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Financial statements and reports for the year ended  
30 June 2020

MOJO HUNTER FAMILY SUPERANNUATION FUND

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Prepared for: Geoff Hunter

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MOJO HUNTER FAMILY SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	1.04	0.01
Real Estate Properties ( Australian - Residential)	3	624,882.35	624,882.35
Shares in Listed Companies (Australian)	4	105,002.46	91,250.31
Shares in Listed Companies (Overseas)	5	47,088.83	63,645.68
<b>Total Investments</b>		<u>776,974.68</u>	<u>779,778.35</u>
<b>Other Assets</b>			
Formation Expenses		4,289.00	4,289.00
Sundry Debtors		(259.00)	19,725.70
Cash at Bank		4,161.99	12,283.05
NAB TRADE 8958		72,206.86	208.10
Borrowing Cost		990.00	990.00
Accumulated amortisation		(280.50)	(82.50)
<b>Total Other Assets</b>		<u>81,108.35</u>	<u>37,413.35</u>
<b>Total Assets</b>		<u>858,083.03</u>	<u>817,191.70</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		11,929.80	1,283.10
Sundry Creditors		518.00	518.00
Liberty Loan Account 2973802		405,359.15	411,270.39
<b>Total Liabilities</b>		<u>417,806.95</u>	<u>413,071.49</u>
<b>Net assets available to pay benefits</b>		<u>440,276.08</u>	<u>404,120.21</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Hunter, Geoff - Accumulation		415,457.42	380,363.84
Hunter, Joanne - Accumulation		24,818.66	23,756.37
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>440,276.08</u>	<u>404,120.21</u>

**MOJO HUNTER FAMILY SUPERANNUATION FUND**  
**Detailed Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2		
Independent Reserve		1.04	0.01
Real Estate Properties ( Australian - Residential)	3		
207/26 BROADWAY, ELWOOD, VIC 3184		624,882.35	624,882.35
Shares in Listed Companies (Australian)	4		
Bitcoin		79,488.66	69,992.90
Ethereum		25,513.80	18,496.51
Litecoin		0.00	2,760.90
Shares in Listed Companies (Overseas)	5		
Gilead Sciences		19,627.26	0.00
Tesla Nasdaq		27,461.57	63,645.68
<b>Total Investments</b>		<u>776,974.68</u>	<u>779,778.35</u>
<b>Other Assets</b>			
Bank Account	6		
Cash at Bank		4,161.99	12,283.05
NAB TRADE 8958		72,206.86	208.10
Formation Expenses		4,289.00	4,289.00
Borrowing Cost		990.00	990.00
Accumulated amortisation		(280.50)	(82.50)
Sundry Debtors		(259.00)	19,725.70
<b>Total Other Assets</b>		<u>81,108.35</u>	<u>37,413.35</u>
<b>Total Assets</b>		<u>858,083.03</u>	<u>817,191.70</u>
Less:			
<b>Liabilities</b>			
Liberty Loan Account 2973802		405,359.15	411,270.39
Income Tax Payable		11,929.80	1,283.10
Sundry Creditors		518.00	518.00
<b>Total Liabilities</b>		<u>417,806.95</u>	<u>413,071.49</u>
<b>Net assets available to pay benefits</b>		<u>440,276.08</u>	<u>404,120.21</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Hunter, Geoff - Accumulation		415,457.42	380,363.84
Hunter, Joanne - Accumulation		24,818.66	23,756.37

**MOJO HUNTER FAMILY SUPERANNUATION FUND**  
**Detailed Statement of Financial Position**

As at 30 June 2020

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	Note	2020	2019
		\$	\$
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>440,276.08</u>	<u>404,120.21</u>

**MOJO HUNTER FAMILY SUPERANNUATION FUND****Operating Statement**

For the year ended 30 June 2020

	<b>Note</b>	<b>2020</b>	<b>2019</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		67.85	1,215.62
Property Income	10	26,290.00	9,560.00
<b>Investment Gains</b>			
Changes in Market Values	11	29,606.43	14,827.81
<b>Contribution Income</b>			
Employer Contributions		25,651.06	14,238.99
Other Contributions		226.00	0.00
Transfers In		0.00	378,842.89
<b>Total Income</b>		<u>81,841.34</u>	<u>418,685.31</u>
<b>Expenses</b>			
Accountancy Fees		2,640.00	0.00
Administration Costs		267.00	0.00
ATO Supervisory Levy		259.00	518.00
Bank Charges		295.04	110.00
Borrowing Costs		198.00	82.50
Investment Expenses		7,097.53	3,675.63
Interest Paid		24,282.20	8,334.87
		<u>35,038.77</u>	<u>12,721.00</u>
<b>Total Expenses</b>		<u>35,038.77</u>	<u>12,721.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>46,802.57</u>	<u>405,964.31</u>
Income Tax Expense	12	10,646.70	1,844.10
<b>Benefits accrued as a result of operations</b>		<u>36,155.87</u>	<u>404,120.21</u>

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
<b>Income</b>		
Interest Received		
Cash at Bank	29.85	1,213.63
NAB TRADE 8958	38.00	1.99
	<u>67.85</u>	<u>1,215.62</u>
Property Income		
207/26 BROADWAY, ELWOOD, VIC 3184	26,290.00	9,560.00
	<u>26,290.00</u>	<u>9,560.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Geoff Hunter	25,651.06	9,238.99
Joanne Hunter	0.00	5,000.00
	<u>25,651.06</u>	<u>14,238.99</u>
Other Contributions		
Joanne Hunter	226.00	0.00
	<u>226.00</u>	<u>0.00</u>
Transfers In		
Hunter, Geoff - Accumulation (Accumulation)	0.00	360,000.00
Hunter, Joanne - Accumulation (Accumulation)	0.00	18,842.89
	<u>0.00</u>	<u>378,842.89</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Althea Group Holdings Limited	(424.85)	0.00
Basic Attention Token	0.00	(175.52)
Eos	0.00	197.51
Ethereum	0.00	1,026.33
Litecoin	878.42	1,218.65
OmiseGO	0.00	349.61
Ripple	0.00	96.45
Stellar Lumens	0.00	27.49
	<u>453.57</u>	<u>2,740.52</u>
Shares in Listed Companies (Overseas)		
Tesla Nasdaq	83,595.13	(5,392.33)
	<u>83,595.13</u>	<u>(5,392.33)</u>
Unrealised Movements in Market Value		
Other Assets		
Independent Reserve	0.00	0.01
	<u>0.00</u>	<u>0.01</u>
Real Estate Properties ( Australian - Residential)		
207/26 BROADWAY, ELWOOD, VIC 3184	0.00	622,913.78
	<u>0.00</u>	<u>622,913.78</u>
Shares in Listed Companies (Australian)		
Bitcoin	(643.74)	24,324.50
Ethereum	(5,265.14)	3,143.98
Litecoin	(1,041.32)	1,041.32

**MOJO HUNTER FAMILY SUPERANNUATION FUND****Detailed Operating Statement**

For the year ended 30 June 2020

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
	<u>(6,950.20)</u>	<u>28,509.80</u>
Shares in Listed Companies (Overseas)		
Gilead Sciences	(5,715.26)	0.00
Tesla Nasdaq	(41,776.81)	(11,030.18)
	<u>(47,492.07)</u>	<u>(11,030.18)</u>
Other Investment Gains/Losses	(0.01)	(622,913.79)
<b>Changes in Market Values</b>	<u>29,606.43</u>	<u>14,827.81</u>
<b>Total Income</b>	<u>81,841.34</u>	<u>418,685.31</u>
<b>Expenses</b>		
Accountancy Fees	2,640.00	0.00
Administration Costs	267.00	0.00
ATO Supervisory Levy	259.00	518.00
Bank Charges	295.04	110.00
Borrowing Costs	198.00	82.50
Interest Paid	24,282.20	8,334.87
	<u>27,941.24</u>	<u>9,045.37</u>
Investment Expenses		
207/26 BROADWAY, ELWOOD, VIC 3184	7,097.53	3,675.63
	<u>7,097.53</u>	<u>3,675.63</u>
<b>Total Expenses</b>	<u>35,038.77</u>	<u>12,721.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>46,802.57</u>	<u>405,964.31</u>
<b>Income Tax Expense</b>		
Income Tax Expense	10,646.70	1,844.10
<b>Total Income Tax</b>	<u>10,646.70</u>	<u>1,844.10</u>
<b>Benefits accrued as a result of operations</b>	<u>36,155.87</u>	<u>404,120.21</u>



# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Members Statement

Geoff Hunter  
 6 Cydonia Court  
 Ringwood North, Victoria, 3134, Australia

### Your Details

Date of Birth : Provided  
 Age: 48  
 Tax File Number: Provided  
 Date Joined Fund: 27/07/2018  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: HUNGEO00001A  
 Account Start Date 27/07/2018  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 415,457.42  
 Total Death Benefit 415,457.42  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

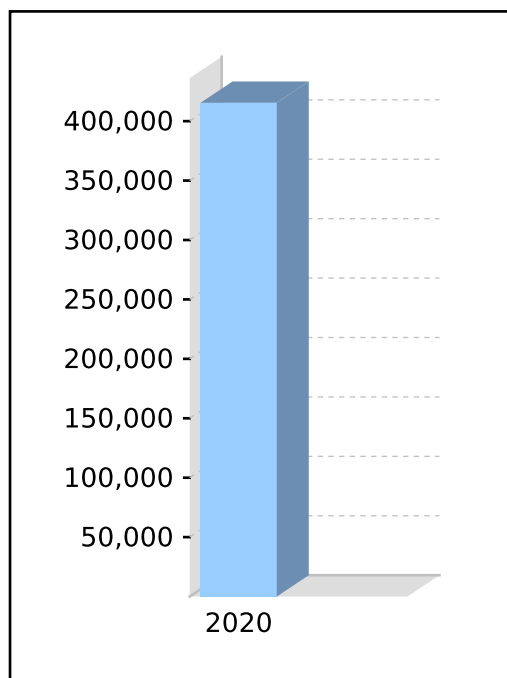
Total Benefits 415,457.42

#### Preservation Components

Preserved 415,457.42  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free 843.69  
 Taxable 414,613.73  
 Investment Earnings Rate 3.49%



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	380,363.84
<u>Increases to Member account during the period</u>	
Employer Contributions	25,651.06
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	19,686.72
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,847.66
Income Tax	6,396.54
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	415,457.42

## 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

*Geoff Hunter*

[Geoff Hunter \(May 2, 2021 12:08 GMT+10\)](#)

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Geoff Hunter

Trustee

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Members Statement

Joanne Hunter  
 6 Cydonia Court  
 Ringwood North, Victoria, 3134, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	45	Vested Benefits	24,818.66
Tax File Number:	Provided	Total Death Benefit	24,818.66
Date Joined Fund:	27/07/2018	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	HUNJOA00001A		
Account Start Date	27/07/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits 24,818.66

#### Preservation Components

Preserved 24,818.66

Unrestricted Non Preserved

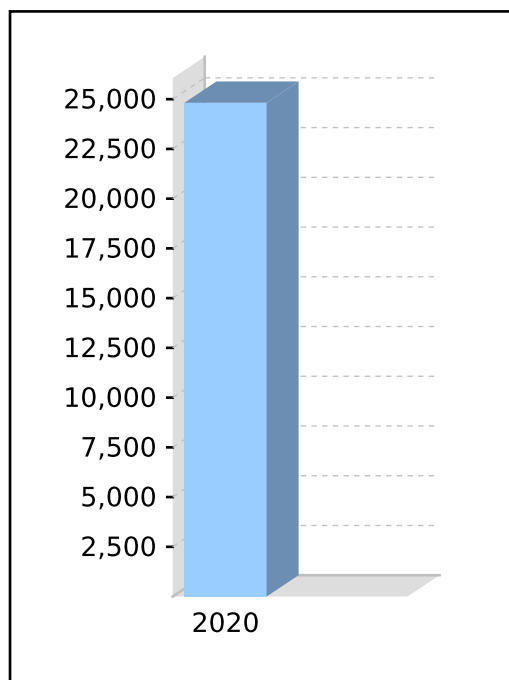
Restricted Non Preserved

#### Tax Components

Tax Free 1,213.50

Taxable 23,605.16

Investment Earnings Rate 3.50%



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	23,756.37
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	226.00
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	1,238.79
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	402.50
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	24,818.66

## 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

*Geoff Hunter*

Geoff Hunter (May 2, 2021 12:08 GMT+10)

Geoff Hunter  
Trustee

MOJO HUNTER FAMILY SUPERANNUATION FUND

# Members Summary

As at 30 June 2020

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Geoff Hunter (Age: 48)</b>											
HUNGEO00001A - Accumulation											
380,363.84	25,651.06		19,686.72			3,847.66	6,396.54				415,457.42
<b>380,363.84</b>	<b>25,651.06</b>		<b>19,686.72</b>			<b>3,847.66</b>	<b>6,396.54</b>				<b>415,457.42</b>
<b>Joanne Hunter (Age: 45)</b>											
HUNJOA00001A - Accumulation											
23,756.37	226.00		1,238.79				402.50				24,818.66
<b>23,756.37</b>	<b>226.00</b>		<b>1,238.79</b>				<b>402.50</b>				<b>24,818.66</b>
<b>404,120.21</b>	<b>25,877.06</b>		<b>20,925.51</b>			<b>3,847.66</b>	<b>6,799.04</b>				<b>440,276.08</b>

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2020

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### 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 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.

# 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: Other Assets

	2020 \$	2019 \$
Independent Reserve	1.04	0.01
	1.04	0.01

### Note 3: Real Estate Properties ( Australian - Residential)

	2020 \$	2019 \$
207/26 BROADWAY, ELWOOD, VIC 3184	624,882.35	624,882.35

MOJO HUNTER FAMILY SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2020

	624,882.35	624,882.35
<b>Note 4: Shares in Listed Companies (Australian)</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Bitcoin	79,488.66	69,992.90
Ethereum	25,513.80	18,496.51
Litecoin	0.00	2,760.90
	105,002.46	91,250.31
<b>Note 5: Shares in Listed Companies (Overseas)</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Gilead Sciences	19,627.26	0.00
Tesla Nasdaq	27,461.57	63,645.68
	47,088.83	63,645.68
<b>Note 6: Banks and Term Deposits</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
Cash at Bank	4,161.99	12,283.05
NAB TRADE 8958	72,206.86	208.10
	76,368.85	12,491.15
<b>Note 7: Liability for Accrued Benefits</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	404,120.21	0.00
Benefits accrued as a result of operations	36,155.87	404,120.21
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	440,276.08	404,120.21
<b>Note 8: Vested Benefits</b>		

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.



MOJO HUNTER FAMILY SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2020

	2020 \$	2019 \$
Vested Benefits	440,276.08	404,120.21

**Note 9: Guaranteed Benefits**

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

**Note 10: Rental Income**

	2020 \$	2019 \$
207/26 BROADWAY, ELWOOD, VIC 3184	26,290.00	9,560.00
	26,290.00	9,560.00

**Note 11: Changes in Market Values**

**Unrealised Movements in Market Value**

	2020 \$	2019 \$
<b>Other Assets</b>		
Independent Reserve	0.00	0.01
	0.00	0.01
<b>Real Estate Properties ( Australian - Residential)</b>		
207/26 BROADWAY, ELWOOD, VIC 3184	0.00	622,913.78
	0.00	622,913.78
<b>Shares in Listed Companies (Australian)</b>		
Bitcoin	(643.74)	24,324.50
Ethereum	(5,265.14)	3,143.98
Litecoin	(1,041.32)	1,041.32
	(6,950.20)	28,509.80
<b>Shares in Listed Companies (Overseas)</b>		
Gilead Sciences	(5,715.26)	0.00
Tesla Nasdaq	(41,776.81)	(11,030.18)
	(47,492.07)	(11,030.18)
<b>Total Unrealised Movement</b>	(54,442.27)	640,393.41

**Realised Movements in Market Value**

2020 \$	2019 \$
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MOJO HUNTER FAMILY SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2020

<b>Shares in Listed Companies (Australian)</b>		
Althea Group Holdings Limited	(424.85)	0.00
Basic Attention Token	0.00	(175.52)
Eos	0.00	197.51
Ethereum	0.00	1,026.33
Litecoin	878.42	1,218.65
Omiseego	0.00	349.61
Ripple	0.00	96.45
Stellar Lumens	0.00	27.49
	453.57	2,740.52
<b>Shares in Listed Companies (Overseas)</b>		
Tesla Nasdaq	83,595.13	(5,392.33)
	83,595.13	(5,392.33)
<b>Total Realised Movement</b>	84,048.71	(2,651.81)
<b>Changes in Market Values</b>	29,606.44	637,741.60
<b>Note 12: Income Tax Expense</b>		
	<b>2020</b>	<b>2019</b>
The components of tax expense comprise	<b>\$</b>	<b>\$</b>
Current Tax	10,646.70	1,844.10
Income Tax Expense	10,646.70	1,844.10
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%	7,020.39	60,894.60
Less:		
Tax effect of:		
Non Taxable Contributions	33.90	0.00
Non Taxable Transfer In	0.00	56,826.45
Increase in MV of Investments	0.00	2,622.00
Realised Accounting Capital Gains	12,607.31	(397.80)
Tax Adjustment - Capital Works Expenditure (D1)	1,169.40	0.00
Tax Adjustment – Investment Expenses (I1)	0.00	0.00

MOJO HUNTER FAMILY SUPERANNUATION FUND  
**Notes to the Financial Statements**

For the year ended 30 June 2020

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Other Non-Taxable Income	0.00	(0.15)
Add:		
Tax effect of:		
Decrease in MV of Investments	8,166.34	0.00
Net Capital Gains	9,270.75	0.00
Rounding	(0.17)	0.00
Income Tax on Taxable Income or Loss	10,646.70	1,844.10
Less credits:		
Current Tax or Refund	<u>10,646.70</u>	<u>1,844.10</u>

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Statement of Taxable Income

For the year ended 30 June 2020

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	46,802.57
<b>Less</b>	
Realised Accounting Capital Gains	84,048.70
Non Taxable Contributions	226.00
Tax Adjustment - Capital Works Expenditure (D1)	7,796.00
	<u>92,070.70</u>
<b>Add</b>	
Decrease in MV of investments	54,442.27
Net Capital Gains	61,805.00
	<u>116,247.27</u>
SMSF Annual Return Rounding	(1.14)
	<u>70,978.00</u>
<b>Taxable Income or Loss</b>	<u>70,978.00</u>
Income Tax on Taxable Income or Loss	10,646.70
	<u>10,646.70</u>
<b>CURRENT TAX OR REFUND</b>	<u>10,646.70</u>
Supervisory Levy	259.00
	<u>10,905.70</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>10,905.70</u>

MOJO HUNTER FAMILY 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%
<b>Cash/Bank Accounts</b>								
Cash at Bank		4,161.990000	4,161.99	4,161.99	4,161.99			1.82 %
NAB TRADE 8958		72,206.860000	72,206.86	72,206.86	72,206.86			31.61 %
			<b>76,368.85</b>		<b>76,368.85</b>		<b>0.00 %</b>	<b>33.43 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
MOJO0001_ 207/26 BROADWAY, 207/26BROA ELWOOD, VIC 3184 D	1.00	0.000000	0.00	1,968.57	1,968.57	(1,968.57)	(100.00) %	0.00 %
			<b>0.00</b>		<b>1,968.57</b>	<b>(1,968.57)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>								
BTC*.AX Bitcoin	6.00	13,248.110000	79,488.66	9,301.32	55,807.90	23,680.76	42.43 %	34.79 %
ETH.AX Ethereum	78.00	327.100000	25,513.80	354.29	27,634.96	(2,121.16)	(7.68) %	11.17 %
			<b>105,002.46</b>		<b>83,442.86</b>	<b>21,559.60</b>	<b>25.84 %</b>	<b>45.96 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
GILD.NDQ Gilead Sciences	200.00	98.136300	19,627.26	126.71	25,342.52	(5,715.26)	(22.55) %	8.59 %
TLSA Tesla Nasdaq	100.00	274.615700	27,461.57	802.69	80,268.56	(52,806.99)	(65.79) %	12.02 %
			<b>47,088.83</b>		<b>105,611.08</b>	<b>(58,522.25)</b>	<b>(55.41) %</b>	<b>20.61 %</b>
			<b>228,460.14</b>		<b>267,391.36</b>	<b>(38,931.22)</b>	<b>(14.56) %</b>	<b>100.00 %</b>

MOJO HUNTER FAMILY SUPERANNUATION FUND

Investment Summary with Market Movement

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Cash at Bank		4,161.990000	4,161.99	4,161.99	4,161.99			
NAB TRADE 8958		72,206.860000	72,206.86	72,206.86	72,206.86			
			<b>76,368.85</b>		<b>76,368.85</b>			
<b>Other Assets</b>								
MOJO0001_I Independent Reserve	0.00	0.000000	0.00	0.00	0.00	0.00	1.03	0.00
NDEPENDEN NT			<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>1.03</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
MOJO0001_ 207/26 BROADWAY, ELWOOD, VIC 207/26BROA 3184 D	1.00	0.000000	0.00	1,968.57	1,968.57	(1,968.57)	0.00	0.00
			<b>0.00</b>		<b>1,968.57</b>	<b>(1,968.57)</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
AGH.AX Althea Group Holdings Limited	0.00	0.320000	0.00	0.00	0.00	0.00	0.00	(424.85)
BTC*.AX Bitcoin	6.00	13,248.110000	79,488.66	9,301.32	55,807.90	23,680.76	(643.74)	0.00
ETH.AX Ethereum	78.00	327.100000	25,513.80	354.29	27,634.96	(2,121.16)	(5,265.14)	0.00
LTC*.AX Litecoin	0.00	184.060000	0.00	0.00	0.00	0.00	(1,041.32)	878.42
			<b>105,002.46</b>		<b>83,442.86</b>	<b>21,559.60</b>	<b>(6,950.20)</b>	<b>453.57</b>
<b>Shares in Listed Companies (Overseas)</b>								
GILD.NDQ Gilead Sciences	200.00	98.136300	19,627.26	126.71	25,342.52	(5,715.26)	(5,715.26)	0.00
TLSA Tesla Nasdaq	100.00	274.615700	27,461.57	802.69	80,268.56	(52,806.99)	(41,776.81)	83,595.13
			<b>47,088.83</b>		<b>105,611.08</b>	<b>(58,522.25)</b>	<b>(47,492.07)</b>	<b>83,595.13</b>
			<b>228,460.14</b>		<b>267,391.36</b>	<b>(38,931.22)</b>	<b>(54,441.24)</b>	<b>84,048.71</b>

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Trustees Declaration

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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 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 trustees 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 trustees, 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 trustees by:

*Geoff Hunter*

[Geoff Hunter \(May 2, 2021 12:08 GMT+10\)](#)

.....  
Geoff Hunter

Trustee

12 March 2021

# MOJO HUNTER FAMILY SUPERANNUATION FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the MOJO HUNTER FAMILY SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2020 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of MOJO HUNTER FAMILY SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed: 

Dated: 12/03/2021



# 2020 Financial Statements - Mojo Hunter Family Superannuation Fund

Final Audit Report


2021-05-02

Created:	2021-04-28
By:	Trident Financial Group (documents@tridentfinancial.com.au)
Status:	Signed
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