

Financial statements and reports for the year ended  
30 June 2022

CLEMINSON SUPER FUND

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Prepared for: David Jeremy Cleminson and Margaret Mary Cleminson

CLEMINSON SUPER FUND  
**Statement of Financial Position**



As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Cryptocurrency	2	54,534.28	157,215.87
Shares in Listed Companies (Australian)	3	5,112.26	9,014.92
<b>Total Investments</b>		<u>59,646.54</u>	<u>166,230.79</u>
<b>Other Assets</b>			
Sundry Debtors		3,118.50	3,118.50
Cash at Bank-CBA Direct		77,496.26	39,455.79
Coinspot		100.00	100.00
<b>Total Other Assets</b>		<u>80,714.76</u>	<u>42,674.29</u>
<b>Total Assets</b>		<u>140,361.30</u>	<u>208,905.08</u>
<b>Net assets available to pay benefits</b>		<u>140,361.30</u>	<u>208,905.08</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Cleminson, David Jeremy - Accumulation		4,922.49	6,895.42
Cleminson, David Jeremy - Pension (Account Based Pension)		84,257.59	130,326.41
Cleminson, Margaret Mary - Accumulation		51,181.22	71,683.25
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>140,361.30</u>	<u>208,905.08</u>

**CLEMINSON SUPER FUND**  
**Operating Statement**

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	8	0.00	450.00
Transfers In		0.00	7,356.98
<b>Total Income</b>		<u>0.00</u>	<u>7,806.98</u>
<b>Expenses</b>			
Accountancy Fees		0.00	2,442.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		0.00	330.00
Legal Fees		7,500.00	0.00
		<u>7,500.00</u>	<u>3,031.00</u>
<b>Member Payments</b>			
Pensions Paid		10,000.00	18,000.00
<b>Investment Losses</b>			
Changes in Market Values	9	51,043.78	(63,667.22)
<b>Total Expenses</b>		<u>68,543.78</u>	<u>(42,636.22)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(68,543.78)</u>	<u>50,443.20</u>
Income Tax Expense	10	0.00	0.00
<b>Benefits accrued as a result of operations</b>		<u>(68,543.78)</u>	<u>50,443.20</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**

	2022 \$	2021 \$
Aave	217.06	0.00
Bitcoin Cash	0.00	6,294.83
Bitcoin	29,764.27	44,368.51
DigiByte	7,552.34	35,263.50
Polkadot	860.57	1,838.70
Ethereum	6,035.21	40,215.86

## Notes to the Financial Statements

For the year ended 30 June 2022

Fantom	88.61	0.00
Chainlink	5,922.73	17,332.77
Polygon	200.82	0.00
Shiba Inu Coin	84.76	0.00
Synthetix Network Token	190.17	466.01
Theta Network	3,437.32	11,435.69
Voyager Token	180.42	0.00
	54,534.28	157,215.87

**Note 3: Shares in Listed Companies (Australian)**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Avenira Limited	450.00	350.00
Elevate Uranium Ltd	2,892.26	2,614.92
Magnis Resources Limited - Ordinary Fully Paid	1,770.00	5,850.00
Twenty Seven Co. Limited	0.00	200.00
	5,112.26	9,014.92

**Note 4: Banks and Term Deposits**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Cash at Bank-CBA Direct	77,496.26	39,455.79
	77,496.26	39,455.79

**Note 5: Liability for Accrued Benefits**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	208,905.08	158,461.88
Benefits accrued as a result of operations	(68,543.78)	50,443.20
Current year member movements	0.00	0.00
	140,361.30	208,905.08

**Note 6: Vested Benefits**

## Notes to the Financial Statements

For the year ended 30 June 2022

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.

	2022 \$	2021 \$
Vested Benefits	140,361.30	208,905.08

**Note 7: Guaranteed Benefits**

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

**Note 8: Dividends**

	2022 \$	2021 \$
Jupiter Mines Limited.	0.00	450.00
	0.00	450.00

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

	2022 \$	2021 \$
<b>Cryptocurrency</b>		
Aave	(8,994.24)	0.00
Bitcoin	12,382.72	3,651.30
Bitcoin Cash	(3,012.09)	3,012.08
Chainlink	(11,410.04)	9,807.10
DigiByte	(32,289.75)	17,804.56
Ethereum	(27,032.93)	30,593.93
Fantom	(9,169.40)	0.00
Polkadot	(978.13)	838.70
Polygon	(9,075.07)	0.00
Shiba Inu Coin	(135.63)	0.00
Synthetic Network Token	(275.84)	(533.99)
Theta Network	(16,912.11)	4,535.69
Voyager Token	(8,733.32)	0.00
	(115,635.83)	69,709.37
<b>Shares in Listed Companies (Australian)</b>		
Avenira Limited	100.00	(150.00)

## Notes to the Financial Statements

For the year ended 30 June 2022

Elevate Uranium Ltd	277.34	2,503.19
Global Vanadium Limited	0.00	20,299.89
Intra Energy Corp Ltd	0.00	7,059.95
Jupiter Mines Limited.	0.00	3,292.45
Magnis Resources Limited - Ordinary Fully Paid	3,723.81	12,891.56
Marenica Energy Ltd	0.00	(403.33)
Nkwe Platinum Limited	0.00	(4,500.00)
Oilex Ltd - Ordinary Fully Paid	0.00	20,251.00
Peninsula Energy Limited	0.00	(5.85)
Peninsula Energy Limited - Ordinary Fully Paid	0.00	9,405.95
Sayona Mining Limited	0.00	41,495.00
Twenty Seven Co. Limited	9,069.96	(50.00)
	13,171.11	112,089.81
<b>Total Unrealised Movement</b>	(102,464.72)	181,799.18
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Cryptocurrency</b>		
Bitcoin	17,775.55	(22,523.74)
Bitcoin Cash	2,203.13	(617.38)
Chainlink	0.00	6,073.24
DigiByte	896.30	(1,752.31)
Ethereum	32,939.41	15.59
Shiba Inu Coin	1,617.67	0.00
TenX	0.00	1,962.89
Tether	0.00	(1,221.13)
	55,432.05	(18,062.84)
<b>Shares in Listed Companies (Australian)</b>		
Alligator Energy Limited	(3,289.91)	0.00
Global Vanadium Limited	0.00	(20,028.17)
Intra Energy Corp Ltd	0.00	(6,749.95)
Jupiter Mines Limited.	0.00	52.60
Magnis Resources Limited - Ordinary Fully Paid	(721.21)	(2,336.51)

## Notes to the Financial Statements

For the year ended 30 June 2022

Oilex Ltd - Ordinary Fully Paid	0.00	(20,261.00)
Peninsula Energy Limited - Ordinary Fully Paid	0.00	(9,406.20)
Sayona Mining Limited	0.00	(41,339.88)
	(4,011.12)	(100,069.11)
<b>Total Realised Movement</b>	<b>51,420.92</b>	<b>(118,131.95)</b>
<b>Changes in Market Values</b>	<b>(51,043.80)</b>	<b>63,667.23</b>

**Note 10: Income Tax Expense**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
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%	(10,281.57)	7,566.48
Less:		
Tax effect of:		
Non Taxable Transfer In	0.00	1,103.55
Increase in MV of Investments	0.00	27,269.88
Exempt Pension Income	0.00	44.25
Realised Accounting Capital Gains	7,713.14	(17,719.79)
Add:		
Tax effect of:		
Decrease in MV of Investments	15,369.71	0.00
SMSF Non-Deductible Expenses	1,125.00	272.70
Pension Payments	1,500.00	2,700.00
Tax Losses	0.00	158.40
Rounding	0.00	0.31
Less credits:		
Current Tax or Refund	0.00	0.00

**Note 11: Unlisted Investments**

The following are Unlisted investments and their status on being audited or unaudited.

# Notes to the Financial Statements

For the year ended 30 June 2022



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COLINTON - Colinton Capital Partners Fund 1 (A) Trust - AUDITED

**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 2022 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2022 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 2022.

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:**

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.

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 2022 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

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.

## **INVESTMENT STRATEGY:**

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, 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.

## **INSURANCE COVER:**

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.

## **ALLOCATION OF INCOME:**

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).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## **TRUSTEE STATUS:**

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.

## **CONTRIBUTIONS RECEIVED:**

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.

## **ACCEPTANCE OF ROLLOVERS:**

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:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

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

# 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:	67	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	4,922.49
Date Joined Fund:	26/09/2005	Total Death Benefit:	4,922.49
Service Period Start Date:	24/04/1986	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	CLEDAV00001A	Disability Benefit:	0.00
Account Start Date:	26/09/2005		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	4,922.49
<u>Preservation Components</u>	
Preserved	5,940.20
Unrestricted Non Preserved	(1,017.71)
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	30,060.45
Taxable	(25,137.96)

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2021	6,895.42	4,946.77
<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	(1,972.93)	1,948.65
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 30/06/2022	4,922.49	6,895.42

**CLEMINSON SUPER FUND**  
**Members Statement**

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**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

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David Jeremy Cleminson  
Trustee

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Margaret Mary Cleminson  
Trustee

**CLEMINSON SUPER FUND**  
**Members Statement**



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

**Your Details**

Date of Birth :		Provided	Nominated Beneficiaries:	Margaret Mary Cleminson
Age:		67	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	84,257.59
Date Joined Fund:		26/09/2005	Total Death Benefit:	84,257.59
Service Period Start Date:		24/04/1986	Current Salary:	0.00
Date Left Fund:			Previous Salary:	0.00
Member Code:		CLEDAV00004P	Disability Benefit:	0.00
Account Start Date:		01/07/2017		
Account Phase:		Retirement Phase		
Account Description:		Account Based Pension		

**Your Balance**

<b>Total Benefits</b>	<b>84,257.59</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	84,257.59
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	84,257.59
Taxable	

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2021	130,326.41	108,241.63
<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	(36,068.82)	40,084.78
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	10,000.00	18,000.00
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		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	84,257.59	130,326.41

**CLEMINSON SUPER FUND**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

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David Jeremy Cleminson  
Trustee

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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:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	51,181.22
Date Joined Fund:	26/09/2005	Total Death Benefit:	51,181.22
Service Period Start Date:	05/01/1994	Current Salary:	0.00
Date Left Fund:		Previous Salary:	0.00
Member Code:	CLEMAR00001A	Disability Benefit:	0.00
Account Start Date:	26/09/2005		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	51,181.22
<u>Preservation Components</u>	
Preserved	51,070.12
Unrestricted Non Preserved	111.10
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	112,121.18
Taxable	(60,939.96)

**Your Detailed Account Summary**

	This Year	Last Year
Opening balance at 01/07/2021	71,683.25	45,273.48
<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		7,356.98
Net Earnings	(20,502.03)	19,052.79
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 30/06/2022	51,181.22	71,683.25

**CLEMINSON SUPER FUND**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

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David Jeremy Cleminson  
Trustee

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Margaret Mary Cleminson  
Trustee

# CLEMINSON SUPER FUND

## Investment Summary Report



As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Cash at Bank-CBA Direct		77,496.260000	77,496.26	77,496.26	77,496.26			56.51 %	
			<b>77,496.26</b>		<b>77,496.26</b>			<b>56.51 %</b>	
<b>Cryptocurrency</b>									
AAVE.COIN	Aave	2.78	78.164000	217.06	3,317.05	9,211.30	(8,994.24)	(97.64) %	0.16 %
BTC	Bitcoin	2.24	13,272.800000	29,764.27	12,736.18	28,560.90	1,203.37	4.21 %	21.70 %
BCH.COIN	Bitcoin Cash	0.00	141.937500	0.00	2,000.00	0.01	(0.01)	(100.00) %	0.00 %
LINK.COIN	Chainlink	687.54	8.614400	5,922.73	10.95	7,525.67	(1,602.94)	(21.30) %	4.32 %
DGB.COIN	DigiByte	580,949.18	0.013000	7,552.34	0.04	22,037.53	(14,485.19)	(65.73) %	5.51 %
ETH.COIN	Ethereum	4.13	1,459.896200	6,035.21	598.50	2,474.21	3,561.00	143.92 %	4.40 %
FTM.COIN	Fantom	255.65	0.346600	88.61	36.21	9,258.01	(9,169.40)	(99.04) %	0.06 %
DOT.COIN	Polkadot	88.36	9.739400	860.57	11.32	1,000.00	(139.43)	(13.94) %	0.63 %
MATIC.COIN	Polygon	316.35	0.634800	200.82	29.32	9,275.89	(9,075.07)	(97.84) %	0.15 %
SHIB.COIN	Shiba Inu Coin	5,650,978.72	0.000015	84.76	0.00	220.39	(135.63)	(61.54) %	0.06 %
SNX.COIN	Synthetic Network Token	50.70	3.750500	190.17	19.72	1,000.00	(809.83)	(80.98) %	0.14 %
THETA.COIN	Theta Network	2,082.46	1.650600	3,437.32	7.59	15,813.74	(12,376.42)	(78.26) %	2.51 %
VGX.COIN	Voyager Token	424.71	0.424800	180.42	20.99	8,913.74	(8,733.32)	(97.98) %	0.13 %
			<b>54,534.28</b>		<b>115,291.39</b>	<b>(60,757.11)</b>	<b>(52.70) %</b>	<b>39.76 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
AEV.AX	Avenira Limited	50,000.00	0.009000	450.00	0.42	21,029.95	(20,579.95)	(97.86) %	0.33 %
EL8.AX	Elevate Uranium Ltd	7,924.00	0.365000	2,892.26	0.01	111.73	2,780.53	2,488.62 %	2.11 %
MNS.AX	Magnis Resources Limited - Ordinary Fully Paid	6,000.00	0.295000	1,770.00	0.47	2,837.76	(1,067.76)	(37.63) %	1.29 %
			<b>5,112.26</b>		<b>23,979.44</b>	<b>(18,867.18)</b>	<b>(78.68) %</b>	<b>3.73 %</b>	
			<b>137,142.80</b>		<b>216,767.09</b>	<b>(79,624.29)</b>	<b>(36.73) %</b>	<b>100.00 %</b>	

CLEMINSON SUPER FUND  
**Statement of Taxable Income**



For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(68,543.78)
<b>Less</b>	
Realised Accounting Capital Gains	51,420.94
	<u>51,420.94</u>
<b>Add</b>	
Decrease in MV of investments	102,464.72
SMSF non deductible expenses	7,500.00
Pension Payments	10,000.00
	<u>119,964.72</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(259.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>0.00</u>

Cannot generate Investment Income report. ERROR - There are no Investment Income Transactions.