

**FORTITUDE SUPERANNUATION FUND**

**Detailed Statement of Financial Position**

As at 30 June 2022

	Note	2022	2021
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Cryptocurrency			
Binance Coin	2	4,445.37	5,723.89
Cardano		1,124.20	3,108.55
Dogecoin		881.50	3,192.29
VeChain		11,732.56	43,019.37
Shares in Listed Companies (Australian)			
Nearmap Ltd	3	555,459.43	1,003,062.66
<b>Total Investments</b>		<u>573,643.06</u>	<u>1,058,106.76</u>
<b>Other Assets</b>			
Bank Accounts			
Macquarie CMA #5351	4	86,224.82	41,109.30
Income Tax Refundable		381.15	0.00
<b>Total Other Assets</b>		<u>86,605.97</u>	<u>41,109.30</u>
<b>Total Assets</b>		<u>660,249.03</u>	<u>1,099,216.06</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	1,737.60
<b>Total Liabilities</b>		<u>0.00</u>	<u>1,737.60</u>
<b>Net assets available to pay benefits</b>		<u>660,249.03</u>	<u>1,097,478.46</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Kiang, Michael - Accumulation		304,607.92	503,928.10
SUE, VIVIAN - Accumulation		355,641.11	593,550.36
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>660,249.03</u>	<u>1,097,478.46</u>

MV per SF360  
Nil transactions p.21

p.13

p.12a

Refer to compilation report

**FORTITUDE SUPERANNUATION FUND**  
**Detailed Operating Statement**

For the year ended 30 June 2022

	2022	2021
	\$	\$
<b>Income</b>		
Interest Received		
Macquarie CMA #5351	126 — 4.52	91.54
	<u>4.52</u>	<u>91.54</u>
Other Investment Income		
Gain on Foreign Exchange	0.00	480.50
	<u>0.00</u>	<u>480.50</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Michael Kiang	p. 29 — 5,700.00	18,525.00
	<u>5,700.00</u>	<u>18,525.00</u>
Personal Contributions - Concessional		
Michael Kiang	21,800.00	6,475.00
VIVIAN SUE	27,500.00	25,000.00
	<u>49,300.00</u>	<u>31,475.00</u>
Personal Contributions - Non Concessional		
Michael Kiang	1,950.00	0.00
VIVIAN SUE	0.00	18,525.00
	<u>1,950.00</u>	<u>18,525.00</u>
<b>Total Income</b>	<u>56,954.52</u>	<u>69,097.04</u>
<b>Expenses</b>		
Accountancy Fees	p. 27 — 1,397.00	990.00
ASIC Fees	332.00	328.00
ATO Supervisory Levy	0.00	259.00
Auditor's Remuneration	p. 27 + p. 26 — 0.00	330.00
	<u>1,729.00</u>	<u>1,907.00</u>
<b>Investment Losses</b>		
Unrealised Movements in Market Value		
Cryptocurrency		
Binance Coin	1,278.52	4,246.50
Cardano	1,984.35	455.16
Dogecoin	2,310.79	(201.23)
VeChain	31,286.81	66,535.97
	<u>36,860.47</u>	<u>71,036.40</u>
Shares in Listed Companies (Australian)		
Nearmap Ltd	447,603.23	210,319.59
	<u>447,603.23</u>	<u>210,319.59</u>
<b>Changes in Market Values</b>	<u>484,463.70</u>	<u>281,355.99</u>
<b>Total Expenses</b>	<u>486,192.70</u>	<u>283,262.99</u>

Refer to compilation report

**FORTITUDE SUPERANNUATION FUND**  
**Detailed Operating Statement**

For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(429,238.18)</u>	<u>(214,165.95)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	7,991.25	7,299.60
<b>Total Income Tax</b>	<u>7,991.25</u>	<u>7,299.60</u>
<b>Benefits accrued as a result of operations</b>	<u>(437,229.43)</u>	<u>(221,465.55)</u>

*Refer to compilation report*

**FORTITUDE SUPERANNUATION FUND**  
**Statement of Taxable Income**

For the year ended 30 June 2022

	2022
	\$
Benefits accrued as a result of operations	(429,238.18)
<b>Less</b>	
Non Taxable Contributions	1,950.00
	<u>1,950.00</u>
<b>Add</b>	
Decrease in MV of investments	484,463.70
	<u>484,463.70</u>
SMSF Annual Return Rounding	(0.52)
	<u>(0.52)</u>
<b>Taxable Income or Loss</b>	<u>53,275.00</u>
Income Tax on Taxable Income or Loss	7,991.25
	<u>7,991.25</u>
<b>CURRENT TAX OR REFUND</b>	<u>7,991.25</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(10,110.00)
	<u>(10,110.00)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(1,859.75)</u>

**FORTITUDE SUPERANNUATION FUND**  
**Investment Summary with Market Movement**

As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Macquarie CMA #5351		86,224.820000	86,224.82	86,224.82	86,224.82			
			<b>86,224.82</b>		<b>86,224.82</b>			
<b>Cryptocurrency</b>								
BNB.COIN Binance Coin	14.59	304.787800	4,445.37	683.60	9,970.39	(5,525.02)	(1,278.52)	0.00
ADA.COIN Cardano	1,769.84	0.635200	1,124.20	2.01	3,563.71	(2,439.51)	(1,984.35)	0.00
DOGE.COIN Dogecoin	9,644.39	0.091400	881.50	0.31	2,991.06	(2,109.56)	(2,310.79)	0.00
VET.COIN VeChain	372,462.10	0.031500	11,732.56	0.29	109,555.34	(97,822.78)	(31,286.81)	0.00
			<b>18,183.63</b>		<b>126,080.50</b>	<b>(107,896.87)</b>	<b>(36,860.47)</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
NEA.AX Nearmap Ltd	539,281.00	1.030000	555,459.43	0.67	358,836.60	196,622.83	(447,603.23)	0.00
			<b>555,459.43</b>		<b>358,836.60</b>	<b>196,622.83</b>	<b>(447,603.23)</b>	<b>0.00</b>
			<b>659,867.88</b>		<b>571,141.92</b>	<b>88,725.96</b>	<b>(484,463.70)</b>	<b>0.00</b>

**FORTITUDE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
15/07/2021	Superchoice			475.00	475.00 CR
15/07/2021	Superchoice			475.00	950.00 CR
15/07/2021	Superchoice			475.00	1,425.00 CR
05/11/2021	Superchoice			475.00	1,900.00 CR
05/11/2021	Superchoice			475.00	2,375.00 CR
05/11/2021	Superchoice			475.00	2,850.00 CR
03/02/2022	Superchoice			1,425.00	4,275.00 CR
27/04/2022	Superchoice			1,425.00	5,700.00 CR
27/06/2022	Vivan Sue			23,750.00	29,450.00 CR
				<b>29,450.00</b>	<b>29,450.00 CR</b>
<u>(Contributions) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
27/06/2022	Vivan Sue			27,500.00	27,500.00 CR
				<b>27,500.00</b>	<b>27,500.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$304.787800 (System Price) - 14.585140 Units on hand (BNB.COIN)		1,278.52		1,278.52 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.635200 (System Price) - 1,769.840000 Units on hand (ADA.COIN)		1,984.35		3,262.87 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.030000 (System Price) - 539,281.000000 Units on hand (NEA.AX)		447,603.23		450,866.10 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.031500 (System Price) - 372,462.100000 Units on hand (VET.COIN)		31,286.81		482,152.91 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.091400 (System Price) - 9,644.390000 Units on hand (DOGE.COIN)		2,310.79		484,463.70 DR
			<b>484,463.70</b>		<b>484,463.70 DR</b>
<b>Interest Received (25000)</b>					
<u>Macquarie CMA #5351 (MBL5351)</u>					
30/06/2022	Interest			4.52	4.52 CR
				<b>4.52</b>	<b>4.52 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
02/09/2021	Sydney Tax Practice		1,397.00		1,397.00 DR
			<b>1,397.00</b>		<b>1,397.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
02/09/2021	ASIC		56.00		56.00 DR
02/09/2021	ASIC		276.00		332.00 DR
			<b>332.00</b>		<b>332.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		7,991.25		7,991.25 DR

**FORTITUDE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>7,991.25</b>		<b>7,991.25 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
15/07/2021	System Member Journals		403.75		403.75 DR
15/07/2021	System Member Journals		403.75		807.50 DR
15/07/2021	System Member Journals		403.75		1,211.25 DR
05/11/2021	System Member Journals		403.75		1,615.00 DR
05/11/2021	System Member Journals		403.75		2,018.75 DR
05/11/2021	System Member Journals		403.75		2,422.50 DR
03/02/2022	System Member Journals		1,211.25		3,633.75 DR
27/04/2022	System Member Journals		1,211.25		4,845.00 DR
27/06/2022	System Member Journals		23,375.00		28,220.00 DR
27/06/2022	System Member Journals		20,480.00		48,700.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			224,764.80	176,064.80 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			261,423.38	437,488.18 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		119.62		437,368.56 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		139.13		437,229.43 CR
			<b>48,958.75</b>	<b>486,188.18</b>	<b>437,229.43 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2021	Opening Balance				1,021,388.30 CR
01/07/2021	Close Period Journal		110,899.08		910,489.22 CR
			<b>110,899.08</b>		<b>910,489.22 CR</b>
<u>(Opening Balance) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2021	Opening Balance				1,172,563.16 CR
01/07/2021	Close Period Journal		110,566.47		1,061,996.69 CR
			<b>110,566.47</b>		<b>1,061,996.69 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2021	Opening Balance				55,849.98 CR
01/07/2021	Close Period Journal		25,000.00		30,849.98 CR
15/07/2021	System Member Journals			475.00	31,324.98 CR
15/07/2021	System Member Journals			475.00	31,799.98 CR
15/07/2021	System Member Journals			475.00	32,274.98 CR
05/11/2021	System Member Journals			475.00	32,749.98 CR
05/11/2021	System Member Journals			475.00	33,224.98 CR
05/11/2021	System Member Journals			475.00	33,699.98 CR
03/02/2022	System Member Journals			1,425.00	35,124.98 CR
27/04/2022	System Member Journals			1,425.00	36,549.98 CR
27/06/2022	System Member Journals			23,750.00	60,299.98 CR
			<b>25,000.00</b>	<b>29,450.00</b>	<b>60,299.98 CR</b>
<u>(Contributions) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2021	Opening Balance				74,374.98 CR
01/07/2021	Close Period Journal		43,525.00		30,849.98 CR

**FORTITUDE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/06/2022	System Member Journals			27,500.00	58,349.98 CR
			<b>43,525.00</b>	<b>27,500.00</b>	<b>58,349.98 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2021	Opening Balance				565,549.98 DR
01/07/2021	Close Period Journal			132,242.83	433,307.15 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		224,764.80		658,071.95 DR
			<b>224,764.80</b>	<b>132,242.83</b>	<b>658,071.95 DR</b>
<u>(Share of Profit/(Loss)) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2021	Opening Balance				645,589.98 DR
01/07/2021	Close Period Journal			150,448.12	495,141.86 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		261,423.38		756,565.24 DR
			<b>261,423.38</b>	<b>150,448.12</b>	<b>756,565.24 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2021	Opening Balance				260.20 DR
01/07/2021	Close Period Journal		93.75		353.95 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			119.62	234.33 DR
			<b>93.75</b>	<b>119.62</b>	<b>234.33 DR</b>
<u>(Income Tax) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2021	Opening Balance				297.80 DR
01/07/2021	Close Period Journal		106.65		404.45 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			139.13	265.32 DR
			<b>106.65</b>	<b>139.13</b>	<b>265.32 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) KIANG, MICHAEL - Accumulation (KIAMIC00001A)</u>					
01/07/2021	Opening Balance				7,500.00 DR
01/07/2021	Close Period Journal			3,750.00	3,750.00 DR
15/07/2021	System Member Journals		71.25		3,821.25 DR
15/07/2021	System Member Journals		71.25		3,892.50 DR
15/07/2021	System Member Journals		71.25		3,963.75 DR
05/11/2021	System Member Journals		71.25		4,035.00 DR
05/11/2021	System Member Journals		71.25		4,106.25 DR
05/11/2021	System Member Journals		71.25		4,177.50 DR
03/02/2022	System Member Journals		213.75		4,391.25 DR
27/04/2022	System Member Journals		213.75		4,605.00 DR
27/06/2022	System Member Journals		3,270.00		7,875.00 DR
			<b>4,125.00</b>	<b>3,750.00</b>	<b>7,875.00 DR</b>
<u>(Contributions Tax) SUE, VIVIAN - Accumulation (SUEVIV00001A)</u>					
01/07/2021	Opening Balance				7,500.00 DR
01/07/2021	Close Period Journal			3,750.00	3,750.00 DR
27/06/2022	System Member Journals		4,125.00		7,875.00 DR
			<b>4,125.00</b>	<b>3,750.00</b>	<b>7,875.00 DR</b>

**Bank Accounts (60400)**



**FORTITUDE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Macquarie CMA #5351 (MBL5351)</b>					
01/07/2021	Opening Balance				41,109.30 DR
15/07/2021	Superchoice		475.00		41,584.30 DR
15/07/2021	Superchoice		475.00		42,059.30 DR
15/07/2021	Superchoice		475.00		42,534.30 DR
09/08/2021	ATO Payment			3,750.00	38,784.30 DR
20/08/2021	ATO Payment			1,854.00	36,930.30 DR
02/09/2021	Sydney Tax Practice			1,397.00	35,533.30 DR
02/09/2021	ASIC			56.00	35,477.30 DR
02/09/2021	ASIC			276.00	35,201.30 DR
01/11/2021	ATO Payment			2,064.00	33,137.30 DR
05/11/2021	Superchoice		475.00		33,612.30 DR
05/11/2021	Superchoice		475.00		34,087.30 DR
05/11/2021	Superchoice		475.00		34,562.30 DR
03/02/2022	Superchoice		1,425.00		35,987.30 DR
28/02/2022	ATO Payment			2,064.00	33,923.30 DR
26/04/2022	ATO Payment			2,064.00	31,859.30 DR
27/04/2022	Superchoice		1,425.00		33,284.30 DR
20/06/2022	ATO Payment			2,064.00	31,220.30 DR
27/06/2022	Vivan Sue		27,500.00		58,720.30 DR
27/06/2022	Vivan Sue		27,500.00		86,220.30 DR
30/06/2022	Interest		4.52		86,224.82 DR
			<b>60,704.52</b>	<b>15,589.00</b>	<b>86,224.82 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
09/08/2021	ATO Payment		3,750.00		3,750.00 DR
27/06/2022	Vivan Sue			3,750.00	0.00 DR
			<b>3,750.00</b>	<b>3,750.00</b>	<b>0.00 DR</b>
<b>Cryptocurrency (70040)</b>					
<u>Cardano (ADA.COIN)</u>					
01/07/2021	Opening Balance	1,769.84			3,108.55 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.635200 (System Price) - 1,769.840000 Units on hand			1,984.35	1,124.20 DR
		<b>1,769.84</b>		<b>1,984.35</b>	<b>1,124.20 DR</b>
<u>Binance Coin (BNB.COIN)</u>					
01/07/2021	Opening Balance	14.59			5,723.89 DR
30/06/2022	Revaluation - 30/06/2022 @ \$304.787800 (System Price) - 14.585140 Units on hand			1,278.52	4,445.37 DR
		<b>14.59</b>		<b>1,278.52</b>	<b>4,445.37 DR</b>
<u>Dogecoin (DOGE.COIN1)</u>					
01/07/2021	Opening Balance	9,644.39			3,192.29 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.091400 (System Price) - 9,644.390000 Units on hand			2,310.79	881.50 DR
		<b>9,644.39</b>		<b>2,310.79</b>	<b>881.50 DR</b>
<u>VeChain (VET.COIN)</u>					
01/07/2021	Opening Balance	372,462.10			43,019.37 DR

**FORTITUDE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Revaluation - 30/06/2022 @ \$0.031500 (System Price) - 372,462.100000 Units on hand			31,286.81	11,732.56 DR
		<b>372,462.10</b>		<b>31,286.81</b>	<b>11,732.56 DR</b>
<b><u>Shares in Listed Companies (Australian) (77600)</u></b>					
<b><u>Nearmap Ltd (NEA.AX)</u></b>					
01/07/2021	Opening Balance	539,281.00			1,003,062.66 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.030000 (System Price) - 539,281.000000 Units on hand			447,603.23	555,459.43 DR
		<b>539,281.00</b>		<b>447,603.23</b>	<b>555,459.43 DR</b>
<b><u>Income Tax Payable/Refundable (85000)</u></b>					
<b><u>Income Tax Payable/Refundable (85000)</u></b>					
01/07/2021	Opening Balance				1,737.60 CR
20/08/2021	ATO Payment		1,854.00		116.40 DR
01/11/2021	ATO Payment		2,064.00		2,180.40 DR
28/02/2022	ATO Payment		2,064.00		4,244.40 DR
26/04/2022	ATO Payment		2,064.00		6,308.40 DR
20/06/2022	ATO Payment		2,064.00		8,372.40 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			7,991.25	381.15 DR
			<b>10,110.00</b>	<b>7,991.25</b>	<b>381.15 DR</b>
<b>Total Debits:</b>			<b>1,402,336.35</b>		
<b>Total Credits:</b>				<b>1,402,336.35</b>	

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