

# Sigma Super Fund Trial Balance

As at 30 June 2020



Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
	24200/MAGSH'00001A	(Contributions) Magloire, Sh'ka - Accumulation		1-1	3,253.49
	24700	Changes in Market Values of Investments		103,965.37	
	<b>25000</b>	<b>Interest Received</b>			
	25000/MBL967694522	Macquarie Cash Management Account ***4522			49.38
	<b>28500</b>	<b>Transfers In</b>			
	28500/MAGSH'00001A	(Transfers In) Magloire, Sh'ka - Accumulation		2-1	236,431.36
	30100	Accountancy Fees		529.14 3-1	
	30600	Amortisation of formation costs		287.60 4-1	
	<b>37500</b>	<b>Investment Expenses</b>			
	37500/MAGLKS1coins potcash	Coinspot Cash Account		8.04 8-3	
	<b>39000</b>	<b>Life Insurance Premiums</b>			
	39000/MAGSH'00001A	(Life Insurance Premiums) Magloire, Sh'ka - Accumulation		398.60 5-1	
	48500	Income Tax Expense		274.65	
	49000	Profit/Loss Allocation Account		134,270.83	
	<b>52420</b>	<b>Contributions</b>			
	52420/MAGSH'00001A	(Contributions) Magloire, Sh'ka - Accumulation			3,253.49
	<b>52850</b>	<b>Transfers In</b>			
	52850/MAGSH'00001A	(Transfers In) Magloire, Sh'ka - Accumulation			236,431.36
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/MAGSH'00001A	(Share of Profit/(Loss)) Magloire, Sh'ka - Accumulation		104,740.77	
	<b>53330</b>	<b>Income Tax</b>			
	53330/MAGSH'00001A	(Income Tax) Magloire, Sh'ka - Accumulation			132.99
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/MAGSH'00001A	(Contributions Tax) Magloire, Sh'ka - Accumulation		407.64	
	<b>53920</b>	<b>Life Insurance Premiums</b>			
	53920/MAGSH'00001A	(Life Insurance Premiums) Magloire, Sh'ka - Accumulation		398.60	
	<b>60400</b>	<b>Bank Accounts</b>			

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				\$	\$	
	60400/MAGLKS1coins potcash	Coinspot Cash Account		1.00	6.1	
	60400/MBL967694522	Macquarie Cash Management Account ***4522		1,449.34	7.2	
	64000	Formation Expenses		1,150.40	4.1	
	<b>70040</b>	<b>Cryptocurrency</b>				
	70040/CRYPTOADA	ADA	26,835.8398	3,247.57	8.5	
	70040/CRYPTOBTT	BTT	2,589.2851	1.15		
	70040/CRYPTOEOS	EOS	367.0256	1,260.93		
	70040/CRYPTOETH	ETH	14.5958	4,807.12		
	70040/CRYPTOKNC	KNC	2,254.5800	3,945.51		
	70040/CRYPTOTRX	TRX	80,611.3565	1,924.43		
	70040/CRYPTOVTHO	VTHO	0.0003			0.00
	70040/CRYPTOXML	XLM	23,640.4384	2,306.38		
	70040/CRYPTOXRPI	RIPPLE XRP	427,227.3998	109,391.58		
	<b>71000</b>	<b>Collectables (Coins, Stamps, Wine and Other Personal Use Assets)</b>				
	71000/10ozainsliesilver	10oz Ainslie Silver Stacker Bar	10.0000	2,490.00	9.1	
	71000/1gmintedgoldcar	1g Minted Gold Bar Perth Mint	10.0000	810.00		
	71000/1oz9999SilverK ang	1oz 9999 Silver Kangaroo Coin 2020	2.0000	49.80		
	71000/1ozsilverWedge Tailed	1oz Silver Coin Wedge Tailed Eagle 2020	2.0000	49.80		
	71000/1ozsilvercoinsna ke	1oz Silver Coin 2013 Yr of Snake ke	12.0000	440.52		
	71000/1ozsilverkoala	1oz Silver Coin Koala 2020	2.0000	49.80		
	71000/1ozsilverkookab urra	1oz Silver Coin Kookaburra 2020	2.0000	49.80		
	71000/GC-0.05oz- zGeneral	GC-0.05oz-zGeneral	5.0000	1,120.35		
	85000	Income Tax Payable/Refundable			A 274.65	
				<u>479,826.72</u>	<u>479,826.72</u>	

Current Year Profit/(Loss): 134,545.48

**Sigma Super Fund**  
**Statement of Taxable Income**

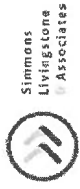
For the year ended 30 June 2020



	2020
	\$
Benefits accrued as a result of operations	134,545.48
<b>Less</b>	
Non Taxable Transfer In	236,431.36
Non Taxable Contributions	535.97
	<u>236,967.33</u>
<b>Add</b>	
Decrease in MV of investments	103,965.37
SMSF non deductible expenses	287.00
	<u>104,252.37</u>
SMSF Annual Return Rounding	0.48
<b>Taxable Income or Loss</b>	<u>1,831.00</u>
Income Tax on Taxable Income or Loss	274.65
 <b>CURRENT TAX OR REFUND</b>	 <u>274.65</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>792.65</u>

# Realised Capital Gains Report

For The Period 11 December 2019 - 30 June 2020



Investment	Accounting Treatment				Tax Treatment								
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Cryptocurrency</b>													
<b>BITCOIN</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.64	(376.13)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.64	(376.13)
<b>HBAR</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,381.40)
<b>RIPPLE XRP</b>													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	(0.71)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.08	(0.71)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.72	(2,758.24)
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.72	(2,758.24)

See # 8.2