

VINITA SUPER FUND2

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$1,093,236.060000 (Exit) - 1.000000 Units on hand (PENV001)			2,428.06	2,428.06 CR
30/06/2021	Revaluation - 30/06/2021 @ \$1,664.240000 (Exit) - 1.000000 Units on hand (PENV003)			464.53	2,892.59 CR
30/06/2021	Revaluation - 30/06/2021 @ \$2,121.020000 (Exit) - 1.000000 Units on hand (PENV005)			0.01	2,892.60 CR
30/06/2021	Revaluation - 30/06/2021 @ \$1,199.710000 (Exit) - 1.000000 Units on hand (PENV003)		464.53		2,428.07 CR
			464.53	2,892.60	2,428.07 CR
Interest Received (25000)					
<u>RACQ Bank A/c (QTM1683005)</u>					
30/09/2020	Interest			26.20	26.20 CR
31/12/2020	Interest			31.67	57.87 CR
31/03/2021	Interest			34.84	92.71 CR
30/06/2021	Interest			4.81	97.52 CR
				97.52	97.52 CR
Property Income (28000)					
<u>9 Neumann Road, Capalaba (PENV001)</u>					
09/07/2020	npp Credit Kimu Joinery			7,727.27	7,727.27 CR
12/08/2020	Kimu Joinery Kimu Rent			7,727.27	15,454.54 CR
15/09/2020	Kimu Joinery Rent AUGust			7,727.27	23,181.81 CR
06/10/2020	Kimu Joinery Rent September			7,727.27	30,909.08 CR
19/11/2020	Kimu Pty Ltd Oct Nov Rent			15,454.55	46,363.63 CR
14/12/2020	Kimu Pty Ltd 9 Neuman Rent			7,727.27	54,090.90 CR
05/01/2021	KIMU PTY LTD January 2021 Rent			7,727.27	61,818.17 CR
03/02/2021	Kimu rent Feb			7,727.27	69,545.44 CR
08/03/2021	Kimu rent March			7,727.27	77,272.71 CR
08/04/2021	Direct Credit KIMU Pty Ltd			7,727.27	84,999.98 CR
10/05/2021	Direct Credit KIMU Pty Ltd			7,727.27	92,727.25 CR
08/06/2021	Direct Credit KIMU Pty Ltd			8,136.36	100,863.61 CR
				100,863.61	100,863.61 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV		2,009.00		2,009.00 DR
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV		1,584.00		3,593.00 DR
			3,593.00		3,593.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV		164.00		164.00 DR
			164.00		164.00 DR
ATO Supervisory Levy (30400)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>ATO Supervisory Levy (30400)</u>					
12/01/2021	Direct Credit ATO		259.00		259.00 DR
			259.00		259.00 DR
<u>Auditor's Remuneration (30700)</u>					
<u>Auditor's Remuneration (30700)</u>					
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV		550.00		550.00 DR
			550.00		550.00 DR
<u>ASIC Fees (30800)</u>					
<u>ASIC Fees (30800)</u>					
09/09/2020	Payment ASIC		1.00		1.00 DR
			1.00		1.00 DR
<u>Depreciation (33400)</u>					
<u>Air-Conditioning - Split System (PENV002)</u>					
30/06/2021	Depreciation for the period {2021}		634.24		634.24 DR
			634.24		634.24 DR
<u>Hot Water Installations (added to LVP 2021FY) (PENV003)</u>					
30/06/2021	Depreciation for the period {2021}		719.83		719.83 DR
			719.83		719.83 DR
<u>Low Value Pool (PENV004)</u>					
30/06/2021	Depreciation for the period {2021}		543.75		543.75 DR
			543.75		543.75 DR
<u>Commercial Roller Door Motors x2 (PENV005)</u>					
30/06/2021	Depreciation for the period {2021}		530.25		530.25 DR
			530.25		530.25 DR
<u>Pensions Paid (41600)</u>					
<u>(Pensions Paid) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
22/01/2021	Rita Pennisi		10,000.00		10,000.00 DR
09/06/2021	Pension		5,480.00		15,480.00 DR
			15,480.00		15,480.00 DR
<u>(Pensions Paid) Pennisi, Vincent - Pension (Account Based Pension) (PENVIN00004P)</u>					
20/01/2021	Vince Pennisi		10,000.00		10,000.00 DR
17/04/2021	Pension		2,085.18		12,085.18 DR
08/06/2021	Pension		6,425.00		18,510.18 DR
			18,510.18		18,510.18 DR
<u>Property Expenses - Council Rates (41960)</u>					
<u>9 Neumann Road, Capalaba (PENV001)</u>					
21/07/2020	BPAY Redland Council		2,086.04		2,086.04 DR
20/10/2020	BPAY Redland Council		2,065.57		4,151.61 DR
20/01/2021	Rates - not paid by super fund		2,085.18		6,236.79 DR
20/04/2021	Redland City Council 478237 550		2,058.02		8,294.81 DR
			8,294.81		8,294.81 DR
<u>Property Expenses - Insurance Premium (41980)</u>					
<u>9 Neumann Road, Capalaba (PENV001)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2021	Regional Insurance - need inv to confirm GST		4,049.67		4,049.67 DR
			4,049.67		4,049.67 DR
Property Expenses - Land Tax (42020)					
<u>9 Neumann Road, Capalaba (PENV001)</u>					
13/12/2020	BPAY Payment OSR QLD Land Tax		2,555.00		2,555.00 DR
			2,555.00		2,555.00 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
20/01/2021	System Member Journals			10,000.00	10,000.00 CR
22/01/2021	System Member Journals			10,000.00	20,000.00 CR
17/04/2021	System Member Journals			2,085.18	22,085.18 CR
08/06/2021	System Member Journals			6,425.00	28,510.18 CR
09/06/2021	System Member Journals			5,480.00	33,990.18 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		40,657.68		6,667.50 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		40,836.97		47,504.47 DR
			81,494.65	33,990.18	47,504.47 DR
Opening Balance (50010)					
<u>(Opening Balance) Pennisi, Rita Carmela - Accumulation (PENRIT00001A)</u>					
01/07/2020	Opening Balance				706,550.00 CR
01/07/2020	Close Period Journal		706,550.00		0.00 DR
			706,550.00		0.00 DR
<u>(Opening Balance) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
01/07/2020	Close Period Journal			619,080.08	619,080.08 CR
				619,080.08	619,080.08 CR
<u>(Opening Balance) Pennisi, Vincent - Accumulation (PENVIN00002A)</u>					
01/07/2020	Opening Balance				626,549.00 CR
01/07/2020	Close Period Journal		626,549.00		0.00 DR
			626,549.00		0.00 DR
<u>(Opening Balance) Pennisi, Vincent - Pension (Account Based Pension) (PENVIN00004P)</u>					
01/07/2020	Close Period Journal			616,946.63	616,946.63 CR
				616,946.63	616,946.63 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
01/07/2020	Opening Balance				10,190.30 CR
01/07/2020	Close Period Journal		10,190.30		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			40,836.97	40,836.97 CR
			10,190.30	40,836.97	40,836.97 CR
<u>(Share of Profit/(Loss)) Pennisi, Vincent - Pension (Account Based Pension) (PENVIN00004P)</u>					
01/07/2020	Opening Balance				9,197.63 CR
01/07/2020	Close Period Journal		9,197.63		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			40,657.68	40,657.68 CR
			9,197.63	40,657.68	40,657.68 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (54160)					
<u>(Pensions Paid) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
01/07/2020	Opening Balance				17,660.22 DR
01/07/2020	Close Period Journal			17,660.22	0.00 DR
22/01/2021	System Member Journals		10,000.00		10,000.00 DR
09/06/2021	System Member Journals		5,480.00		15,480.00 DR
			15,480.00	17,660.22	15,480.00 DR
<u>(Pensions Paid) Pennisi, Vincent - Pension (Account Based Pension) (PENVIN00004P)</u>					
01/07/2020	Opening Balance				18,800.00 DR
01/07/2020	Close Period Journal			18,800.00	0.00 DR
20/01/2021	System Member Journals		10,000.00		10,000.00 DR
17/04/2021	System Member Journals		2,085.18		12,085.18 DR
08/06/2021	System Member Journals		6,425.00		18,510.18 DR
			18,510.18	18,800.00	18,510.18 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
01/07/2020	Opening Balance				706,550.00 CR
01/07/2020	Close Period Journal		706,550.00		0.00 DR
			706,550.00		0.00 DR
<u>(Internal Transfers In) Pennisi, Vincent - Pension (Account Based Pension) (PENVIN00004P)</u>					
01/07/2020	Opening Balance				626,549.00 CR
01/07/2020	Close Period Journal		626,549.00		0.00 DR
			626,549.00		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Pennisi, Rita Carmela - Accumulation (PENRIT00001A)</u>					
01/07/2020	Opening Balance				706,550.00 DR
01/07/2020	Close Period Journal			706,550.00	0.00 DR
				706,550.00	0.00 DR
<u>(Internal Transfers Out) Pennisi, Vincent - Accumulation (PENVIN00002A)</u>					
01/07/2020	Opening Balance				626,549.00 DR
01/07/2020	Close Period Journal			626,549.00	0.00 DR
				626,549.00	0.00 DR
Refund Excess Contributions (58000)					
<u>(Refund Excess Contributions) Pennisi, Rita Carmela - Pension (Account Based Pension) (PENRIT00005P)</u>					
01/07/2020	Opening Balance				80,000.00 DR
01/07/2020	Close Period Journal			80,000.00	0.00 DR
				80,000.00	0.00 DR
Bank Accounts (60400)					
<u>RACQ Bank A/c (QTM1683005)</u>					
01/07/2020	Opening Balance				139,365.53 DR
09/07/2020	npp Credit Kimu Joinery		8,500.00		147,865.53 DR
20/07/2020	BPAY Tax Office Payments 086704 550			578.00	147,287.53 DR
20/07/2020	BPAY Tax Office Payments 086764 550			2,477.00	144,810.53 DR
21/07/2020	BPAY Redland Council			2,086.04	142,724.49 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
12/08/2020	Kimu Joinery Kimu Rent		8,500.00		151,224.49 DR
09/09/2020	Payment ASIC			1.00	151,223.49 DR
15/09/2020	Kimu Joinery Rent AUGust		8,500.00		159,723.49 DR
30/09/2020	Interest		26.20		159,749.69 DR
06/10/2020	Kimu Joinery Rent September		8,500.00		168,249.69 DR
20/10/2020	BPAY Redland Council			2,065.57	166,184.12 DR
23/10/2020	BPAY Tax Office Payments - Sept BAS			4,621.00	161,563.12 DR
19/11/2020	Kimu Pty Ltd Oct Nov Rent		17,000.00		178,563.12 DR
13/12/2020	BPAY Payment OSR QLD Land Tax			2,555.00	176,008.12 DR
14/12/2020	Kimu Pty Ltd 9 Neuman Rent		8,500.00		184,508.12 DR
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV			4,466.00	180,042.12 DR
31/12/2020	Interest		31.67		180,073.79 DR
05/01/2021	KIMU PTY LTD January 2021 Rent		8,500.00		188,573.79 DR
12/01/2021	Direct Credit ATO		9,235.65		197,809.44 DR
20/01/2021	Vince Pennisi			10,000.00	187,809.44 DR
22/01/2021	Rita Pennisi			10,000.00	177,809.44 DR
03/02/2021	Kimu rent Feb		8,500.00		186,309.44 DR
24/02/2021	ATO payment - Dec BAS			4,911.00	181,398.44 DR
08/03/2021	Kimu rent March		8,500.00		189,898.44 DR
31/03/2021	Regional Insurance - need inv to confirm GST			4,420.00	185,478.44 DR
31/03/2021	Interest		34.84		185,513.28 DR
08/04/2021	Direct Credit KIMU Pty Ltd		8,500.00		194,013.28 DR
17/04/2021	Pension			2,085.18	191,928.10 DR
19/04/2021	Tax Office Payments 476433 550			1,814.00	190,114.10 DR
20/04/2021	Redland City Council 478237 550			2,058.02	188,056.08 DR
10/05/2021	Direct Credit KIMU Pty Ltd		8,500.00		196,556.08 DR
08/06/2021	Pension			6,425.00	190,131.08 DR
08/06/2021	Direct Credit KIMU Pty Ltd		8,950.00		199,081.08 DR
09/06/2021	Pension			5,480.00	193,601.08 DR
18/06/2021	Direct Credit ATO received from the ATO		3,277.19		196,878.27 DR
30/06/2021	Interest		4.81		196,883.08 DR
			123,560.36	66,042.81	196,883.08 DR

Plant and Equipment (at written down value) - Unitised (76550)Air-Conditioning - Split System (PENV002)

01/07/2020	Opening Balance	1.00			3,171.20 DR
30/06/2021	Depreciation for the period {2021}			634.24	2,536.96 DR
		1.00		634.24	2,536.96 DR

Hot Water Installations (added to LVP 2021FY) (PENV003)

01/07/2020	Opening Balance	1.00			1,919.54 DR
30/06/2021	Depreciation for the period {2021}			719.83	1,199.71 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1,664.240000 (Exit) - 1.000000 Units on hand		464.53		1,664.24 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1,199.710000 (Exit) - 1.000000 Units on hand			464.53	1,199.71 DR
		1.00	464.53	1,184.36	1,199.71 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Low Value Pool (PENV004)</u>					
01/07/2020	Opening Balance	1.00			1,450.00 DR
30/06/2021	Depreciation for the period {2021}			543.75	906.25 DR
		1.00		543.75	906.25 DR
<u>Commercial Roller Door Motors x2 (PENV005)</u>					
01/07/2020	Opening Balance	1.00			2,651.26 DR
30/06/2021	Depreciation for the period {2021}			530.25	2,121.01 DR
30/06/2021	Revaluation - 30/06/2021 @ \$2,121.020000 (Exit) - 1.000000 Units on hand		0.01		2,121.02 DR
		1.00	0.01	530.25	2,121.02 DR
<u>Real Estate Properties (Australian - Non Residential) (77250)</u>					
<u>9 Neumann Road, Capalaba (PENV001)</u>					
01/07/2020	Opening Balance	1.00			1,090,808.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1,093,236.060000 (Exit) - 1.000000 Units on hand		2,428.06		1,093,236.06 DR
		1.00	2,428.06		1,093,236.06 DR
<u>GST Payable/Refundable (84000)</u>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				619.66 CR
01/07/2020	Amended June 2020 BAS to correct GST reporting for the 2020FY		619.00		0.66 CR
09/07/2020	npp Credit Kimu Joinery			772.73	773.39 CR
12/08/2020	Kimu Joinery Kimu Rent			772.73	1,546.12 CR
15/09/2020	Kimu Joinery Rent AUGust			772.73	2,318.85 CR
06/10/2020	Kimu Joinery Rent September			772.73	3,091.58 CR
23/10/2020	BPAY Tax Office Payments - Sept BAS		2,085.00		1,006.58 CR
19/11/2020	Kimu Pty Ltd Oct Nov Rent			1,545.45	2,552.03 CR
14/12/2020	Kimu Pty Ltd 9 Neuman Rent			772.73	3,324.76 CR
15/12/2020	Banking HFB Super Pty Ltd Inv 9PENV		159.00		3,165.76 CR
05/01/2021	KIMU PTY LTD January 2021 Rent			772.73	3,938.49 CR
03/02/2021	Kimu rent Feb			772.73	4,711.22 CR
24/02/2021	ATO payment - Dec BAS		2,375.00		2,336.22 CR
08/03/2021	Kimu rent March			772.73	3,108.95 CR
31/03/2021	Regional Insurance - need inv to confirm GST		370.33		2,738.62 CR
08/04/2021	Direct Credit KIMU Pty Ltd			772.73	3,511.35 CR
19/04/2021	Tax Office Payments 476433 550		1,814.00		1,697.35 CR
10/05/2021	Direct Credit KIMU Pty Ltd			772.73	2,470.08 CR
08/06/2021	Direct Credit KIMU Pty Ltd			813.64	3,283.72 CR
30/06/2021	June BAS - Client prepares		2,075.00		1,208.72 CR
			9,497.33	10,086.39	1,208.72 CR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				9,904.00 DR
23/10/2020	BPAY Tax Office Payments - Sept BAS		2,536.00		12,440.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
12/01/2021	Direct Credit ATO			9,904.00	2,536.00 DR
24/02/2021	ATO payment - Dec BAS		2,536.00		5,072.00 DR
			5,072.00	9,904.00	5,072.00 DR

Sundry Creditors (88000)Sundry Creditors (88000)

01/07/2020	Opening Balance				2,623.16 CR
01/07/2020	Amended June 2020 BAS to correct GST reporting for the 2020FY			619.00	3,242.16 CR
20/07/2020	BPAY Tax Office Payments 086764 550		2,477.00		765.16 CR
20/07/2020	BPAY Tax Office Payments 086704 550		578.00		187.16 CR
28/07/2020	June 2020 BAS, paid twice, once by the Fund and once personally - this amt is owed from the SF to indiv			3,055.00	3,242.16 CR
28/07/2020	June 2020 BAS, paid twice, once by the Fund and once personally - this amt is owed from the SF to indiv		3,055.00		187.16 CR
12/01/2021	Direct Credit ATO		409.35		222.19 DR
20/01/2021	Rates - not paid by super fund			2,085.18	1,862.99 CR
18/06/2021	Direct Credit ATO received from the ATO			3,277.19	5,140.18 CR
30/06/2021	June BAS - Client prepares			2,075.00	7,215.18 CR
			6,519.35	11,111.37	7,215.18 CR

Security Deposit (88400)9 Neumann Road, Capalaba (PENV001)

01/07/2020	Opening Balance				10,000.00 CR
					10,000.00 CR

Total Debits: 3,004,961.66

Total Credits: 3,004,961.66