

Financial Summary



For the year ended 30 June 2021

Opening Fund Balance as at 1 July 2020 **137,839**

Plus

| | |
|-------------------------------------|----------|
| Concessional Employer Contributions | 4,094 |
| Concessional Member Contributions | - |
| Co-Contributions | - |
| Non-Concessional Contributions | 110 |
| Rollins | - |
| Investment Income | 1,578 |
| Investment Capital Growth | (27,616) |

Less

| | |
|---------------------------|-------|
| Pension Benefits Paid | - |
| Lump Sum Benefits Paid | - |
| Fund Expenses | 4,174 |
| Income Tax Expense | (90) |
| Tax Accrued During Period | - |

Closing Fund Balance as at 30 June 2021 **111,921**

Representing Member Balances as at 30 June 2021

Garnock, Christopher (39)

Accumulation

| | |
|---------------|----------------|
| Accum (00001) | 111,921 |
| Total | 111,921 |

Totals **111,921**

Operating Statement



For the year ended 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|-----------------|-----------------|
| REVENUE | | | |
| Investment Revenue | | | |
| Australian Listed Shares | 3 | 1,553 | 1,974 |
| | | 1,553 | 1,974 |
| Contribution Revenue | | | |
| Member Non-Concessional Contributions | | 110 | - |
| Employer Concessional Contributions | | 4,094 | - |
| | | 4,204 | - |
| Other Revenue | | | |
| Cash at Bank | 4 | 25 | 36 |
| Market Movement Non-Realised | 5 | (6,915) | (542) |
| Market Movement Realised | 6 | (20,702) | 27,413 |
| | | (27,592) | 26,907 |
| Total Revenue | | (21,835) | 28,881 |
| EXPENSES | | | |
| General Expense | | | |
| Fund Establishment Expenses | 7 | - | 1,980 |
| Fund Administration Expenses | 8 | 3,905 | 4,950 |
| Investment Expenses | 9 | 10 | 330 |
| Fund Lodgement Expenses | 10 | 259 | 259 |
| | | 4,174 | 7,519 |
| BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX | | (26,009) | 21,362 |
| Tax Expense | | | |
| Fund Tax Expenses | 11 | (90) | (21,399) |
| | | (90) | (21,399) |
| BENEFITS ACCRUED AS A RESULT OF OPERATIONS | | (25,919) | 42,761 |

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position



As at 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|--|------|----------------|----------------|
| INVESTMENTS | | | |
| Australian Listed Shares | 12 | 84,392 | - |
| Metals, Cryptocurrencies & Collectables | 13 | 27,465 | 11,600 |
| Other Derivatives | 14 | - | 29,172 |
| Managed Futures Funds | 15 | - | 57,739 |
| | | 111,857 | 98,511 |
| OTHER ASSETS | | | |
| Cash at Bank | 16 | (26) | 44,407 |
| | | (26) | 44,407 |
| TOTAL ASSETS | | 111,831 | 142,918 |
| LIABILITIES | | | |
| Provisions for Tax - Fund | 17 | (90) | 5,078 |
| Financial Position Rounding | | - | 1 |
| | | (90) | 5,079 |
| TOTAL LIABILITIES | | (90) | 5,079 |
| NET ASSETS AVAILABLE TO PAY BENEFITS | | 111,921 | 137,839 |
| REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS | | | |
| Allocated to Members' Accounts | 18 | 111,921 | 137,839 |
| | | 111,921 | 137,839 |

This Statement is to be read in conjunction with the notes to the Financial Statements



For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which is 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:

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue



For the year ended 30 June 2021

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

Distributions from trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

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

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.



For the year ended 30 June 2021

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical 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. 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.

j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.



For the year ended 30 June 2021

Note 2: Change of Administration & Accounting Software

Due to a change in administration and accounting software, detailed investment income comparatives are not disclosed in the notes to the financial statements.

Chris Garnock Superannuation Fund
Notes to the Financial Statements



For the year ended 30 June 2021

| | 2021 \$ |
|---|-----------------|
| Note 3: Australian Listed Shares | |
| AVA Risk Group Limited | 684 |
| Bell Financial Group - Dividends | 650 |
| Kelly Partners Group | 30 |
| Mcgrath Ordinary Fully Paid | 189 |
| Prior Year - Total Dividends | - |
| | 1,553 |
| Note 4: Cash at Bank | |
| ANZ V2 Plus | 25 |
| Prior Year - Total Bank Interest | - |
| | 25 |
| Note 5: Market Movement Non-Realised | |
| Market Movement Non-Realised - Artwork, Collectables, Metal or Jewels | 15,865 |
| Market Movement Non-Realised - Cash | (10,019) |
| Market Movement Non-Realised - Shares - Listed | (12,761) |
| Market Movement Non-Realised - Trusts - Unit | - |
| | (6,915) |
| Note 6: Market Movement Realised | |
| Market Movement Realised - Derivatives and Instalment Warrants | (22,929) |
| Market Movement Realised - Shares - Listed | 2,227 |
| Market Movement Realised - Trusts - Unit | - |
| | (20,702) |
| Note 7: Fund Establishment Expenses | |
| Fund Establishment Costs - Non-Deductible | - |
| | - |
| Note 8: Fund Administration Expenses | |
| Accountancy Fees | 3,300 |
| Administration Fee | 165 |
| Audit Fees | 440 |
| | 3,905 |
| Note 9: Investment Expenses | |
| Bank Charges | 10 |
| Investment Expense - Other | - |
| | 10 |

Chris Garnock Superannuation Fund
Notes to the Financial Statements



For the year ended 30 June 2021

| | 2021 |
|---|---------------|
| | \$ |
| Note 10: Fund Lodgement Expenses | |
| ATO Annual Return Fee - Supervisory levy | 259 |
| | 259 |
| Note 11: Fund Tax Expenses | |
| Income Tax Expense | (90) |
| Tax Accrued During Period (Deferred Tax) | - |
| | (90) |
| Note 12: Australian Listed Shares | |
| AVA Risk Group Limited | 18,241 |
| Bell Financial Group | 20,890 |
| Mcgrath Ordinary Fully Paid | 22,075 |
| Nextdc Ordinary Fully Paid | 23,186 |
| | 84,392 |
| Note 13: Metals, Cryptocurrencies & Collectables | |
| ABC Bullion (Silver and Gold) | 17,465 |
| BTC Markets Crypto Currency | 10,000 |
| | 27,465 |
| Note 14: Other Derivatives | |
| Perth Mint Gold | - |
| | - |
| Note 15: Managed Futures Funds | |
| Betashares Australian Strong Bear (Hedge Fund) Betashares Australian Strong Bear (Hedge Fund) | - |
| Betashares Strong U.S. Dollar Fund (Hedge Fund) Betashares Strong U.S. Dollar Fund (Hedge Fund) | - |
| Betashares US Equities Strong Bear Currency Hedged (HF) Betashares US EQY Strong Bear - CH (Hedge Fund) | - |
| | - |
| Note 16: Cash at Bank | |
| ANZ V2 Plus | 11 |
| CBA Direct Investment Account | 18 |
| CMC Markets Trading Account | (55) |
| | (26) |
| Note 17: Provisions for Tax - Fund | |
| Provision for Income Tax (Fund) | (90) |
| | (90) |

Chris Garnock Superannuation Fund
Notes to the Financial Statements



For the year ended 30 June 2021

2021
\$

Note 18A: Movements in Members' Benefits

| | |
|---|----------------|
| Liability for Members' Benefits Beginning: | 137,839 |
| Add: Increase (Decrease) in Members' Benefits | (25,918) |
| Less: Benefit Paid | - |
| Liability for Members' Benefits End | 111,921 |

Note 18B: Members' Other Details

| | |
|----------------------------|---------|
| Total Unallocated Benefits | - |
| Total Forfeited Benefits | - |
| Total Preserved Benefits | 111,921 |
| Total Vested Benefits | 111,921 |

Member Account Balances



For the year ended 30 June 2021

| Member Accounts | Opening Balance | Transfers & Tax Free Contributions | Taxable Contributions | Transfers to Pension Membership | Less: Member Tax | Less: Member Expenses | Less: Withdrawals | Distributions | Closing Balance |
|----------------------------------|-------------------|------------------------------------|-----------------------|---------------------------------|------------------|-----------------------|-------------------|--------------------|-------------------|
| Garnock, Alexander (37) | | | | | | | | | |
| Accumulation | | | | | | | | | |
| Accum (00002) | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - |
| Garnock, Christopher (39) | | | | | | | | | |
| Accumulation | | | | | | | | | |
| Accum (00001) | 137,839.39 | 110.29 | 4,094.15 | - | 614.12 | - | - | (29,508.36) | 111,921.35 |
| | 137,839.39 | 110.29 | 4,094.15 | - | 614.12 | - | - | (29,508.36) | 111,921.35 |
| Reserve | - | - | - | - | - | - | - | - | - |
| TOTALS | 137,839.39 | 110.29 | 4,094.15 | - | 614.12 | - | - | (29,508.36) | 111,921.35 |

CALCULATED FUND EARNING RATE:

(21.0345)%

APPLIED FUND EARNING RATE:

(21.0345)%

Member Statement



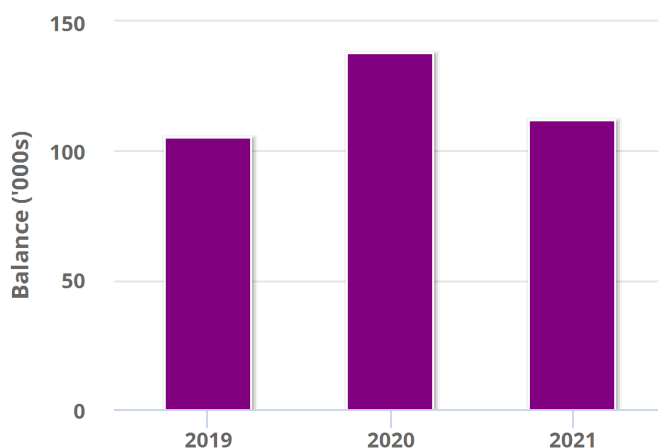
For the year ended 30 June 2021

Member details

Mr Christopher Ian Charles Garnock
14 Booroodara Street
REID ACT 2612
AUSTRALIA

Valid TFN Supplied: Yes
 Date of Birth: 25/10/1981
 Date Joined Fund: 14/05/2013
 Date Employed:
 Eligible Service Date: 14/05/2013

Your recent balance history



YOUR OPENING BALANCE

\$137,839.39

(\$25,918.04)

Balance Decrease

YOUR CLOSING BALANCE

\$111,921.35

Your Net Fund Return

(21.0345)%

Your account at a glance

Opening Balance as at 01/07/2020 **\$137,839.39**

What has been added to your account

| | |
|---------------------------------------|------------|
| Employer Concessional Contributions | \$4,094.15 |
| Member Non-Concessional Contributions | \$110.29 |

What has been deducted from your account

| | |
|------------------|----------|
| Contribution Tax | \$614.12 |
|------------------|----------|

New Earnings **(\$29,508.36)**

Closing Balance at 30/06/2021 **\$111,921.35**

Member Statement



For the year ended 30 June 2021

Consolidated - Mr Christopher Ian Charles Garnock

ACCESS TO YOUR BENEFITS

| | |
|---|--------------|
| Unrestricted non-preserved (Generally available to be withdrawn) | \$0.00 |
| Restricted non-preserved (Generally available when you leave your employer) | \$0.00 |
| Preserved (Generally available once you retire, after reaching your preservation age) | \$111,921.35 |

YOUR TAX COMPONENTS

| | |
|--------------------|--------------|
| Tax Free Component | \$110.29 |
| Taxable Component | \$111,811.06 |

YOUR INSURANCE COVER

| | |
|---|--------|
| Death Benefit | \$0.00 |
| Disability Benefit | \$0.00 |
| Salary Continuance (Annual Insured Benefit) | \$0.00 |

YOUR TOTAL SUPERANNUATION BALANCE

| | |
|-----------------------------------|--------------|
| Your total superannuation balance | \$111,921.35 |
|-----------------------------------|--------------|

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

| | |
|--|----------|
| The return on your investment for the year | (21.03)% |
|--|----------|

Member Statement



For the year ended 30 June 2021

Accumulation Account - Mr Christopher Ian Charles Garnock

ACCOUNT SUMMARY

| | |
|---|---------------------|
| Opening Balance as at 01/07/2020 | \$137,839.39 |
|---|---------------------|

What has been added to your account

| | |
|---------------------------------------|------------|
| Employer Concessional Contributions | \$4,094.15 |
| Member Non-Concessional Contributions | \$110.29 |

What has been deducted from your account

| | |
|------------------|----------|
| Contribution Tax | \$614.12 |
|------------------|----------|

| | |
|---------------------|----------------------|
| New Earnings | (\$29,508.36) |
|---------------------|----------------------|

| | |
|--------------------------------------|---------------------|
| Closing Balance at 30/06/2021 | \$111,921.35 |
|--------------------------------------|---------------------|

ACCESS TO YOUR BENEFITS

| | |
|---|--------------|
| Unrestricted non-preserved (Generally available to be withdrawn) | \$0.00 |
| Restricted non-preserved (Generally available when you leave your employer) | \$0.00 |
| Preserved (Generally available once you retire, after reaching your preservation age) | \$111,921.35 |

YOUR TAX COMPONENTS

| | |
|--------------------|--------------|
| Tax Free Component | \$110.29 |
| Taxable Component | \$111,811.06 |

Member Statement



For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Christopher Ian Charles Garnock

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Brooke Hepburn-Rogers

(04) 0878 2553
PO Box 6150
MAWSON ACT 2607
AUSTRALIA

ADMINISTRATOR CONTACT DETAILS

Brooke Hepburn-Rogers

PO Box 6150
MAWSON ACT 2607
AUSTRALIA

(04) 0878 2553

Member Statement



For the year ended 30 June 2021

Member details

Mr Alexander Robert Sandam Garnock
13 Buttfield Street
COOMBS ACT 2611
AUSTRALIA

Valid TFN Supplied: Yes
Date of Birth: 28/10/1983
Date Joined Fund: 14/05/2013
Date Employed:
Eligible Service Date: 14/05/2013

YOUR OPENING BALANCE**\$0.00****\$0.00****Balance Increase****YOUR CLOSING BALANCE****\$0.00****Your Net Fund Return****(21.0345)%**

Your account at a glance

| | |
|---|---------------|
| Opening Balance as at 01/07/2020 | \$0.00 |
| New Earnings | \$0.00 |
| Closing Balance at 30/06/2021 | \$0.00 |

Member Statement



For the year ended 30 June 2021

Consolidated - Mr Alexander Robert Sandam Garnock

ACCESS TO YOUR BENEFITS

| | |
|---|--------|
| Unrestricted non-preserved (Generally available to be withdrawn) | \$0.00 |
| Restricted non-preserved (Generally available when you leave your employer) | \$0.00 |
| Preserved (Generally available once you retire, after reaching your preservation age) | \$0.00 |

YOUR TAX COMPONENTS

| | |
|--------------------|--------|
| Tax Free Component | \$0.00 |
| Taxable Component | \$0.00 |

YOUR INSURANCE COVER

| | |
|---|--------|
| Death Benefit | \$0.00 |
| Disability Benefit | \$0.00 |
| Salary Continuance (Annual Insured Benefit) | \$0.00 |

INVESTMENT RETURN

| | |
|--|----------|
| The return on your investment for the year | (21.03)% |
|--|----------|

Member Statement



For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Alexander Robert Sandam Garnock

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Brooke Hepburn-Rogers

(04) 0878 2553
PO Box 6150
MAWSON ACT 2607
AUSTRALIA

ADMINISTRATOR CONTACT DETAILS

Brooke Hepburn-Rogers

PO Box 6150
MAWSON ACT 2607
AUSTRALIA

(04) 0878 2553

Investment Summary



As at 30 June 2021

| Investment | Code | Units | Average Unit Cost \$ | Market Price \$ | Adjusted Cost \$ | Market Value \$ | Gain / Loss \$ | Gain / Loss % | Portfolio Weight % |
|--|------|-------------|----------------------|-----------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Australian Artwork, Collectables, Metal or Jewels | | | | | | | | | |
| ABC Bullion (Silver and Gold) | - | 4.3501 | 5,415.8295 | 4,014.8502 | 23,559.40 | 17,465.00 | (6,094.40) | (25.87) | 15.62 |
| | | | | | 23,559.40 | 17,465.00 | (6,094.40) | (25.87) | 15.62 |
| Cash | | | | | | | | | |
| ANZ V2 Plus | - | - | - | - | 10.60 | 10.60 | - | - | 0.01 |
| CBA Direct Investment Account | - | - | - | - | 18.31 | 18.31 | - | - | 0.02 |
| CMC Markets Trading Account | - | - | - | - | (54.71) | (54.71) | - | - | (0.05) |
| | | | | | (25.80) | (25.80) | - | | (0.02) |
| Crypto Currency | | | | | | | | | |
| BTC Markets Crypto Currency | - | - | - | - | 10,000.00 | 10,000.00 | - | - | 8.94 |
| | | | | | 10,000.00 | 10,000.00 | - | | 8.94 |
| Domestic Shares | | | | | | | | | |
| AVA Risk Group Limited | AVA | 48,003.0000 | 0.7033 | 0.3800 | 33,760.77 | 18,241.14 | (15,519.63) | (45.97) | 16.31 |
| Bell Financial Group | BFG | 11,703.0000 | 1.9849 | 1.7850 | 23,229.61 | 20,889.86 | (2,339.76) | (10.07) | 18.68 |
| Mcgrath Ordinary Fully Paid | MEA | 37,735.0000 | 0.5346 | 0.5850 | 20,173.42 | 22,074.98 | 1,901.56 | 9.43 | 19.74 |
| Nextdc Ordinary Fully Paid | NXT | 1,955.0000 | 10.2250 | 11.8600 | 19,989.81 | 23,186.30 | 3,196.49 | 15.99 | 20.73 |
| | | | | | 97,153.61 | 84,392.27 | (12,761.34) | (13.14) | 75.46 |
| Total Investments | | | | | 130,687.21 | 111,831.47 | (18,855.74) | (14.43) | 100.00 |

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Market Value Movements



From 01/07/2020 to 30/06/2021

| Account Number | Account Description | Code | Opening Balance | Purchases | Sales | Adjustments | Closing Market Value | Realised Movement | Unrealised Movement |
|--|--|--------|------------------|-------------------|-------------------|-------------|----------------------|--------------------|---------------------|
| Australian Artwork, Collectables, | | | | | | | | | |
| 2120005 | ABC Bullion (Silver and Gold) | | 11,600.00 | 5,993.20 | - | - | 17,465.00 | - | (128.20) |
| | | | 11,600.00 | 5,993.20 | - | - | 17,465.00 | - | (128.20) |
| LRBA Australian Shares | | | | | | | | | |
| 2340001 | Perth Mint Gold | PMGOLD | 29,171.64 | - | 29,074.61 | - | - | (97.03) | - |
| 2360001 | Betashares Australian Strong Bear (Hedge) | BBOZ | 18,832.00 | 16,901.69 | 25,549.42 | - | - | (10,184.27) | - |
| 2360002 | Betashares US Equities Strong Bear | BBUS | 19,543.56 | 13,754.54 | 23,534.63 | - | - | (9,763.47) | - |
| 2360003 | Betashares Strong U.S. Dollar Fund (Hedge) | YANK | 19,362.90 | 2,589.70 | 19,068.86 | - | - | (2,883.74) | - |
| | | | 86,910.10 | 33,245.93 | 97,227.52 | - | - | (22,928.51) | - |
| Domestic Shares | | | | | | | | | |
| 2050153 | AVA Risk Group Limited | AVA | - | 34,930.64 | 989.53 | - | 18,241.14 | (180.34) | (15,519.63) |
| 2050173 | Mcgrath Ordinary Fully Paid | MEA | - | 20,173.42 | - | - | 22,074.98 | - | 1,901.56 |
| 2050367 | Kelly Partners Group | KPG | - | 19,882.99 | 18,938.27 | - | - | (944.72) | - |
| 2050368 | Bell Financial Group | BFG | - | 23,229.61 | - | - | 20,889.86 | - | (2,339.76) |
| 2050469 | Nextdc Ordinary Fully Paid | NXT | - | 19,989.81 | - | - | 23,186.30 | - | 3,196.49 |
| 2050995 | Fortescue Metals Grp | FMG | - | 21,987.65 | 28,958.30 | - | - | 6,970.65 | - |
| 2052184 | Silver Lake Resource | SLR | - | 24,930.53 | 21,406.99 | - | - | (3,523.54) | - |
| | | | - | 165,124.65 | 70,293.09 | - | 84,392.27 | 2,322.05 | (12,761.34) |
| | TOTALS | | 98,510.10 | 204,363.78 | 167,520.61 | - | 101,857.27 | (20,606.46) | (12,889.54) |

Contributions Report



As at 30 June 2021

MEMBER

Mr Christopher Ian Charles Garnock

AGE:

39 (at 30/06/2021)

DATE OF BIRTH:

25 Oct 1981

STATUS:

Member may be eligible for the bring-forward rule, certain conditions apply.

Contribution Summary

| | Note | 2021 | 2020 | 2019 |
|--|------|-------------|------------|------------|
| Concessional Cap | 1,6 | | | |
| - General | | 25,000.00 | 25,000.00 | 25,000.00 |
| - Unused Carried Forward | | 39,825.95 | 19,999.69 | - |
| - Maximum | | 64,825.95 | 44,999.69 | 25,000.00 |
| Concessional Claimed (Member) | | 4,094.15 | - | - |
| Concessional Claimed (Linked) | | - | - | - |
| Concessional Claimed (External) | | - | - | - |
| Allowable to 30/06/2021 | | 60,731.80 | 44,999.69 | 25,000.00 |
| Non-Concessional Cap | 1 | 300,000.00 | 300,000.00 | 300,000.00 |
| Concessional Excess | | - | - | - |
| Non-Concessional Claimed (Member) | | 110.29 | - | - |
| Non-Concessional Claimed (Linked) | | - | - | - |
| Non-Concessional Claimed (External) | | - | - | - |
| Allowable to 30/06/2021 | | 299,889.71 | 300,000.00 | 300,000.00 |
| Non-Concessional Excess | | - | - | - |
| Total Super Balance | 8 | 111,921.35 | - | - |
| <input type="checkbox"/> Previous Year Non-Concessional – Trigger Year Activated | | | | |
| | | 2020 | | 0.00 |
| | | 2019 | | 0.00 |

Notes

1. These figures should not be relied upon without confirming prior year contributions. Your Non-Concessional Contributions and bring forward entitlement may be reduced if you have balances in other Superannuation Funds

6. If the Total Super Balance at 30/06 prior is equal to or greater than the general transfer balance cap your Non-Concessional Cap for this income year is zero

8. If the Total Super Balance at 30/06 prior is less than \$500,000 unused concessional contributions in previous years may be brought forward commencing 1/7/2018. The Total Super Balance does not include any balances in other Superannuation Funds

Contributions Report



As at 30 June 2021

MEMBER

Mr Alexander Robert Sandam Garnock

AGE:

37 (at 30/06/2021)

DATE OF BIRTH:

28 Oct 1983

STATUS:

Member may be eligible for the bring-forward rule, certain conditions apply.

Contribution Summary

| | Note | 2021 | 2020 | 2019 |
|--|------|-------------|------------|------------|
| Concessional Cap | 1,6 | | | |
| - General | | 25,000.00 | 25,000.00 | 25,000.00 |
| - Unused Carried Forward | | 50,000.00 | 25,000.00 | - |
| - Maximum | | 75,000.00 | 50,000.00 | 25,000.00 |
| Concessional Claimed (Member) | | - | - | - |
| Concessional Claimed (Linked) | | - | - | - |
| Concessional Claimed (External) | | - | - | - |
| Allowable to 30/06/2021 | | 75,000.00 | 50,000.00 | 25,000.00 |
| Non-Concessional Cap | 1 | 300,000.00 | 300,000.00 | 300,000.00 |
| Concessional Excess | | - | - | - |
| Non-Concessional Claimed (Member) | | - | - | - |
| Non-Concessional Claimed (Linked) | | - | - | - |
| Non-Concessional Claimed (External) | | - | - | - |
| Allowable to 30/06/2021 | | 300,000.00 | 300,000.00 | 300,000.00 |
| Non-Concessional Excess | | - | - | - |
| Total Super Balance | 8 | - | 210,119.37 | - |
| <input type="checkbox"/> Previous Year Non-Concessional – Trigger Year Activated | | | | |
| | | 2020 | | 0.00 |
| | | 2019 | | 0.00 |

Notes

1. These figures should not be relied upon without confirming prior year contributions. Your Non-Concessional Contributions and bring forward entitlement may be reduced if you have balances in other Superannuation Funds

6. If the Total Super Balance at 30/06 prior is equal to or greater than the general transfer balance cap your Non-Concessional Cap for this income year is zero

8. If the Total Super Balance at 30/06 prior is less than \$500,000 unused concessional contributions in previous years may be brought forward commencing 1/7/2018. The Total Super Balance does not include any balances in other Superannuation Funds

SuperStream Contributions



As at 30 June 2021

MEMBER**Christopher Ian Charles****Contribution Summary**

| Contribution Type | Amount |
|-------------------|-------------|
| SGC Amount | \$ 2,300.99 |
| TOTAL | \$ 2,300.99 |

Contribution Transactions

Employer: NEXTDC LIMITED
Clearing House: QuickSuper

| Payment Date | SGC | Total | Payment Reference |
|--------------|----------|----------|--------------------|
| 01/03/2021 | 449.06 | 449.06 | QUICKSPR2901625494 |
| 06/04/2021 | 413.68 | 413.68 | QUICKSPR2929973169 |
| 06/05/2021 | 479.42 | 479.42 | QUICKSPR2955228242 |
| 28/05/2021 | 479.41 | 479.41 | QUICKSPR2972700291 |
| 18/06/2021 | 479.42 | 479.42 | QUICKSPR2987625037 |
| | 2,300.99 | 2,300.99 | |

| Employer | Total |
|----------------|-------------|
| NEXTDC LIMITED | \$ 2,300.99 |

Chris Garnock Superannuation Fund

Trustee Declaration

For the year ended 30 June 2021

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

In the opinion of the directors of the trustee company:

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

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

Christopher Ian Charles Garnock

Alexander Robert Sandam Garnock

Date: __/__/____

General Ledger



As at 30 June 2021

| Account Number | Account Description | Units | Amount \$ | Opening \$ | Closing \$ |
|----------------|--|---------------|--|-------------------|--------------------|
| 000 | Master Clearing Account | | | - | - |
| 125 | Accumulation Member Balance | | | 137,839.39 | 137,839.39 |
| 00001 | , Christopher Ian Charles | | | 137,839.39 | 137,839.39 |
| 199 | Current Period Surplus | | | - | (25,918.05) |
| 205 | Australian Listed Shares | | | - | 84,392.27 |
| 205 0153 | AVA Risk Group Limited | | | - | 18,241.14 |
| | 1/07/2020 | - | | | |
| | 1/12/2020 | 34,212.0000 | 24,963.79 B 34 212 AVA | | |
| | 15/02/2021 | 15,625.0000 | 9,966.85 B 15 625 AVA | | |
| | 16/03/2021 | (1,834.0000) | (989.53) S 1 834 AVA | | |
| | 30/06/2021 | - | (180.34) Realised market movement | | |
| | 30/06/2021 | - | (15,519.63) Unrealised market movement | | |
| | | 48,003.0000 | | | |
| 205 0173 | Mcgrath Ordinary Fully Paid | | | - | 22,074.98 |
| | 1/07/2020 | - | | | |
| | 15/02/2021 | 37,735.0000 | 20,173.42 B 37735 MEA | | |
| | 30/06/2021 | - | 1,901.56 Unrealised market movement | | |
| | | 37,735.0000 | | | |
| 205 0367 | Kelly Partners Group | | | - | - |
| | 1/07/2020 | - | | | |
| | 15/02/2021 | 9,174.0000 | 19,882.99 B 9 174 KPG | | |
| | 11/03/2021 | (9,174.0000) | (18,938.27) S 9 174 KPG | | |
| | 30/06/2021 | - | (944.72) Realised market movement | | |
| | | - | | | |
| 205 0368 | Bell Financial Group | | | - | 20,889.85 |
| | 1/07/2020 | - | | | |
| | 22/02/2021 | 10,000.0000 | 20,029.95 B 10 000 BFG | | |
| | 15/03/2021 | 698.0000 | 1,290.31 B 698 | | |
| | 8/04/2021 | 1,005.0000 | 1,909.35 B 1005 BFG | | |
| | 30/06/2021 | - | (2,339.76) Unrealised market movement | | |
| | | 11,703.0000 | | | |
| 205 0469 | Nextdc Ordinary Fully Paid | | | - | 23,186.30 |
| | 1/07/2020 | - | | | |
| | 11/03/2021 | 1,955.0000 | 19,989.81 B 1 955 NXT | | |
| | 30/06/2021 | - | 3,196.49 Unrealised market movement | | |
| | | 1,955.0000 | | | |
| 205 0995 | Fortescue Metals Grp | | | - | - |
| | 1/07/2020 | - | | | |
| | 1/12/2020 | 1,199.0000 | 21,987.65 B 1 199 FMG | | |
| | 15/02/2021 | (1,199.0000) | (28,958.30) S 1 199 FMG | | |
| | 30/06/2021 | - | 6,970.65 Realised market movement | | |
| | | - | | | |
| 205 2184 | Silver Lake Resource | | | - | - |
| | 1/07/2020 | - | | | |
| | 1/12/2020 | 13,875.0000 | 24,930.53 B 13 875 SLR | | |
| | 15/02/2021 | (13,875.0000) | (21,406.99) S 13 875 SLR | | |
| | 30/06/2021 | - | (3,523.54) Realised market movement | | |
| | | - | | | |
| 212 | Metals, Cryptocurrencies & Collectables | | | 11,600.00 | 27,465.00 |
| 212 0005 | ABC Bullion (Silver and Gold) | | | 11,600.00 | 17,465.00 |

General Ledger



As at 30 June 2021

| Account Number | Account Description | Units | Amount \$ | Opening \$ | Closing \$ |
|----------------|---|---------------|-------------|------------------|----------------|
| | 1/07/2020 | 4.3500 | | | |
| | 1/07/2020 | 0.0001 | 5,993.20 | | |
| | 30/06/2021 | - | (128.20) | | |
| | | 4.3501 | | | |
| 212 0006 | BTC Markets Crypto Currency | | | - | 10,000.00 |
| | 1/07/2020 | | 10,000.00 | | |
| | | | | | |
| 234 | Other Derivatives | | | 29,171.64 | - |
| 234 0001 | Perth Mint Gold | | | 29,171.64 | - |
| | 1/07/2020 | 1,132.0000 | | | |
| | 10/11/2020 | (1,132.0000) | (29,074.61) | | |
| | 30/06/2021 | - | (97.03) | | |
| | | - | | | |
| 236 | Managed Futures Funds | | | 57,738.46 | - |
| 236 0001 | Betashares Australian Strong Bear (Hedge Fund) Betashares | | | 18,832.00 | - |
| | 1/07/2020 | 2,140.0000 | | | |
| | 24/09/2020 | 1,952.0000 | 16,901.69 | | |
| | 1/12/2020 | (4,092.0000) | (25,549.42) | | |
| | 30/06/2021 | - | (10,184.27) | | |
| | | - | | | |
| 236 0002 | Betashares US Equities Strong Bear Currency Hedged (HF) | | | 19,543.56 | - |
| | 1/07/2020 | 7,081.0000 | | | |
| | 24/09/2020 | 6,080.0000 | 13,754.54 | | |
| | 10/11/2020 | (13,161.0000) | (23,534.63) | | |
| | 30/06/2021 | - | (9,763.47) | | |
| | | - | | | |
| 236 0003 | Betashares Strong U.S. Dollar Fund (Hedge Fund) | | | 19,362.90 | - |
| | 1/07/2020 | 1,501.0000 | | | |
| | 24/09/2020 | 214.0000 | 2,589.70 | | |
| | 10/11/2020 | (1,715.0000) | (19,068.86) | | |
| | 30/06/2021 | - | (2,883.74) | | |
| | | - | | | |
| 290 | Cash at Bank | | | 44,407.05 | (25.80) |
| 290 0001 | CMC Markets Trading Account | | | 43,264.72 | (54.71) |
| | 1/07/2020 | | (43,264.72) | | |
| | 30/07/2020 | | (10,000.00) | | |
| | 30/07/2020 | | 10,000.00 | | |
| | 24/09/2020 | | (16,901.69) | | |
| | 24/09/2020 | | (13,754.54) | | |
| | 24/09/2020 | | (2,589.70) | | |
| | 28/09/2020 | | 2,589.70 | | |
| | 28/09/2020 | | 13,754.54 | | |
| | 28/09/2020 | | 16,901.69 | | |
| | 10/11/2020 | | 23,534.63 | | |
| | 10/11/2020 | | 19,068.86 | | |
| | 10/11/2020 | | 29,074.61 | | |
| | 12/11/2020 | | (29,074.61) | | |
| | 12/11/2020 | | (23,534.63) | | |
| | 12/11/2020 | | (19,068.86) | | |
| | 1/12/2020 | | (24,930.53) | | |
| | 1/12/2020 | | (21,987.65) | | |
| | 1/12/2020 | | (24,963.79) | | |

General Ledger



As at 30 June 2021

| Account Number | Account Description | Units | Amount \$ | Opening \$ | Closing \$ |
|----------------|-------------------------------|-------|--------------------------------------|------------|------------|
| | 1/12/2020 | | 25,549.42 S 4092 BBOZ | | |
| | 3/12/2020 | | (25,370.85) Bank Transaction | | |
| | 3/12/2020 | | 25,370.85 Bank Transaction | | |
| | 3/12/2020 | | 24,963.79 Bank Transaction | | |
| | 3/12/2020 | | 24,930.53 Bank Transaction | | |
| | 3/12/2020 | | 21,987.65 Bank Transaction | | |
| | 3/12/2020 | | (25,549.42) Bank Transaction | | |
| | 11/02/2021 | | (110.29) BANKWEST CLOSURE | | |
| | 11/02/2021 | | 110.29 TFR TO ANZ V2 | | |
| | 11/02/2021 | | 110.29 TRANSFER NOM ACCOUNT | | |
| | 11/02/2021 | | (110.29) TRANSFER NOM ACCOUNT | | |
| | 15/02/2021 | | (165.00) ADMIN FEE | | |
| | 17/02/2021 | | 110.29 ANZA CASH ACTIVE | | |
| 290 0002 | ANZ V2 Plus | | | 1,142.33 | 10.60 |
| | 30/07/2020 | | (10,000.00) To Chris COVID | | |
| | 30/07/2020 | | 10,000.00 From CMC | | |
| | 5/08/2020 | | 573.43 QuickSuper | | |
| | 4/09/2020 | | 450.44 QuickSuper | | |
| | 1/10/2020 | | 2.63 ANZ V2 Bank Interest | | |
| | 2/10/2020 | | 485.04 QuickSuper | | |
| | 2/11/2020 | | 443.38 QuickSuper | | |
| | 1/12/2020 | | 315.16 QuickSuper | | |
| | 2/12/2020 | | (3,412.41) Mobile Banking | | |
| | 3/12/2020 | | 25,370.85 From CMC | | |
| | 1/01/2021 | | 11.73 ANZ V2 Bank Interest | | |
| | 8/01/2021 | | 534.08 QuickSuper | | |
| | 1/02/2021 | | (3,740.00) To ANZ Mobile Banking | | |
| | 2/02/2021 | | (5,337.10) Tax Office Payments | | |
| | 2/02/2021 | | (17,269.44) To ANZ Mobile Banking | | |
| | 2/02/2021 | | 429.88 QuickSuper | | |
| | 11/03/2021 | | 684.24 AVA Risk | | |
| | 16/03/2021 | | (684.24) To ANZ Mobile Banking | | |
| | 1/04/2021 | | 10.60 ANZ V2 Bank Interest | | |
| 290 0003 | CBA Direct Investment Account | | | - | 18.31 |
| | 17/02/2021 | | 342.03 COMMSEC | | |
| | 24/02/2021 | | (5.00) Unpaid Bank Fee | | |
| | 24/02/2021 | | 20,029.95 RETURN COMMSEC | | |
| | 24/02/2021 | | (20,029.95) COMMSEC | | |
| | 24/02/2021 | | (342.03) Transfer to CBA CGARNOCKSF | | |
| | 26/02/2021 | | 30.27 KPG Div | | |
| | 26/02/2021 | | 20,903.88 Transfer to CBA CGARNOCKSF | | |
| | 1/03/2021 | | 0.09 Bank Interest | | |
| | 2/03/2021 | | (20,029.95) COMMSEC | | |
| | 11/03/2021 | | 444.06 Transfer to CBA CGARNOCKSF | | |
| | 15/03/2021 | | (1,051.54) COMMSEC | | |
| | 16/03/2021 | | 684.24 Transfer to CBA CGARNOCKSF | | |
| | 17/03/2021 | | (300.78) COMMSEC | | |
| | 17/03/2021 | | 650.00 BFG Div | | |
| | 23/03/2021 | | 188.68 MEA ITM Div | | |
| | 1/04/2021 | | 0.03 Bank Interest | | |
| | 6/04/2021 | | 413.68 QuickSuper | | |
| | 12/04/2021 | | (1,909.35) COMMSEC | | |

General Ledger



As at 30 June 2021

| Account Number | Account Description | Units | Amount \$ | Opening \$ | Closing \$ |
|----------------|---|-------|---|-----------------|-------------------|
| 300 | Sundry Debtors | | | - | - |
| 300 0001 | Sundry Debtors | | | - | - |
| | 26/02/2021 | | 30.27 KPG AUD 0.0033 FRANKED, 26% CTR | | |
| | 26/02/2021 | | (30.27) KPG AUD 0.0033 FRANKED, 26% CTR | | |
| | 11/03/2021 | | 684.24 AVA AUD 0.02 SPEC, UNFRANKED, NIL CFI | | |
| | 11/03/2021 | | (684.24) AVA AUD 0.02 SPEC, UNFRANKED, NIL CFI | | |
| | 17/03/2021 | | 650.00 BFG AUD 0.065 FRANKED, 30% CTR | | |
| | 17/03/2021 | | (650.00) BFG AUD 0.065 FRANKED, 30% CTR | | |
| | 23/03/2021 | | 188.68 MEA AUD 0.005 FRANKED, 30% CTR | | |
| | 23/03/2021 | | (188.68) MEA AUD 0.005 FRANKED, 30% CTR | | |
| 450 | Provisions for Tax - Fund | | | 5,077.76 | (89.87) |
| 450 0009 | Provision for Income Tax (Fund) | | | 5,077.76 | (89.87) |
| | 2/02/2021 | | (5,337.10) Tax Office Payments | | |
| | 2/02/2021 | | 259.34 Increase Provision for Income Tax (Fund) | | |
| | 30/06/2021 | | (89.87) Current year tax expense | | |
| 605 | Australian Listed Shares | | | - | 1,553.19 |
| 605 0153 | AVA Risk Group Limited | | | - | 684.24 |
| | 11/03/2021 | | 684.24 AVA AUD 0.02 SPEC, UNFRANKED, NIL CFI | | |
| 605 0173 | Mcgrath Ordinary Fully Paid | | | - | 188.68 |
| | 23/03/2021 | | 188.68 MEA AUD 0.005 FRANKED, 30% CTR | | |
| 605 0367 | Kelly Partners Group | | | - | 30.27 |
| | 26/02/2021 | | 30.27 KPG AUD 0.0033 FRANKED, 26% CTR | | |
| 605 0368 | Bell Financial Group - Dividends | | | - | 650.00 |
| | 17/03/2021 | | 650.00 BFG AUD 0.065 FRANKED, 30% CTR | | |
| 690 | Cash at Bank | | | - | 25.08 |
| 690 0002 | ANZ V2 Plus | | | - | 24.96 |
| | 1/10/2020 | | 2.63 ANZ V2 Bank Interest | | |
| | 1/01/2021 | | 11.73 ANZ V2 Bank Interest | | |
| | 1/04/2021 | | 10.60 ANZ V2 Bank Interest | | |
| 690 0003 | CBA Direct Investment Account | | | - | 0.12 |
| | 1/03/2021 | | 0.09 Bank Interest | | |
| | 1/04/2021 | | 0.03 Bank Interest | | |
| 700 | Member Non-Concessional Contributions | | | - | 110.29 |
| 00001 | , Christopher Ian Charles | | | - | 110.29 |
| | 11/02/2021 | | 110.29 Contribution Member Non-Concessional Contributions | | |
| 702 | Employer Concessional Contributions | | | - | 4,094.15 |
| 00001 | , Christopher Ian Charles | | | - | 4,094.15 |
| | 5/08/2020 | | 573.43 QuickSuper | | |
| | 4/09/2020 | | 450.44 QuickSuper | | |
| | 2/10/2020 | | 485.04 QuickSuper | | |
| | 2/11/2020 | | 443.38 QuickSuper | | |
| | 1/12/2020 | | 315.16 QuickSuper | | |
| | 8/01/2021 | | 534.08 QuickSuper | | |
| | 2/02/2021 | | 429.88 QuickSuper | | |
| | 1/03/2021 | | 449.06 Employer Concessional Contributions - period ending | | |
| | 6/04/2021 | | 413.68 Employer Concessional Contributions - period ending | | |
| 780 | Market Movement Non-Realised | | | - | (6,915.13) |
| 780 0001 | Market Movement Non-Realised - Artwork, Collectables, | | | - | 15,865.00 |
| | 1/07/2020 | | 10,000.00 Correct Prior Year Incorrect Reporting prior accountant | | |

General Ledger



As at 30 June 2021

| Account Number | Account Description | Units | Amount \$ | Opening \$ | Closing \$ |
|----------------|---|-------|-------------|------------|--------------------|
| | 1/07/2020 | | 5,993.20 | | |
| | 30/06/2021 | | (128.20) | | |
| 780 0002 | Market Movement Non-Realised - Cash | | | | (10,018.79) |
| | 1/07/2020 | | (10,018.79) | | |
| | | | | | |
| 780 0015 | Market Movement Non-Realised - Shares - Listed | | | | (12,761.34) |
| | 30/06/2021 | | (12,761.34) | | |
| 785 | Market Movement Realised | | | - | (20,701.16) |
| 785 0003 | Market Movement Realised - Derivatives and Instalment | | | | (22,928.51) |
| | 30/06/2021 | | (22,928.51) | | |
| | | | | | |
| 785 0015 | Market Movement Realised - Shares - Listed | | | | 2,227.35 |
| | 3/12/2020 | | (3,387.11) | | |
| | 2/02/2021 | | 3,292.41 | | |
| | 30/06/2021 | | 2,322.05 | | |
| 801 | Fund Administration Expenses | | | - | 3,905.00 |
| 801 0001 | Accountancy Fees | | | | 3,300.00 |
| | 1/02/2021 | | 3,300.00 | | |
| | | | | | |
| 801 0004 | Administration Fee | | | | 165.00 |
| | 15/02/2021 | | 165.00 | | |
| | | | | | |
| 801 0005 | Audit Fees | | | | 440.00 |
| | 1/02/2021 | | 440.00 | | |
| 802 | Investment Expenses | | | - | 10.00 |
| 802 0001 | Bank Charges | | | | 10.00 |
| | 24/02/2021 | | 5.00 | | |
| | 11/03/2021 | | 5.00 | | |
| 825 | Fund Lodgement Expenses | | | - | 259.00 |
| 825 0005 | ATO Annual Return Fee - Supervisory levy | | | | 259.00 |
| | 2/02/2021 | | 259.00 | | |
| 860 | Fund Tax Expenses | | | - | (89.53) |
| 860 0004 | Income Tax Expense | | | | (89.87) |
| | 30/06/2021 | | (89.87) | | |
| | | | | | |
| 860 0009 | Tax Adjustments - Prior Years Amendments | | | | 0.34 |
| | 2/02/2021 | | 0.34 | | |

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

Trial Balance



As at 30 June 2021

| Account Number | Account Description | Units | 2021 | |
|----------------|---|-------------|-----------|-------------|
| | | | Debit \$ | Credit \$ |
| 125 | Accumulation Member Balance | | | |
| 125 00001 | , Christopher Ian Charles | | | 137,839.39 |
| 205 | Australian Listed Shares | | | |
| 205 0153 | AVA Risk Group Limited | 48,003.0000 | 18,241.14 | |
| 205 0173 | Mcgrath Ordinary Fully Paid | 37,735.0000 | 22,074.98 | |
| 205 0368 | Bell Financial Group | 11,703.0000 | 20,889.85 | |
| 205 0469 | Nextdc Ordinary Fully Paid | 1,955.0000 | 23,186.30 | |
| 212 | Metals, Cryptocurrencies & Collectables | | | |
| 212 0005 | ABC Bullion (Silver and Gold) | 4.3501 | 17,465.00 | |
| 212 0006 | BTC Markets Crypto Currency | | 10,000.00 | |
| 290 | Cash at Bank | | | |
| 290 0001 | CMC Markets Trading Account | | (54.71) | |
| 290 0002 | ANZ V2 Plus | | 10.60 | |
| 290 0003 | CBA Direct Investment Account | | 18.31 | |
| 450 | Provisions for Tax - Fund | | | |
| 450 0009 | Provision for Income Tax (Fund) | | | (89.87) |
| 605 | Australian Listed Shares | | | |
| 605 0153 | AVA Risk Group Limited | | | 684.24 |
| 605 0173 | Mcgrath Ordinary Fully Paid | | | 188.68 |
| 605 0367 | Kelly Partners Group | | | 30.27 |
| 605 0368 | Bell Financial Group - Dividends | | | 650.00 |
| 690 | Cash at Bank | | | |
| 690 0002 | ANZ V2 Plus | | | 24.96 |
| 690 0003 | CBA Direct Investment Account | | | 0.12 |
| 700 | Member Non-Concessional Contributions | | | |
| 700 00001 | , Christopher Ian Charles | | | 110.29 |
| 702 | Employer Concessional Contributions | | | |
| 702 00001 | , Christopher Ian Charles | | | 4,094.15 |
| 780 | Market Movement Non-Realised | | | |
| 780 0001 | Market Movement Non-Realised - Artwork, Collectables, Metal or Jewels | | | 15,865.00 |
| 780 0002 | Market Movement Non-Realised - Cash | | | (10,018.79) |
| 780 0015 | Market Movement Non-Realised - Shares - Listed | | | (12,761.34) |

Trial Balance



As at 30 June 2021

| Account Number | Account Description | Units | 2021 | |
|----------------|--|-------|-------------------|-------------------|
| | | | Debit \$ | Credit \$ |
| 785 | Market Movement Realised | | | |
| 785 0003 | Market Movement Realised - Derivatives and Instalment Warrants | | | (22,928.51) |
| 785 0015 | Market Movement Realised - Shares - Listed | | | 2,227.35 |
| 801 | Fund Administration Expenses | | | |
| 801 0001 | Accountancy Fees | | 3,300.00 | |
| 801 0004 | Administration Fee | | 165.00 | |
| 801 0005 | Audit Fees | | 440.00 | |
| 802 | Investment Expenses | | | |
| 802 0001 | Bank Charges | | 10.00 | |
| 825 | Fund Lodgement Expenses | | | |
| 825 0005 | ATO Annual Return Fee - Supervisory levy | | 259.00 | |
| 860 | Fund Tax Expenses | | | |
| 860 0004 | Income Tax Expense | | (89.87) | |
| 860 0009 | Tax Adjustments - Prior Years Amendments | | 0.34 | |
| 925 | Accumulation Member Payments | | | |
| | | | 115,915.94 | 115,915.94 |

Tax Reconciliation



For the year ended 30 June 2021

INCOME

| | | | |
|--|----------|----------|-----------------|
| Gross Interest Income | | 25.00 | |
| Gross Dividend Income | | | |
| Imputation Credits | 370.07 | | |
| Franked Amounts | 868.95 | | |
| Unfranked Amounts | 684.24 | 1,923.00 | |
| Gross Rental Income | | | - |
| Gross Foreign Income | | | - |
| Gross Trust Distributions | | | - |
| Gross Assessable Contributions | | | |
| Employer Contributions/Untaxed Transfers | 4,094.00 | | |
| Member Contributions | - | 4,094.00 | |
| Gross Capital Gain | | | |
| Net Capital Gain | - | | |
| Pension Capital Gain Revenue | - | | - |
| Non-arm's length income | | | - |
| Net Other Income | | | - |
| Gross Income | | | 6,042.00 |
| Less Exempt Current Pension Income | | | - |
| Total Income | | | 6,042.00 |
| LESS DEDUCTIONS | | | |
| Other Deduction | | 4,174.00 | |
| Total Deductions | | | 4,174.00 |
| TAXABLE INCOME | | | 1,868.00 |
| Gross Income Tax Expense (15% of Standard Component) (45% of Non-arm's length income) | | 280.20 | |
| Less Foreign Tax Offset | - | | - |
| Less Other Tax Credit | - | | - |
| Tax Assessed | | | 280.20 |
| Less Imputed Tax Credit | | 370.07 | |
| Less Amount Already paid (for the year) | | - | 370.07 |
| TAX DUE OR REFUNDABLE | | | (89.87) |
| Supervisory Levy | | | 259.00 |
| AMOUNT DUE OR REFUNDABLE | | | 169.13 |



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]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

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)

3 Australian business number (ABN) (if applicable)

4 Current postal address

| | | |
|-------------------------------------|----------------------------------|-----------------------------------|
| Suburb/town | State/territory | Postcode |
| <input type="text" value="MAWSON"/> | <input type="text" value="ACT"/> | <input type="text" value="2607"/> |

5 Annual return status

Is this an amendment to the SMSF's 2021 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes



6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

1300283486

Postal address

PO Box 3376

Suburb/town

ADELAIDE

State/territory

SA

Postcode

5000

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

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number **067167** Fund account number **27330071**

Fund account name

Chris Garnock Superfund

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.

SuperMate

Fund's tax file number (TFN) **950082619**

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** ~~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.



Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

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

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$ ~~0~~

Gross rent and other leasing and hiring income **B** \$ ~~0~~

Gross interest **C** \$ ~~25~~

Forestry managed investment scheme income **X** \$ ~~0~~

| | | | | |
|----------------------|--|--------------------|---|-------------------------------|
| Gross foreign income | D1 \$ <input type="text" value="0"/> 0 | Net foreign income | D \$ <input type="text" value="0"/> 0 | Loss <input type="checkbox"/> |
|----------------------|--|--------------------|---|-------------------------------|

Australian franking credits from a New Zealand company **E** \$ ~~0~~

Transfers from foreign funds **F** \$ ~~0~~

Number

Gross payments where ABN not quoted **H** \$ ~~0~~

Gross distribution from partnerships **I** \$ ~~0~~

Loss

*Unfranked dividend amount **J** \$ ~~684~~

*Franked dividend amount **K** \$ ~~869~~

*Dividend franking credit **L** \$ ~~370~~

*Gross trust distributions **M** \$ ~~0~~

Code

| | |
|---|--|
| Calculation of assessable contributions | |
| Assessable employer contributions | R1 \$ <input type="text" value="4,094"/> 4,094 |
| plus Assessable personal contributions | R2 \$ <input type="text" value="0"/> 0 |
| plus [#] No-TFN-quoted contributions | R3 \$ <input type="text" value="0"/> 0 |
| <i>(an amount must be included even if it is zero)</i> | |
| less Transfer of liability to life insurance company or PST | R6 \$ <input type="text" value="0"/> 0 |
| Assessable contributions (R1 plus R2 plus R3 less R6) | |
| R \$ <input type="text" value="4,094"/> 4,094 | |

| | |
|---|--|
| Calculation of non-arm's length income | |
| *Net non-arm's length private company dividends | U1 \$ <input type="text" value="0"/> 0 |
| plus *Net non-arm's length trust distributions | U2 \$ <input type="text" value="0"/> 0 |
| plus *Net other non-arm's length income | U3 \$ <input type="text" value="0"/> 0 |
| Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) | |
| U \$ <input type="text" value="0"/> 0 | |

*Other income **S** \$ ~~0~~

*Assessable income due to changed tax status of fund **T** \$ ~~0~~

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 \$ <input type="text" value="6,042"/> 6,042 | Loss <input type="checkbox"/> |
|--|---|-------------------------------|

Exempt current pension income **Y** \$ ~~0~~

| | | |
|---|---|-------------------------------|
| TOTAL ASSESSABLE INCOME (W less Y) | V \$ <input type="text" value="6,042"/> 6,042 | Loss <input type="checkbox"/> |
|---|---|-------------------------------|

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"/> | A2 | \$ <input type="text" value="0"/> |
| Interest expenses overseas | B1 | \$ <input type="text" value="0"/> | B2 | \$ <input type="text" value="0"/> |
| Capital works expenditure | D1 | \$ <input type="text" value="0"/> | D2 | \$ <input type="text" value="0"/> |
| Decline in value of depreciating assets | E1 | \$ <input type="text" value="0"/> | E2 | \$ <input type="text" value="0"/> |
| Insurance premiums – members | F1 | \$ <input type="text" value="0"/> | F2 | \$ <input type="text" value="0"/> |
| SMSF auditor fee | H1 | \$ <input type="text" value="440"/> | H2 | \$ <input type="text" value="0"/> |
| Investment expenses | I1 | \$ <input type="text" value="10"/> | I2 | \$ <input type="text" value="0"/> |
| Management and administration expenses | J1 | \$ <input type="text" value="3,465"/> | J2 | \$ <input type="text" value="0"/> |
| Forestry managed investment scheme expense | U1 | \$ <input type="text" value="0"/> | U2 | \$ <input type="text" value="0"/> |
| Other amounts | L1 | \$ <input type="text" value="259"/> | L2 | \$ <input type="text" value="5,337"/> |
| | | | Code <input type="text" value="0"/> | Code <input type="text" value="0"/> |
| Tax losses deducted | M1 | \$ <input type="text" value="0"/> | | |

TOTAL DEDUCTIONS**N** \$ (Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ (Total **A2** to **L2**)**#TAXABLE INCOME OR LOSS****O** \$ **(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**Loss **TOTAL SMSF EXPENSES****Z** \$ **(N plus Y)**

#This is a mandatory label.



Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income **A** \$ ~~0~~
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$
(an amount must be included even if it is zero)

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

Foreign income tax offset
C1 \$

Rebates and tax offsets
C2 \$

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

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

Early stage venture capital limited partnership tax offset
D1 \$

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

Early stage investor tax offset
D3 \$

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

Non-refundable carry forward tax offsets
D \$
(D1 plus D2 plus D3 plus D4)

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

Complying fund's franking credits tax offset
E1 \$

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

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

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

Section 102AAM interest charge
G \$



712260921

| | | |
|--|--------------|---|
| Credit for interest on early payments – amount of interest | H1 \$ | 0.00 |
| Credit for tax withheld – foreign resident withholding (excluding capital gains) | H2 \$ | 0.00 |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual) | H3 \$ | 0.00 |
| Credit for TFN amounts withheld from payments from closely held trusts | H5 \$ | 0.00 |
| Credit for interest on no-TFN tax offset | H6 \$ | 0.00 |
| Credit for foreign resident capital gains withholding amounts | H8 \$ | 0.00 |
| Eligible credits | H \$ | 0.00 |
| | | <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i> |

| | | |
|---|-------------|---|
| #Tax offset refunds (Remainder of refundable tax offsets) | I \$ | 89.87 |
| | | <i>(unused amount from label E – an amount must be included even if it is zero)</i> |

PAYG instalments raised

| | |
|--|---------------|
| K \$ | 0.00 |
| Supervisory levy | |
| L \$ | 259.00 |
| Supervisory levy adjustment for wound up funds | |
| M \$ | 0.00 |
| Supervisory levy adjustment for new funds | |
| N \$ | 0.00 |

| | | |
|---|-------------|--|
| AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you. | S \$ | 169.13 |
| | | <i>(T5 plus G less H less I less K plus L less M plus N)</i> |

#This is a mandatory label.

Section E: **Losses****14 Losses**

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

| | | |
|--|-------------|---------------|
| Tax losses carried forward to later income years | U \$ | 0 |
| Net capital losses carried forward to later income years | V \$ | 12,430 |

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Garnock

First given name

Christopher

Other given names

Ian Charles

Member's TFN

See the Privacy note in the Declaration. **213493901**

Date of birth Day **25** Month **10** Year **1981**

Contributions

OPENING ACCOUNT BALANCE \$ **137,839.39**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **4,094.15**

ABN of principal employer

A1

Personal contributions

B \$ **110.29**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date

H1 Day / Month / Year

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

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

T \$ **0.00**

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

M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **4,204.44**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$ **30,122.48**

Loss

L

Accumulation phase account balance
S1 \$ **111,921.35**

Retirement phase account balance – Non CDBIS
S2 \$ **0.00**

Retirement phase account balance – CDBIS
S3 \$ **0.00**

Inward rollovers and transfers

P \$ **0.00**

Outward rollovers and transfers

Q \$ **0.00**

Lump Sum payments

R1 \$ **0.00**

Income stream payments

R2 \$ **0.00**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$ **111,921.35**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Garnock**

First given name **Alexander**

Other given names **Robert Sandam**

Member's TFN See the Privacy note in the Declaration. **187904948**

Date of birth Day **28** / Month **10** / Year **1983**

Contributions

OPENING ACCOUNT BALANCE \$ **0.00**

! Refer to instructions for completing these labels.

- Employer contributions **A** \$ **0.00**
- ABN of principal employer **A1**
- Personal contributions **B** \$ **0.00**
- CGT small business retirement exemption **C** \$ **0.00**
- CGT small business 15-year exemption amount **D** \$ **0.00**
- Personal injury election **E** \$ **0.00**
- Spouse and child contributions **F** \$ **0.00**
- Other third party contributions **G** \$ **0.00**

- Proceeds from primary residence disposal **H** \$ **0.00**
- Receipt date Day / Month / Year **H1**
- Assessable foreign superannuation fund amount **I** \$ **0.00**
- Non-assessable foreign superannuation fund amount **J** \$ **0.00**
- Transfer from reserve: assessable amount **K** \$ **0.00**
- Transfer from reserve: non-assessable amount **L** \$ **0.00**
- Contributions from non-complying funds and previously non-complying funds **T** \$ **0.00**
- Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$ **0.00**



TOTAL CONTRIBUTIONS N \$ **0.00**
(Sum of labels **A** to **M**)

Other transactions

- Accumulation phase account balance **S1** \$ **0.00**
- Retirement phase account balance - Non CDBIS **S2** \$ **0.00**
- Retirement phase account balance - CDBIS **S3** \$ **0.00**

- Allocated earnings or losses **O** \$ **0.00**
- Inward rollovers and transfers **P** \$ **0.00**
- Outward rollovers and transfers **Q** \$ **0.00**
- Lump Sum payments **R1** \$ **0.00**
- Income stream payments **R2** \$ **0.00**

Loss

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **0.00**
(**S1** plus **S2** plus **S3**)

- Accumulation phase value **X1** \$ **0.00**
- Retirement phase value **X2** \$ **0.00**
- Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date Day / Month / Year
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

Accumulation phase account balance
S1 \$
Retirement phase account balance - Non CDBIS
S2 \$
Retirement phase account balance - CDBIS
S3 \$

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

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

Date of birth / /

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1 / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

Code

Code

Accumulation phase account balance
S1 \$

Retirement phase account balance – Non CDBIS
S2 \$

Retirement phase account balance – CDBIS
S3 \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Section G: Supplementary member information

MEMBER 5

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year
H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

Retirement phase account balance – Non CDBIS **S2** \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance – CDBIS **S3** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

MEMBER 6

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year / /

If deceased, date of death

Day / Month / Year / /

Contributions

OPENING ACCOUNT BALANCE \$ **0.00**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **0.00**

ABN of principal employer

A1

Personal contributions

B \$ **0.00**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date Day / Month / Year / /

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

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

T \$ **0.00**

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

M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **0.00**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ **0.00**

Loss

Accumulation phase account balance **S1** \$ **0.00**

Inward rollovers and transfers **P** \$ **0.00**

Retirement phase account balance – Non CDBIS **S2** \$ **0.00**

Outward rollovers and transfers **Q** \$ **0.00**

Retirement phase account balance – CDBIS **S3** \$ **0.00**

Lump Sum payments **R1** \$ **0.00**

Income stream payments **R2** \$ **0.00**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$ **0.00**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

MEMBER 7

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year / /

If deceased, date of death

Day / Month / Year / /

Contributions

OPENING ACCOUNT BALANCE \$ **0.00**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **0.00**

ABN of principal employer

A1

Personal contributions

B \$ **0.00**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date

Day / Month / Year / /

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

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

T \$ **0.00**

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

M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **0.00**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$ **0.00**

Inward rollovers and transfers

P \$ **0.00**

Outward rollovers and transfers

Q \$ **0.00**

Lump Sum payments

R1 \$ **0.00**

Income stream payments

R2 \$ **0.00**

Loss

Code

Code

Accumulation phase account balance

S1 \$ **0.00**

Retirement phase account balance - Non CDBIS

S2 \$ **0.00**

Retirement phase account balance - CDBIS

S3 \$ **0.00**

TRIS Count

CLOSING ACCOUNT BALANCE S \$ **0.00**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

MEMBER 8

Title: Mr Mrs Miss Ms Other

Account status Code

Family name

First given name Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year / /

If deceased, date of death

Day / Month / Year / /

Contributions

OPENING ACCOUNT BALANCE \$ **0.00**

! Refer to instructions for completing these labels.

Employer contributions

A \$ **0.00**

ABN of principal employer

A1

Personal contributions

B \$ **0.00**

CGT small business retirement exemption

C \$ **0.00**

CGT small business 15-year exemption amount

D \$ **0.00**

Personal injury election

E \$ **0.00**

Spouse and child contributions

F \$ **0.00**

Other third party contributions

G \$ **0.00**

Proceeds from primary residence disposal

H \$ **0.00**

Receipt date Day / Month / Year / /

Assessable foreign superannuation fund amount

I \$ **0.00**

Non-assessable foreign superannuation fund amount

J \$ **0.00**

Transfer from reserve: assessable amount

K \$ **0.00**

Transfer from reserve: non-assessable amount

L \$ **0.00**

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

T \$ **0.00**

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

M \$ **0.00**

TOTAL CONTRIBUTIONS N \$ **0.00**

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ **0.00**

Loss

Accumulation phase account balance **S1** \$ **0.00**

Inward rollovers and transfers **P** \$ **0.00**

Retirement phase account balance – Non CDBIS **S2** \$ **0.00**

Outward rollovers and transfers **Q** \$ **0.00**

Retirement phase account balance – CDBIS **S3** \$ **0.00**

Lump Sum payments **R1** \$ **0.00**

Income stream payments **R2** \$ **0.00**

Code **0.00**

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$ **0.00**

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

Accumulation phase value **X1** \$ **0.00**

Retirement phase value **X2** \$ **0.00**

Outstanding limited recourse borrowing arrangement amount **Y** \$ **0.00**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -∞

Unlisted trusts **B** \$ -∞

Insurance policy **C** \$ -∞

Other managed investments **D** \$ -∞

15b Australian direct investments

Cash and term deposits **E** \$ -∞

Debt securities **F** \$ -∞

Loans **G** \$ -∞

Listed shares **H** \$ -∞

Unlisted shares **I** \$ -∞

Limited recourse borrowing arrangements **J** \$ -∞

Non-residential real property **K** \$ -∞

Residential real property **L** \$ -∞

Collectables and personal use assets **M** \$ -∞

Other assets **O** \$ -∞

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ -∞

Australian non-residential real property

J2 \$ -∞

Overseas real property

J3 \$ -∞

Australian shares

J4 \$ -∞

Overseas shares

J5 \$ -∞

Other

J6 \$ -∞

Property count

J7

15c Other investments

Crypto-Currency **N** \$ -∞

15d Overseas direct investments

Overseas shares **P** \$ -∞

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

Overseas residential real property **R** \$ -∞

Overseas managed investments **S** \$ -∞

Other overseas assets **T** \$ -∞

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ -∞
(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

\$ -∞

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 \$ | <input type="text" value="0"/> | 0 | |
| Permissible temporary borrowings | V2 \$ | <input type="text" value="0"/> | 0 | |
| Other borrowings | V3 \$ | <input type="text" value="0"/> | 0 | |
| | | Borrowings | V \$ | <input type="text" value="0"/> |
| | | Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) | W \$ | <input type="text" value="111,921"/> |
| | | Reserve accounts | X \$ | <input type="text" value="0"/> |
| | | Other liabilities | Y \$ | <input type="text" value="0"/> |
| | | TOTAL LIABILITIES | Z \$ | <input type="text" value="111,921"/> |

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Garnock

First given name

Christopher

Other given names

Ian Charles

Phone number **0414752525**

Email address

chrisgarnock@gmail.com

Non-individual trustee name (if applicable)

Garnock Brother's Super Fund's Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return **0** Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Hepburn-Rogers

First given name

Brooke

Other given names

Tax agent's practice

Foxton Financial Pty Ltd

Tax agent's phone number
0408782553

Reference number
CHRIS

Tax agent number
25874177

Declaration Instructions

Please read this page carefully before completing this declaration.

When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return and any applicable schedule or notification of a consolidated group via an approved ATO electronic lodgement channel.

About this declaration

The declaration is divided into four parts:

PART A (Compulsory) - Taxpayer's declaration relating to an approved ATO electronic lodgement channel component of lodgement of a tax return.

As your tax return or request for amendment is to be lodged via an approved ATO electronic lodgement channel, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge via an approved ATO electronic lodgement channel your tax return or request for amendment.

PART B (Optional) - Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund.

If you are expecting a tax refund, it is to be deposited by EFT to a bank account. You must provide the name of the account at Part B of this declaration (BSB and account number details are to be included on the tax return). If the account is your tax agent's account include the agent reference number at part B of this declaration.

Note: Care should be taken when completing EFT details, as the amount refundable will be paid into the account named on this declaration and transmitted via an approved ATO electronic lodgement channel.

PART C (Optional) - Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If either an Interposed Entity Election/Revocation or Family Trust Election/Revocation schedules are being transmitted with a return form, the taxpayer must sign the declaration in relation to the schedule. Other schedules transmitted with a return do not require a declaration to be made.

PART D (Compulsory if a share facility user) - Tax agent's declaration relating to the taxpayer's authorisation.

If the taxpayer has authorised the lodgement of their tax return via an approved ATO electronic lodgement channel by completing Part A of this declaration, and you (the tax agent) are registered and lodging with an approved ATO electronic lodgement channel under the shared facility arrangements, you must complete Part D.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

PART A**Electronic Lodgement declaration (Form F or SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic lodgement 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 the entity in our records. It is not an offence not to provide the TFNs. However, lodgements cannot be accepted electronically if the TFN is not quoted.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your 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 | Name of partnership, trust, fund or entity | Year |
|------------------------|---|-------------|
| On File | Chris Garnock Superannuation Fund | 2021 |

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic lodgement 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, including any applicable schedules, is true and correct
- I authorise the agent to give this document, including any applicable schedules, to the Commissioner of Taxation.

| Signature of partner, trustee or director | Date |
|--|-------------|
| | |

PART D**Tax agent's certificate (shared facilities only)**

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

| | | |
|--|-------------|---|
| Agent's signature | Date | Client reference CHRIS |
| Contact Name Brooke Hepburn-Rogers | | Agent's reference number 25874177 |
| Agent's phone number 04 08782553 | | |



When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|
| S | M | I | T | H | | S | T | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.



Tax file number (TFN)

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

Chris Garnock Superannuation Fund

1 Current year capital gains and capital losses

| | Capital gain | Capital loss |
|--|------------------|------------------|
| Shares in companies listed on an Australian securities exchange A | \$ 6,971 | \$ 4,649 |
| Other shares B | \$ 0 | \$ 0 |
| Units in unit trusts listed on an Australian securities exchange C | \$ 0 | \$ 0 |
| Other units D | \$ 0 | \$ 0 |
| Real estate situated in Australia E | \$ 0 | \$ 0 |
| Other real estate F | \$ 0 | \$ 0 |
| Amount of capital gains from a trust (including a managed fund) G | \$ 0 | |
| Collectables H | \$ 0 | \$ 0 |
| Other CGT assets and any other CGT events I | \$ 10,045 | \$ 24,798 |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds S | \$ 0 | |
| Total current year capital gains J | \$ 17,016 | |

Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses.



2 Capital losses

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A** \$

Other net capital losses carried forward to later income years **B** \$

Add amounts at **A** and **B** and transfer the total
to label **V** – **Net capital losses carried forward
to later income years** on your tax return.

4 CGT discount

Total CGT discount applied **A** \$

5 CGT concessions for small business

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

6 Net capital gain

Net capital gain **A** \$

1J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A** – **Net
capital gain** on your tax return.





7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ ~~0~~

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ ~~0~~ / ^{LOSS}

! Request for amendment

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ ~~0~~ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ ~~0~~ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ ~~0~~

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ ~~0~~

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ ~~0~~

Capital gains disregarded by a demerging entity **E** \$ ~~0~~



Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

Contact name

Christopher Garnock

Daytime contact number (include area code)

0414752525



Accrued Capital Gains



For the year ended 30 June 2021

| | Date Acquired | Units | Market Value | Cost Base Used | Cost Base Adjustment | Gain Method | Adjusted Cost | Gain/Loss |
|--|---------------|--------------------|-------------------|-------------------|----------------------|-------------|-------------------|--------------------|
| Capital Gains Tax Assets | | | | | | | | |
| 205 0153 AVA Risk Group Limited (AVA) | 1/12/2020 | 34,212.0000 | 13,000.56 | 24,963.79 | - | Loss | 24,963.79 | (11,963.23) |
| | 15/02/2021 | 13,791.0000 | 5,240.58 | 8,796.98 | - | Loss | 8,796.98 | (3,556.40) |
| | | 48,003.0000 | 18,241.14 | 33,760.77 | - | | 33,760.77 | (15,519.63) |
| 205 0173 Mcgrath Ordinary Fully Paid (MEA) | 15/02/2021 | 37,735.0000 | 22,074.98 | 20,173.42 | - | Other | 20,173.42 | 1,901.56 |
| | | 37,735.0000 | 22,074.98 | 20,173.42 | - | | 20,173.42 | 1,901.56 |
| 205 0368 Bell Financial Group (BFG) | 22/02/2021 | 10,000.0000 | 17,850.00 | 20,029.95 | - | Loss | 20,029.95 | (2,179.95) |
| | 15/03/2021 | 698.0000 | 1,245.93 | 1,290.31 | - | Loss | 1,290.31 | (44.38) |
| | 8/04/2021 | 1,005.0000 | 1,793.93 | 1,909.35 | - | Loss | 1,909.35 | (115.42) |
| | | 11,703.0000 | 20,889.86 | 23,229.61 | - | | 23,229.61 | (2,339.75) |
| 205 0469 Nextdc Ordinary Fully Paid (NXT) | 11/03/2021 | 1,955.0000 | 23,186.30 | 19,989.81 | - | Other | 19,989.81 | 3,196.49 |
| | | 1,955.0000 | 23,186.30 | 19,989.81 | - | | 19,989.81 | 3,196.49 |
| 212 0005 ABC Bullion (Silver and Gold) | 6/03/2020 | 0.1000 | 401.49 | 1,568.00 | - | Loss | 1,568.00 | (1,166.51) |
| | 6/03/2020 | 1.0000 | 4,014.85 | 2,650.50 | - | Discount | 2,650.50 | 1,364.35 |
| | 6/03/2020 | 1.0000 | 4,014.85 | 7,575.00 | - | Loss | 7,575.00 | (3,560.15) |
| | 6/03/2020 | 0.2500 | 1,003.71 | 2,795.60 | - | Loss | 2,795.60 | (1,791.89) |
| | 6/03/2020 | 1.0000 | 4,014.85 | 2,607.50 | - | Discount | 2,607.50 | 1,407.35 |
| | 6/03/2020 | 1.0000 | 4,014.85 | 369.60 | - | N/A | 369.60 | - ^C |
| | 1/07/2020 | 0.0001 | 0.40 | 5,993.20 | - | Loss | 5,993.20 | (5,992.80) |
| | | 4.3501 | 17,465.00 | 23,559.40 | - | | 23,559.40 | (9,739.65) |
| Less Carried Capital Loss | | | | | | | | (12,430.21) |
| TOTALS | | | 101,857.28 | 120,713.01 | - | | 120,713.01 | (34,931.19) |
| GRAND TOTAL | | | | | | | | (34,931.19) |

Provision for Deferred Income Tax = (34,931.19) x 0.15 = 0.00

C = Collectable asset with cost base of \$500 or less

Realised Capital Gains



For the year ended 30 June 2021

Capital Gains Worksheet

| | Date Acquired | Date Disposed | Units | Amount Received | Cost Base Used | Cost Base Adjustment | Gain Method | Adjusted Cost | Gain/Loss | Losses Recouped |
|--|------------------|------------------|--------------------|--------------------|-------------------|-------------------------|----------------|-------------------|--------------------|--------------------|
| 205 0153 AVA Risk Group Limited (AVA) | 15/02/2021 | 16/03/2021 | 1,834.0000 | 989.53 | 1,169.87 | - | Loss | 1,169.87 | (180.34) | - |
| | | | 1,834.0000 | 989.53 | 1,169.87 | - | | 1,169.87 | (180.34) | - |
| 205 0367 Kelly Partners Group (KPG) | 15/02/2021 | 11/03/2021 | 9,174.0000 | 18,938.27 | 19,882.99 | - | Loss | 19,882.99 | (944.72) | - |
| | | | 9,174.0000 | 18,938.27 | 19,882.99 | - | | 19,882.99 | (944.72) | - |
| 205 0995 Fortescue Metals Grp (FMG) | 1/12/2020 | 15/02/2021 | 1,199.0000 | 28,958.30 | 21,987.65 | - | Other | 21,987.65 | 6,970.65 | 6,970.65 |
| | | | 1,199.0000 | 28,958.30 | 21,987.65 | - | | 21,987.65 | 6,970.65 | 6,970.65 |
| 205 2184 Silver Lake Resource (SLR) | 1/12/2020 | 15/02/2021 | 13,875.0000 | 21,406.99 | 24,930.53 | - | Loss | 24,930.53 | (3,523.54) | - |
| | | | 13,875.0000 | 21,406.99 | 24,930.53 | - | | 24,930.53 | (3,523.54) | - |
| 234 0001 Perth Mint Gold (PMGOLD) | 26/03/2020 | 10/11/2020 | 1,132.0000 | 29,074.61 | 19,028.65 | - | Other | 19,028.65 | 10,045.96 | 10,045.96 |
| | | | 1,132.0000 | 29,074.61 | 19,028.65 | - | | 19,028.65 | 10,045.96 | 10,045.96 |
| 236 0001 Betashares Australian Strong Bear (Hedge Fund) Betashar | 16/06/2020 | 1/12/2020 | 2,140.0000 | 13,361.62 | 19,889.14 | - | Loss | 19,889.14 | (6,527.52) | - |
| | 24/09/2020 | 1/12/2020 | 1,952.0000 | 12,187.80 | 16,901.69 | - | Loss | 16,901.69 | (4,713.89) | - |
| | | | 4,092.0000 | 25,549.42 | 36,790.83 | - | | 36,790.83 | (11,241.41) | - |
| 236 0002 Betashares US Equities Strong Bear Currency Hedged (HF) | 16/06/2020 | 10/11/2020 | 7,081.0000 | 12,662.31 | 19,856.74 | - | Loss | 19,856.74 | (7,194.43) | - |
| | 24/09/2020 | 10/11/2020 | 6,080.0000 | 10,872.32 | 13,754.54 | - | Loss | 13,754.54 | (2,882.22) | - |
| | | | 13,161.0000 | 23,534.63 | 33,611.28 | - | | 33,611.28 | (10,076.65) | - |
| 236 0003 Betashares Strong U.S. Dollar Fund (Hedge Fund) Betasha | 16/06/2020 | 10/11/2020 | 1,501.0000 | 16,689.42 | 19,959.32 | - | Loss | 19,959.32 | (3,269.90) | - |
| | 24/09/2020 | 10/11/2020 | 214.0000 | 2,379.44 | 2,589.70 | - | Loss | 2,589.70 | (210.26) | - |
| | | | 1,715.0000 | 19,068.86 | 22,549.02 | - | | 22,549.02 | (3,480.16) | - |
| TOTALS | | | | 167,520.61 | 179,950.82 | - | | 179,950.82 | (12,430.21) | 17,016.61 |

Minutes of Meeting of the Directors of Garnock Brother's Super Fund's Pty Ltd (ACN 635 688 390) as Trustee for Chris Garnock Superannuation Fund

| | |
|------------------------------|--|
| Held at: | 14 Booroondara Street REID ACT 2612 |
| Held on: | |
| Present: | Christopher Ian Charles Garnock Alexander Robert Sandam Garnock |
| Minutes: | <p>The Chair reported that the minutes of the previous meeting had been signed as a true record.</p> <p>The company acts as trustee of Chris Garnock Superannuation Fund.</p> |
| Financial Statements: | <p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the trustee company, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p> |
| Trustee Declaration: | It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed. |
| Income Tax Return: | Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2021, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by |

the trustee and lodged with the Australian Taxation Office by Foxtan Financial Pty Ltd.

Investment Strategy:

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

Or

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy was to be updated accordingly.

COVID-19

The trustees have considered the impact of the significant events of the 2021 financial year when reviewing their investment strategy.

Allocation of Income:

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

Investment Acquisitions/Disposals:

It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2021.

| | | | |
|------------|------|--|-----------|
| 01/07/2020 | BUY | ABC Bullion (Silver and Gold) | 5,993.20 |
| 24/09/2020 | BUY | Betashares US Equities Strong Bear Currency Hedged (HF) Beta | 13,754.54 |
| 24/09/2020 | BUY | Betashares Strong U.S. Dollar Fund (Hedge Fund) Betashares S | 2,589.70 |
| 24/09/2020 | BUY | Betashares Australian Strong Bear (Hedge Fund) Betashares Au | 16,901.69 |
| 10/11/2020 | SELL | Betashares US Equities Strong Bear Currency Hedged (HF) Beta | 23,534.63 |

| | | | |
|------------|------|--|-----------|
| 10/11/2020 | SELL | Perth Mint Gold | 29,074.61 |
| 10/11/2020 | SELL | Betashares Strong U.S. Dollar Fund (Hedge Fund) Betashares S | 19,068.86 |
| 01/12/2020 | BUY | Fortescue Metals Grp | 21,987.65 |
| 01/12/2020 | BUY | AVA Risk Group Limited | 24,963.79 |
| 01/12/2020 | SELL | Betashares Australian Strong Bear (Hedge Fund) Betashares Au | 25,549.42 |
| 01/12/2020 | BUY | Silver Lake Resource | 24,930.53 |
| 15/02/2021 | SELL | Silver Lake Resource | 21,406.99 |
| 15/02/2021 | SELL | Fortescue Metals Grp | 28,958.30 |
| 15/02/2021 | BUY | Kelly Partners Group | 19,882.99 |
| 15/02/2021 | BUY | Mcgrath Ordinary Fully Paid | 20,173.42 |
| 15/02/2021 | BUY | AVA Risk Group Limited | 9,966.85 |
| 22/02/2021 | BUY | Bell Financial Group | 20,029.95 |
| 11/03/2021 | BUY | Nextdc Ordinary Fully Paid | 19,989.81 |
| 11/03/2021 | SELL | Kelly Partners Group | 18,938.27 |
| 15/03/2021 | BUY | Bell Financial Group | 1,290.31 |
| 16/03/2021 | SELL | AVA Risk Group Limited | 989.53 |
| 08/04/2021 | BUY | Bell Financial Group | 1,909.35 |

Auditors and Tax Agents:

It was resolved that Super Audits Pty Ltd will continue acting as auditor and Foxton Financial Pty Ltd will continue as tax agent of the fund for the year ending 30th June 2022.

Director's Status:

Each of the directors confirmed that they are qualified to act as a director of the trustee company, or individual trustees, and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:

Notice of intent to claim a tax deduction for superannuation contributions

Section A: Your details

1 Tax File Number On file
2 Name Mr Christopher Ian Charles Garnock
3 Date of Birth 25/10/1981
4 Current postal address 14 Booroondara Street
REID ACT 2612
AUSTRALIA

5 Daytime phone number

Section B: Contribution Details

6 Fund Name Chris Garnock Superannuation Fund

7 Fund Australian Business Number (ABN) 83 577 421 291
8 Member account number 00001

9 Personal contribution details

| | |
|---|------------|
| Financial year ended | 30/06/2021 |
| My total personal contributions to this fund for the financial year | \$110.29 |
| Amount of these contributions I will be claiming as a tax deduction | \$0.00 |

Section C: Declaration

Intention to claim a tax deduction

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

Name Mr Christopher Ian Charles Garnock

Signature

Date

30/06/2021

Mr Christopher Ian Charles Garnock
14 Booroondara Street
REID ACT 2612
AUSTRALIA

Dear Mr Garnock

**Superannuation Contributions
Chris Garnock Superannuation Fund**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

| | |
|--|----------|
| Amount of contributions made for the year ended 30/06/2021 | \$110.29 |
| Amount of contributions to be claimed as an income tax deduction. | \$0.00 |

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

Mr Christopher Ian Charles Garnock
Garnock Brother's Super Fund's Pty Ltd
Trustee



Australian Government
Australian Taxation Office

Agent FOXTON FINANCIAL PTY LTD
Client THE TRUSTEE FOR TLF
SUPERANNUATION FUND
ABN 12420836496

Payment options

If you can't make a payment using BPAY[®], credit or debit card, [other payment options](#) are also available. It may take up to five business days for your ATO account to reflect any payments.

| Account | Payment reference number | Overdue | Balance |
|---|--------------------------|---------|---------|
| Income tax 2 THE TRUSTEE FOR TLF SUPERANNUATION FUND | 002005951334138521 | \$0.00 | \$0.00 |

BPAY[®]



Biller code 75556

Ref 002005951334138521

Telephone and Internet Banking - BPAY[®]

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

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Credit or Debit card

Pay online with the Government [EasyPay](#) card payment service or [ATO online](#)(individuals). A card payment [fee](#) will apply equal to the fee we incur from our bank.

Payment reference number

002005951334138521

Australia Post

Payment can be made in person at Australia Post outlets using cash, cheque or money order.

Payment reference number

002005951334138521



*171 002005951334138521

Investment Strategy



As at 30 June 2021

| | Benchmark % | Minimum % | Maximum % |
|------------------------------|--------------|-----------|-----------|
| Cash | - | - | 15.00 |
| Australian Shares | 75.46 | 60.00 | 100.00 |
| Australian Fixed Interest | - | - | 15.00 |
| Mortgages | - | - | - |
| Direct Property | - | - | - |
| Listed Property | - | - | 20.00 |
| International Shares | - | - | 10.00 |
| International Fixed Interest | - | - | 10.00 |
| Other Assets | 24.54 | - | - |

Investment Aims and Objectives

1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;
- c) ability of the Fund to discharge existing and prospective liabilities;

Investment Strategy



As at 30 June 2021

- d) liquidity of the funds investments having regard to expected cash flow requirements; and
- e) the decision not to implement a reserving policy.

Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

Review and Performance Monitoring

Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

Performance Monitoring

The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Fund's investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Fund's investments in accordance with the investment objectives and the Fund's expected cash flow requirements.

Trustee(s) Signature

Date

| | | |
|----|----|------|
| | | |
| DD | MM | YYYY |