

Waters Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
08/07/2020	sg			868.32	868.32 CR
15/07/2020	sg			1,302.48	2,170.80 CR
13/08/2020	sg			868.32	3,039.12 CR
31/08/2020	sg			868.32	3,907.44 CR
14/10/2020	sg			868.32	4,775.76 CR
04/11/2020	sg			888.25	5,664.01 CR
06/01/2021	sg			1,314.45	6,978.46 CR
02/02/2021	sg			876.30	7,854.76 CR
10/02/2021	sg			876.30	8,731.06 CR
06/04/2021	sg			876.30	9,607.36 CR
21/04/2021	sg			876.29	10,483.65 CR
17/05/2021	sg			876.30	11,359.95 CR
				11,359.95	11,359.95 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/07/2020	perth mint (WATSIL1)			2,791.43	2,791.43 CR
28/07/2020	Unrealised Gain writeback as at 28/07/2020 (WATSIL1)		648.75		2,142.68 CR
22/02/2021	(KAI.AX)		2,933.25		790.57 DR
22/02/2021	Unrealised Gain writeback as at 22/02/2021 (KAI.AX)			1,382.19	591.62 CR
22/02/2021	(CDT.AX)		3,349.36		2,757.74 DR
22/02/2021	Unrealised Gain writeback as at 22/02/2021 (CDT.AX)			2,775.26	17.52 CR
22/02/2021	(CDT.AX)		3,570.44		3,552.92 DR
22/02/2021	Unrealised Gain writeback as at 22/02/2021 (CDT.AX)			4,269.64	716.72 CR
25/02/2021	(KAI.AX)		4,623.20		3,906.48 DR
25/02/2021	Unrealised Gain writeback as at 25/02/2021 (KAI.AX)			2,349.72	1,556.76 DR
25/02/2021	(KAI.AX)		8,710.90		10,267.66 DR
25/02/2021	Unrealised Gain writeback as at 25/02/2021 (KAI.AX)			7,325.59	2,942.07 DR
18/03/2021	perth mint (WATSIL1)			899.22	2,042.85 DR
18/03/2021	Unrealised Gain writeback as at 18/03/2021 (WATSIL1)		162.19		2,205.04 DR
30/06/2021	Revaluation - 30/06/2020 @ \$25.860000 (Exit) - 1,076.422000 Units on hand (WATSIL2)		2,577.03		4,782.07 DR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 400.000000 Units on hand (WATSIL1)			3,372.64	1,409.43 DR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 1,076.422000 Units on hand (WATSIL2)			9,075.96	7,666.53 CR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 1,507.168000 Units on hand (WATSIL3)			12,707.84	20,374.37 CR
			26,575.12	46,949.49	20,374.37 CR
Interest Received (25000)					
<u>ANZ E trade (ANZ E trade)</u>					
31/07/2020				0.01	0.01 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/12/2020				0.01	0.02 CR
				0.02	0.02 CR
<u>NAB Common Fund (NAB Common Fund)</u>					
31/07/2020	int			0.31	0.31 CR
31/08/2020	int			0.23	0.54 CR
30/09/2020	int			0.23	0.77 CR
30/10/2020	int			0.22	0.99 CR
30/11/2020	int			0.28	1.27 CR
31/12/2020	int			0.26	1.53 CR
29/01/2021	int			0.25	1.78 CR
26/02/2021	int			0.26	2.04 CR
31/03/2021	int			0.33	2.37 CR
30/04/2021	int			0.30	2.67 CR
31/05/2021	int			0.30	2.97 CR
30/06/2021	int			0.24	3.21 CR
				3.21	3.21 CR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2021	2020 tax payable to creditor		259.00		259.00 DR
			259.00		259.00 DR
<u>Investment Expenses (37500)</u>					
<u>Perth Mint Storage (00013)</u>					
07/07/2020	storage fees		206.83		206.83 DR
11/02/2021	perth mint storage fees		153.61		360.44 DR
			360.44		360.44 DR
<u>Pensions Paid (41600)</u>					
<u>(Pensions Paid) Waters, Pamela Joy - Pension (TRIS 1.7.17) (WATPAM00002P)</u>					
02/07/2020	pension		300.00		300.00 DR
09/07/2020	pension		1,000.00		1,300.00 DR
20/07/2020	pension		1,000.00		2,300.00 DR
28/07/2020	pension		978.00		3,278.00 DR
10/08/2020	pension		1,000.00		4,278.00 DR
17/08/2020	pension		800.00		5,078.00 DR
03/09/2020	pension		75.00		5,153.00 DR
16/09/2020	pension		400.00		5,553.00 DR
21/09/2020	pension		400.00		5,953.00 DR
27/11/2020	pension		300.00		6,253.00 DR
30/11/2020	pension		100.00		6,353.00 DR
09/12/2020	pension		38.00		6,391.00 DR
29/12/2020	pension		164.00		6,555.00 DR
05/01/2021	pension		200.00		6,755.00 DR
05/01/2021	pension		500.00		7,255.00 DR
21/01/2021	pension		400.00		7,655.00 DR
01/02/2021	pension		215.00		7,870.00 DR
02/02/2021	pension		90.00		7,960.00 DR
02/02/2021	pension		100.00		8,060.00 DR

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08/02/2021	pension		300.00		8,360.00 DR
26/02/2021	pension		322.11		8,682.11 DR
01/03/2021	pension		900.00		9,582.11 DR
			9,582.11		9,582.11 DR
<u>(Pensions Paid) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)</u>					
26/02/2021	pension		640.57		640.57 DR
			640.57		640.57 DR
<u>(Pensions Paid) Waters, Pamela Joy - Pension (Transition to Retirement Pension 3) (WATPAM00004P)</u>					
26/02/2021	pension		747.50		747.50 DR
			747.50		747.50 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		1,611.45		1,611.45 DR
			1,611.45		1,611.45 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
02/07/2020	System Member Journals			300.00	300.00 CR
08/07/2020	System Member Journals		738.07		438.07 DR
09/07/2020	System Member Journals			1,000.00	561.93 CR
15/07/2020	System Member Journals		1,107.11		545.18 DR
20/07/2020	System Member Journals			1,000.00	454.82 CR
28/07/2020	System Member Journals			978.00	1,432.82 CR
10/08/2020	System Member Journals			1,000.00	2,432.82 CR
13/08/2020	System Member Journals		738.07		1,694.75 CR
17/08/2020	System Member Journals			800.00	2,494.75 CR
31/08/2020	System Member Journals		738.07		1,756.68 CR
03/09/2020	System Member Journals			75.00	1,831.68 CR
16/09/2020	System Member Journals			400.00	2,231.68 CR
21/09/2020	System Member Journals			400.00	2,631.68 CR
14/10/2020	System Member Journals		738.07		1,893.61 CR
04/11/2020	System Member Journals		755.01		1,138.60 CR
27/11/2020	System Member Journals			300.00	1,438.60 CR
30/11/2020	System Member Journals			100.00	1,538.60 CR
09/12/2020	System Member Journals			38.00	1,576.60 CR
29/12/2020	System Member Journals			164.00	1,740.60 CR
05/01/2021	System Member Journals			200.00	1,940.60 CR
05/01/2021	System Member Journals			500.00	2,440.60 CR
06/01/2021	System Member Journals		1,117.28		1,323.32 CR
21/01/2021	System Member Journals			400.00	1,723.32 CR
01/02/2021	System Member Journals			215.00	1,938.32 CR
02/02/2021	System Member Journals		744.85		1,193.47 CR
02/02/2021	System Member Journals			90.00	1,283.47 CR
02/02/2021	System Member Journals			100.00	1,383.47 CR
08/02/2021	System Member Journals			300.00	1,683.47 CR
10/02/2021	System Member Journals		744.85		938.62 CR
26/02/2021	System Member Journals			322.11	1,260.73 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/02/2021	System Member Journals			640.57	1,901.30 CR
26/02/2021	System Member Journals			747.50	2,648.80 CR
01/03/2021	System Member Journals			900.00	3,548.80 CR
06/04/2021	System Member Journals		744.85		2,803.95 CR
21/04/2021	System Member Journals		744.85		2,059.10 CR
17/05/2021	System Member Journals		744.85		1,314.25 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,029.40		284.85 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		16,274.80		15,989.95 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,132.14		17,122.09 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,321.82		18,443.91 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		4.83		18,448.74 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		76.25		18,524.99 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		5.30		18,530.29 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		6.19		18,536.48 DR
			29,506.66	10,970.18	18,536.48 DR
Opening Balance (50010)					
<u>(Opening Balance) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				5,569.51 CR
01/07/2020	Close Period Journal			1,905.44	7,474.95 CR
				1,905.44	7,474.95 CR
<u>(Opening Balance) Waters, Pamela Joy - Pension (TRIS 1.7.17) (WATPAM00002P)</u>					
01/07/2020	Opening Balance				82,738.59 CR
01/07/2020	Close Period Journal			13,082.48	95,821.07 CR
				13,082.48	95,821.07 CR
<u>(Opening Balance) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)</u>					
01/07/2020	Close Period Journal			6,405.67	6,405.67 CR
				6,405.67	6,405.67 CR
Contributions (52420)					
<u>(Contributions) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				7,737.97 CR
01/07/2020	Close Period Journal		7,737.97		0.00 DR
08/07/2020	System Member Journals			868.32	868.32 CR
15/07/2020	System Member Journals			1,302.48	2,170.80 CR
13/08/2020	System Member Journals			868.32	3,039.12 CR
31/08/2020	System Member Journals			868.32	3,907.44 CR
14/10/2020	System Member Journals			868.32	4,775.76 CR
04/11/2020	System Member Journals			888.25	5,664.01 CR
06/01/2021	System Member Journals			1,314.45	6,978.46 CR
02/02/2021	System Member Journals			876.30	7,854.76 CR
10/02/2021	System Member Journals			876.30	8,731.06 CR
06/04/2021	System Member Journals			876.30	9,607.36 CR
21/04/2021	System Member Journals			876.29	10,483.65 CR
17/05/2021	System Member Journals			876.30	11,359.95 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			7,737.97	11,359.95	11,359.95 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				806.90 CR
01/07/2020	Close Period Journal		806.90		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,029.40	1,029.40 CR
			806.90	1,029.40	1,029.40 CR
<u>(Share of Profit/(Loss)) Waters, Pamela Joy - Pension (TRIS 1.7.17) (WATPAM00002P)</u>					
01/07/2020	Opening Balance				20,947.02 CR
01/07/2020	Close Period Journal		20,947.02		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			16,274.80	16,274.80 CR
			20,947.02	16,274.80	16,274.80 CR
<u>(Share of Profit/(Loss)) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)</u>					
01/07/2020	Opening Balance				1,366.41 CR
01/07/2020	Close Period Journal		1,366.41		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,132.14	1,132.14 CR
			1,366.41	1,132.14	1,132.14 CR
<u>(Share of Profit/(Loss)) Waters, Pamela Joy - Pension (Transition to Retirement Pension 3) (WATPAM00004P)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,321.82	1,321.82 CR
				1,321.82	1,321.82 CR
Income Tax (53330)					
<u>(Income Tax) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				15.77 CR
01/07/2020	Close Period Journal		15.77		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			4.83	4.83 CR
			15.77	4.83	4.83 CR
<u>(Income Tax) Waters, Pamela Joy - Pension (TRIS 1.7.17) (WATPAM00002P)</u>					
01/07/2020	Opening Balance				409.32 CR
01/07/2020	Close Period Journal		409.32		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			76.25	76.25 CR
			409.32	76.25	76.25 CR
<u>(Income Tax) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)</u>					
01/07/2020	Opening Balance				26.70 CR
01/07/2020	Close Period Journal		26.70		0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			5.30	5.30 CR
			26.70	5.30	5.30 CR
<u>(Income Tax) Waters, Pamela Joy - Pension (Transition to Retirement Pension 3) (WATPAM00004P)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			6.19	6.19 CR
				6.19	6.19 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				1,085.69 DR

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01/07/2020	Close Period Journal			1,085.69	0.00 DR
08/07/2020	System Member Journals		130.25		130.25 DR
15/07/2020	System Member Journals		195.37		325.62 DR
13/08/2020	System Member Journals		130.25		455.87 DR
31/08/2020	System Member Journals		130.25		586.12 DR
14/10/2020	System Member Journals		130.25		716.37 DR
04/11/2020	System Member Journals		133.24		849.61 DR
06/01/2021	System Member Journals		197.17		1,046.78 DR
02/02/2021	System Member Journals		131.45		1,178.23 DR
10/02/2021	System Member Journals		131.45		1,309.68 DR
06/04/2021	System Member Journals		131.45		1,441.13 DR
21/04/2021	System Member Journals		131.44		1,572.57 DR
17/05/2021	System Member Journals		131.45		1,704.02 DR
			1,704.02	1,085.69	1,704.02 DR

Pensions Paid (54160)

(Pensions Paid) Waters, Pamela Joy - Pension (TRIS 1.7.17) (WATPAM00002P)

01/07/2020	Opening Balance				8,273.86 DR
01/07/2020	Close Period Journal			8,273.86	0.00 DR
02/07/2020	System Member Journals		300.00		300.00 DR
09/07/2020	System Member Journals		1,000.00		1,300.00 DR
20/07/2020	System Member Journals		1,000.00		2,300.00 DR
28/07/2020	System Member Journals		978.00		3,278.00 DR
10/08/2020	System Member Journals		1,000.00		4,278.00 DR
17/08/2020	System Member Journals		800.00		5,078.00 DR
03/09/2020	System Member Journals		75.00		5,153.00 DR
16/09/2020	System Member Journals		400.00		5,553.00 DR
21/09/2020	System Member Journals		400.00		5,953.00 DR
27/11/2020	System Member Journals		300.00		6,253.00 DR
30/11/2020	System Member Journals		100.00		6,353.00 DR
09/12/2020	System Member Journals		38.00		6,391.00 DR
29/12/2020	System Member Journals		164.00		6,555.00 DR
05/01/2021	System Member Journals		200.00		6,755.00 DR
05/01/2021	System Member Journals		500.00		7,255.00 DR
21/01/2021	System Member Journals		400.00		7,655.00 DR
01/02/2021	System Member Journals		215.00		7,870.00 DR
02/02/2021	System Member Journals		90.00		7,960.00 DR
02/02/2021	System Member Journals		100.00		8,060.00 DR
08/02/2021	System Member Journals		300.00		8,360.00 DR
26/02/2021	System Member Journals		322.11		8,682.11 DR
01/03/2021	System Member Journals		900.00		9,582.11 DR
			9,582.11	8,273.86	9,582.11 DR

(Pensions Paid) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)

01/07/2020	Opening Balance				556.95 DR
01/07/2020	Close Period Journal			556.95	0.00 DR
26/02/2021	System Member Journals		640.57		640.57 DR
			640.57	556.95	640.57 DR

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<u>(Pensions Paid) Waters, Pamela Joy - Pension (Transition to Retirement Pension 3) (WATPAM00004P)</u>					
26/02/2021	System Member Journals		747.50		747.50 DR
			747.50		747.50 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Waters, Pamela Joy - Pension (TRIS 1.7.19) (WATPAM00003P)</u>					
01/07/2020	Opening Balance				5,569.51 CR
01/07/2020	Close Period Journal		5,569.51		0.00 DR
			5,569.51		0.00 DR
<u>(Internal Transfers In) Waters, Pamela Joy - Pension (Transition to Retirement Pension 3) (WATPAM00004P)</u>					
01/07/2020	New Pension Member			7,474.95	7,474.95 CR
				7,474.95	7,474.95 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Waters, Pamela Joy - Accumulation (WATPAM00001A)</u>					
01/07/2020	Opening Balance				5,569.51 DR
01/07/2020	New Pension Member		7,474.95		13,044.46 DR
01/07/2020	Close Period Journal			5,569.51	7,474.95 DR
			7,474.95	5,569.51	7,474.95 DR
Bank Accounts (60400)					
<u>ANZ E trade (ANZ E trade)</u>					
01/07/2020	Opening Balance				250.11 DR
31/07/2020			0.01		250.12 DR
31/12/2020			0.01		250.13 DR
22/02/2021			1,530.05		1,780.18 DR
22/02/2021			630.05		2,410.23 DR
22/02/2021			980.05		3,390.28 DR
25/02/2021	604			3,000.00	390.28 DR
25/02/2021			2,530.05		2,920.33 DR
25/02/2021			7,930.05		10,850.38 DR
01/03/2021	60400			10,850.38	0.00 DR
			13,600.27	13,850.38	0.00 DR
<u>NAB Common Fund (NAB Common Fund)</u>					
01/07/2020	Opening Balance				7,333.23 DR
02/07/2020	pension			300.00	7,033.23 DR
07/07/2020	storage fees			206.83	6,826.40 DR
08/07/2020	sg		868.32		7,694.72 DR
09/07/2020	pension			1,000.00	6,694.72 DR
15/07/2020	sg		1,302.48		7,997.20 DR
20/07/2020	pension			1,000.00	6,997.20 DR
28/07/2020	perth mint		12,486.68		19,483.88 DR
28/07/2020	pension			978.00	18,505.88 DR
29/07/2020	pension			12,486.68	6,019.20 DR
31/07/2020	int		0.31		6,019.51 DR
10/08/2020	pension			1,000.00	5,019.51 DR
13/08/2020	sg		868.32		5,887.83 DR
17/08/2020	pension			800.00	5,087.83 DR

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31/08/2020	sg		868.32		5,956.15 DR
31/08/2020	int		0.23		5,956.38 DR
03/09/2020	pension			75.00	5,881.38 DR
16/09/2020	pension			400.00	5,481.38 DR
21/09/2020	pension			400.00	5,081.38 DR
30/09/2020	int		0.23		5,081.61 DR
14/10/2020	sg		868.32		5,949.93 DR
30/10/2020	int		0.22		5,950.15 DR
04/11/2020	sg		888.25		6,838.40 DR
27/11/2020	pension			300.00	6,538.40 DR
30/11/2020	int		0.28		6,538.68 DR
30/11/2020	pension			100.00	6,438.68 DR
09/12/2020	pension			38.00	6,400.68 DR
21/12/2020	pension			236.55	6,164.13 DR
24/12/2020			400.00		6,564.13 DR
24/12/2020				400.00	6,164.13 DR
29/12/2020	pension			164.00	6,000.13 DR
31/12/2020	int		0.26		6,000.39 DR
05/01/2021	pension			200.00	5,800.39 DR
05/01/2021	pension			500.00	5,300.39 DR
06/01/2021	sg		1,314.45		6,614.84 DR
21/01/2021	pension			400.00	6,214.84 DR
29/01/2021	int		0.25		6,215.09 DR
01/02/2021	pension			215.00	6,000.09 DR
02/02/2021	sg		876.30		6,876.39 DR
02/02/2021	pension			90.00	6,786.39 DR
02/02/2021	pension			100.00	6,686.39 DR
08/02/2021	pension			300.00	6,386.39 DR
10/02/2021	sg		876.30		7,262.69 DR
11/02/2021	perth mint storage fees			153.61	7,109.08 DR
25/02/2021	604		3,000.00		10,109.08 DR
26/02/2021	int		0.26		10,109.34 DR
26/02/2021	pension			3,000.00	7,109.34 DR
01/03/2021	60400		10,850.38		17,959.72 DR
01/03/2021	pension			900.00	17,059.72 DR
02/03/2021	pension			350.00	16,709.72 DR
03/03/2021	pension			12.00	16,697.72 DR
03/03/2021				10,928.00	5,769.72 DR
09/03/2021	pension			700.00	5,069.72 DR
18/03/2021	perth mint		3,323.03		8,392.75 DR
31/03/2021	int		0.33		8,393.08 DR
06/04/2021	sg		876.30		9,269.38 DR
06/04/2021	pension			2,450.00	6,819.38 DR
21/04/2021	sg		876.29		7,695.67 DR
30/04/2021	int		0.30		7,695.97 DR
03/05/2021	pension			250.00	7,445.97 DR
13/05/2021	pension			1,200.00	6,245.97 DR

Waters Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
17/05/2021	sg		876.30		7,122.27 DR
31/05/2021	int		0.30		7,122.57 DR
31/05/2021	pension			100.00	7,022.57 DR
02/06/2021	pension			650.00	6,372.57 DR
21/06/2021	pension			1,300.00	5,072.57 DR
30/06/2021	int		0.24		5,072.81 DR
			41,423.25	43,683.67	5,072.81 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

01/07/2020	Opening Balance				2,569.19 DR
29/07/2020	pension		12,486.68		15,055.87 DR
26/02/2021	pension		1,289.82		16,345.69 DR
02/03/2021	pension		350.00		16,695.69 DR
03/03/2021	pension		12.00		16,707.69 DR
09/03/2021	pension		700.00		17,407.69 DR
06/04/2021	pension		2,450.00		19,857.69 DR
03/05/2021	pension		250.00		20,107.69 DR
13/05/2021	pension		1,200.00		21,307.69 DR
31/05/2021	pension		100.00		21,407.69 DR
02/06/2021	pension		650.00		22,057.69 DR
21/06/2021	pension		1,300.00		23,357.69 DR
			20,788.50		23,357.69 DR

Precious Metal Holdings (76101)

Silver 100oz Bar - Perth Mint (WATSIL1)

01/07/2020	Opening Balance	900.00			23,274.00 DR
28/07/2020	perth mint	(400.00)		9,695.25	13,578.75 DR
28/07/2020	Unrealised Gain writeback as at 28/07/2020			648.75	12,930.00 DR
18/03/2021	perth mint	(100.00)		2,423.81	10,506.19 DR
18/03/2021	Unrealised Gain writeback as at 18/03/2021			162.19	10,344.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 400.000000 Units on hand		3,372.64		13,716.64 DR
		400.00	3,372.64	12,930.00	13,716.64 DR

Silver Ainslie 1 (WATSIL2)

01/07/2020	Opening Balance	753.49			19,485.30 DR
03/03/2021		322.93	10,928.00		30,413.30 DR
30/06/2021	Revaluation - 30/06/2020 @ \$25.860000 (Exit) - 1,076.422000 Units on hand			2,577.03	27,836.27 DR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 1,076.422000 Units on hand		9,075.96		36,912.23 DR
		1,076.42	20,003.96	2,577.03	36,912.23 DR

Silver Ainslie 2 (WATSIL3)

01/07/2020	Opening Balance	1,507.17			38,975.36 DR
30/06/2021	Revaluation - 30/06/2021 @ \$34.291600 (Exit) - 1,507.168000 Units on hand		12,707.84		51,683.20 DR
		1,507.17	12,707.84		51,683.20 DR

Shares in Listed Companies (77600)

Castle Minerals (CDT.AX)

Waters Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance	165,000.00			1,485.00 DR
22/02/2021		(65,000.00)		3,979.41	2,494.41 CR
22/02/2021	Unrealised Gain writeback as at 22/02/2021		2,775.26		280.85 DR
22/02/2021		(100,000.00)		4,550.49	4,269.64 CR
22/02/2021	Unrealised Gain writeback as at 22/02/2021		4,269.64		0.00 DR
		0.00	7,044.90	8,529.90	0.00 DR
<u>Kairos Minerals (KAI.AX)</u>					
01/07/2020	Opening Balance	400,000.00			17,200.00 DR
22/02/2021		(50,000.00)		4,463.30	12,736.70 DR
22/02/2021	Unrealised Gain writeback as at 22/02/2021		1,382.19		14,118.89 DR
25/02/2021		(85,000.00)		7,153.25	6,965.64 DR
25/02/2021	Unrealised Gain writeback as at 25/02/2021		2,349.72		9,315.36 DR
25/02/2021		(265,000.00)		16,640.95	7,325.59 CR
25/02/2021	Unrealised Gain writeback as at 25/02/2021		7,325.59		0.00 DR
		0.00	11,057.50	28,257.50	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				870.50 CR
21/12/2020	pension		236.55		633.95 CR
30/06/2021	2020 tax payable to creditor		634.05		0.10 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			1,611.45	1,611.35 CR
			870.60	1,611.45	1,611.35 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
30/06/2021	2020 tax payable to creditor			893.05	893.05 CR
				893.05	893.05 CR
Unspecified Data Clearing Account (99800)					
<u>Unspecified Data Clearing Account (99800)</u>					
24/12/2020				400.00	400.00 CR
24/12/2020			400.00		0.00 DR
			400.00	400.00	0.00 DR

Total Debits: 257,581.06

Total Credits: 257,581.06