
Financial statements and reports for the year ended
18 October 2020

J & D FORTUNASO SUPERANNUATION FUND

Prepared for: John Fortunaso and Diana Fortunaso

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J & D FORTUNASO SUPERANNUATION FUND

Statement of Financial Position

As at 18 October 2020

	Note	2021 \$	2020 \$
Assets			
Investments			
Plant and Equipment (at written down value) - Unitised	2	2,842.57	3,485.27
Real Estate Properties (Australian - Residential)	3	407,157.43	405,000.00
Shares in Listed Companies (Australian)	4	397,585.66	447,725.46
Shares in Listed Companies (Overseas)	5	7.38	20.88
Units in Listed Unit Trusts (Australian)	6	16,092.99	21,136.15
Total Investments		<u>823,686.03</u>	<u>877,367.76</u>
Other Assets			
Reinvestment Residual Account		5.25	1.03
NAB Everyday A/c		32.07	506.31
CommSec Direct Investment A/c		0.69	0.57
NAB Trade Cash A/c		1,725.71	530.78
NAB Trade High Interest A/c		303,824.73	182,154.23
Income Tax Refundable		9,598.29	6,564.21
Total Other Assets		<u>315,186.74</u>	<u>189,757.13</u>
Total Assets		<u>1,138,872.77</u>	<u>1,067,124.89</u>
Net assets available to pay benefits		<u>1,138,872.77</u>	<u>1,067,124.89</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	8, 9		
Fortunaso, John - Pension (Account Based Pension 5)		494,461.44	526,453.59
Fortunaso, Diana - Accumulation		0.00	2,000.00
Fortunaso, Diana - Pension (Account Based Pension 4)		0.00	534,578.19
Fortunaso, Diana - Pension (Account Based Pension 5)		644,411.33	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>1,138,872.77</u>	<u>1,063,031.78</u>

J & D FORTUNASO SUPERANNUATION FUND

Operating Statement

For the year ended 18 October 2020

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	12	189.97	259.05
Dividends Received	11	4,641.44	8,879.77
Interest Received		574.19	723.75
Other Investment Income		0.00	884.46
Property Income	13	7,470.00	5,155.15
Contribution Income			
Personal Non Concessional		0.00	2,050.00
Total Income		<u>12,875.60</u>	<u>17,952.18</u>
Expenses			
Accountancy Fees		924.00	2,068.00
Bank Charges		30.00	30.00
Property Expenses - Agents Management Fees		616.32	0.00
Property Expenses - Council Rates		815.70	813.80
Property Expenses - Repairs Maintenance		100.00	1,581.46
Property Expenses - Water Rates		290.23	306.32
		<u>2,776.25</u>	<u>4,799.58</u>
Member Payments			
Pensions Paid		26,320.00	110,500.00
Benefits Paid/Transfers Out		11,860.00	0.00
Investment Losses			
Changes in Market Values	14	21,339.07	11,872.36
Total Expenses		<u>62,295.32</u>	<u>127,171.94</u>
Benefits accrued as a result of operations before income tax		<u>(49,419.72)</u>	<u>(109,219.76)</u>
Income Tax Expense	15	(1,989.19)	(1,143.55)
Benefits accrued as a result of operations		<u>(47,430.53)</u>	<u>(108,076.21)</u>

J & D FORTUNASO SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 18 October 2020

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

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Notes to the Financial Statements

For the year ended 18 October 2020

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Plant and Equipment (at written down value) - Unitised

	2021 \$	2020 \$
1/86 Invermore St - Airconditioner	774.55	968.19
1/86 Invermore St - Airconditioner	1,175.08	1,468.85
1/86 Invermore St - Fountain	196.20	212.11
1/86 Invermore St - Hot Water System	133.56	160.28
1/86 Invermore St - Wall Oven & Rangehood	563.18	675.84
	<hr/> 2,842.57	<hr/> 3,485.27

Note 3: Real Estate Properties (Australian - Residential)

	2021 \$	2020 \$
Unit 1, 86 Invermore Street, Mt Gravatt East	407,157.43	405,000.00

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Notes to the Financial Statements

For the year ended 18 October 2020

	407,157.43	405,000.00
Note 4: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
The A2 Milk Company Limited	36,575.00	47,425.00
Australia And New Zealand Banking Group Limited	28,965.00	40,110.00
Alumina Limited	8,700.00	6,510.00
Bellamy's Australia Limited	0.00	15,990.00
Bega Cheese Limited	6,929.00	5,200.00
BHP Group Limited	32,625.00	32,661.00
Bank of Queensland Limited	290.22	375.97
Bubs Australia Limited	3,850.00	6,175.00
Commonwealth Bank Of Australia	49,991.28	41,264.10
Coles Group Limited	7,849.96	6,131.12
Crown Resorts Limited	4,495.00	6,005.00
CYBG Plc	0.00	1,127.10
Domain Holdings Australia Limited	0.00	634.00
Ecofibre Limited	15,420.00	8,460.00
Molopo Energy Limited	480.06	480.06
Myfiziq Limited	5,200.00	0.00
National Australia Bank Limited	34,000.18	48,399.84
Nine Entertainment Co. Holdings Limited	1,529.75	1,442.75
RIO Tinto Limited	19,090.00	17,516.00
Santos Limited	7,182.00	10,094.00
Suncorp Group Limited	18,378.64	29,456.73
Thorn Group Limited	1,252.73	1,805.41
Treasury Wine Estates Limited	9,170.00	18,740.00
Westpac Banking Corporation	5,859.24	8,861.08
Wesfarmers Limited	21,352.60	17,321.30
Woolworths Group Limited	78,400.00	75,540.00
	397,585.66	447,725.46

Note 5: Shares in Listed Companies (Overseas)

2021

2020

Refer to compilation report

J & D FORTUNASO SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 18 October 2020

	\$	\$
HKE Holdings Limited	7.38	20.88
	<hr/> 7.38	<hr/> 20.88

Note 6: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
Atlas Arteria	10,569.24	14,679.50
Shopping Centres Australasia Property Group	5,523.75	6,456.65
	<hr/> 16,092.99	<hr/> 21,136.15

Note 8: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,186,303.30	1,175,201.10
Benefits accrued as a result of operations	(47,430.53)	(108,076.21)
Current year member movements	0.00	(4,093.11)
	<hr/> 1,138,872.77	<hr/> 1,063,031.78

Note 9: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	<hr/> 1,138,872.77	<hr/> 1,063,031.78

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2021 \$	2020 \$
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J & D FORTUNASO SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 18 October 2020

Alumina Limited	227.66	195.86
Australia And New Zealand Banking Group Limited	375.00	1,200.00
BHP Group Limited	679.11	1,023.32
Bega Cheese Limited	65.00	71.50
Coles Group Limited	121.83	157.27
Commonwealth Bank Of Australia	707.56	1,205.82
Crown Resorts Limited	0.00	150.00
Domain Holdings Australia Limited	0.00	8.00
National Australia Bank Limited	530.70	1,468.27
Nine Entertainment Co. Holdings Limited	0.00	36.25
RIO Tinto Limited	432.94	615.16
Santos Limited	40.79	124.26
Suncorp Group Limited	0.00	938.52
Treasury Wine Estates Limited	80.00	200.00
Wesfarmers Limited	420.85	345.54
Woolworths Group Limited	960.00	1,140.00
	<hr/>	<hr/>
	4,641.44	8,879.77

Note 12: Trust Distributions

	2021 \$	2020 \$
Atlas Arteria	189.97	259.05
	<hr/>	<hr/>
	189.97	259.05

Note 13: Rental Income

	2021 \$	2020 \$
Unit 1, 86 Invermore Street, Mt Gravatt East	7,470.00	5,155.15
	<hr/>	<hr/>
	7,470.00	5,155.15

Note 14: Changes in Market ValuesUnrealised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Alumina Limited	(1,050.00)	(480.00)
Australia And New Zealand Banking Group Limited	1,005.00	(2,205.00)

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Notes to the Financial Statements

For the year ended 18 October 2020

BHP Group Limited	387.00	(4,383.00)
Bank of Queensland Limited	31.08	(14.76)
Bega Cheese Limited	1,144.00	(1,014.00)
Bellamy's Australia Limited	0.00	(1,726.92)
Bubs Australia Limited	(775.00)	550.00
CYBG Plc	0.00	(384.54)
Coles Group Limited	243.65	217.07
Commonwealth Bank Of Australia	(129.96)	(1,947.06)
Crown Resorts Limited	(340.00)	(220.00)
Domain Holdings Australia Limited	0.00	(2.00)
Ecofibre Limited	2,100.00	(709.95)
Myfiziq Limited	(139.95)	0.00
National Australia Bank Limited	1,769.00	1,132.16
Nine Entertainment Co. Holdings Limited	529.25	83.37
RIO Tinto Limited	(502.00)	(3,236.00)
Santos Limited	(238.00)	182.00
Suncorp Group Limited	(745.92)	725.22
The A2 Milk Company Limited	(10,075.00)	(1,050.00)
Thorn Group Limited	633.73	(442.14)
Treasury Wine Estates Limited	(1,310.00)	3,820.00
Wesfarmers Limited	1,492.91	1,302.42
Westpac Banking Corporation	222.94	(43.96)
Woolworths Group Limited	3,840.00	9,080.00
	(1,907.27)	(767.09)
Shares in Listed Companies (Overseas)		
HKE Holdings Limited	(18,740.15)	(12,834.29)
	(18,740.15)	(12,834.29)
Units in Listed Unit Trusts (Australian)		
Atlas Arteria	(863.50)	1,139.82
Shopping Centres Australasia Property Group	171.85	589.20
	(691.65)	1,729.02
Total Unrealised Movement	(21,339.07)	(11,872.36)

Refer to compilation report

J & D FORTUNASO SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 18 October 2020

Realised Movements in Market Value

	2021 \$	2020 \$
Total Realised Movement	0.00	0.00
Total Market Movement	(21,339.07)	(11,872.36)

Note 15: Income Tax Expense

The components of tax expense comprise	2021 \$	2020 \$
Current Tax	(1,989.19)	(1,143.55)
Income Tax Expense	(1,989.19)	(1,143.55)

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

Prima facie tax payable on benefits accrued before income tax at 15%	(7,412.96)	0.00
Less:		
Tax effect of:		
Exempt Pension Income	2,229.72	0.00
Accounting Trust Distributions	28.50	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	3,200.86	0.00
Pension Payments	3,948.00	127,719.73
Benefit Payments	1,779.00	0.00
Franking Credits	298.38	0.00
Distributed Foreign Income	28.50	0.00
Tax Losses	416.44	0.00
Rounding	0.00	(127,719.73)
Less credits:		
Franking Credits	1,989.19	0.00
Current Tax or Refund	(1,989.19)	0.00

J & D FORTUNASO SUPERANNUATION FUND

Members Statement

John Dominic Fortunaso
64 Elliott Street
Hawthorne, Queensland, 4171, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	66	Total Death Benefit	0.00
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	22/04/1996	Previous Salary	0.00
Service Period Start Date:	22/04/1996	Disability Benefit	0.00
Date Left Fund:			
Member Code:	FORJOH00002A		
Account Start Date:	22/04/1996		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved

Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free

Taxable

Your Detailed Account Summary

This Year

Opening balance at 01/07/2020

Increases to Member account during the period

Employer Contributions

Personal Contributions (Concessional)

Personal Contributions (Non Concessional)

Government Co-Contributions

Other Contributions

Proceeds of Insurance Policies

Transfers In

Net Earnings

Internal Transfer In

Decreases to Member account during the period

Pensions Paid

Contributions Tax

Income Tax

No TFN Excess Contributions Tax

Excess Contributions Tax

Refund Excess Contributions

Division 293 Tax

Insurance Policy Premiums Paid

Management Fees

Member Expenses

Benefits Paid/Transfers Out

Superannuation Surcharge Tax

Internal Transfer Out

Closing balance at 18/10/2020

0.00

J & D FORTUNASO SUPERANNUATION FUND

Members Statement

John Dominic Fortunaso
 64 Elliott Street
 Hawthorne, Queensland, 4171, Australia

Your Details		Nominated Beneficiaries	Diana Hendrika Fortunaso
Date of Birth :	Provided	Vested Benefits	494,461.44
Age:	66	Total Death Benefit	494,461.44
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	22/04/1996	Previous Salary	0.00
Service Period Start Date:	22/04/1996	Disability Benefit	0.00
Date Left Fund:			
Member Code:	FORJOH00026P		
Account Start Date:	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

Your Balance	
Total Benefits	494,461.44
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	494,461.44
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (20.80%)	102,868.54
Taxable	391,592.90

Your Detailed Account Summary		This Year
Opening balance at 01/07/2020		519,208.02
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		(4,016.58)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		12,980.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		7,750.00
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 18/10/2020		494,461.44

J & D FORTUNASO SUPERANNUATION FUND

Members Statement

Diana Hendrika Fortunaso
64 Elliott Street
Hawthorne, Queensland, 4171, Australia

Your Details

Date of Birth : Provided
Age: 64
Tax File Number: Provided
Date Joined Fund: 22/04/1996
Service Period Start Date: 22/04/1996
Date Left Fund:
Member Code: FORDIA00002A
Account Start Date: 22/04/1996
Account Phase: Accumulation Phase
Account Description: Accumulation

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

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	130,833.03
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	536,262.25
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	667,095.28
Closing balance at 18/10/2020	0.00

J & D FORTUNASO SUPERANNUATION FUND

Members Statement

Diana Hendrika Fortunaso
64 Elliott Street
Hawthorne, Queensland, 4171, Australia

Your Details

Date of Birth : Provided
Age: 64
Tax File Number: Provided
Date Joined Fund: 22/04/1996
Service Period Start Date: 22/04/1996
Date Left Fund: 01/07/2020
Member Code: FORDIA00035P
Account Start Date: 01/07/2019
Account Phase: Retirement Phase
Account Description: Account Based Pension 4

Nominated Beneficiaries John Dominic Fortunaso

Vested Benefits
Total Death Benefit 0.00
Current Salary 0.00
Previous Salary 0.00
Disability Benefit 0.00

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free (46.33%)
Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	536,262.25
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	536,262.25
Closing balance at 18/10/2020	0.00

J & D FORTUNASO SUPERANNUATION FUND

Members Statement

Diana Hendrika Fortunaso
 64 Elliott Street
 Hawthorne, Queensland, 4171, Australia

Your Details		Nominated Beneficiaries	John Dominic Fortunaso
Date of Birth :	Provided	Vested Benefits	644,411.33
Age:	64	Total Death Benefit	644,411.33
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	22/04/1996	Previous Salary	0.00
Service Period Start Date:	22/04/1996	Disability Benefit	0.00
Date Left Fund:			
Member Code:	FORDIA00101P		
Account Start Date:	01/07/2020		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 5		

Your Balance	
Total Benefits	644,411.33
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	644,411.33
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (56.76%)	365,768.78
Taxable	278,642.55

Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2020	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		(5,233.95)
Internal Transfer In		667,095.28
<u>Decreases to Member account during the period</u>		
Pensions Paid		13,340.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		4,110.00
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	18/10/2020	644,411.33

J & D FORTUNASO SUPERANNUATION FUND

Investment Summary Report

As at 18 October 2020

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
CommSec Direct Investment A/c		0.690000	0.69	0.69	0.69			0.00 %	
NAB Everyday A/c		32.070000	32.07	32.07	32.07			0.00 %	
NAB Trade Cash A/c		1,725.710000	1,725.71	1,725.71	1,725.71			0.15 %	
NAB Trade High Interest A/c		303,824.730000	303,824.73	303,824.73	303,824.73			26.90 %	
			305,583.20		305,583.20			27.06 %	
Plant and Equipment (at written down value) - Unitised									
FORJ - Air Conditioner	1/86 Invermore St - Airconditioner	1.00	774.550000*	774.55	1,891.00	1,891.00	(1,116.45)	(59.04) %	0.07 %
FORJ - Air Con 2	1/86 Invermore St - Airconditioner	1.00	1,175.080000*	1,175.08	1,610.00	1,610.00	(434.92)	(27.01) %	0.10 %
FORJ - Fountain	1/86 Invermore St - Fountain	1.00	196.200000*	196.20	268.00	268.00	(71.80)	(26.79) %	0.02 %
FORJ - Hot Water System	1/86 Invermore St - Hot Water System	1.00	133.560000*	133.56	277.00	277.00	(143.44)	(51.78) %	0.01 %
FORJ_FURN ITURE&FITTI	1/86 Invermore St - Wall Oven & Rangehood	1.00	563.180000*	563.18	1,310.00	1,310.00	(746.82)	(57.01) %	0.05 %
			2,842.57		5,356.00	(2,513.43)	(46.93) %	0.25 %	
Real Estate Properties (Australian - Residential)									
FORJ1	Unit 1, 86 Invermore Street, Mt Gravatt East	1.00	407,157.430000*	407,157.43	191,205.69	191,205.69	215,951.74	112.94 %	36.05 %
			407,157.43		191,205.69	215,951.74	112.94 %	36.05 %	
Shares in Listed Companies (Australian)									
AWC.AX	Alumina Limited	6,000.00	1.450000	8,700.00	2.36	14,164.90	(5,464.90)	(38.58) %	0.77 %
ANZ.AX	Australia And New Zealand Banking Group Limited	1,500.00	19.310000	28,965.00	18.88	28,323.17	641.83	2.27 %	2.56 %
BOQ.AX	Bank of Queensland Limited	42.00	6.910000	290.22	10.21	428.88	(138.66)	(32.33) %	0.03 %
BGA.AX	Bega Cheese Limited	1,300.00	5.330000	6,929.00	7.31	9,496.95	(2,567.95)	(27.04) %	0.61 %
BHP.AX	BHP Group Limited	900.00	36.250000	32,625.00	12.75	11,478.81	21,146.19	184.22 %	2.89 %
BUB.AX	Bubs Australia Limited	5,000.00	0.770000	3,850.00	0.78	3,914.95	(64.95)	(1.66) %	0.34 %
COL.AX	Coles Group Limited	443.00	17.720000	7,849.96	6.16	2,729.74	5,120.22	187.57 %	0.70 %

J & D FORTUNASO SUPERANNUATION FUND

Investment Summary Report

As at 18 October 2020

Investment		Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
CBA.AX	Commonwealth Bank Of Australia	722.00	69.240000	49,991.28	40.63	29,332.90	20,658.38	70.43 %	4.43 %
CWN.AX	Crown Resorts Limited	500.00	8.990000	4,495.00	13.89	6,945.00	(2,450.00)	(35.28) %	0.40 %
EOF.AX	Ecofibre Limited	6,000.00	2.570000	15,420.00	2.83	16,989.90	(1,569.90)	(9.24) %	1.37 %
MPO.AX	Molopo Energy Limited	3,429.00	0.140000*	480.06	1.03	3,521.82	(3,041.76)	(86.37) %	0.04 %
MYQ.AX	Myfiziq Limited	4,000.00	1.300000	5,200.00	1.33	5,339.95	(139.95)	(2.62) %	0.46 %
NAB.AX	National Australia Bank Limited	1,769.00	19.220000	34,000.18	28.53	50,471.20	(16,471.02)	(32.63) %	3.01 %
NEC.AX	Nine Entertainment Co. Holdings Limited	725.00	2.110000	1,529.75	1.66	1,202.05	327.70	27.26 %	0.14 %
RIO.AX	RIO Tinto Limited	200.00	95.450000	19,090.00	70.14	14,028.93	5,061.07	36.08 %	1.69 %
STO.AX	Santos Limited	1,400.00	5.130000	7,182.00	12.28	17,187.66	(10,005.66)	(58.21) %	0.64 %
SUN.AX	Suncorp Group Limited	2,072.00	8.870000	18,378.64	18.07	37,441.53	(19,062.89)	(50.91) %	1.63 %
A2M.AX	The A2 Milk Company Limited	2,500.00	14.630000	36,575.00	0.89	2,233.31	34,341.69	1,537.70 %	3.24 %
TGA.AX	Thorn Group Limited	7,369.00	0.170000	1,252.73	1.01	7,417.01	(6,164.28)	(83.11) %	0.11 %
TWE.AX	Treasury Wine Estates Limited	1,000.00	9.170000	9,170.00	17.52	17,519.95	(8,349.95)	(47.66) %	0.81 %
WES.AX	Wesfarmers Limited	443.00	48.200000	21,352.60	15.15	6,712.46	14,640.14	218.10 %	1.89 %
WBC.AX	Westpac Banking Corporation	314.00	18.660000	5,859.24	24.56	7,711.95	(1,852.71)	(24.02) %	0.52 %
WOW.AX	Woolworths Group Limited	2,000.00	39.200000	78,400.00	18.85	37,692.69	40,707.31	108.00 %	6.94 %
				397,585.66		332,285.71	65,299.95	19.65 %	35.21 %
Shares in Listed Companies (Overseas)									
1726.HKX	HKE Holdings Limited	200.00	0.036900	7.38	65.55	13,110.18	(13,102.80)	(99.94) %	0.00 %
				7.38		13,110.18	(13,102.80)	(99.94) %	0.00 %
Units in Listed Unit Trusts (Australian)									
ALX.AX	Atlas Arteria	1,727.00	6.120000	10,569.24	3.29	5,683.56	4,885.68	85.96 %	0.94 %
SCP.AX	Shopping Centres Australasia Property Group	2,455.00	2.250000	5,523.75	2.21	5,431.91	91.84	1.69 %	0.49 %
				16,092.99		11,115.47	4,977.52	44.78 %	1.43 %
				1,129,269.23		858,656.25	270,612.98	31.52 %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
1/86 Invermore St - Airconditioner	774.550000	30/06/2020
1/86 Invermore St - Airconditioner	1175.080000	30/06/2020
1/86 Invermore St - Fountain	196.200000	30/06/2020
1/86 Invermore St - Hot Water System	133.560000	30/06/2020
1/86 Invermore St - Wall Oven & Rangehood	563.180000	30/06/2020
Unit 1, 86 Invermore Street, Mt Gravatt East	407157.430000	30/06/2020
Molopo Energy Limited	0.140000	30/06/2020

J & D FORTUNASO SUPERANNUATION FUND

Investment Income Report

As at 18 October 2020

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	NAB Trade High Interest A/c	574.19			574.19	0.00	0.00	0.00	574.19			0.00	0.00
		574.19			574.19	0.00	0.00	0.00	574.19			0.00	0.00
Dividends Received													
	Australia And New Zealand Banking Group Limited	375.00	375.00	0.00		160.71			535.71		0.00		
		375.00	375.00	0.00		160.71			535.71		0.00		
Real Estate Properties (Australian - Residential)													
FORJ1	Unit 1, 86 Invermore Street, Mt Gravatt East	7,470.00							7,470.00				
		7,470.00							7,470.00				
Shares in Listed Companies (Australian)													
AWC.AX	Alumina Limited	227.66	227.66	0.00		97.57			325.23		0.00		
BGA.AX	Bega Cheese Limited	65.00	65.00	0.00		27.86			92.86		0.00		
BHP.AX	BHP Group Limited	679.11	679.11	0.00		291.05			970.16		0.00		
COL.AX	Coles Group Limited	121.83	121.83	0.00		52.21			174.04		0.00		
CBA.AX	Commonwealth Bank Of Australia	707.56	707.56	0.00		303.24			1,010.80		0.00		
NAB.AX	National Australia Bank Limited	530.70	530.70	0.00		227.44			758.14		0.00		
RIO.AX	RIO Tinto Limited	432.94	432.94	0.00		185.55			618.49		0.00		
STO.AX	Santos Limited	40.79	40.79	0.00		17.48			58.27		0.00		
TWE.AX	Treasury Wine Estates Limited	80.00	80.00	0.00		34.29			114.29		0.00		
WES.AX	Wesfarmers Limited	420.85	420.85	0.00		180.36			601.21		0.00		
WOW.AX	Woolworths Group Limited	960.00	960.00	0.00		411.43			1,371.43		0.00		
		4,266.44	4,266.44	0.00		1,828.48			6,094.92		0.00		
Units in Listed Unit Trusts (Australian)													
ALX.AX	Atlas Arteria	189.97	0.00	0.00		0.00	189.97	0.00	189.97		0.00	0.00	0.00
		189.97	0.00	0.00		0.00	189.97	0.00	189.97		0.00	0.00	0.00

J & D FORTUNASO SUPERANNUATION FUND
Investment Income Report

As at 18 October 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	12,875.60	4,641.44	0.00	574.19	1,989.19	189.97	0.00	14,864.79		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **14,864.79**

Net Capital Gain **0.00**

Total Assessable Income 14,864.79

* 1 Includes foreign credits from foreign capital gains.

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

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

J & D FORTUNASO SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 18 October 2020

	2020
	\$
Benefits accrued as a result of operations	(49,419.72)
Less	
Exempt current pension income	14,864.79
Accounting Trust Distributions	189.97
	<u>15,054.76</u>
Add	
Decrease in MV of investments	21,339.07
Pension Payments	26,320.00
Franking Credits	1,989.19
Distributed Foreign income	189.97
Benefits Paid/Transfers Out	11,860.00
	<u>61,698.23</u>
Taxable Income or Loss	<u>(2,776.25)</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	1,989.19
	<u>(1,989.19)</u>
CURRENT TAX OR REFUND	<u>(1,989.19)</u>
Supervisory Levy	259.00
	<u>(1,730.19)</u>
AMOUNT DUE OR REFUNDABLE	<u>(1,730.19)</u>

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare