

Financial statements and reports for the year ended
30 June 2021

CLEMINSON SUPER FUND

Prepared for: David Jeremy Cleminson and Margaret Mary Cleminson

CLEMINSON SUPER FUND
Statement of Financial Position



As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cryptocurrency	2	168,200	75,669
Shares in Listed Companies (Australian)	3	9,015	19,004
Total Investments		<u>177,215</u>	<u>94,673</u>
Other Assets			
Sundry Debtors		3,118	2,138
Cash at Bank-CBA Direct		39,456	61,651
Coinspot		(9,900)	0
Cryptocurrency		4,211	0
Total Other Assets		<u>36,885</u>	<u>63,789</u>
Total Assets		<u>214,100</u>	<u>158,462</u>
Net assets available to pay benefits		<u>214,100</u>	<u>158,462</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Cleminson, David Jeremy - Accumulation		7,060	4,947
Cleminson, David Jeremy - Pension (Account Based Pension)		133,736	108,242
Cleminson, Margaret Mary - Accumulation		73,304	45,273
Total Liability for accrued benefits allocated to members' accounts		<u>214,100</u>	<u>158,462</u>

CLEMINSON SUPER FUND
Operating Statement

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
Income			
Investment Income			
Dividends Received	8	450	2,138
Interest Received		0	83
Investment Gains			
Changes in Market Values	9	68,863	(32,108)
Transfers In		7,357	0
Total Income		<u>76,670</u>	<u>(29,887)</u>
Expenses			
Accountancy Fees		2,442	2,310
ATO Supervisory Levy		259	259
Auditor's Remuneration		330	330
		<u>3,031</u>	<u>2,899</u>
Member Payments			
Pensions Paid		18,000	5,000
Total Expenses		<u>21,031</u>	<u>7,899</u>
Benefits accrued as a result of operations before income tax		<u>55,639</u>	<u>(37,786)</u>
Income Tax Expense	10	0	0
Benefits accrued as a result of operations		<u>55,639</u>	<u>(37,786)</u>

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Cryptocurrency

	2021 \$	2020 \$
Cardano	10,097	0
Bitcoin Cash	6,295	0
Bitcoin	45,256	75,669
DigiByte	35,264	0
Polkadot	1,839	0
Ethereum	40,216	0

Notes to the Financial Statements

For the year ended 30 June 2021

Chainlink	17,333	0
Synthetix Network Token	466	0
Theta Network	11,436	0
	168,202	75,669

Note 3: Shares in Listed Companies (Australian)

	2021	2020
	\$	\$
Avenira Limited	350	500
Elevate Uranium Ltd	2,615	0
Global Vanadium Limited	0	750
Intra Energy Corp Ltd	0	160
Jupiter Mines Limited.	0	12,600
Marenica Energy Ltd	0	515
Magnis Resources Limited - Ordinary Fully Paid	5,850	3,600
Oilex Ltd - Ordinary Fully Paid	0	100
Peninsula Energy Limited - Ordinary Fully Paid	0	234
Peninsula Energy Limited	0	6
Sayona Mining Limited - Ordinary Fully Paid	0	289
Twenty Seven Co. Limited	200	250
	9,015	19,004

Note 4: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
Cash at Bank-CBA Direct	39,456	61,651
	39,456	61,651

Note 5: Liability for Accrued Benefits

	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	158,462	196,248
Benefits accrued as a result of operations	55,639	(37,786)

Notes to the Financial Statements

For the year ended 30 June 2021

Current year member movements	0	0
Liability for accrued benefits at end of year	214,101	158,462

Note 6: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	214,101	158,462

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
Jupiter Mines Limited.	450	2,138
	450	2,138

Note 9: Changes in Market Values**Unrealised Movements in Market Value**

	2021 \$	2020 \$
Cryptocurrency		
Bitcoin	1,257	(14,831)
Bitcoin Cash	2,938	0
Cardano	97	0
Chainlink	9,996	0
DigiByte	18,061	0
Ethereum	30,594	0
Polkadot	839	0
Synthetix Network Token	(534)	0
Theta Network	4,536	0
	67,783	(14,831)

Shares in Listed Companies (Australian)

Notes to the Financial Statements

For the year ended 30 June 2021

Avenira Limited	(150)	200
Elevate Uranium Ltd	2,503	0
Global Vanadium Limited	20,300	(250)
Intra Energy Corp Ltd	7,060	(320)
Jupiter Mines Limited.	3,292	(2,925)
Magnis Resources Limited - Ordinary Fully Paid	12,892	(4,950)
Marenica Energy Ltd	(403)	403
Nkwe Platinum Limited	(4,500)	97,117
Oilex Ltd - Ordinary Fully Paid	20,251	0
Peninsula Energy Limited	(6)	6
Peninsula Energy Limited - Ordinary Fully Paid	9,406	(774)
Sayona Mining Limited - Ordinary Fully Paid	41,495	(41)
Twenty Seven Co. Limited	(50)	100
Woolworths Group Limited	0	(1,468)
	112,090	87,099
Shares in Unlisted Private Companies (Australian)		
Optimal Mining Limited	0	112
	0	112
Total Unrealised Movement	179,873	72,380
Realised Movements in Market Value		
	2021	2020
	\$	\$
Cryptocurrency		
Bitcoin	(17,151)	0
Bitcoin Cash	(617)	0
Chainlink	6,848	0
DigiByte	(1,752)	0
Ethereum	16	0
TenX	1,963	0
Tether	(247)	0
	(10,940)	0
Shares in Listed Companies (Australian)		
Global Vanadium Limited	(20,028)	0

Notes to the Financial Statements

For the year ended 30 June 2021

Intra Energy Corp Ltd	(6,750)	0
Jupiter Mines Limited.	53	0
Magnis Resources Limited - Ordinary Fully Paid	(2,337)	0
Nkwe Platinum Limited	0	(105,817)
Oilex Ltd - Ordinary Fully Paid	(20,261)	0
Peninsula Energy Limited - Ordinary Fully Paid	(9,406)	0
Sayona Mining Limited - Ordinary Fully Paid	(41,340)	0
Woolworths Group Limited	0	1,330
	<u>(100,069)</u>	<u>(104,487)</u>
Total Realised Movement	<u>(111,009)</u>	<u>(104,487)</u>
Changes in Market Values	<u>68,864</u>	<u>(32,107)</u>

Note 10: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		

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

Prima facie tax payable on benefits accrued before income tax at 15%	8,346	(5,668)
Less:		
Tax effect of:		
Non Taxable Transfer In	1,104	0
Increase in MV of Investments	26,981	10,857
Exempt Pension Income	29	231
Realised Accounting Capital Gains	(16,652)	(15,673)
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	180	274
Pension Payments	2,700	750
Tax Losses	236	58
Rounding	0	1

Less credits:

Notes to the Financial Statements

For the year ended 30 June 2021



Current Tax or Refund	0	0
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CLEMINSON SUPER FUND

Trustees Declaration

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

The trustees declare that:

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

Specifically, the trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

.....
David Jeremy Cleminson

Trustee

.....
Margaret Mary Cleminson

Trustee

Dated this day of

Memorandum of Resolutions of

David Jeremy Cleminson and Margaret Mary Cleminson
ATF CLEMINSON SUPER FUND

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.</p>
TRUSTEE'S DECLARATION:	<p>It was resolved that the trustee's declaration of the Superannuation Fund be signed.</p>
ANNUAL RETURN:	<p>Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.</p>
TRUST DEED:	<p>It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.</p>
INVESTMENT STRATEGY:	<p>The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.</p>
INSURANCE COVER:	<p>The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.</p>
ALLOCATION OF INCOME:	<p>It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).</p>
INVESTMENT ACQUISITIONS:	<p>It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.</p>
INVESTMENT DISPOSALS:	<p>It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.</p>
TRUSTEE STATUS:	<p>Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.</p>
CONTRIBUTIONS RECEIVED:	<p>It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.</p>
ACCEPTANCE OF ROLLOVERS:	<p>The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:</p> <ol style="list-style-type: none">1. making rollover between Funds; and,2. breaching the Fund or the member investment strategy. <p>The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on</p>

Memorandum of Resolutions of

David Jeremy Cleminson and Margaret Mary Cleminson
ATF CLEMINSON SUPER FUND



behalf of the member.

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

Signed as a true record –

.....
David Jeremy Cleminson
/ /

.....
Margaret Mary Cleminson
/ /

CLEMINSON SUPER FUND

Members Statement

David Jeremy Cleminson
 35 Barbara Street
 Manly West, Queensland, 4179, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	66	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	7,061
Date Joined Fund:	26/09/2005	Total Death Benefit:	7,061
Service Period Start Date:	24/04/1986	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	CLEDAV00001A	Disability Benefit:	0
Account Start Date:	26/09/2005		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	7,061
<u>Preservation Components</u>	
Preserved	5,940
Unrestricted Non Preserved	1,121
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	30,060
Taxable	(22,999)

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	4,947	5,940
<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	2,114	(993)
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		
Closing balance at 30/06/2021	7,061	4,947

CLEMINSON SUPER FUND
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

David Jeremy Cleminson
Trustee

Margaret Mary Cleminson
Trustee

CLEMINSON SUPER FUND
Members Statement



David Jeremy Cleminson
 35 Barbara Street
 Manly West, Queensland, 4179, Australia

Your Details

		Nominated Beneficiaries:	Margaret Mary Cleminson
Date of Birth :	Provided	Nomination Type:	N/A
Age:	66	Vested Benefits:	133,736
Tax File Number:	Provided	Total Death Benefit:	133,736
Date Joined Fund:	26/09/2005	Current Salary:	0
Service Period Start Date:	24/04/1986	Previous Salary:	0
Date Left Fund:		Disability Benefit:	0
Member Code:	CLEDAV00004P		
Account Start Date:	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

Total Benefits	133,736
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	133,736
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	133,736
Taxable	

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	108,242	135,949
<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	43,494	(22,708)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	18,000	5,000
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 30/06/2021	133,736	108,241

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

David Jeremy Cleminson
Trustee

Margaret Mary Cleminson
Trustee

CLEMINSON SUPER FUND

Members Statement

Margaret Mary Cleminson
 35 Barbara Street
 Manly West, Queensland, 4179, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	73,304
Date Joined Fund:	26/09/2005	Total Death Benefit:	73,304
Service Period Start Date:	05/01/1994	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	CLEMAR00001A	Disability Benefit:	0
Account Start Date:	26/09/2005		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	73,304
<u>Preservation Components</u>	
Preserved	73,193
Unrestricted Non Preserved	111
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	112,121
Taxable	(38,817)

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	45,273	54,359
<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	7,357	
Net Earnings	20,674	(9,085)
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		
Closing balance at 30/06/2021	73,304	45,274

CLEMINSON SUPER FUND
Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

David Jeremy Cleminson
Trustee

Margaret Mary Cleminson
Trustee

CLEMINSON SUPER FUND
Investment Income Report



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Shares in Listed Companies (Australian)												
JMS.AX	Jupiter Mines Limited.	450.00	450.00					450.00		0.00		
		450.00	450.00					450.00		0.00		
		450.00	450.00					450.00		0.00		

Assessable Income (Excl. Capital Gains) **450.00**

Net Capital Gain **0.00**

Total Assessable Income 450.00

* 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.

CLEMINSON SUPER FUND

Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank-CBA Direct		39,455.790000	39,455.79	39,455.79	39,455.79			18.21 %
			39,455.79		39,455.79			18.21 %
Cryptocurrency								
BTC Bitcoin	3.41	13,272.800000	45,256.03	17,253.84	58,830.10	(13,574.07)	(23.07) %	20.89 %
BCH.COIN Bitcoin Cash	9.29	677.702500	6,294.83	361.45	3,357.33	2,937.50	87.50 %	2.91 %
ADA.COIN Cardano	5,748.60	1.756400	10,096.85	1.74	10,000.00	96.85	0.97 %	4.66 %
LINK.COIN Chainlink	687.54	25.209900	17,332.77	10.67	7,336.48	9,996.29	136.25 %	8.00 %
DGB.COIN DigiByte	562,416.20	0.062700	35,263.50	0.03	17,202.23	18,061.27	104.99 %	16.28 %
ETH.COIN Ethereum	14.14	2,843.685900	40,215.86	680.37	9,621.93	30,593.93	317.96 %	18.56 %
DOT.COIN Polkadot	88.36	20.809300	1,838.70	11.32	1,000.00	838.70	83.87 %	0.85 %
SNX.COIN Synthetix Network Token	50.70	9.190700	466.01	19.72	1,000.00	(533.99)	(53.40) %	0.22 %
THETA.COIN Theta Network	1,256.37	9.102200	11,435.69	5.49	6,900.00	4,535.69	65.73 %	5.28 %
			168,200.24		115,248.07	52,952.17	45.95 %	77.63 %
Shares in Listed Companies (Australian)								
AEV.AX Avenira Limited	50,000.00	0.007000	350.00	0.42	21,029.95	(20,679.95)	(98.34) %	0.16 %
EL8.AX Elevate Uranium Ltd	7,924.00	0.330000	2,614.92	0.01	111.73	2,503.19	2,240.39 %	1.21 %
MNS.AX Magnis Resources Limited - Ordinary Fully Paid	22,500.00	0.260000	5,850.00	0.47	10,641.57	(4,791.57)	(45.03) %	2.70 %
TSC.AX Twenty Seven Co. Limited	50,000.00	0.004000	200.00	0.19	9,269.96	(9,069.96)	(97.84) %	0.09 %
			9,014.92		41,053.21	(32,038.29)	(78.04) %	4.16 %
			216,670.95		195,757.07	20,913.88	10.68 %	100.00 %

CLEMINSON SUPER FUND
Statement of Taxable Income



For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	55,639.00
Less	
Non Taxable Transfer In	7,357.00
Increase in MV of investments	179,873.00
Exempt current pension income	194.00
Realised Accounting Capital Gains	(111,010.00)
	<u>76,414.00</u>
Add	
SMSF non deductible expenses	1,197.00
Pension Payments	18,000.00
	<u>19,197.00</u>
SMSF Annual Return Rounding	2.00
	<u>(1,576.00)</u>
Taxable Income or Loss	<u>(1,576.00)</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>