
Financial statements and reports for the year ended
30 June 2020

M & A Roberts Superannuation Fund

M & A Roberts Superannuation Fund

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M & A Roberts Superannuation Fund

Trustees Declaration

Mash Super WA Pty Ltd ACN: 616562577

The directors of the trustee company 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 directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

Specifically, the directors of the trustee company 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 directors of the trustee company, 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 directors of the trustee company by:

.....
Mark Roberts
Mash Super WA Pty Ltd
Director

.....
Ashleigh Roberts
Mash Super WA Pty Ltd
Director

30 June 2019

M & A Roberts Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	(6,404.58)
Less	
Increase in MV of investments	55.17
Tax Losses Deducted	1,337.00
Realised Accounting Capital Gains	(11,728.80)
Non Taxable Contributions	3,933.77
	<u>(6,402.86)</u>
SMSF Annual Return Rounding	1.72
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

M & A Roberts Superannuation Fund

Operating Statement

For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
Income			
Investment Income			
Interest Received		46.76	10.35
Contribution Income			
Employer Contributions		12,229.97	10,345.00
Personal Non Concessional		3,933.77	0.00
Total Income		<u>16,210.50</u>	<u>10,355.35</u>
Expenses			
Accountancy Fees		2,780.00	380.00
Administration Costs		448.00	12.00
Auditor's Remuneration		750.00	0.00
ASIC Fees		188.00	264.00
Bank Charges		369.80	133.20
Borrowing Costs		1,268.32	443.00
Depreciation		27.66	144.23
Property Expenses - Non Specified		200.00	0.00
Property Expenses - Advertising		0.00	1,323.40
Property Expenses - Council Rates		417.87	1,691.78
Property Expenses - Interest on Loans		2,369.87	8,301.74
Property Expenses - Repairs Maintenance		0.00	780.07
Property Expenses - Strata Levy Fees		553.28	2,500.00
Property Expenses - Water Rates		296.14	755.66
		<u>9,668.94</u>	<u>16,729.08</u>
Member Payments			
Life Insurance Premiums		1,272.51	1,126.11
Investment Losses			
Changes in Market Values	9	<u>11,673.63</u>	<u>1,332.18</u>
Total Expenses		<u>22,615.08</u>	<u>19,187.37</u>
Benefits accrued as a result of operations before income tax			
Income Tax Expense	10	<u>(6,404.58)</u>	<u>(8,832.02)</u>
Benefits accrued as a result of operations		<u>(6,404.58)</u>	<u>(8,832.02)</u>

M & A Roberts Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
Income		
Interest Received		
ANZ Cash Investment Acct	0.57	0.00
ANZBusiness86176	46.19	10.35
	<u>46.76</u>	<u>10.35</u>
Contribution Income		
Employer Contributions - Concessional		
Mark Roberts	12,229.97	10,345.00
	<u>12,229.97</u>	<u>10,345.00</u>
Personal Contributions - Non Concessional		
Mark Roberts	3,933.77	0.00
	<u>3,933.77</u>	<u>0.00</u>
Total Income	<u>16,210.50</u>	<u>10,355.35</u>
Expenses		
Accountancy Fees	2,780.00	380.00
Administration Costs	448.00	12.00
ASIC Fees	188.00	264.00
Auditor's Remuneration	750.00	0.00
Bank Charges	369.80	133.20
Property Expenses - Non Specified	200.00	0.00
	<u>4,735.80</u>	<u>789.20</u>
Borrowing Costs		
Borrowing Costs - U6, 108 Arcadia Drive	1,268.32	443.00
	<u>1,268.32</u>	<u>443.00</u>
Depreciation		
Air Con & Install	27.66	144.23
	<u>27.66</u>	<u>144.23</u>
Property Expenses - Advertising		
U6, 108 ARCADIA DRIVE, SHOALWATER	0.00	1,323.40
	<u>0.00</u>	<u>1,323.40</u>
Property Expenses - Council Rates		
U6, 108 ARCADIA DRIVE, SHOALWATER	417.87	1,691.78
	<u>417.87</u>	<u>1,691.78</u>
Property Expenses - Interest on Loans		
U6, 108 ARCADIA DRIVE, SHOALWATER	2,369.87	8,301.74
	<u>2,369.87</u>	<u>8,301.74</u>
Property Expenses - Repairs Maintenance		
U6, 108 ARCADIA DRIVE, SHOALWATER	0.00	780.07
	<u>0.00</u>	<u>780.07</u>
Property Expenses - Strata Levy Fees		
U6, 108 ARCADIA DRIVE, SHOALWATER	553.28	2,500.00

M & A Roberts Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
	<u>553.28</u>	<u>2,500.00</u>
Property Expenses - Water Rates		
U6, 108 ARCADIA DRIVE, SHOALWATER	296.14	755.66
	<u>296.14</u>	<u>755.66</u>
Member Payments		
Life Insurance Premiums		
Roberts, Mark - Accumulation (Accumulation)	1,272.51	1,126.11
	<u>1,272.51</u>	<u>1,126.11</u>
Investment Losses		
Realised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
U6, 108 ARCADIA DRIVE, SHOALWATER	11,728.80	0.00
	<u>11,728.80</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Cryptocurrency		
BitCoin (CoinSpot)	1,506.57	0.00
ETH Holding (CoinSpot)	(229.56)	0.00
	<u>1,277.01</u>	<u>0.00</u>
Real Estate Properties (Australian - Residential)		
U6, 108 ARCADIA DRIVE, SHOALWATER	(1,332.18)	1,332.18
	<u>(1,332.18)</u>	<u>1,332.18</u>
Changes in Market Values	<u>11,673.63</u>	<u>1,332.18</u>
Total Expenses	<u>22,615.08</u>	<u>19,187.37</u>
Benefits accrued as a result of operations before income tax	<u>(6,404.58)</u>	<u>(8,832.02)</u>
Total Income Tax	<u>0.00</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>(6,404.58)</u>	<u>(8,832.02)</u>

M & A Roberts Superannuation Fund
Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Cryptocurrency	2	19,504.99	0.00
Plant and Equipment (at written down value)	3	0.00	937.76
Real Estate Properties (Australian - Residential)	4	0.00	205,000.00
Total Investments		<u>19,504.99</u>	<u>205,937.76</u>
Other Assets			
ANZBusiness86176		22,023.35	7,894.14
Borrowing Costs		0.00	1,268.32
ANZ Cash Investment Acct		30,000.26	0.00
Income Tax Refundable		777.00	0.00
Total Other Assets		<u>52,800.61</u>	<u>9,162.46</u>
Total Assets		<u>72,305.60</u>	<u>215,100.22</u>
Less:			
Liabilities			
Income Tax Payable		0.00	127.80
Amounts owing to other persons		0.00	(59.03)
Limited Recourse Borrowing Arrangements		0.00	136,321.27
Total Liabilities		<u>0.00</u>	<u>136,390.04</u>
Net assets available to pay benefits		<u>72,305.60</u>	<u>78,710.18</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Roberts, Mark - Accumulation		72,305.60	78,710.18
Total Liability for accrued benefits allocated to members' accounts		<u>72,305.60</u>	<u>78,710.18</u>

M & A Roberts Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Cryptocurrency	2		
BitCoin (CoinSpot)		13,275.43	0.00
ETH Holding (CoinSpot)		6,229.56	0.00
Plant and Equipment (at written down value)	3		
Air Con & Install		0.00	937.76
Real Estate Properties (Australian - Residential)	4		
U6, 108 ARCADIA DRIVE, SHOALWATER		0.00	205,000.00
Total Investments		<u>19,504.99</u>	<u>205,937.76</u>
Other Assets			
Bank Accounts	5		
ANZ Cash Investment Acct		30,000.26	0.00
ANZBusiness86176		22,023.35	7,894.14
Borrowing Costs			
Borrowing Costs - U6, 108 Arcadia Drive		0.00	1,268.32
Income Tax Refundable		777.00	0.00
Total Other Assets		<u>52,800.61</u>	<u>9,162.46</u>
Total Assets		<u>72,305.60</u>	<u>215,100.22</u>
Less:			
Liabilities			
Amounts owing to other persons			
Banking Error		0.00	(59.03)
Income Tax Payable		0.00	127.80
Limited Recourse Borrowing Arrangements			
Home Loan - 034100		0.00	136,321.27
Total Liabilities		<u>0.00</u>	<u>136,390.04</u>
Net assets available to pay benefits		<u>72,305.60</u>	<u>78,710.18</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	6, 7		
Roberts, Mark - Accumulation		72,305.60	78,710.18
Total Liability for accrued benefits allocated to members' accounts		<u>72,305.60</u>	<u>78,710.18</u>

M & A Roberts Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 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 Director(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.

Notes to the Financial Statements

For the year ended 30 June 2020

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

	2020 \$	2019 \$
BitCoin (CoinSpot)	13,275.43	0.00
ETH Holding (CoinSpot)	6,229.56	0.00
	19,504.99	0.00

Note 3: Plant and Equipment (at written down value)

2020 \$	2019 \$
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M & A Roberts Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Air Con & Install	0.00	937.76
	<hr/>	<hr/>
	0.00	937.76
	<hr/>	<hr/>

Note 4: Real Estate Properties (Australian - Residential)

	2020	2019
	\$	\$
U6, 108 ARCADIA DRIVE, SHOALWATER	0.00	205,000.00
	<hr/>	<hr/>
	0.00	205,000.00
	<hr/>	<hr/>

Note 5: Banks and Term Deposits

	2020	2019
	\$	\$
Banks		
ANZ Cash Investment Acct	30,000.26	0.00
ANZBusiness86176	22,023.35	7,894.14
	<hr/>	<hr/>
	52,023.61	7,894.14
	<hr/>	<hr/>

Note 6: Liability for Accrued Benefits

	2020	2019
	\$	\$
Liability for accrued benefits at beginning of year	78,710.18	87,542.20
Benefits accrued as a result of operations	(6,404.58)	(8,832.02)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	72,305.60	78,710.18
	<hr/>	<hr/>

Note 7: 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.

	2020	2019
	\$	\$
Vested Benefits	72,305.60	78,710.18
	<hr/>	<hr/>

Note 8: Guaranteed Benefits

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

Note 9: Changes in Market Values

Notes to the Financial Statements

For the year ended 30 June 2020

Unrealised Movements in Market Value

	2020 \$	2019 \$
Cryptocurrency		
BitCoin (CoinSpot)	(1,506.57)	0.00
ETH Holding (CoinSpot)	229.56	0.00
	(1,277.01)	0.00
Real Estate Properties (Australian - Residential)		
U6, 108 ARCADIA DRIVE, SHOALWATER	1,332.18	(1,332.18)
	1,332.18	(1,332.18)
Total Unrealised Movement	55.17	(1,332.18)

Realised Movements in Market Value

	2020 \$	2019 \$
Real Estate Properties (Australian - Residential)		
U6, 108 ARCADIA DRIVE, SHOALWATER	(11,728.80)	0.00
	(11,728.80)	0.00
Total Realised Movement	(11,728.80)	0.00
Changes in Market Values	(11,673.63)	(1,332.18)

Note 10: Income Tax Expense

	2020 \$	2019 \$
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%	(960.69)	(1,324.80)
Less:		
Tax effect of:		
Non Taxable Contributions	590.07	0.00
Increase in MV of Investments	8.28	0.00
Tax Losses Deducted	200.55	0.00
Realised Accounting Capital Gains	(1,759.32)	0.00

Add:
Tax effect of:

Notes to the Financial Statements

For the year ended 30 June 2020

Decrease in MV of Investments	0.00	199.83
Tax Losses	0.00	1,124.70
Rounding	0.27	0.27
Less credits:		
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

M & A Roberts Superannuation Fund

Members Statement

Mark James Roberts

Your Details

Date of Birth : 30/09/1981
 Age: 38
 Tax File Number: Provided
 Date Joined Fund: 29/12/2016
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBMAR00001A
 Account Start Date 29/12/2016
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 72,305.60
 Total Death Benefit 72,305.60

Your Balance

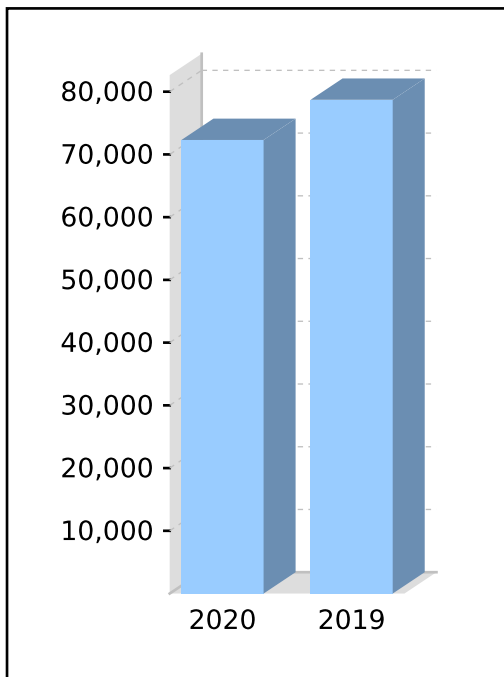
Total Benefits 72,305.60

Preservation Components

Preserved 72,305.60
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 21,275.35
 Taxable 51,030.25
 Investment Earnings Rate -22.53%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	78,710.18	87,542.20
<u>Increases to Member account during the period</u>		
Employer Contributions	12,229.97	10,345.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,933.77	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(21,295.81)	(18,050.91)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,834.46	1,551.74
Income Tax	(1,834.46)	(1,551.74)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	1,272.51	1,126.11
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	72,305.60	78,710.18

M & A Roberts Superannuation 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

Mark James Roberts
Director

Ashleigh Grace Roberts
Director

M & A Roberts Superannuation Fund

Members Statement

Ashleigh Grace Roberts

Your Details

Date of Birth : 13/05/1985
 Age: 35
 Tax File Number: Provided
 Date Joined Fund: 29/12/2016
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBASH00001A
 Account Start Date 29/12/2016
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A

Vested Benefits
 Total Death Benefit

Your Balance

Total Benefits

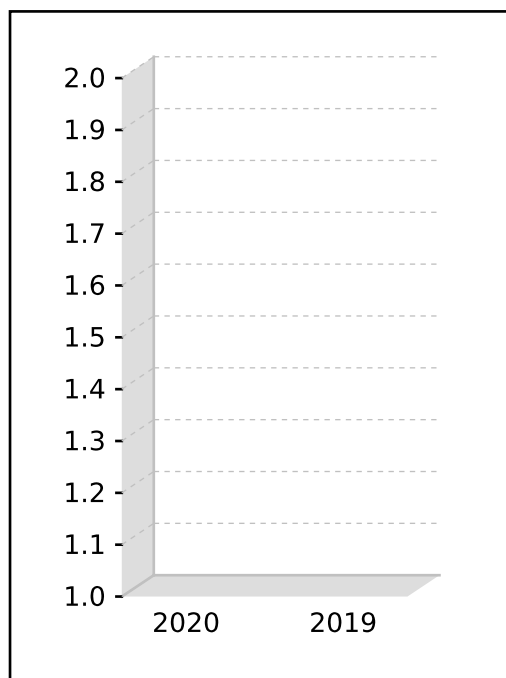
Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019		
<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		
Closing balance at 30/06/2020	0.00	0.00

M & A Roberts Superannuation 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

Mark James Roberts
Director

Ashleigh Grace Roberts
Director

M & A Roberts Superannuation Fund

Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
		30,000.260000	30,000.26	30,000.26	30,000.26			41.94 %	
		22,023.350000	22,023.35	22,023.35	22,023.35			30.79 %	
			52,023.61		52,023.61		0.00 %	72.73 %	
Cryptocurrency									
BTC	BitCoin (CoinSpot)	1.00	13,244.440000	13,275.43	14,747.49	14,782.00	(1,506.57)	(10.19) %	18.56 %
ETH	ETH Holding (CoinSpot)	18.63	334.350000	6,229.56	322.03	6,000.00	229.56	3.83 %	8.71 %
			19,504.99		20,782.00	(1,277.01)	(6.14) %	27.27 %	
			71,528.60		72,805.61	(1,277.01)	(1.75) %	100.00 %	

M & A Roberts Superannuation Fund

Investment Performance

As at 30 June 2020

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
ANZ Cash Investment Acct	0.00	0.00	0.00	30,000.26	0.00	0.00	0.57	0.57	0.00 %
ANZBusiness86176	7,894.14	0.00	0.00	22,023.35	0.00	0.00	46.19	46.19	0.59 %
	7,894.14	0.00	0.00	52,023.61	0.00	0.00	46.76	46.76	0.59 %
Cryptocurrency									
BTC BitCoin (CoinSpot)	0.00	14,782.00	0.00	13,275.43	0.00	(1,506.57)	0.00	(1,506.57)	(10.19) %
ETH ETH Holding (CoinSpot)	0.00	6,000.00	0.00	6,229.56	0.00	229.56	0.00	229.56	3.83 %
	0.00	20,782.00	0.00	19,504.99	0.00	(1,277.01)	0.00	(1,277.01)	(6.14) %
Plant and Equipment (at written down value)									
Air Con & Install	937.76	0.00	937.76	0.00	0.00	0.00	(27.66)	(27.66)	0.00 %
	937.76	0.00	937.76	0.00	0.00	0.00	(27.66)	(27.66)	0.00 %
Real Estate Properties (Australian - Residential)									
U6 108 U6, 108 ARCADIA DRIVE, SHOALWATER	205,000.00	9,486.52	215,818.70	0.00	(11,728.80)	1,332.18	(3,637.16)	(14,033.78)	1,053.44 %
	205,000.00	9,486.52	215,818.70	0.00	(11,728.80)	1,332.18	(3,637.16)	(14,033.78)	1,053.44 %
	213,831.90	30,268.52	216,756.46	71,528.60	(11,728.80)	55.17	(3,618.06)	(15,291.69)	(55.92) %

M & A Roberts Superannuation Fund

Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
ANZ Cash Investment Acct				30,000.26					30,000.26	30,000.26
ANZBusiness86176		7,894.14		74,663.35		(60,534.14)			22,023.35	22,023.35
		7,894.14		104,663.61		(60,534.14)			52,023.61	52,023.61
Cryptocurrency										
BitCoin (CoinSpot)			1.00	14,782.00				1.00	14,782.00	13,275.43
ETH Holding (CoinSpot)			18.63	6,000.00				18.63	6,000.00	6,229.56
				20,782.00					20,782.00	19,504.99
Plant and Equipment (at written down value)										
Air Con & Install		937.76				(937.76)			0.00	0.00
		937.76				(937.76)			0.00	0.00
Real Estate Properties (Australian - Residential)										
U6, 108 ARCADIA DRIVE, SHOALWATER	1.00	206,332.18	2.00	9,486.52	(3.00)	(215,818.70)	(11,728.80)		0.00	
		206,332.18		9,486.52		(215,818.70)	(11,728.80)		0.00	
		215,164.08		134,932.13		(277,290.60)	(11,728.80)		72,805.61	71,528.60

M & A Roberts Superannuation Fund

Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
Cryptocurrency (70040)			
<u>BitCoin (CoinSpot) (BTC)</u>			
08/05/2020	BUY BTC & ETH Via COINSPOT Wallet	0.27	4,282.00
09/05/2020	BUY BTC Via COINSPOT Wallet	0.25	4,000.00
10/05/2020	BUY BTC & ETH Via COINSPOT Wallet	0.18	2,500.00
10/05/2020	BUY BTC & ETH Via COINSPOT Wallet	0.29	4,000.00
30/06/2020	Revaluation - 30/06/2020 @ \$13,244.440000 (Exit) - 1.002340 Units on hand		(1,506.57)
		1.00	13,275.43
<u>ETH Holding (CoinSpot) (ETH)</u>			
08/05/2020	BUY BTC & ETH Via COINSPOT Wallet	11.09	3,700.00
10/05/2020	BUY BTC & ETH Via COINSPOT Wallet	2.95	900.00
10/05/2020	BUY BTC & ETH Via COINSPOT Wallet	4.59	1,400.00
30/06/2020	Revaluation - 30/06/2020 @ \$334.350000 (Exit) - 18.631863 Units on hand		229.56
		18.63	6,229.56
Plant and Equipment (at written down value) (76500)			
<u>Air Con & Install (Air Con & Install)</u>			
11/12/2017	TRANSFER 689771 TO 01640553201419 -		601.99
05/02/2018	TRANSFER TO WEST TRADERS PTY LTD		480.00
30/06/2019	Depreciation for the period {2019}		(144.23)
19/09/2019	Deprecation expense calculated 2019/20		(27.66)
19/09/2019	SETTLEMENT FUNDS 6 108 ARCADIA - Record sale of U6 108 investment property		(910.10)
		0.00	0.00
Real Estate Properties (Australian - Residential) (77200)			
<u>U6, 108 ARCADIA DRIVE, SHOALWATER (U6 108 ARCADIA)</u>			
11/04/2017	DEPOSIT PAID FOR UNIT6, 108 ARCADIA DRIVE SHOALWATER	1.00	5,000.00
10/05/2017	settlement balance	0.00	65,370.82
11/05/2017	LOAN ADVANCE	0.00	137,785.00
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(28.00)
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(235.50)
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(1,399.41)
17/05/2017	BALANCE REIMBURSED ON FINAL SETTLEMENT OF UNIT6, 108 ARCADIA	0.00	(160.73)
30/06/2019	Revaluation - 30/06/2019 @ \$205,000.000000 (Exit) - 1.000000 Units on hand		(1,332.18)
19/09/2019	SETTLEMENT FUNDS 6 108 ARCADIA - Record sale of U6 108 investment property	1.00	8,676.60
19/09/2019	SETTLEMENT FUNDS 6 108 ARCADIA - Record sale of U6 108 investment property	1.00	809.92
19/09/2019	Sale recorded from investment property	(3.00)	(215,818.70)
19/09/2019	Unrealised Gain writeback as at 19/09/2019		1,332.18
		0.00	0.00