97,346.35	0.00
Loncar Cancer Immunotherapy ETF	0.00	51,367.32
SPDR Gold Trust Shs ETF	0.00	111,515.35
Tekcorp Digital Acquisition Corp - Ordinary Shares - Class A	51,076.60	0.00
VanEck Vct Gold Shs	100,605.62	117,945.54
VanEck Vct Jr Shs	91,029.12	0.00
	<b>1,891,897.64</b>	<b>1,758,298.47</b>

### Note 6C – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares Geared Australian Equity Fund (Hedge Fund) - Exchange Traded Fund Units Fully Paid	0.00	162,860.51
Vanguard Australian Government Bond Index ETF - Exchange Traded Fund Units Fully Paid	1,846,835.20	1,968,732.00
	<b>1,846,835.20</b>	<b>2,131,592.51</b>

### Note 7A – Distributions

	Current	Previous
Betashares Geared Australian Equity Fund (Hedge Fund) - Exchange Traded Fund Units Fully Paid	0.00	3,080.33
Ishares Government Inflation ETF - Exchange Traded Fund Units Fully Paid	0.00	3,939.29
Vanecck Vectors Gold Miners ETF - Exchange Traded Fund Units Fully Paid	211.43	0.00
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid	0.00	5,589.02
Vanguard Australian Government Bond Index ETF - Exchange Traded Fund Units Fully Paid	51,512.89	30,545.16
	<b>51,724.32</b>	<b>43,153.80</b>

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**G & L MORRIS SUPERANNUATION FUND****Notes to the Financial Statements****As at 30 June 2021**

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**Note 7B – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Amplif ETF Trst Shs Transformational Data Sharing ETF	0.00	1,348.95
ARK ETF Shs 3D Printing	0.00	36.57
Dirx Dly S&P500 Shs	1,246.10	1,174.78
Dx Dly EM Bull Shs	479.43	1,060.10
Dx Dly FTSE Br Shs	255.20	814.96
ETF Managers Group LLC - Wedbush ETFMG Global Cloud Technology ETF	0.00	548.84
ETF Managers Shs ETFMG Drone Economy Strategy Fund	0.00	419.03
FstTr ET AIDex Shs First Trust Cloud Computing	0.00	155.92
Gbl X Lithium Shs Global X Lithium ETF	340.86	944.97
GblX Int Of Th Shs	6.35	669.35
GblX Rbtc Artf Shs	138.76	394.90
Hzr Mrj Lf Scnc Trust Units -A-	3,531.01	12,377.48
Invesco Capital Management LLC - Invesco Emerging Markets Sovereign Debt ETF	0.00	6,427.59
iSh iBoxx HYCB Shs	0.00	7,258.94
iSh MSCI Fr 100 Shs	3,880.41	5,922.60
iShares iBoxx Dollar Investment Grade Corporate Bond	0.00	4,630.80
iShs Conv Bd Shs	0.00	2,782.73
iShs Cr S&P SC Shs	0.00	354.07
iShs Cr US Trsr Shs	18.64	2,618.54
iShs FlIn Angls Shs	0.00	7,987.11
iShs JP Mrgn EM Shs	0.00	5,709.14
Krane Shares Trust - Quadratic Interest Rate Volatility And Inflation Hedge ETF	5,145.63	467.00
VanEck Vct Gold Shs	556.08	605.01
VanEck Vct Jr Shs	2,060.26	0.00
VanEck Vectors ETF Trust - VanEck Vectors Emerging Markets High Yield Bond ETF	0.00	8,588.74
Ishares S&P Small-Cap ETF - Exchange Traded Fund Units Fully Paid	216.60	0.00
	<b>17,875.33</b>	<b>73,298.12</b>

**Note 7C – Interest**

	<b>Current</b>	<b>Previous</b>
NAB Bank Account	0.23	1.23
NAB Internet Saver	254.57	1,322.95
Ord Minnet Macquarie Cash Trust	0.19	1.27
Ord Minnett CBA Bank Account	1,336.50	3,008.85
	<b>1,591.49</b>	<b>4,334.30</b>

# G & L MORRIS SUPERANNUATION FUND

## Notes to the Financial Statements

As at 30 June 2021

### Note 8 – Market Gains

	Current	Previous
<b>Derivative Investments</b>		
Options Trading Account	536,661.58	(273,100.87)
<b>Foreign Cash At Bank</b>		
Pershing Canadian Dollars	60.10	(5,304.60)
Pershing US Dollars	(30,491.06)	3,483.39
<b>Shares in Listed Companies</b>		
PMGOLD	(58,748.16)	9,749.68
<b>Shares in Listed Companies - Foreign</b>		
Amplif ETF Trst Shs Transformational Data Sharing ETF	3,304.40	7,903.82
ARK ETF Shs 3D Printing	1,608.76	(9,951.77)
Direxion Shares ETF Trust - Direxion Daily EURO STOXX 50 Bull 3X Shares	0.00	11,009.13
Dirx Dly S&P500 Shs	374,427.28	(29,142.92)
Dx Dly EM Bull Shs	171,712.11	(34,620.44)
Dx Dly FTSE Br Shs	94,112.17	(86,389.43)
ETF Managers Group LLC - Wedbush ETFMG Global Cloud Technology ETF	253.92	4,479.95
ETF Managers Shs ETFMG Drone Economy Strategy Fund	0.00	3,951.65
FstTr ET AlDex Shs First Trust Cloud Computing	867.62	16,006.68
Gbl X FinTech Shs	11,783.71	31,516.35
Gbl X Lithium Shs Global X Lithium ETF	7,628.17	13,776.11
GblX Int Of Th Shs	1,943.68	12,138.29
GblX Rbtc Artf Shs	1,555.06	7,616.01
Hrz Mrj Lf Scnc Trust Units -A-	39,883.63	(148,034.71)
Invesco Capital Management LLC - Invesco Emerging Markets Sovereign Debt ETF	0.00	(19,639.07)
iSh Edg Eur Mlt Accum Shs EUR	0.00	(4,940.79)
iSh iBoxx HYCB Shs	0.00	(7,892.68)
iSh MSCI Fr 100 Shs	43,713.20	(36,506.47)
iShares iBoxx Dollar Investment Grade Corporate Bond	0.00	7,593.50
iShs Conv Bd Shs	0.00	23,392.03
iShs Cr S&P SC Shs	8,075.46	(5,658.64)
iShs Cr US Trsr Shs	(151.99)	9,676.31
iShs Ed MSCI MI Shs	0.00	(10,361.12)
iShs Edge MSCI Shs	0.00	3,546.59
iShs FlIn Angls Shs	0.00	(1,422.49)
iShs JP Mrgn EM Shs	0.00	(4,999.63)
iShS&P GSCI Com Trust Units	14,486.28	(14,422.06)
Krane Shares Trust - Quadratic Interest Rate Volatility And Inflation Hedge ETF	(9,573.51)	3,489.81
Listed Funds Trust - Roundhill Sports Betting & iGaming ETF	(3,532.38)	0.00
Loncar Cancer Immunotherapy ETF	948.80	12,285.31
SPDR Gold Trust Shs ETF	(10,019.20)	13,398.58
Tekcorp Digital Acquisition Corp - Ordinary Shares - Class A	759.82	0.00
VanEck Vct Gold Shs	(17,339.92)	18,978.25
VanEck Vct Jr Shs	(38,177.24)	0.00
VanEck Vectors ETF Trust - VanEck Vectors Emerging Markets High Yield Bond ETF	0.00	(9,569.06)
<b>Units In Listed Unit Trusts</b>		
Betashares Geared Australian Equity Fund (Hedge Fund) - Exchange Traded Fund Units Fully Paid	29,153.75	23,049.49
Ishares Core S&P/ASX 200 ETF - Exchange Traded Fund Units Fully Paid	10,621.97	(25,629.90)
Ishares Government Inflation ETF - Exchange Traded Fund Units Fully Paid	0.00	(14,662.70)
Ishares S&P Small-Cap ETF - Exchange Traded Fund Units Fully Paid	0.00	3,145.41
Vaneck Vectors Gold Miners ETF - Exchange Traded Fund Units Fully Paid	(9,782.50)	0.00
Vanguard Australian Corp Fixed Interest Index ETF - Exchange Traded Fund Units Fully Paid	0.00	(270.28)

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**G & L MORRIS SUPERANNUATION FUND**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

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Vanguard Australian Government Bond Index ETF - Exchange Traded	(109,863.57)	2,678.52
Fund Units Fully Paid		
	<u>1,065,881.94</u>	<u>(499,654.77)</u>

**G & L MORRIS SUPERANNUATION FUND**  
(ABN: 74 497 889 041)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407.2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 1	Date of Birth:	13 July 1944
Mr Godfrey Morris		Date Joined Fund:	1 July 2002
		Eligible Service Date:	1 July 2002
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
<b>Withdrawal Benefit as at 1 Jul 2020</b>	
Accumulation	1,099,134.36
Godfrey Morris	204,082.79
Godfrey Morris TAP	701,176.42
<b>Total as at 1 Jul 2020</b>	<b>2,004,393.57</b>

<b>Withdrawal Benefit as at 30 Jun 2021</b>	
Accumulation	1,340,913.51
Godfrey Morris	220,088.99
Godfrey Morris TAP	811,782.42
<b>Total as at 30 Jun 2021</b>	<b>2,372,784.92</b>

Your Tax Components	
Tax Free	974,841.94
Taxable - Taxed	586,160.56
Taxable - Untaxed	-
Concessional	543,379.89
Pre-Post 83 Tax	268,402.53

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	2,372,784.92

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
<b>Binding Beneficiary Nomination*</b>	
100% to Spouse or LPR	
* Nomination in effect from 9 December 2019 to 9 December 2022	

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# G & L MORRIS SUPERANNUATION FUND

(ABN: 74 497 889 041)

## Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 1	Date of Birth:	13 July 1944
Mr Godfrey Morris		Date Joined Fund:	1 July 2002
Accumulation Account		Eligible Service Date:	1 July 2002
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	1 July 2002

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	1,099,134.36	Tax Free	60.3447 % 809,170.75
<u>Increases to your account:</u>		Taxable - Taxed	531,742.76
Share Of Net Fund Income	251,725.40	Taxable - Untaxed	-
<u>Total Increases</u>	251,725.40	<b>Your Preservation Components</b>	
<u>Decreases to your account:</u>		Preserved	-
Tax on Net Fund Income	9,946.25	Restricted Non Preserved	-
<u>Total Decreases</u>	9,946.25	Unrestricted Non Preserved	1,340,913.51
Withdrawal Benefit as at 30 Jun 2021	<u>1,340,913.51</u>	<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		Binding Beneficiary Nomination*	
		100% to Spouse or LPR	
		* Nomination in effect from 9 December 2019 to 9 December 2022	

### For Enquiries:

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# G & L MORRIS SUPERANNUATION FUND

(ABN: 74 497 889 041)

## Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 1	Date of Birth:	13 July 1944
Mr Godfrey Morris		Date Joined Fund:	1 July 2002
Pension Account		Eligible Service Date:	1 July 2002
Godfrey Morris		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	204,082.79
<u>Increases to your account:</u>	
Share Of Net Fund Income	42,443.20
<u>Total Increases</u>	42,443.20
<u>Decreases to your account:</u>	
Pension Payments	26,437.00
<u>Total Decreases</u>	26,437.00
Withdrawal Benefit as at 30 Jun 2021	220,088.99

Your Tax Components	
Tax Free	75.2746 % 165,671.19
Taxable - Taxed	54,417.80
Taxable - Untaxed	
Your Preservation Components	
Preserved	
Restricted Non Preserved	
Unrestricted Non Preserved	220,088.99
Your Insurance Benefits	
No insurance details have been recorded.	
Your Beneficiaries	
Binding Beneficiary Nomination*	
100% to Spouse or LPR	
* Nomination in effect from 9 December 2019 to 9 December 2022	

### For Enquiries:

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# G & L MORRIS SUPERANNUATION FUND

(ABN: 74 497 889 041)

## Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 1	Date of Birth:	13 July 1944
Mr Godfrey Morris		Date Joined Fund:	1 July 2002
Pension Account		Eligible Service Date:	1 July 2002
Godfrey Morris TAP		Tax File Number Held:	Yes
		Account Start Date:	1 July 2002

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	701,176.42	CGT Exempt	-
<u>Increases to your account:</u>		Concessional	543,379.89
Share Of Net Fund Income	159,661.00	Post June 94 Invalidity	-
<u>Total Increases</u>	159,661.00	Pre-Post 83 Tax	268,402.53
<u>Decreases to your account:</u>		Undeducted Contributions	-
Pension Payments	49,055.00	<b>Your Preservation Components</b>	
<u>Total Decreases</u>	49,055.00	Preserved	-
Withdrawal Benefit as at 30 Jun 2021	811,782.42	Restricted Non Preserved	-
		Unrestricted Non Preserved	811,782.42
		<b>Your Insurance Benefits</b>	
		No insurance details have been recorded	
		<b>Your Beneficiaries</b>	
		Binding Beneficiary Nomination*	
		100% to Spouse or LPR	
		* Nomination in effect from 9 December 2019 to 9 December 2022	

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**G & L MORRIS SUPERANNUATION FUND**  
(ABN: 74 497 889 041)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 2	Date of Birth:	21 April 1949
Mrs Leonie Morris		Date Joined Fund:	1 July 2002
		Eligible Service Date:	1 July 2002
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit as at 1 Jul 2020</b>	
Accumulation	1,764,497.89
Leonie Morris	407,176.55
Leonie Morris TAP	748,111.83
<b>Total as at 1 Jul 2020</b>	<b>2,919,786.27</b>

<b>Withdrawal Benefit as at 30 Jun 2021</b>	
Accumulation	2,152,638.52
Leonie Morris	441,004.20
Leonie Morris TAP	866,115.18
<b>Total as at 30 Jun 2021</b>	<b>3,459,757.90</b>

**Your Tax Components**

Tax Free	1,563,219.76
Taxable - Taxed	1,030,422.96
Taxable - Untaxed	-
Concessional	590,476.99
Pre-Post 83 Tax	275,638.19

**Your Preservation Components**

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	3,459,757.90

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

Binding Beneficiary Nomination\*

100% to Spouse or LPR

\* Nomination in effect from 9 December 2019 to 9 December 2022

**For Enquiries:**

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**G & L MORRIS SUPERANNUATION FUND**  
(ABN: 74 497 889 041)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 2	Date of Birth:	21 April 1949
Mrs Leonie Morris		Date Joined Fund:	1 July 2002
Accumulation Account		Eligible Service Date:	1 July 2002
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	1 July 2002

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	1,764,497.89	Tax Free	58.2862 % 1,254,690.80
<u>Increases to your account:</u>		Taxable - Taxed	897,947.72
Share Of Net Fund Income	404,107.86	Taxable - Untaxed	-
<u>Total Increases</u>	404,107.86	<b>Your Preservation Components</b>	
<u>Decreases to your account:</u>		Preserved	-
Tax on Net Fund Income	15,967.23	Restricted Non Preserved	-
<u>Total Decreases</u>	15,967.23	Unrestricted Non Preserved	2,152,638.52
Withdrawal Benefit as at 30 Jun 2021	<u>2,152,638.52</u>	<b>Your Insurance Benefits</b>	

No Insurance details have been recorded

**Your Beneficiaries**

**Binding Beneficiary Nomination\***

100% to Spouse or LPR

\* Nomination in effect from 9 December 2019 to 9 December 2022

**For Enquiries:**

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**G & L MORRIS SUPERANNUATION FUND**  
(ABN: 74 497 889 041)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member:	Number: 2	Date of Birth:	21 April 1949
Mrs Leonie Morris		Date Joined Fund:	1 July 2002
Pension Account		Eligible Service Date:	1 July 2002
Leonie Morris		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	407,176.55
<u>Increases to your account:</u>	
Share Of Net Fund Income	84,901.14
<u>Total Increases</u>	84,901.14
<u>Decreases to your account:</u>	
Pension Payments	51,073.49
<u>Total Decreases</u>	51,073.49
Withdrawal Benefit as at 30 Jun 2021	<u>441,004.20</u>

Your Tax Components		
Tax Free	69.9605 %	308,528.96
Taxable - Taxed		132,475.24
Taxable - Untaxed		

Your Preservation Components	
Preserved	
Restricted Non Preserved	
Unrestricted Non Preserved	441,004.20

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
100% to Spouse or LPR	
* Nomination in effect from 9 December 2019 to 9 December 2022	

**G & L MORRIS SUPERANNUATION FUND**  
(ABN: 74 497 889 041)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	Unit 407 2 Sylvan Ave Balgowlah, NSW 2093
Member	Number: 2	Date of Birth:	21 April 1949
Mrs Leonie Morris		Date Joined Fund:	1 July 2002
Pension Account		Eligible Service Date:	1 July 2002
Leonie Morris TAP		Tax File Number Held:	Yes
		Account Start Date:	1 July 2002

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	748,111.83	CGT Exempt	-
<u>Increases to your account:</u>		Concessional	590,476.99
Share Of Net Fund Income	170,348.35	Post June 94 Invalidity	-
<u>Total Increases</u>	170,348.35	Pre-Post 83 Tax	275,638.19
<u>Decreases to your account:</u>		Undeducted Contributions	-
Pension Payments	52,345.00	Your Preservation Components	
<u>Total Decreases</u>	52,345.00	Preserved	-
Withdrawal Benefit as at 30 Jun 2021	<u><u>866,115.18</u></u>	Restricted Non Preserved	-
		Unrestricted Non Preserved	866,115.18
		Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		Binding Beneficiary Nomination*	
		100% to Spouse or LPR	
		* Nomination in effect from 9 December 2019 to 9 December 2022	

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**G & L MORRIS SUPERANNUATION FUND**  
**Investment Performance**  
**For the period from 1 July 2020 to 30 June 2021**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
Ord Minnett CBA Bank Account	534,145.99	3,753,586.90	2,727,838.47	1,559,894.42	0.00	1,336.50	1,336.50	0.18%
CDIA	38.64	0.00	0.00	38.64	0.00	0.00	0.00	0.00%
Ord Minnett Macquarie Cash Trust	440.67	0.19	0.00	440.86	0.00	0.19	0.19	0.04%
NAB Internet Saver	151,109.44	254.57	73,600.00	77,764.01	0.00	254.57	254.57	0.27%
NAB Bank Account	514.52	6,000.23	6,179.00	335.75	0.00	0.23	0.23	0.04%
	686,249.26	3,759,841.89	2,807,817.47	1,638,473.68	0.00	1,591.49	1,591.49	0.19%
<u>Bank - Foreign</u>								
Pershing Canadian Dollars	0.00	3,001.36	0.00	3,061.46	60.10	0.00	60.10	2.45%
Pershing US Dollars	4,690.72	2,557,726.25	2,529,008.00	2,917.91	(30,491.06)	0.00	(30,491.06)	(1.19)%**
	4,690.72	2,560,727.61	2,529,008.00	5,979.37	(30,430.96)	0.00	(30,430.96)	(96.65)%

# G & L MORRIS SUPERANNUATION FUND

## Investment Performance

For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Foreign Investment Assets</i>								
Listed Funds Trust - Roundhill Sports Betting & iGaming ETF (NYSE ARCA:BETZ)	0.00	100,878.73	0.00	97,346.35	(3,532.38)	0.00	(3,532.38)	(3.50%)
Amplif ETF Trst Shs Transformational Data Sharing ETF (NYSE:BLOK)	71,754.06	0.00	75,058.46	0.00	3,304.40	0.00	3,304.40	4.61%
GibIX Rbtc Artf Shs (NYSE:BOTZ)	52,414.43	0.00	53,969.49	0.00	1,555.06	138.76	1,693.82	3.24%
Loncar Cancer Immunotherapy ETF (NASDAQ:CNCR)	51,367.32	0.00	52,316.12	0.00	948.80	0.00	948.80	1.85%
Dx Dly EM Bull Shs (NYSE MKT:EDC)	91,503.30	355,616.93	283,911.33	334,921.01	171,712.11	479.43	172,191.54	96.83%
Dx Dly FTSE Br Shs (NYSE ARCA:EURL)	87,042.95	0.00	33,568.37	147,586.75	94,112.17	255.20	94,367.37	114.38%
Gibi X FinTech Shs (NASDAQ:FINX)	251,273.32	0.00	263,057.03	0.00	11,783.71	0.00	11,783.71	4.69%
iSh MSCI Fr 100 Shs (NYSE ARCA:FM)	179,466.98	0.00	41,696.75	181,483.43	43,713.20	3,880.41	47,593.61	27.48%
VanEck Vct Jr Shs (NYSE MKT:GDXJ)	0.00	152,609.32	23,402.96	91,029.12	(38,177.24)	2,060.26	(36,116.98)	(24.63%)
VanEck Vct Gold Shs (NYSE MKT:GDX)	117,945.54	0.00	0.00	100,605.62	(17,339.92)	556.08	(16,783.84)	(14.26%)
SPDR Gold Trust Shs ETF (NYSE ARCA:GLD)	111,515.35	0.00	101,496.15	0.00	(10,019.20)	0.00	(10,019.20)	(8.98%)

**G & L MORRIS SUPERANNUATION FUND**  
**Investment Performance**  
**For the period from 1 July 2020 to 30 June 2021**

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Foreign Investment Assets</i>								
iShs Cr US Trsr Shs (NYSE ARCA:GOVT)	1,216.25	0.00	0.00	1,064.26	(151.99)	18.64	(133.35)	(10.98%)
iShS&P GSCI Com.Trust Units (NYSE MKT:GSG)	33,795.63	0.00	0.00	48,281.91	14,486.28	0.00	14,486.28	42.86%
Hzr Mnj Lf Senc Trust Units -A- (TSX:HMMJ)	69,576.73	0.00	0.00	109,460.36	39,883.63	3,531.01	43,414.64	65.01%
iShs Cr S&P SC Shs (NYSE MKT:IJR)	19,782.73	0.00	27,858.19	0.00	8,075.46	0.00	8,075.46	40.82%
ETF Managers Group LLC - Wedbush ETFMG Global Cloud Technology ETF (NYSE ARCA:IVES)	58,198.15	0.00	58,452.07	0.00	253.92	0.00	253.92	0.44%
Krane Shares Trust - Quadratic Interest Rate Volatility And Inflation Hedge ETF (NYSE ARCA:IVOL)	155,669.76	0.00	29,400.59	116,695.66	(9,573.51)	5,145.63	(4,427.88)	(2.96%)
Gibl X Lithium Shs Global X Lithium ETF (NYSE ARCA:LIT)	67,389.19	0.00	75,017.36	0.00	7,628.17	340.86	7,969.03	11.87%
ARK ETF Shs 3D Printing (NYSE:PRNT)	52,035.23	0.00	53,643.99	0.00	1,608.76	0.00	1,608.76	3.09%
FstTr ET AIDex Shs First Trust Cloud Computing (NASDAQ:SKYY)	63,558.08	0.00	64,425.70	0.00	867.62	0.00	867.62	1.37%
GibIX Int Of Th Shs (NASDAQ:SNR)	61,342.92	0.00	63,286.60	0.00	1,943.68	6.35	1,950.03	3.18%
Dirx Dly S&P500 Shs (NYSE MKT:SPXL)	161,450.55	393,205.78	316,737.04	612,346.57	374,427.28	1,246.10	375,673.38	124.10%

# G & L MORRIS SUPERANNUATION FUND

## Investment Performance

For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Foreign Investment Assets</u>								
Tekcorp Digital Acquisition Corp - Ordinary Shares - Class A (NASDAQ:TEKK)	0.00	50,316.78	0.00	51,076.60	759.82	0.00	759.82	1.51%
	1,758,298.47	1,052,627.54	1,617,298.20	1,891,897.64	698,269.83	17,658.73	715,928.56	51.74%
<u>Listed Derivatives Market</u>								
Options Trading Account	16,470.00	832,625.74	857,415.74	(8,320.00)	0.00	0.00	0.00	0.00%**
	16,470.00	832,625.74	857,415.74	(8,320.00)	0.00	0.00	0.00	0.00%**



**G & L MORRIS SUPERANNUATION FUND**  
Investment Performance  
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
Vaneck Vectors Gold Miners ETF - Exchange Traded Fund Units Fully Paid (ASX:GDV)	0.00	49,954.00	40,171.50	0.00	(9,782.50)	211.43	(9,571.07)	(19.20)%
Betashares Geared Australian Equity Fund (Hedge Fund) - Exchange Traded Fund Units Fully Paid (ASX:GEAR)	162,860.51	124,978.66	316,992.92	0.00	29,153.75	0.00	29,153.75	19.89%
Ishares S&P Small-Cap ETF - Exchange Traded Fund Units Fully Paid (ASX:IJR)	0.00	0.00	0.00	0.00	0.00	216.80	216.60	N/A #
Ishares Core S&P/ASX 200 ETF - Exchange Traded Fund Units Fully Paid (ASX:IOZ)	0.00	499,981.88	510,603.85	0.00	10,621.97	0.00	10,621.97	2.12%
PMGOLD (ASX:PMGOLD)	309,738.24	220,053.32	736.50	470,306.90	(58,748.16)	0.00	(58,748.16)	(11.43)%
Vanguard Australian Government Bond Index ETF - Exchange Traded Fund Units Fully Paid (ASX:VGB)	1,968,732.00	446,391.14	458,424.37	1,846,835.20	(109,863.57)	51,512.89	(58,350.68)	(2.62)%
	2,441,330.75	1,341,359.00	1,326,929.14	2,317,142.10	(138,618.51)	51,940.92	(86,677.59)	(3.04)%
<b>Fund Total</b>	<b>4,907,039.20</b>	<b>9,547,181.78</b>	<b>9,138,268.55</b>	<b>5,845,172.79</b>	<b>529,220.36</b>	<b>71,191.14</b>	<b>600,411.50</b>	<b>12.39%</b>

# NOTE: Reliable performance figures cannot be derived for holdings that have had large net capital inflows or outflows (i.e.: more than 50% of average capital) during the period. Calculating returns where there are large capital movements, without detailed manual income attribution, would lead to significant under or over stating of investment returns.

\*\* Due to issues inherent in the Dietz calculation methodology, which can produce an invalid return in circumstances of extreme intra-period asset appreciation (and realisation of these gains), a Simple Rate of Return has been substituted for the purposes of this return.

# 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).

- 1 The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 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.

S M I T H S T

- Place **X** in ALL applicable boxes.

- Postal address for annual returns:

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

## Section A: Fund information

### 1 Tax file number (TFN)

\*\*\*\*\*

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

- 1 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)

G & L MORRIS SUPERANNUATION FUND

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

74497889041

### 4 Current postal address

PO Box 613

Suburb/town

Balgowlah

State/territory

NSW

Postcode

2093

### 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

Holm

First given name

Richard

Other given names

Roy

SMSF Auditor Number

100082291

Auditor's phone number

04

12074702

Postal address

3/12 Elisabeth St

Suburb/town

Noosaville

State/territory

QLD

Postcode

4566

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 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.

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 \$ 125267.00

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** \$ 238141.00

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

Gross interest **C** \$ 1591.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income **D1** \$ 18086.00 Net foreign income **D** \$ 18086.00 Loss ☐

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

Transfers from foreign funds **F** \$ 0.00 Number

Gross payments where ABN not quoted **H** \$ 0.00

Gross distribution from partnerships **I** \$ 0.00 Loss ☐

\*Unfranked dividend amount **J** \$ 0.00

\*Franked dividend amount **K** \$ 0.00

\*Dividend franking credit **L** \$ 0.00

\*Gross trust distributions **M** \$ 47047.00 Code **P**

**Calculation of assessable contributions**  
Assessable employer contributions

**R1** \$ 0.00

plus Assessable personal contributions

**R2** \$ 0.00

plus \*\*No-TFN-quoted contributions

**R3** \$ 0.00

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

less Transfer of liability to life insurance company or PST

**R6** \$ 0.00

Assessable contributions  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$ 0.00

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

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

**U1** \$ 0.00

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

**U2** \$ 0.00

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

**U3** \$ 0.00

\*Other income **S** \$ 0.00 Code

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

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

**U** \$ 0.00

\*This is a mandatory label.

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

GROSS INCOME  
(Sum of labels **A** to **U**)

**W** \$ 304865.00 Loss ☐

Exempt current pension income **Y** \$ 125267.00

TOTAL ASSESSABLE  
INCOME (**W** less **Y**)

**V** \$ 179598.00 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="923.00"/>	H2 \$ <input type="text" value="644.00"/>	
Investment expenses	I1 \$ <input type="text" value="558.00"/>	I2 \$ <input type="text" value="389.00"/>	
Management and administration expenses	J1 \$ <input type="text" value="12436.00"/>	J2 \$ <input type="text" value="8674.00"/>	
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="259.00"/>	L2 \$ <input type="text" value="0.00"/>	
Tax losses deducted	M1 \$ <input type="text" value="0.00"/>		

TOTAL DEDUCTIONS	
N \$	<input type="text" value="14176.00"/>
(Total A1 to M1)	

TOTAL NON-DEDUCTIBLE EXPENSES	
Y \$	<input type="text" value="9707.00"/>
(Total A2 to L2)	

*TAXABLE INCOME OR LOSS	
O \$	<input type="text" value="165422.00"/>
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

TOTAL SMSF EXPENSES	
Z \$	<input type="text" value="23883.00"/>
(N plus Y)	

\*This is a mandatory label.

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

**Section D: Income tax calculation statement****\*Important:**

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

**13 Calculation statement**

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

\*Taxable income **A** \$ 165422.00  
(an amount must be included even if it is zero)

\*Tax on taxable income **T1** \$ 24813.30  
(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** \$ 24813.30  
(T1 plus J)

Foreign income tax offset  
**C1** \$ 1577.31

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$ 1577.31  
(C1 plus C2)

**SUBTOTAL 1**

**T2** \$ 23235.99  
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset  
**D1** \$ 0

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

Early stage investor tax offset  
**D3** \$ 0

Early 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** \$ 23235.99  
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ 0

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$ 0  
(E1 plus E2 plus E3 plus E4)

\*TAX PAYABLE **T5** \$ 23235.99  
(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	
<b>H1 \$</b>	<input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	<input type="text"/> 0
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	<input type="text"/> 0
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	<input type="text"/>
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	<input type="text"/>
Eligible credits	
<b>H \$</b>	<input type="text"/> 0
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

<b>*Tax offset refunds</b>	
(Remainder of refundable tax offsets)	<b>I \$</b> <input type="text"/> 0
(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 \$** 

<b>AMOUNT DUE OR REFUNDABLE</b>	<b>\$ \$</b> <input type="text"/> 23494.99
A positive amount at <b>\$</b> is what you owe, while a negative amount is refundable to you.	(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 \$**  0.00Net capital losses carried forward to later income years **V \$**  0.00



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

## Section F: Member information

## MEMBER 1

Title: MR

Family name

Morris

First given name

Godfrey

Other given names

Member's TFN

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

Date of birth 13/07/1944

## Contributions

OPENING ACCOUNT BALANCE \$ 2004393.57

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 \$ 0

Contributions from non-complying funds and previously non-complying funds

T \$ 0

Any 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 \$ 443883.35

Loss

☐

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 75492

Code

☐

Code

☒

Accumulation phase account balance

S1 \$ 1340913.51

Retirement phase account balance - Non CDBIS

S2 \$ 1031871.41

Retirement phase account balance - CDBIS

S3 \$ 0

☐ TRIS Count

CLOSING ACCOUNT BALANCE \$ 2372784.92

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

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

**MEMBER 2**Title: **MRS**

Family name

**Morris**

First given name

**Leonie**

Other given names

Member's TFN

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

Date of birth

Day Month Year  
21/04/1949**Contributions**

OPENING ACCOUNT BALANCE \$ 2919786.27

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

**H1** Day Month Year

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** \$ 643390.12

Loss

☐Inward  
rollovers and  
transfers**P** \$ 0Outward  
rollovers and  
transfers**Q** \$ 0Lump Sum  
payments**R1** \$Income  
stream  
payments**R2** \$ 103418.49

Code

☐

Code

**M**

Accumulation phase account balance

**S1** \$ 2152638.52Retirement phase account balance  
- Non CDBIS**S2** \$ 1307119.38Retirement phase account balance  
- CDBIS**S3** \$ 0☐ TRIS Count**CLOSING ACCOUNT BALANCE S** \$ 3459757.90

(S1 plus S2 plus S3)

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

OFFICIAL: Sensitive (when completed)

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

**Section H: Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 1846835.00Unlisted trusts **B** \$ 0.00Insurance policy **C** \$ 0.00Other managed investments **D** \$ 0.00**15b Australian direct investments**Cash and term deposits **E** \$ 1644453.00

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** 0Debt securities **F** \$ 0.00Loans **G** \$ 0.00Listed shares **H** \$ 470306.00Unlisted 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** \$ 10606.00**15c Other investments**Crypto-Currency **N** \$ 0.00**15d Overseas direct investments**Overseas shares **P** \$ 1891897.00Overseas 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** \$ 5864097.00  
(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 \$  .00Borrowings V \$  0 .00Total member closing account balances  
(total of all CLOSING ACCOUNT BALANCES from Sections F and G)W \$  5832542 .00

Reserve accounts

X \$  0 .00

Other liabilities


Y \$  31555 .00TOTAL LIABILITIES Z \$  5864097 .00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains H \$  .00Total 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](http://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



15 Day  
Date 15 / 8 / 2022

**Preferred trustee or director contact details:**

Title: MR

Family name

Morris

First given name

Godfrey

Other given names

Phone number

04

18491416

Email address

gilmorris@bigpond.net.au

Non-individual trustee name (if applicable)

North Manly Garden Centre Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

**TAX AGENT'S DECLARATION:**

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

Tax agent's signature



Day / Month / Year  
Date / /

**Tax agent's contact details**

Title:

Family name

Haywood

First given name

Ross

Other given names

Tax agent's practice

Pacific Ridge Capital

Tax agent's phone number

02

84040543

Reference number

GLMORS1

Tax agent number

05185006