

The Maso Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Harmony Industrial Property Fund Unit Trust (HIPFUT)</u>					
15/07/2021	Harmony Industrial			1,750.00	1,750.00 CR
15/10/2021	Harmony Industrial			1,750.00	3,500.00 CR
14/01/2022	Harmony Industrial			1,750.00	5,250.00 CR
14/04/2022	Harmony Industrial			1,750.00	7,000.00 CR
30/06/2022	HIPFUT - Harmony Industrial Property Fund Unit Trust - Custom Tax Data - 30/06/2022				7,000.00 CR
			0.00	7,000.00	7,000.00 CR
<u>Seaway Holdings Pty Ltd (SEAW)</u>					
20/04/2022	Seaway Dividends			3,213.49	3,213.49 CR
29/06/2022	Seaway Dividends			16,067.46	19,280.95 CR
				19,280.95	19,280.95 CR
Contributions (24200)					
<u>(Contributions) Mason, John - Accumulation (MASJOH00002A)</u>					
20/09/2021	Employer Super			1,230.76	1,230.76 CR
20/10/2021	Employer Super			1,230.76	2,461.52 CR
18/11/2021	Employer Super			1,230.76	3,692.28 CR
20/12/2021	Employer Super			1,538.45	5,230.73 CR
19/01/2022	Employer Super			1,230.76	6,461.49 CR
18/02/2022	Employer Super			1,230.76	7,692.25 CR
21/04/2022	Employer Super			2,747.88	10,440.13 CR
30/06/2022	CAS Fees by John			110.00	10,550.13 CR
				10,550.13	10,550.13 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$0.165000 (Exit) - 491,013.000000 Units on hand (AFR)		146,321.87		146,321.87 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.230000 (Exit) - 100,000.000000 Units on hand (HIPFUT)			110,000.00	36,321.87 DR
30/06/2022	Revaluation - 30/06/2022 @ \$5.340000 (System Price) - 3,500.000000 Units on hand (WEB.AX)		2,366.50		38,688.37 DR
			148,688.37	110,000.00	38,688.37 DR
Interest Received (25000)					
<u>Cash at Bank (Main)</u>					
01/07/2021	July Interest			4.91	4.91 CR
01/08/2021	Aug Interest			4.55	9.46 CR
01/09/2021	Sep Interest			4.58	14.04 CR
01/10/2021	Oct Interest			3.81	17.85 CR
01/11/2021	Nov Interest			3.80	21.65 CR
01/12/2021	Dec Interest			3.61	25.26 CR
01/01/2022	Jan Interest			3.75	29.01 CR
01/02/2022	Feb Interest			3.85	32.86 CR
01/03/2022	March Interest			2.67	35.53 CR
01/04/2022	April Interest			2.76	38.29 CR

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01/05/2022	May Interest			6.95	45.24 CR
01/06/2022	June Interest			2.80	48.04 CR
				48.04	48.04 CR
Transfers In (28500)					
(Transfers In) Mason, John - Accumulation (MASJOH00002A)					
04/04/2022	SuperStream roll in at 04/04/2022 - PRN:400000003516696296			669,318.58	669,318.58 CR
				669,318.58	669,318.58 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
04/07/2021	CAS Fees		2,365.00		2,365.00 DR
05/06/2022	CAS Fees		2,541.00		4,906.00 DR
30/06/2022	CAS Fees by John		110.00		5,016.00 DR
			5,016.00		5,016.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
07/11/2021	ATO		259.00		259.00 DR
			259.00		259.00 DR
Pensions Paid (41600)					
(Pensions Paid) Mason, John - Pension (Account Based Pension) (MASJOH00003P)					
02/02/2022	SGM Car - Pension		22,000.00		22,000.00 DR
20/02/2022	US Trip - Pension		5,000.00		27,000.00 DR
27/03/2022	Visa Rent Pension		2,000.00		29,000.00 DR
22/05/2022	Visa May Pension		2,000.00		31,000.00 DR
26/06/2022	Pension		11,500.00		42,500.00 DR
			42,500.00		42,500.00 DR
(Pensions Paid) Mason, John - Pension (Account Based Pension 2) (MASJOH00004P)					
22/05/2022	Expenses May Pension		1,000.00		1,000.00 DR
			1,000.00		1,000.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			6,886.05	6,886.05 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,569.50		4,316.55 CR
			2,569.50	6,886.05	4,316.55 CR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
20/09/2021	System Member Journals		1,046.15		1,046.15 DR
20/10/2021	System Member Journals		1,046.15		2,092.30 DR
18/11/2021	System Member Journals		1,046.15		3,138.45 DR
20/12/2021	System Member Journals		1,307.68		4,446.13 DR
19/01/2022	System Member Journals		1,046.15		5,492.28 DR
02/02/2022	System Member Journals			22,000.00	16,507.72 CR
18/02/2022	System Member Journals		1,046.15		15,461.57 CR
20/02/2022	System Member Journals			5,000.00	20,461.57 CR

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27/03/2022	System Member Journals			2,000.00	22,461.57 CR
04/04/2022	System Member Journals		669,318.58		646,857.01 DR
21/04/2022	System Member Journals		2,335.70		649,192.71 DR
22/05/2022	System Member Journals			2,000.00	647,192.71 DR
22/05/2022	System Member Journals			1,000.00	646,192.71 DR
26/06/2022	System Member Journals			11,500.00	634,692.71 DR
30/06/2022	System Member Journals		110.00		634,802.71 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			2,976.21	631,826.50 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,527.06	624,299.44 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			245.06	624,054.38 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,003.50	623,050.88 DR
			678,302.71	55,251.83	623,050.88 DR

Opening Balance (50010)

(Opening Balance) Mason, John - Accumulation (MASJOH00002A)

01/07/2021	Opening Balance				454,669.14 CR
01/07/2021	Close Period Journal		440,886.54		13,782.60 CR
			440,886.54		13,782.60 CR

(Opening Balance) Mason, John - Pension (Account Based Pension) (MASJOH00003P)

01/07/2021	Close Period Journal			430,367.12	430,367.12 CR
				430,367.12	430,367.12 CR

Contributions (52420)

(Contributions) Mason, John - Accumulation (MASJOH00002A)

01/07/2021	Opening Balance				16,001.00 CR
01/07/2021	Close Period Journal		16,001.00		0.00 DR
20/09/2021	System Member Journals			1,230.76	1,230.76 CR
20/10/2021	System Member Journals			1,230.76	2,461.52 CR
18/11/2021	System Member Journals			1,230.76	3,692.28 CR
20/12/2021	System Member Journals			1,538.45	5,230.73 CR
19/01/2022	System Member Journals			1,230.76	6,461.49 CR
18/02/2022	System Member Journals			1,230.76	7,692.25 CR
21/04/2022	System Member Journals			2,747.88	10,440.13 CR
30/06/2022	System Member Journals			110.00	10,550.13 CR
			16,001.00	10,550.13	10,550.13 CR

Transfers In (52850)

(Transfers In) Mason, John - Accumulation (MASJOH00002A)

04/04/2022	System Member Journals			669,318.58	669,318.58 CR
				669,318.58	669,318.58 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Mason, John - Accumulation (MASJOH00002A)

01/07/2021	Opening Balance				152.35 CR
01/07/2021	Close Period Journal		152.35		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		2,976.21		2,976.21 DR
			3,128.56		2,976.21 DR

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<u>(Share of Profit/(Loss)) Mason, John - Pension (Account Based Pension) (MASJOH00003P)</u>					
01/07/2021	Opening Balance				11,047.74 CR
01/07/2021	Close Period Journal		11,047.74		0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,527.06		7,527.06 DR
			18,574.80		7,527.06 DR
<u>(Share of Profit/(Loss)) Mason, John - Pension (Account Based Pension 2) (MASJOH00004P)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		245.06		245.06 DR
			245.06		245.06 DR
<u>Income Tax (53330)</u>					
<u>(Income Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2021	Opening Balance				29.40 CR
01/07/2021	Close Period Journal		29.40		0.00 DR
04/04/2022	System Member Journals				0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,003.50		1,003.50 DR
			1,032.90		1,003.50 DR
<u>Contributions Tax (53800)</u>					
<u>(Contributions Tax) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2021	Opening Balance				2,400.15 DR
01/07/2021	Close Period Journal			2,400.15	0.00 DR
20/09/2021	System Member Journals		184.61		184.61 DR
20/10/2021	System Member Journals		184.61		369.22 DR
18/11/2021	System Member Journals		184.61		553.83 DR
20/12/2021	System Member Journals		230.77		784.60 DR
19/01/2022	System Member Journals		184.61		969.21 DR
18/02/2022	System Member Journals		184.61		1,153.82 DR
21/04/2022	System Member Journals		412.18		1,566.00 DR
			1,566.00	2,400.15	1,566.00 DR
<u>Pensions Paid (54160)</u>					
<u>(Pensions Paid) Mason, John - Pension (Account Based Pension) (MASJOH00003P)</u>					
01/07/2021	Opening Balance				35,349.76 DR
01/07/2021	Close Period Journal			35,349.76	0.00 DR
02/02/2022	System Member Journals		22,000.00		22,000.00 DR
20/02/2022	System Member Journals		5,000.00		27,000.00 DR
27/03/2022	System Member Journals		2,000.00		29,000.00 DR
22/05/2022	System Member Journals		2,000.00		31,000.00 DR
26/06/2022	System Member Journals		11,500.00		42,500.00 DR
			42,500.00	35,349.76	42,500.00 DR
<u>(Pensions Paid) Mason, John - Pension (Account Based Pension 2) (MASJOH00004P)</u>					
22/05/2022	System Member Journals		1,000.00		1,000.00 DR
			1,000.00		1,000.00 DR
<u>Internal Transfers In (56100)</u>					
<u>(Internal Transfers In) Mason, John - Pension (Account Based Pension) (MASJOH00003P)</u>					
01/07/2021	Opening Balance				454,669.14 CR
01/07/2021	Close Period Journal		454,669.14		0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			454,669.14		0.00 DR
<u>(Internal Transfers In) Mason, John - Pension (Account Based Pension 2) (MASJOH00004P)</u>					
01/07/2021	New Pension Member			13,782.60	13,782.60 CR
				13,782.60	13,782.60 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Mason, John - Accumulation (MASJOH00002A)</u>					
01/07/2021	Opening Balance				454,669.14 DR
01/07/2021	Close Period Journal			454,669.14	0.00 DR
01/07/2021	New Pension Member		13,782.60		13,782.60 DR
			13,782.60	454,669.14	13,782.60 DR
Bank Accounts (60400)					
<u>Cash at Bank (Main)</u>					
01/07/2021	Opening Balance				108,397.70 DR
01/07/2021	July Interest		4.91		108,402.61 DR
04/07/2021	CAS Fees			2,365.00	106,037.61 DR
15/07/2021	Harmony Industrial		1,750.00		107,787.61 DR
01/08/2021	Aug Interest		4.55		107,792.16 DR
01/09/2021	Sep Interest		4.58		107,796.74 DR
09/09/2021	3500 Webjet Shares			21,056.50	86,740.24 DR
20/09/2021	Employer Super		1,230.76		87,971.00 DR
01/10/2021	Oct Interest		3.81		87,974.81 DR
15/10/2021	Harmony Industrial		1,750.00		89,724.81 DR
20/10/2021	Employer Super		1,230.76		90,955.57 DR
01/11/2021	Nov Interest		3.80		90,959.37 DR
07/11/2021	ATO			4,511.25	86,448.12 DR
18/11/2021	Employer Super		1,230.76		87,678.88 DR
01/12/2021	Dec Interest		3.61		87,682.49 DR
20/12/2021	Employer Super		1,538.45		89,220.94 DR
01/01/2022	Jan Interest		3.75		89,224.69 DR
14/01/2022	Harmony Industrial		1,750.00		90,974.69 DR
19/01/2022	Employer Super		1,230.76		92,205.45 DR
01/02/2022	Feb Interest		3.85		92,209.30 DR
02/02/2022	SGM Car - Pension			22,000.00	70,209.30 DR
18/02/2022	Employer Super		1,230.76		71,440.06 DR
20/02/2022	US Trip - Pension			5,000.00	66,440.06 DR
21/02/2022	ATO			1,127.00	65,313.06 DR
01/03/2022	March Interest		2.67		65,315.73 DR
27/03/2022	Visa Rent Pension			2,000.00	63,315.73 DR
01/04/2022	April Interest		2.76		63,318.49 DR
05/04/2022	Roll in		669,318.58		732,637.07 DR
07/04/2022	Seaway Share Purchase			100,000.00	632,637.07 DR
08/04/2022	Seaway Share Purchase			100,000.00	532,637.07 DR
09/04/2022	Seaway Share Purchase			100,000.00	432,637.07 DR
11/04/2022	Seaway Share Purchase			100,000.00	332,637.07 DR
12/04/2022	Seaway Share Purchase			100,000.00	232,637.07 DR
13/04/2022	Seaway Share Purchase			100,000.00	132,637.07 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
14/04/2022	Seaway Share Purchase			100,000.00	32,637.07 DR
14/04/2022	Harmony Industrial		1,750.00		34,387.07 DR
16/04/2022	Seaway Share Purchase			479.00	33,908.07 DR
18/04/2022	ATO			1,127.00	32,781.07 DR
20/04/2022	Seaway Dividends		3,213.49		35,994.56 DR
21/04/2022	Employer Super		2,747.88		38,742.44 DR
01/05/2022	May Interest		6.95		38,749.39 DR
22/05/2022	Visa May Pension			2,000.00	36,749.39 DR
22/05/2022	Expenses May Pension			1,000.00	35,749.39 DR
01/06/2022	June Interest		2.80		35,752.19 DR
05/06/2022	CAS Fees			2,541.00	33,211.19 DR
26/06/2022	Pension			11,500.00	21,711.19 DR
29/06/2022	Seaway Dividends		16,067.46		37,778.65 DR
			706,087.70	776,706.75	37,778.65 DR
Overseas Listed Shares (76200)					
<u>Macarthur Minerals Ltd (AFR)</u>					
01/07/2021	Opening Balance	491,013.00			227,339.02 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.165000 (Exit) - 491,013.000000 Units on hand			146,321.87	81,017.15 DR
		491,013.00		146,321.87	81,017.15 DR
Shares in Listed Companies (Australian) (77600)					
<u>Webjet Limited (WEB.AX)</u>					
09/09/2021	3500 Webjet Shares	3,500.00	21,056.50		21,056.50 DR
30/06/2022	Revaluation - 30/06/2022 @ \$5.340000 (System Price) - 3,500.000000 Units on hand			2,366.50	18,690.00 DR
		3,500.00	21,056.50	2,366.50	18,690.00 DR
Shares in Unlisted Private Companies (Australian) (77800)					
<u>Seaway Holdings Pty Ltd (SEAW1)</u>					
16/04/2022	Purchase of seaway shares	117.00	700,479.00		700,479.00 DR
		117.00	700,479.00		700,479.00 DR
Units in Unlisted Unit Trusts (Australian) (78400)					
<u>Harmony Industrial Property Fund Unit Trust (HIPFUT)</u>					
01/07/2021	Opening Balance	100,000.00			113,000.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.230000 (Exit) - 100,000.000000 Units on hand		110,000.00		223,000.00 DR
		100,000.00	110,000.00		223,000.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				4,587.00 CR
07/11/2021	ATO		4,252.25		334.75 CR
21/02/2022	ATO		1,127.00		792.25 DR
18/04/2022	ATO		1,127.00		1,919.25 DR
30/06/2022	March and June 2022 PAYGI		2,254.00		4,173.25 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		6,886.05		11,059.30 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			2,569.50	8,489.80 DR
			15,646.30	2,569.50	8,489.80 DR

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Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
30/06/2022	March and June 2022 PAYGI			2,254.00	2,254.00 CR
				2,254.00	2,254.00 CR
Migration Suspense Account (89990)					
<u>Migration Suspense Account (89990)</u>					
04/04/2022	SuperStream roll in at 04/04/2022 - PRN:400000003516696296		669,318.58		669,318.58 DR
05/04/2022	Roll in			669,318.58	0.00 DR
07/04/2022	Seaway Share Purchase		100,000.00		100,000.00 DR
08/04/2022	Seaway Share Purchase		100,000.00		200,000.00 DR
09/04/2022	Seaway Share Purchase		100,000.00		300,000.00 DR
11/04/2022	Seaway Share Purchase		100,000.00		400,000.00 DR
12/04/2022	Seaway Share Purchase		100,000.00		500,000.00 DR
13/04/2022	Seaway Share Purchase		100,000.00		600,000.00 DR
14/04/2022	Seaway Share Purchase		100,000.00		700,000.00 DR
16/04/2022	Seaway Share Purchase		479.00		700,479.00 DR
16/04/2022	Purchase of seaway shares			700,479.00	0.00 DR
			1,369,797.58	1,369,797.58	0.00 DR

Total Debits: 4,794,789.26

Total Credits: 4,794,789.26