

FORTITUDE SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
Assets			
Investments			
Cryptocurrency			
Binance Coin	2	5,724	0
Cardano		3,109	0
Dogecoin		3,192	0
VeChain		43,019	0
Shares in Listed Companies (Australian)			
Nearmap Ltd	3	1,003,063	1,213,382
Total Investments		<u>1,058,107</u>	<u>1,213,382</u>
Other Assets			
Bank Accounts			
Macquarie CMA #5351	4	41,109	121,496
Total Other Assets		<u>41,109</u>	<u>121,496</u>
Total Assets		<u>1,099,216</u>	<u>1,334,878</u>
Less:			
Liabilities			
Income Tax Payable		1,738	15,934
Total Liabilities		<u>1,738</u>	<u>15,934</u>
Net assets available to pay benefits		<u>1,097,478</u>	<u>1,318,944</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Kiang, Michael - Accumulation		503,928	614,827
SUE, VIVIAN - Accumulation		593,550	704,117
Total Liability for accrued benefits allocated to members' accounts		<u>1,097,478</u>	<u>1,318,944</u>

Investment report

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The accompanying notes form part of these financial statements.

Refer to compilation report

FORTITUDE SUPERANNUATION FUND
Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Interest Received		
Macquarie CMA #5351	92	71
	92	71
Other Investment Income		
Gain on Foreign Exchange	480	0
	480	0
Contribution Income		
Employer Contributions - Concessional		
Michael Kiang	18,525	11,400
	18,525	11,400
Personal Contributions - Concessional		
Michael Kiang	6,475	13,600
VIVIAN SUE	25,000	25,000
	31,475	38,600
Personal Contributions - Non Concessional		
Michael Kiang	0	5,850
VIVIAN SUE	18,525	5,850
	18,525	11,700
Total Income	69,097	61,771
Expenses		
Accountancy Fees	990	825
ASIC Fees	328	321
ATO Supervisory Levy	259	259
Auditor's Remuneration	330	330
	1,907	1,735
Investment Losses		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Nearmap Ltd	0	(10,083)
	0	(10,083)
Unrealised Movements in Market Value		
Cryptocurrency		
Binance Coin	4,246	0
Cardano	455	0
Dogecoin	(201)	0
VeChain	66,536	0
	71,036	0
Shares in Listed Companies (Australian)		
Nearmap Ltd	210,320	936,868
	210,320	936,868

26.6
 Transfer Swyft 125,600
 Purchases (126,030.50)
 Gain on USD x 490.50

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 29 + 30
 57

The accompanying notes form part of these financial statements.

Refer to compilation report

FORTITUDE SUPERANNUATION FUND
Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Other Investment Gains/Losses	0	0
Changes in Market Values	<u>281,356</u>	<u>926,785</u>
Total Expenses	<u>283,263</u>	<u>928,520</u>
Benefits accrued as a result of operations before income tax	<u>(214,166)</u>	<u>(866,749)</u>
Income Tax Expense		
Income Tax Expense	7,300	8,258
Total Income Tax	<u>7,300</u>	<u>8,258</u>
Benefits accrued as a result of operations	<u>(221,466)</u>	<u>(875,007)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

FORTITUDE SUPERANNUATION FUND
Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	(214,166.00)
Less	
Non Taxable Contributions	18,525.00
	<u>18,525.00</u>
Add	
Decrease in MV of investments	281,356.00
	<u>281,356.00</u>
SMSF Annual Return Rounding	(1.00)
Taxable Income or Loss	<u>48,664.00</u>
Income Tax on Taxable Income or Loss	7,299.60
CURRENT TAX OR REFUND	<u>7,299.60</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(5,562.00)
AMOUNT DUE OR REFUNDABLE	<u>1,996.60</u>

FORTITUDE SUPERANNUATION FUND
Investment Summary with Market Movement

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
Macquarie CMA #5351		41,109.300000	41,109.30	41,109.30	41,109.30			
			41,109.30		41,109.30			
Cryptocurrency								
BNB.COIN Binance Coin	14.59	392.446800	5,723.89	683.60	9,970.39	(4,246.50)	(4,246.50)	0.00
ADA.COIN Cardano	1,769.84	1.756400	3,108.55	2.01	3,563.71	(455.16)	(455.16)	0.00
DOGE.COIN Dogecoin	9,644.39	0.331000	3,192.29	0.31	2,991.06	201.23	201.23	0.00
VET.COIN VeChain	372,462.10	0.115500	43,019.37	0.29	109,555.34	(66,535.97)	(66,535.97)	0.00
			55,044.10		126,080.50	(71,036.40)	(71,036.40)	0.00
Shares in Listed Companies (Australian)								
NEA.AX Nearmap Ltd	539,281.00	1.860000	1,003,062.66	0.67	358,836.60	644,226.06	(210,319.59)	0.00
			1,003,062.66		358,836.60	644,226.06	(210,319.59)	0.00
			1,099,216.06		526,026.40	573,189.66	(281,355.99)	0.00

Crypto purchased in FY21

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
28/07/2020	Superchoice			1,900.00	1,900.00 CR
28/07/2020	Superchoice			1,900.00	3,800.00 CR
28/07/2020	Superchoice			1,900.00	5,700.00 CR
02/11/2020	Superchoice			1,900.00	7,600.00 CR
02/11/2020	Superchoice			1,900.00	9,500.00 CR
02/11/2020	Superchoice			1,900.00	11,400.00 CR
29/01/2021	Superchoice			1,900.00	13,300.00 CR
29/01/2021	Superchoice			1,900.00	15,200.00 CR
29/01/2021	Superchoice			1,900.00	17,100.00 CR
28/04/2021	Superchoice			475.00	17,575.00 CR
28/04/2021	Superchoice			475.00	18,050.00 CR
28/04/2021	Superchoice			475.00	18,525.00 CR
28/06/2021	Super 2021			6,475.00	25,000.00 CR
				25,000.00	25,000.00 CR
<u>(Contributions) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
27/04/2021	Member Contribution			2,000.00	2,000.00 CR
21/06/2021	Viv Contribution			10,000.00	12,000.00 CR
28/06/2021	Super 2021			31,525.00	43,525.00 CR
				43,525.00	43,525.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$392.446800 (System Price) - 14.585140 Units on hand (BNB.COIN)		4,246.50		4,246.50 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.756400 (System Price) - 1,769.840000 Units on hand (ADA.COIN)		455.16		4,701.66 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.860000 (System Price) - 539,281.000000 Units on hand (NEA.AX)		210,319.59		215,021.25 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.115500 (System Price) - 372,462.100000 Units on hand (VET.COIN)		66,535.97		281,557.22 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.331000 (System Price) - 9,644.390000 Units on hand (DOGE.COIN)			201.23	281,355.99 DR
			281,557.22	201.23	281,355.99 DR
Interest Received (25000)					
<u>Macquarie CMA #5351 (MBL5351)</u>					
31/07/2020	Interest			30.00	30.00 CR
31/08/2020	Interest			31.31	61.31 CR
30/09/2020	Interest			30.23	91.54 CR
				91.54	91.54 CR
Other Investment Income (26500)					
<u>Gain on Foreign Exchange (9993)</u>					
30/06/2021	FY21 Gain on FX USD (USD -455.92 / 0.7518)			480.50	480.50 CR
				480.50	480.50 CR
Accountancy Fees (30100)					

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Accountancy Fees (30100)</u>					
25/09/2020	Accounting Fees		990.00		990.00 DR
			990.00		990.00 DR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
22/06/2021	ATO Payment		259.00		259.00 DR
			259.00		259.00 DR
<u>Auditor's Remuneration (30700)</u>					
<u>Auditor's Remuneration (30700)</u>					
25/09/2020	Accounting Fees		330.00		330.00 DR
			330.00		330.00 DR
<u>ASIC Fees (30800)</u>					
<u>ASIC Fees (30800)</u>					
25/09/2020	Asic		273.00		273.00 DR
25/09/2020	Asic		55.00		328.00 DR
			328.00		328.00 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		7,299.60		7,299.60 DR
			7,299.60		7,299.60 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
28/07/2020	System Member Journals		1,615.00		1,615.00 DR
28/07/2020	System Member Journals		1,615.00		3,230.00 DR
28/07/2020	System Member Journals		1,615.00		4,845.00 DR
02/11/2020	System Member Journals		1,615.00		6,460.00 DR
02/11/2020	System Member Journals		1,615.00		8,075.00 DR
02/11/2020	System Member Journals		1,615.00		9,690.00 DR
29/01/2021	System Member Journals		1,615.00		11,305.00 DR
29/01/2021	System Member Journals		1,615.00		12,920.00 DR
29/01/2021	System Member Journals		1,615.00		14,535.00 DR
27/04/2021	System Member Journals		1,700.00		16,235.00 DR
28/04/2021	System Member Journals		403.75		16,638.75 DR
28/04/2021	System Member Journals		403.75		17,042.50 DR
28/04/2021	System Member Journals		403.75		17,446.25 DR
21/06/2021	System Member Journals		8,500.00		25,946.25 DR
28/06/2021	System Member Journals		5,503.75		31,450.00 DR
28/06/2021	System Member Journals		29,575.00		61,025.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			132,242.83	71,217.83 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			150,448.12	221,665.95 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		93.75		221,572.20 CR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		106.65		221,465.55 CR
			61,225.40	282,690.95	221,465.55 CR

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Opening Balance (50010)					
<u>(Opening Balance) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2020	Opening Balance				1,021,388.30 CR
					1,021,388.30 CR
<u>(Opening Balance) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2020	Opening Balance				1,172,563.16 CR
					1,172,563.16 CR
Contributions (52420)					
<u>(Contributions) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2020	Opening Balance				30,849.98 CR
28/07/2020	System Member Journals			1,900.00	32,749.98 CR
28/07/2020	System Member Journals			1,900.00	34,649.98 CR
28/07/2020	System Member Journals			1,900.00	36,549.98 CR
02/11/2020	System Member Journals			1,900.00	38,449.98 CR
02/11/2020	System Member Journals			1,900.00	40,349.98 CR
02/11/2020	System Member Journals			1,900.00	42,249.98 CR
29/01/2021	System Member Journals			1,900.00	44,149.98 CR
29/01/2021	System Member Journals			1,900.00	46,049.98 CR
29/01/2021	System Member Journals			1,900.00	47,949.98 CR
28/04/2021	System Member Journals			475.00	48,424.98 CR
28/04/2021	System Member Journals			475.00	48,899.98 CR
28/04/2021	System Member Journals			475.00	49,374.98 CR
28/06/2021	System Member Journals			6,475.00	55,849.98 CR
				25,000.00	55,849.98 CR
<u>(Contributions) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2020	Opening Balance				30,849.98 CR
27/04/2021	System Member Journals			2,000.00	32,849.98 CR
21/06/2021	System Member Journals			10,000.00	42,849.98 CR
28/06/2021	System Member Journals			31,525.00	74,374.98 CR
				43,525.00	74,374.98 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2020	Opening Balance				433,307.15 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		132,242.83		565,549.98 DR
			132,242.83		565,549.98 DR
<u>(Share of Profit/(Loss)) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2020	Opening Balance				495,141.86 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		150,448.12		645,589.98 DR
			150,448.12		645,589.98 DR
Income Tax (53330)					
<u>(Income Tax) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2020	Opening Balance				353.95 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			93.75	260.20 DR
				93.75	260.20 DR

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2020	Opening Balance				404.45 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			106.65	297.80 DR
				106.65	297.80 DR

Contributions Tax (53800)

<u>(Contributions Tax) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
28/07/2020	System Member Journals		285.00		4,035.00 DR
28/07/2020	System Member Journals		285.00		4,320.00 DR
28/07/2020	System Member Journals		285.00		4,605.00 DR
02/11/2020	System Member Journals		285.00		4,890.00 DR
02/11/2020	System Member Journals		285.00		5,175.00 DR
02/11/2020	System Member Journals		285.00		5,460.00 DR
29/01/2021	System Member Journals		285.00		5,745.00 DR
29/01/2021	System Member Journals		285.00		6,030.00 DR
29/01/2021	System Member Journals		285.00		6,315.00 DR
28/04/2021	System Member Journals		71.25		6,386.25 DR
28/04/2021	System Member Journals		71.25		6,457.50 DR
28/04/2021	System Member Journals		71.25		6,528.75 DR
28/06/2021	System Member Journals		971.25		7,500.00 DR
			3,750.00		7,500.00 DR

<u>(Contributions Tax) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2020	Opening Balance				3,750.00 DR
27/04/2021	System Member Journals		300.00		4,050.00 DR
21/06/2021	System Member Journals		1,500.00		5,550.00 DR
28/06/2021	System Member Journals		1,950.00		7,500.00 DR
			3,750.00		7,500.00 DR

Bank Accounts (60400)

<u>Macquarie CMA #5351 (MBL5351)</u>					
01/07/2020	Opening Balance				121,496.21 DR
28/07/2020	Superchoice		1,900.00		123,396.21 DR
28/07/2020	Superchoice		1,900.00		125,296.21 DR
28/07/2020	Superchoice		1,900.00		127,196.21 DR
31/07/2020	Interest		30.00		127,226.21 DR
31/08/2020	Interest		31.31		127,257.52 DR
25/09/2020	Accounting Fees			1,320.00	125,937.52 DR
25/09/2020	Asic			273.00	125,664.52 DR
25/09/2020	Asic			55.00	125,609.52 DR
30/09/2020	Interest		30.23		125,639.75 DR
05/10/2020	ATO Payment			1,854.00	123,785.75 DR
02/11/2020	Superchoice		1,900.00		125,685.75 DR
02/11/2020	Superchoice		1,900.00		127,585.75 DR
02/11/2020	Superchoice		1,900.00		129,485.75 DR
09/11/2020	ATO Payment [ATO Payment - Did not hit ATO Accounts.]			7,676.05	121,809.70 DR
29/01/2021	Superchoice		1,900.00		123,709.70 DR

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/01/2021	Superchoice		1,900.00		125,609.70 DR
29/01/2021	Superchoice		1,900.00		127,509.70 DR
05/02/2021	ATO Payment			1,854.00	125,655.70 DR
19/04/2021	Vivian Sue [Deposit (USD -19,886.66 / 0.7738)]			25,700.00	99,955.70 DR
19/04/2021	Deposit (USD -77,302.62 / 0.7738)			99,900.00	55.70 DR
27/04/2021	Member Contribution		2,000.00		2,055.70 DR
28/04/2021	Superchoice		475.00		2,530.70 DR
28/04/2021	Superchoice		475.00		3,005.70 DR
28/04/2021	Superchoice		475.00		3,480.70 DR
28/04/2021	ATO Payment			1,854.00	1,626.70 DR
21/06/2021	Viv Contribution		10,000.00		11,626.70 DR
22/06/2021	ATO Payment			8,517.40	3,109.30 DR
28/06/2021	Super 2021		38,000.00		41,109.30 DR
			68,616.54	149,003.45	41,109.30 DR
SwyftxFortitude (SwyftxFortitude)					
19/04/2021	Vivian Sue [Deposit (USD -19,886.66 / 0.7738)]		25,700.00		25,700.00 DR
19/04/2021	Deposit (USD -77,302.62 / 0.7738)		99,900.00		125,600.00 DR
22/04/2021	VET Buy (USD 84,844.66 / 0.7745)			109,547.66	16,052.34 DR
23/04/2021	BNB Buy (USD 7,710.10 / 0.7733)			9,970.39	6,081.95 DR
23/04/2021	DOGE Buy (USD 2,312.99 / 0.7733)			2,991.06	3,090.89 DR
23/04/2021	VET Buy 29.3 (USD 5.94 / 0.7733)			7.68	3,083.21 DR
07/05/2021	ADA Buy (USD 2,771.50 / 0.7777)			3,563.71	480.50 CR
30/06/2021	FY21 Gain on FX USD (USD -455.92 / 0.7518)		480.50		0.00 DR
			126,080.50	126,080.50	0.00 DR
Cryptocurrency (70040)					
Cardano (ADA.COIN)					
07/05/2021	ADA Buy (USD 2,771.50 / 0.7777)	1,769.84	3,563.71		3,563.71 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.756400 (System Price) - 1,769.840000 Units on hand			455.16	3,108.55 DR
		1,769.84	3,563.71	455.16	3,108.55 DR
Binance Coin (BNB.COIN)					
23/04/2021	BNB Buy (USD 7,710.10 / 0.7733)	14.59	9,970.39		9,970.39 DR
30/06/2021	Revaluation - 30/06/2021 @ \$392.446800 (System Price) - 14.585140 Units on hand			4,246.50	5,723.89 DR
		14.59	9,970.39	4,246.50	5,723.89 DR
Dogecoin (DOGE.COIN1)					
23/04/2021	DOGE Buy (USD 2,312.99 / 0.7733)	9,644.39	2,991.06		2,991.06 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.331000 (System Price) - 9,644.390000 Units on hand		201.23		3,192.29 DR
		9,644.39	3,192.29		3,192.29 DR
VeChain (VET.COIN)					
22/04/2021	VET Buy (USD 84,844.66 / 0.7745)	372,432.80	109,547.66		109,547.66 DR
23/04/2021	VET Buy 29.3 (USD 5.94 / 0.7733)	29.30	7.68		109,555.34 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.115500 (System Price) - 372,462.100000 Units on hand			66,535.97	43,019.37 DR

FORTITUDE SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
		372,462.10	109,555.34	66,535.97	43,019.37 DR
Shares in Listed Companies (Australian) (77600)					
<u>Nearmap Ltd (NEA.AX)</u>					
01/07/2020	Opening Balance	539,281.00			1,213,382.25 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.860000 (System Price) - 539,281.000000 Units on hand			210,319.59	1,003,062.66 DR
		539,281.00		210,319.59	1,003,062.66 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				15,934.45 CR
05/10/2020	ATO Payment		1,854.00		14,080.45 CR
09/11/2020	ATO Payment [ATO Payment - Did not hit ATO Accounts.]		7,676.05		6,404.40 CR
05/02/2021	ATO Payment		1,854.00		4,550.40 CR
28/04/2021	ATO Payment		1,854.00		2,696.40 CR
22/06/2021	ATO Payment		8,258.40		5,562.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			7,299.60	1,737.60 CR
			21,496.45	7,299.60	1,737.60 CR
Total Debits:			984,655.39		
Total Credits:				984,655.39	

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