

## G P Whyte Superfund

### Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
(6.50)	24200/WHYGIL00001A	(Contributions) Whyte, Gillian Patricia - Accumulation			
(92.25)	24200/WHYMAT00001 A	(Contributions) Whyte, Matthew Dean - Accumulation			99.65
(3,687.36)	24700	Changes in Market Values of Investments			
	<b>25000</b>	<b>Interest Received</b>			
(799.02)	25000/Cash at Bank10	Cash at Bank			27.72
1,980.00	30100	Accountancy Fees		1,650.00	
259.00	30400	ATO Supervisory Levy		259.00	
440.00	30700	Auditor's Remuneration		418.00	
1,305.45	48500	Income Tax Expense			
600.68	49000	Profit/Loss Allocation Account			2,199.63
	<b>50010</b>	<b>Opening Balance</b>			
(208,627.04)	50010/WHYGIL00001A	(Opening Balance) Whyte, Gillian Patricia - Accumulation			208,974.50
(98,449.88)	50010/WHYMAT00001 A	(Opening Balance) Whyte, Matthew Dean - Accumulation			98,703.10
	<b>52420</b>	<b>Contributions</b>			
(6.50)	52420/WHYGIL00001A	(Contributions) Whyte, Gillian Patricia - Accumulation			0.00
(92.25)	52420/WHYMAT00001 A	(Contributions) Whyte, Matthew Dean - Accumulation			99.65
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(1,227.75)	53100/WHYGIL00001A	(Share of Profit/(Loss)) Whyte, Gillian Patricia - Accumulation		1,561.44	
(579.63)	53100/WHYMAT00001 A	(Share of Profit/(Loss)) Whyte, Matthew Dean - Accumulation		737.84	
	<b>53330</b>	<b>Income Tax</b>			
886.79	53330/WHYGIL00001A	(Income Tax) Whyte, Gillian Patricia - Accumulation			0.00
418.66	53330/WHYMAT00001 A	(Income Tax) Whyte, Matthew Dean - Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
6,976.55	60400/Cash at Bank10	Cash at Bank		25,539.47	
20,000.00	68000	Sundry Debtors			0.00
	<b>78400</b>	<b>Units in Unlisted Unit Trusts</b>			
282,006.50	78400/WHYTESF_GIM AKAUNITTR	GIMAKA Unit Trust	282,006,500.0	282,006.50	

**G P Whyte Superfund**

**Trial Balance**

As at 30 June 2021

<b>Last Year</b>	<b>Code</b>	<b>Account Name</b>	<b>Units</b>	<b>Debits</b>	<b>Credits</b>
				<b>\$</b>	<b>\$</b>
(1,305.45)	85000	Income Tax Payable/Refundable			0.00
0.00	88000	Sundry Creditors			2,068.00
				<u><b>312,172.25</b></u>	<u><b>312,172.25</b></u>

**Current Year Profit/(Loss): (2,199.63)**

**Superannuation remittance advice**

Provider: THE TRUSTEE FOR G P WHYTE SUPERFUND  
Tax file number: 359 271 347  
Remittance type: Low income super amount

Payment for	Account/Other ID	TFN	Date of birth	Remittance reference number	Financial year	Payment
Matthew Whyte	SMSF11518308930 9	330 704 958	9/5/1975	7026113504801	2020	\$99.65

Payment details	Description	Processed date	Credit
	Low income super amount remittance	25 November 2020	\$99.65 CR
		<b>Total payment amount</b>	<b>\$99.65 CR</b>



G P Whyte Superfund  
**General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>Cash at Bank (Cash at Bank10)</u>					
01/07/2020	Credit Interest			1.72	1.72 CR
01/08/2020	Credit Interest			1.78	3.50 CR
01/09/2020	Credit Interest			1.78	5.28 CR
01/10/2020	Credit Interest			1.72	7.00 CR
01/11/2020	Credit Interest			3.22	10.22 CR
01/12/2020	Credit Interest			3.99	14.21 CR
01/01/2021	int			2.30	16.51 CR
01/02/2021	int			2.30	18.81 CR
01/03/2021	Credit Interest			2.08	20.89 CR
01/04/2021	Credit Interest			2.30	23.19 CR
01/05/2021	Credit Interest			2.23	25.42 CR
01/06/2021	Credit Interest			2.30	27.72 CR
				<b>27.72</b>	<b>27.72 CR</b>

**Total Debits: 0.00**

**Total Credits: 27.72**

30100 - 30700

# G P Whyte Superfund General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2021	accounting & audit fees to creditors		1,650.00		1,650.00 DR
			<b>1,650.00</b>		<b>1,650.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
18/06/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 552003592713471021 Tax and levy		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2021	accounting & audit fees to creditors		418.00		418.00 DR
			<b>418.00</b>		<b>418.00 DR</b>
<b>Total Debits:</b>			<b>2,327.00</b>		
<b>Total Credits:</b>			<b>0.00</b>		



## List of Transactions

**Account name** GILLIAN WHYTE AND MATTHEW WHYTE AND KARLI SIMONE WHYTE AS TRUSTEES FOR G P WHYTE SUPERFUND

**BSB** 067167

**Account number** 17072320

**Account type** Accelerator Cash Account

**Account currency** AUD

**Transactions from** 01/06/20 - 05/10/21

**Note:**

This transaction listing may not display all payments on your account if filter settings were applied, prior to printing you this copy for the chosen date range. For a complete list of your transactions, please log on to your online channel.

Date	Transaction details	Amount	Balance
18 Jun 2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 552003592713471021 Tax and levy	-\$1,564.45	\$25,539.47
1 Jun 2021	Credit Interest	+\$2.30	\$27,103.92
1 May 2021	Credit Interest	+\$2.23	\$27,101.62
1 Apr 2021	Credit Interest	+\$2.30	\$27,099.39
1 Mar 2021	Credit Interest	+\$2.08	\$27,097.09
1 Feb 2021	Credit Interest	+\$2.30	\$27,095.01
1 Jan 2021	Credit Interest	+\$2.30	\$27,092.71
1 Dec 2020	Credit Interest	+\$3.99	\$27,090.41
26 Nov 2020	Direct Credit 012721 ATO ATO007000013837492	+\$99.65	\$27,086.42
1 Nov 2020	Credit Interest	+\$3.22	\$26,986.77
25 Oct 2020	Transfer From GIMAKA PTY LTD ATF GIMAKA gst refund	+\$5,000.00	\$26,983.55
24 Oct 2020	Transfer From GIMAKA PTY LTD ATF GIMAKA CREDIT TO ACCOUNT	+\$5,000.00	\$21,983.55
23 Oct 2020	Transfer From GIMAKA PTY LTD ATF GIMAKA gst refund	+\$5,000.00	\$16,983.55
21 Oct 2020	Transfer From GIMAKA PTY LTD ATF GIMAKA gst refund	+\$5,000.00	\$11,983.55
1 Oct 2020	Credit Interest	+\$1.72	\$6,983.55
1 Sep 2020	Credit Interest	+\$1.78	\$6,981.83
1 Aug 2020	Credit Interest	+\$1.78	\$6,980.05
1 Jul 2020	Credit Interest	+\$1.72	\$6,978.27
1 Jun 2020	Credit Interest	+\$1.78	\$6,976.55

**GIMAKA UNIT TRUST**  
**Trustee: GIMAKA PTY LTD**

**FINANCIAL REPORTS FOR THE YEAR ENDED**  
**30 JUNE 2021**

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**GIMAKA UNIT TRUST**

**Trustee: GIMAKA PTY LTD**

**PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b><u>EXPENSES</u></b>			
Accountancy Fees		1,660	1,570
Bank & Government Charges		-	5
Filing Fees		-	267
Interest Paid		-	533
Land Tax		-	210
Rates		1,041	378
		<hr/>	<hr/>
<b><u>OPERATING LOSS</u></b>		2,701	2,963

Refer to compilation report

# GIMAKA UNIT TRUST

Trustee: GIMAKA PTY LTD

## BALANCE SHEET AS AT 30 JUNE 2021

	NOTE	2021 \$	2020 \$
<b><u>CURRENT ASSETS</u></b>			
<b><u>Cash</u></b>			
Cash on Hand		10	10
Cash at Bank		45	19,654
		<u>55</u>	<u>19,664</u>
<b><u>Other</u></b>			
GST Refundable		180	121
		<u>235</u>	<u>19,785</u>
<b><u>TOTAL CURRENT ASSETS</u></b>			
<b><u>NON-CURRENT ASSETS</u></b>			
<b><u>Property, Plant and Equipment</u></b>			
Land - 84 National Ave Pakenham Purchased 26/06/2019		270,000	270,000
Acquisition Costs		14,951	14,952
		<u>284,951</u>	<u>284,952</u>
<b><u>Intangible Assets</u></b>			
Indemnify Trustee against Liabilities of the Trust		7,070	4,369
		<u>292,021</u>	<u>289,321</u>
<b><u>TOTAL NON-CURRENT ASSETS</u></b>			
<b><u>TOTAL ASSETS</u></b>			
		<u>292,256</u>	<u>309,106</u>

Refer to compilation report

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**GIMAKA UNIT TRUST**

**Trustee: GIMAKA PTY LTD**

**BALANCE SHEET AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b><u>CURRENT LIABILITIES</u></b>			
<b><u>Creditors &amp; Borrowings</u></b>			
Trade Creditors		1,650	-
<b><u>NON-CURRENT LIABILITIES</u></b>			
<b><u>Creditors &amp; Borrowings</u></b>			
Loans from Related Parties			
Loan - Whyte Super Fund		-	20,000
Loan - Gillian Whyte		5,550	5,550
Loan - Matthew Whyte		1,500	-
		7,050	25,550
<b><u>TOTAL LIABILITIES</u></b>		8,700	25,550
<b><u>NET ASSETS</u></b>		283,556	283,556
<b><u>TRUST FUNDS</u></b>			
Issued Units - Whyte Super Fnd		282,006	282,006
Issued Units - Matthew D Whyte		1,550	1,550
<b><u>TOTAL TRUST FUNDS</u></b>		283,556	283,556

Refer to compilation report

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**GIMAKA UNIT TRUST**

**Trustee: GIMAKA PTY LTD**

**BALANCE SHEET AS AT 30 JUNE 2021**

	NOTE	2021 \$	2020 \$
<b><u>TRUST FUNDS</u></b>			
<b><u>Accumulated Income</u></b>			
Other Adjustments		2,701	2,963
Loss for Year		2,701	2,963
<b><u>TOTAL TRUST FUNDS</u></b>		<u>-</u>	<u>-</u>

Refer to compilation report

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**GIMAKA UNIT TRUST**

**Trustee: GIMAKA PTY LTD**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The trustee(s) have prepared the financial statements on the basis that the trust is a non-reporting entity because there are no users dependent on general purpose financial reports. The financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of the trustee(s).

The financial report has been prepared in accordance with the significant accounting policies disclosed below, which the trustee(s) have determined are appropriate to meet the needs of the trustee(s). Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

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# **GIMAKA UNIT TRUST**

**Trustee: GIMAKA PTY LTD**

## **COMPILATION REPORT TO GIMAKA UNIT TRUST**

We have compiled the accompanying special purpose financial statements of GIMAKA UNIT TRUST, which comprise the Balance Sheet as at 30 June 2021, the Profit and Loss Statement, a summary of Significant Accounting Policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

### The Responsibility of Trustee(s)

The Trustee(s) of GIMAKA UNIT TRUST are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

On the basis of information provided by the Trustee(s) we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315 Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information which the Trustee(s) provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Trustee(s). We do not accept responsibility to any other person for the contents of the special purpose financial statements.

EAGER AND PARTNERS  
Certified Practising Accountants

74 Main Street  
BAIRNSDALE VIC 3875

Date:

**G P Whyte Superfund  
General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
30/06/2021	accounting & audit fees to creditors			2,068.00	2,068.00 CR
				<b>2,068.00</b>	<b>2,068.00 CR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>2,068.00</b>				



## Accounts summary

Account	Payment reference number	Overdue	Balance
Income tax 552 THE TRUSTEE FOR G P WHYTE SUPERFUND	552003592713471021		\$0.00
Activity statement 001 THE TRUSTEE FOR G P WHYTE SUPERFUND	001195521250970960	\$351.00 DR	\$351.00 DR
<b>Unclaimed superannuation money 551 THE TRUSTEE FOR G P WHYTE SUPERFUND</b>			
USM Reporting		\$0.00	
<b>Superannuation 002 THE TRUSTEE FOR G P WHYTE SUPERFUND</b>			
SHA special account Remittance	002003592713476821		\$0.00
Co-Contributions Remittance	002003592713476821		\$0.00
LISA Remittance	002003592713476821		\$0.00





## Income tax 552

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<b>Date generated</b>	01/04/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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3 results found - from **01 July 2020** to **01 April 2022** sorted by **processed date** ordered **oldest to newest**

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
16 Jun 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$1,564.45		\$1,564.45 DR
21 Jun 2021	18 Jun 2021	Payment received		\$1,564.45	\$0.00
21 Jun 2021	21 Jun 2021	General interest charge			\$0.00



## Activity statement 001

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<b>Date generated</b>	01/04/2022
<b>Overdue</b>	\$351.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$351.00 DR

## Transactions

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1 results found - from **01 July 2020** to **30 September 2021** sorted by **processed date** ordered **oldest to newest**

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
29 Sep 2021	5 Jun 2020	Original Activity Statement for the period ending 30 Jun 19		\$0.00	\$0.00