

Kanaghines Superannuation Fund

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
16/05/2019	To take up \$10,000 from Bedassa for Bitcoin investments			3,300.00	3,300.00 CR
				3,300.00	3,300.00 CR
<u>(Contributions) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
16/05/2019	To take up \$10,000 from Bedassa for Bitcoin investments			3,350.00	3,350.00 CR
				3,350.00	3,350.00 CR
<u>(Contributions) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
16/05/2019	To take up \$10,000 from Bedassa for Bitcoin investments			3,350.00	3,350.00 CR
				3,350.00	3,350.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
15/05/2019	Gold Sale (AIBA)			18,108.90	18,108.90 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (AIBN)			44.90	18,153.80 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (U1)		36.28		18,117.52 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (AIBD)		866.62		17,250.90 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (A2BA)			2,607.26	19,858.16 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (P2)			44.71	19,902.87 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (AIBB)		2,242.66		17,660.21 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019 (AIBA)		3,891.73		13,768.48 CR
30/06/2019	Revaluation - 30/06/2019 @ \$15,196.740000 (System Price) - 17.265820 Units on hand (BYC-AUD.AX)			62,384.18	76,152.66 CR
			7,037.29	83,189.95	76,152.66 CR
Interest Received (25000)					
<u>Suncorp Business Saver (SUN)</u>					
31/07/2018	Interest Income July			0.01	0.01 CR
31/10/2018	Interest Income October			0.01	0.02 CR
31/12/2018	Interest Income December			0.01	0.03 CR
31/05/2019	Interest Income May			0.01	0.04 CR
30/06/2019	Interest Income June			0.01	0.05 CR
				0.05	0.05 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
02/10/2018	CAS ASIC Review Fee - Kanaghines Pty Ltd		187.00		187.00 DR
29/04/2019	CAS Fee		2,805.00		2,992.00 DR
30/06/2019	Reclassification of audit fees			330.00	2,662.00 DR
			2,992.00	330.00	2,662.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
24/10/2018	ASIC Fees - Kanaghines Pty Ltd		53.00		53.00 DR
			53.00		53.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
03/07/2018	ATO Refund 2017 FY		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2019	Reclassification of audit fees		330.00		330.00 DR
			330.00		330.00 DR
Gold and Silver Storage Fees (35000)					
<u>Gold and Silver Storage Fees (35000)</u>					
20/02/2019	Gold Storage		933.12		933.12 DR
15/05/2019	Gold Sale		742.77		1,675.89 DR
			1,675.89		1,675.89 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		2,563.95		2,563.95 DR
			2,563.95		2,563.95 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
16/05/2019	System Member Journals		2,805.00		2,805.00 DR
16/05/2019	System Member Journals		2,847.50		5,652.50 DR
16/05/2019	System Member Journals		2,847.50		8,500.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		20,597.41		29,097.41 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		21,031.57		50,128.98 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		18,860.80		68,989.78 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		10,683.04		79,672.82 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			307.91	79,364.91 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			314.39	79,050.52 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			281.95	78,768.57 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			159.70	78,608.87 DR
			79,672.82	1,063.95	78,608.87 DR
Opening Balance (50010)					
<u>(Opening Balance) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2018	Opening Balance				50,394.80 CR
01/07/2018	Close Period Journal			2,819.29	53,214.09 CR
				2,819.29	53,214.09 CR

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<u>(Opening Balance) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2018	Opening Balance				50,150.17 CR
01/07/2018	Close Period Journal			4,176.57	54,326.74 CR
				4,176.57	54,326.74 CR
<u>(Opening Balance) Kanaghines, Julie - Accumulation (KANJUL00002A)</u>					
01/07/2018	Opening Balance				27,771.37 CR
01/07/2018	Close Period Journal			19.55	27,790.92 CR
				19.55	27,790.92 CR
<u>(Opening Balance) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2018	Opening Balance				45,874.26 CR
01/07/2018	Close Period Journal			2,816.11	48,690.37 CR
				2,816.11	48,690.37 CR
Contributions (52420)					
<u>(Contributions) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2018	Opening Balance				3,275.05 CR
01/07/2018	Close Period Journal		3,275.05		0.00 DR
16/05/2019	System Member Journals			3,300.00	3,300.00 CR
			3,275.05	3,300.00	3,300.00 CR
<u>(Contributions) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2018	Opening Balance				4,872.05 CR
01/07/2018	Close Period Journal		4,872.05		0.00 DR
16/05/2019	System Member Journals			3,350.00	3,350.00 CR
			4,872.05	3,350.00	3,350.00 CR
<u>(Contributions) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2018	Opening Balance				3,275.05 CR
01/07/2018	Close Period Journal		3,275.05		0.00 DR
16/05/2019	System Member Journals			3,350.00	3,350.00 CR
			3,275.05	3,350.00	3,350.00 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2018	Opening Balance				378.77 DR
01/07/2018	Close Period Journal			378.77	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			20,597.41	20,597.41 CR
				20,976.18	20,597.41 CR
<u>(Share of Profit/(Loss)) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2018	Opening Balance				376.94 DR
01/07/2018	Close Period Journal			376.94	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			21,031.57	21,031.57 CR
				21,408.51	21,031.57 CR
<u>(Share of Profit/(Loss)) Kanaghines, Julie - Accumulation (KANJUL00002A)</u>					
01/07/2018	Opening Balance				208.71 DR
01/07/2018	Close Period Journal			208.71	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			10,683.04	10,683.04 CR
				10,891.75	10,683.04 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2018	Opening Balance				344.86 DR
01/07/2018	Close Period Journal			344.86	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			18,860.80	18,860.80 CR
				19,205.66	18,860.80 CR
<u>Income Tax (53330)</u>					
<u>(Income Tax) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2018	Opening Balance				414.27 CR
01/07/2018	Close Period Journal		414.27		0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		307.91		307.91 DR
			722.18		307.91 DR
<u>(Income Tax) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2018	Opening Balance				412.27 CR
01/07/2018	Close Period Journal		412.27		0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		314.39		314.39 DR
			726.66		314.39 DR
<u>(Income Tax) Kanaghines, Julie - Accumulation (KANJUL00002A)</u>					
01/07/2018	Opening Balance				228.26 CR
01/07/2018	Close Period Journal		228.26		0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		159.70		159.70 DR
			387.96		159.70 DR
<u>(Income Tax) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2018	Opening Balance				377.18 CR
01/07/2018	Close Period Journal		377.18		0.00 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		281.95		281.95 DR
			659.13		281.95 DR
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Kanaghines, Benjamin - Accumulation (KANBEN00002A)</u>					
01/07/2018	Opening Balance				491.26 DR
01/07/2018	Close Period Journal			491.26	0.00 DR
16/05/2019	System Member Journals		495.00		495.00 DR
			495.00	491.26	495.00 DR
<u>(Contributions Tax) Kanaghines, Damien - Accumulation (KANDAM00002A)</u>					
01/07/2018	Opening Balance				730.81 DR
01/07/2018	Close Period Journal			730.81	0.00 DR
16/05/2019	System Member Journals		502.50		502.50 DR
			502.50	730.81	502.50 DR
<u>(Contributions Tax) Kanaghines, Sacha - Accumulation (KANSAC00002A)</u>					
01/07/2018	Opening Balance				491.26 DR
01/07/2018	Close Period Journal			491.26	0.00 DR
16/05/2019	System Member Journals		502.50		502.50 DR
			502.50	491.26	502.50 DR

Bank Accounts (60400)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Perth Mint Account (PER)</u>					
01/07/2018	Opening Balance				0.83 DR
15/05/2019	Gold Sale			0.83	0.00 DR
				0.83	0.00 DR
<u>Suncorp Business Saver (SUN)</u>					
01/07/2018	Opening Balance				2.86 DR
31/07/2018	Interest Income July		0.01		2.87 DR
31/10/2018	Interest Income October		0.01		2.88 DR
31/12/2018	Interest Income December		0.01		2.89 DR
31/05/2019	Interest Income May		0.01		2.90 DR
30/06/2019	Interest Income June		0.01		2.91 DR
			0.05		2.91 DR
<u>Suncorp Business Everyday Account (SUN1)</u>					
01/07/2018	Opening Balance				49.65 DR
03/07/2018	ATO Refund 2017 FY		3,756.85		3,806.50 DR
19/07/2018	Gold Storage			933.23	2,873.27 DR
26/07/2018	June PAYGI Payable			1,306.00	1,567.27 DR
02/10/2018	CAS ASIC Review Fee - Kanaghines Pty Ltd			187.00	1,380.27 DR
24/10/2018	ASIC Fees - Kanaghines Pty Ltd			53.00	1,327.27 DR
20/02/2019	Gold Storage			933.12	394.15 DR
15/04/2019	ATO Refund 2018 FY		4,841.20		5,235.35 DR
29/04/2019	CAS Fee			2,805.00	2,430.35 DR
15/05/2019	Gold Sale		190,377.50		192,807.85 DR
16/05/2019	Bitcoin			100,000.00	92,807.85 DR
17/05/2019	Bitcoin [Bitcoin]			90,000.00	2,807.85 DR
			198,975.55	196,217.35	2,807.85 DR
<u>AIBA (70004)</u>					
<u>Alloc 1kg Gold Bar (AIBA)</u>					
01/07/2018	Opening Balance	64.30			108,684.03 DR
15/05/2019	Gold Sale	(64.30)		104,792.30	3,891.73 DR
15/05/2019	Unrealised Gain writeback as at 15/05/2019			3,891.73	0.00 DR
		0.00		108,684.03	0.00 DR
<u>AIBB (70006)</u>					
<u>Allocated Gold Bar (AIBB)</u>					
01/07/2018	Opening Balance	20.00			33,804.02 DR
15/05/2019	Gold Sale	(20.00)		31,561.36	2,242.66 DR
15/05/2019	Unrealised Gain writeback as at 15/05/2019			2,242.66	0.00 DR
		0.00		33,804.02	0.00 DR
<u>AIBN (70007)</u>					
<u>Allocated 50Oz Gold Bar (AIBN)</u>					
01/07/2018	Opening Balance	5.00			8,451.85 DR
15/05/2019	Gold Sale	(5.00)		8,496.75	44.90 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019		44.90		0.00 DR
		0.00	44.90	8,496.75	0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
A2BA (70008)					
<u>Alloc 1kg Gold Bar (A2BA)</u>					
01/07/2018	Opening Balance	610.87			13,237.53 DR
15/05/2019	Gold Sale	(610.87)		15,844.79	2,607.26 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019		2,607.26		0.00 DR
		0.00	2,607.26	15,844.79	0.00 DR
U1 (70009)					
<u>Unallocated Gold (U1)</u>					
01/07/2018	Opening Balance	0.47			789.40 DR
15/05/2019	Gold Sale	(0.47)		753.12	36.28 DR
15/05/2019	Unrealised Gain writeback as at 15/05/2019			36.28	0.00 DR
		0.00		789.40	0.00 DR
P2 (70010)					
<u>Pool Allocated Silver (P2)</u>					
01/07/2018	Opening Balance	25.45			551.54 DR
15/05/2019	Gold Sale	(25.45)		596.25	44.71 CR
15/05/2019	Unrealised Gain writeback as at 15/05/2019		44.71		0.00 DR
		0.00	44.71	596.25	0.00 DR
AIBD (70011)					
<u>Allocated 10Oz Gold Bar (AIBD1)</u>					
01/07/2018	Opening Balance	7.00			11,832.59 DR
15/05/2019	Gold Sale	(7.00)		10,965.97	866.62 DR
15/05/2019	Unrealised Gain writeback as at 15/05/2019			866.62	0.00 DR
		0.00		11,832.59	0.00 DR
Cryptocurrency (70040)					
<u>Bitcoin (BYC-AUD.AX)</u>					
14/05/2019	Purchase of Bitcoin	17.27	200,000.00		200,000.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$15,196.740000 (System Price) - 17.265820 Units on hand		62,384.18		262,384.18 DR
		17.27	262,384.18		262,384.18 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				8,857.05 DR
03/07/2018	ATO Refund 2017 FY			4,015.85	4,841.20 DR
15/04/2019	ATO Refund 2018 FY			4,841.20	0.00 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			2,563.95	2,563.95 CR
				11,421.00	2,563.95 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2018	Opening Balance				1,306.00 CR
26/07/2018	June PAYGI Payable		1,306.00		0.00 DR
			1,306.00		0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Storage Expenses - Perth Cash Account (88100)					
<u>Storage Expenses - Perth Cash Account (88100)</u>					
01/07/2018	Opening Balance				933.23 CR
19/07/2018	Gold Storage		933.23		0.00 DR
			933.23		0.00 DR
Migration Suspense Account (89990)					
<u>Migration Suspense Account (89990)</u>					
14/05/2019	Purchase of Bitcoin			200,000.00	200,000.00 CR
16/05/2019	Bitcoin		100,000.00		100,000.00 CR
16/05/2019	To take up \$10,000 from Bedassa for Bitcoin investments		10,000.00		90,000.00 CR
17/05/2019	Bitcoin [Bitcoin]		90,000.00		0.00 DR
			200,000.00	200,000.00	0.00 DR
Total Debits:		776,297.91			
Total Credits:		776,297.91			