

Benniera Super Fund General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
APIL Industrial Fund No. 1 (APIL)					
20/03/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial			625.00	625.00 CR
21/04/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial			625.00	1,250.00 CR
21/05/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial			625.00	1,875.00 CR
22/06/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial			625.00	2,500.00 CR
				2,500.00	2,500.00 CR
Contributions (24200)					
(Contributions) Bennier. Andrew - Accumulation (BENAND00001A)					
08/07/2019	Deposit ATO			24,999.01	24,999.01 CR
21/10/2019	Deposit ATO			5,622.72	30,621.73 CR
15/01/2020	Deposit ATO			5,622.72	36,244.45 CR
30/06/2020	Deposit ATO			13,119.68	49,364.13 CR
				49,364.13	49,364.13 CR
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
05/08/2019	Deposit Westpac Securiti S RIO (RIO.AX)			79.07	79.07 CR
16/08/2019	Deposit Westpac Securiti S RIO (RIO.AX)			302.32	381.39 CR
03/09/2019	Deposit Westpac Securiti S RIO (RIO.AX)			529.59	910.98 CR
30/06/2020	Total Revaluation - 26/06/2020 @ \$0.909095 (Exit) - 100,000.000000 Units on hand (APIL)		9,090.50		8,179.52 DR
30/06/2020	Total Revaluation - 30/06/2020 @ \$8.860000 (System Price) - 1,220.000000 Units on hand (QBE.AX)			837.17	7,342.35 DR
			9,090.50	1,748.15	7,342.35 DR
Interest Received (25000)					
Westpac DIY Super Working Account (WBC142683)					
31/07/2019	Interest Paid			0.07	0.07 CR
30/08/2019	Interest Paid			0.03	0.10 CR
30/09/2019	Interest Paid			0.01	0.11 CR
31/10/2019	Interest Paid			0.01	0.12 CR
31/01/2020	Interest Paid			0.59	0.71 CR
				0.71	0.71 CR
Westpac DIY Super Saving Acct (WBC142691)					
31/07/2019	Interest			10.75	10.75 CR
30/08/2019	Interest			6.53	17.28 CR
30/09/2019	Interest			7.69	24.97 CR
31/10/2019	Interest			7.33	32.30 CR
29/11/2019	Interest			5.22	37.52 CR
31/12/2019	Interest			5.72	43.24 CR
14/01/2020	Interest on Term Deposit			159.71	202.95 CR
31/01/2020	Interest			7.52	210.47 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2020	Interest			9.15	219.62 CR
31/03/2020	Interest			8.18	227.80 CR
30/04/2020	Interest			4.80	232.60 CR
29/05/2020	Interest			4.65	237.25 CR
30/06/2020	Interest			4.64	241.89 CR
				241.89	241.89 CR
<u>WBC Term Deposit 6967 (WBC706967TD)</u>					
14/01/2020	Principal Paid on Term Deposit			2,286.58	2,286.58 CR
				2,286.58	2,286.58 CR
<u>Westpac Cash Investment Account (Westpac Cash Investm)</u>					
31/07/2019	Interest Paid			1.43	1.43 CR
30/08/2019	Interest Paid			4.03	5.46 CR
30/09/2019	Interest Paid			0.45	5.91 CR
30/06/2020	Interest Paid			0.35	6.26 CR
				6.26	6.26 CR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
02/09/2019	4You Accounting		190.00		190.00 DR
06/11/2019	4You Accounting		200.00		390.00 DR
			390.00		390.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
02/07/2019	Bpay Tax Office ATO Tax bill		259.00		259.00 DR
			259.00		259.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
02/09/2019	Bpay ASIC		54.00		54.00 DR
06/11/2019	BPay ASIC [Bpay ASIC]		267.00		321.00 DR
			321.00		321.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		7,832.55		7,832.55 DR
			7,832.55		7,832.55 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
08/07/2019	System Member Journals		21,249.16		21,249.16 DR
21/10/2019	System Member Journals		4,779.31		26,028.47 DR
15/01/2020	System Member Journals		4,779.31		30,807.78 DR
30/06/2020	System Member Journals		11,151.73		41,959.51 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			3,276.91	38,682.60 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			427.93	38,254.67 DR
			41,959.51	3,704.84	38,254.67 DR
Opening Balance (50010)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2019	Opening Balance				194,031.76 CR
01/07/2019	Close Period Journal		632.55		193,399.21 CR
			632.55		193,399.21 CR
Contributions (52420)					
<u>(Contributions) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
08/07/2019	System Member Journals			24,999.01	24,999.01 CR
21/10/2019	System Member Journals			5,622.72	30,621.73 CR
15/01/2020	System Member Journals			5,622.72	36,244.45 CR
30/06/2020	System Member Journals			13,119.68	49,364.13 CR
				49,364.13	49,364.13 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2019	Opening Balance				744.15 DR
01/07/2019	Close Period Journal			744.15	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		3,276.91		3,276.91 DR
			3,276.91	744.15	3,276.91 DR
Income Tax (53330)					
<u>(Income Tax) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
01/07/2019	Opening Balance				111.60 CR
01/07/2019	Close Period Journal		111.60		0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		427.93		427.93 DR
			539.53		427.93 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Bennier, Andrew - Accumulation (BENAND00001A)</u>					
08/07/2019	System Member Journals		3,749.85		3,749.85 DR
21/10/2019	System Member Journals		843.41		4,593.26 DR
15/01/2020	System Member Journals		843.41		5,436.67 DR
30/06/2020	System Member Journals		1,967.95		7,404.62 DR
			7,404.62		7,404.62 DR
Bank Accounts (60400)					
<u>Westpac DIY Super Working Account (WBC142683)</u>					
01/07/2019	Opening Balance				415.24 DR
02/07/2019	Deposit Online Tfr Westpac Diy Super Saato Tax [Tfr Westpac Diy Ato Tax]		3,373.55		3,788.79 DR
02/07/2019	Deposit Online Tfr Westpac Diy Super Saquarterly Payg [Tfr Westpac Diy Quarterly Payg]		3,467.00		7,255.79 DR
02/07/2019	Bpay Tax Office ATO Tax bill			3,373.55	3,882.24 DR
02/07/2019	Bpay Tax Office Ato quarterly Payg			3,467.00	415.24 DR
31/07/2019	Interest Paid		0.07		415.31 DR
30/08/2019	Interest Paid		0.03		415.34 DR
02/09/2019	4You Accounting			190.00	225.34 DR
02/09/2019	Bpay ASIC			54.00	171.34 DR
30/09/2019	Interest Paid		0.01		171.35 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
02/10/2019	Deposit Online Tfr Westpac Diy quarterly Payg [Tfr Westpac Diy Quarterly Payg]		3,467.00		3,638.35 DR
02/10/2019	Bpay Tax Office Ato quarterly Payg			3,467.00	171.35 DR
31/10/2019	Interest Paid		0.01		171.36 DR
06/11/2019	Deposit Online Tfr Westpac Diy Asic [Tfr Westpac Diy Asic]		267.00		438.36 DR
06/11/2019	Depsoit Online Tfr Westpac Diy 4you asic [Tfr Westpac Diy 4you ASIC]		200.00		638.36 DR
06/11/2019	4You Accounting			200.00	438.36 DR
06/11/2019	BPay ASIC [Bpay ASIC]			267.00	171.36 DR
20/12/2019	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]		967.00		1,138.36 DR
20/12/2019	Bpay Tax Office Ato quarterly Payg			967.00	171.36 DR
02/01/2020	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]		3,467.00		3,638.36 DR
02/01/2020	Bpay Tax Office Ato quarterly Payg			3,467.00	171.36 DR
13/01/2020	Deposit Online Tfr Westpac Diy Apilindustrialfund [Tfr Westpac Diy Apilindustrialfund]		50,000.00		50,171.36 DR
13/01/2020	Deposit Online Tfr Westpac Diy Apilindustrialfund [Tfr Westpac Diy Apilindustrialfund]		10,000.00		60,171.36 DR
13/01/2020	Withdrawal Industrial Fund no1 Apil Investments Benniera SF 1 of 10			10,000.00	50,171.36 DR
13/01/2020	Withdrawal Industrial Fund no1 Apil Investments			10,000.00	40,171.36 DR
14/01/2020	Deposit Online Tfr Westpac Diy Apil Industrial Fu [Withdrawal mobile Tfr Westpac Diy]		50,000.00		90,171.36 DR
14/01/2020	Withdrawal Online Pymt Apil Indus Apil Investments			10,000.00	80,171.36 DR
15/01/2020	Withdrawal Online Pymt Apil Indus Apil Investments			10,000.00	70,171.36 DR
16/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	60,171.36 DR
17/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	50,171.36 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	40,171.36 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	30,171.36 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	20,171.36 DR
21/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments			10,000.00	10,171.36 DR
22/01/2020	Withdrawal mobile Tfr Apil Indus Apil Investments [Deposit Online Tfr Westpac Diy]			10,000.00	171.36 DR
31/01/2020	Interest Paid		0.59		171.95 DR
02/04/2020	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]		3,467.00		3,638.95 DR
02/04/2020	Bpay Tax Office Ato quarterly Payg			3,467.00	171.95 DR
			128,676.26	128,919.55	171.95 DR
<u>Westpac DIY Super Saving Acct (WBC142691)</u>					
01/07/2019	Opening Balance				44,865.41 DR
02/07/2019	Deposit Online Tfr Westpac Diy Super Saato Tax [Tfr Westpac Diy Ato Tax]			3,373.55	41,491.86 DR
02/07/2019	Deposit Online Tfr Westpac Diy Super Saquarterly Payg [Tfr			3,467.00	38,024.86 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Westpac Diy Quarterly Payg]				
08/07/2019	Deposit ATO		24,999.01		63,023.87 DR
08/07/2019	Deposit Online Tfr Westpac Diy Super Sa [Withdrawal mobile Tfr Westpac Cas]			10,000.00	53,023.87 DR
31/07/2019	Interest		10.75		53,034.62 DR
30/08/2019	Interest		6.53		53,041.15 DR
09/09/2019	Withdrawal mobile Tfr Westpac Diy [Tfr Westpac Cash Investm]		10,920.01		63,961.16 DR
30/09/2019	Interest		7.69		63,968.85 DR
02/10/2019	Deposit Online Tfr Westpac Diy quarterly Payg [Tfr Westpac Diy Quarterly Payg]			3,467.00	60,501.85 DR
21/10/2019	Deposit ATO		5,622.72		66,124.57 DR
31/10/2019	Interest		7.33		66,131.90 DR
06/11/2019	Deposit Online Tfr Westpac Diy Asic [Tfr Westpac Diy Asic]			267.00	65,864.90 DR
06/11/2019	Depsoit Online Tfr Westpac Diy 4you asic [Tfr Westpac Diy 4you ASIC]			200.00	65,664.90 DR
29/11/2019	Interest		5.22		65,670.12 DR
20/12/2019	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]			967.00	64,703.12 DR
31/12/2019	Interest		5.72		64,708.84 DR
02/01/2020	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]			3,467.00	61,241.84 DR
13/01/2020	Deposit Online Tfr Westpac Diy Apilindustrialfund [Tfr Westpac Diy Apilindustrialfund]			50,000.00	11,241.84 DR
13/01/2020	Deposit Online Tfr Westpac Diy Apilindustrialfund [Tfr Westpac Diy Apilindustrialfund]			10,000.00	1,241.84 DR
14/01/2020	Interest on Term Deposit		159.71		1,401.55 DR
14/01/2020	Principal Paid on Term Deposit		152,286.58		153,688.13 DR
14/01/2020	Deposit Online Tfr Westpac Diy Apil Industrial Fu [Withdrawal mobile Tfr Westpac Diy]			50,000.00	103,688.13 DR
15/01/2020	Deposit ATO		5,622.72		109,310.85 DR
22/01/2020	Withdrawal mobile Tfr Apil Indus Apil Investments [Deposit Online Tfr Westpac Diy]		10,000.00		119,310.85 DR
31/01/2020	Interest		7.52		119,318.37 DR
28/02/2020	Interest		9.15		119,327.52 DR
20/03/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial		625.00		119,952.52 DR
31/03/2020	Interest		8.18		119,960.70 DR
02/04/2020	Tfr Westpac Diy Quarterly Payg [Tfr Westpac Diy Quarterly Payg]			3,467.00	116,493.70 DR
21/04/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial		625.00		117,118.70 DR
30/04/2020	Interest		4.80		117,123.50 DR
21/05/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial		625.00		117,748.50 DR
29/05/2020	Interest		4.65		117,753.15 DR
12/06/2020	Deposit Online Tfr Westpac Diy Shares [Withdrawal Online Tfr Westpac Cas Shares]			20,000.00	97,753.15 DR
22/06/2020	Deposit-Debenture/Note Interest Apil Industrial Apil Industrial		625.00		98,378.15 DR
25/06/2020	Deposit Online Tfr Westpac Diy			5,050.00	93,328.15 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	[Withdrawal mobile Tfr Westpac Cas]				
30/06/2020	Interest		4.64		93,332.79 DR
30/06/2020	Deposit ATO		13,119.68		106,452.47 DR
			225,312.61	163,725.55	106,452.47 DR
<u>Westpac Cash Investment Account (Westpac Cash Investm)</u>					
01/07/2019	Opening Balance				3.57 DR
08/07/2019	Deposit Online Tfr Westpac Diy Super Sa [Withdrawal mobile Tfr Westpac Cas]		10,000.00		10,003.57 DR
29/07/2019	Payment by Authority to Westpac Securiti B Rio			9,949.15	54.42 DR
31/07/2019	Interest Paid		1.43		55.85 DR
05/08/2019	Deposit Westpac Securiti S RIO		10,028.22		10,084.07 DR
12/08/2019	Payment by Authority to Westpac Securiti B Rio			9,869.33	214.74 DR
16/08/2019	Deposit Westpac Securiti S RIO		10,171.65		10,386.39 DR
28/08/2019	Payment by Authority to Westpac Securiti B Rio			10,173.60	212.79 DR
30/08/2019	Interest Paid		4.03		216.82 DR
03/09/2019	Deposit Westpac Securiti S RIO		10,703.19		10,920.01 DR
09/09/2019	Withdrawal mobile Tfr Westpac Diy [Tfr Westpac Cash Investm]			10,920.01	0.00 DR
30/09/2019	Interest Paid		0.45		0.45 DR
12/06/2020	Deposit Online Tfr Westpac Diy Shares [Withdrawal Online Tfr Westpac Cas Shares]		20,000.00		20,000.45 DR
17/06/2020	Payment by Authority to Westpac Securiti B QBE			9,972.03	10,028.42 DR
25/06/2020	Deposit Online Tfr Westpac Diy [Withdrawal mobile Tfr Westpac Cas]		5,050.00		15,078.42 DR
30/06/2020	Interest Paid		0.35		15,078.77 DR
			65,959.32	50,884.12	15,078.77 DR
Term Deposits (60800)					
<u>WBC Term Deposit 6967 (WBC706967TD)</u>					
01/07/2019	Opening Balance				150,000.00 DR
14/01/2020	Principal Paid on Term Deposit			150,000.00	0.00 DR
				150,000.00	0.00 DR
Prepaid Expenses (66000)					
<u>Prepaid Expenses (66000)</u>					
01/07/2019	Opening Balance				2,150.00 DR
					2,150.00 DR
Less Accumulated Borrowing Costs (66100)					
<u>Less Accumulated Borrowing Costs (66100)</u>					
01/07/2019	Opening Balance				961.32 CR
					961.32 CR
Shares in Listed Companies (Australian) (77600)					
<u>QBE Insurance Group Limited (QBE.AX)</u>					
17/06/2020	Payment by Authority to Westpac Securiti B QBE	1,220.00	9,972.03		9,972.03 DR
30/06/2020	Total Revaluation - 30/06/2020 @ \$8.860000 (System Price) -		837.17		10,809.20 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	1,220.000000 Units on hand				
		1,220.00	10,809.20		10,809.20 DR
RIO Tinto Limited (RIO.AX)					
29/07/2019	Payment by Authority to Westpac Securiti B Rio	103.00	9,949.15		9,949.15 DR
05/08/2019	Deposit Westpac Securiti S RIO	(103.00)		9,949.15	0.00 DR
12/08/2019	Payment by Authority to Westpac Securiti B Rio	114.00	9,869.33		9,869.33 DR
16/08/2019	Deposit Westpac Securiti S RIO	(114.00)		9,869.33	0.00 DR
28/08/2019	Payment by Authority to Westpac Securiti B Rio	123.00	10,173.60		10,173.60 DR
03/09/2019	Deposit Westpac Securiti S RIO	(123.00)		10,173.60	0.00 DR
		0.00	29,992.08	29,992.08	0.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
APIL Industrial Fund No. 1 (APIL)					
13/01/2020	Withdrawal Industrial Fund no1 Apil Investments Benniera SF 1 of 10	10,000.00	10,000.00		10,000.00 DR
13/01/2020	Withdrawal Industrial Fund no1 Apil Investments	10,000.00	10,000.00		20,000.00 DR
14/01/2020	Withdrawal Online Pymt Apil Indus Apil Investments	10,000.00	10,000.00		30,000.00 DR
15/01/2020	Withdrawal Online Pymt Apil Indus Apil Investments	10,000.00	10,000.00		40,000.00 DR
16/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		50,000.00 DR
17/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		60,000.00 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		70,000.00 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		80,000.00 DR
20/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		90,000.00 DR
21/01/2020	Withdrawal Mobile Pymt Apil Indus Apil Investments	10,000.00	10,000.00		100,000.00 DR
30/06/2020	Total Revaluation - 26/06/2020 @ \$0.909095 (Exit) - 100,000.000000 Units on hand			9,090.50	90,909.50 DR
		100,000.00	100,000.00	9,090.50	90,909.50 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2019	Opening Balance				789.57 DR
02/07/2019	Bpay Tax Office ATO Tax bill		3,114.55		3,904.12 DR
20/12/2019	Bpay Tax Office Ato quarterly Payg		967.00		4,871.12 DR
30/06/2020	PAYGI amounts for the quarters Dec 19, Mar 20 and Jun 20		2,901.00		7,772.12 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			7,832.55	60.43 CR
			6,982.55	7,832.55	60.43 CR
PAYG Payable (86000)					
PAYG Payable (86000)					
01/07/2019	Opening Balance				3,875.39 CR
02/07/2019	Bpay Tax Office Ato quarterly Payg		3,467.00		408.39 CR
02/10/2019	Bpay Tax Office Ato quarterly Payg		3,467.00		3,058.61 DR
02/01/2020	Bpay Tax Office Ato quarterly Payg		3,467.00		6,525.61 DR

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02/04/2020	Bpay Tax Office Ato quarterly Payg		3,467.00		9,992.61 DR
30/06/2020	PAYGI amounts for the quarters Dec 19, Mar 20 and Jun 20			2,901.00	7,091.61 DR
			13,868.00	2,901.00	7,091.61 DR

Deferred Tax Liability/Asset (89000)

Deferred Tax Liability/Asset (89000)

01/07/2019	Opening Balance				12.13 DR
					12.13 DR

Total Debits: 653,306.19

Total Credits: 653,306.19