

A2

**Webster Superannuation Fund**  
**Detailed Trial Balance as at 30 June 2020**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
<b>INCOME</b>				
Rollovers In				
-	959.91	Mr Andrew Webster	-	-
Contributions - Employer				
-	20,198.55	Mr Andrew Webster	-	8,657.95
-	20,841.86	Mrs Lyndell Webster	-	23,759.74
Contributions - Member - Personal Concessional				
-	-	Mr Andrew Webster	-	15,000.00
-	-	Mrs Lyndell Webster	-	1,000.00
Contributions - Member - Personal Non-Concessional				
-	10,000.00	Mr Andrew Webster	-	20,050.00
-	10,000.00	Mrs Lyndell Webster	-	50.00
Member Insurance Premium Rebate - Mrs Lyndell Webster				
-	-	Accumulation	-	144.22
Realised Capital Gains - Shares in Listed Companies				
3,820.23	-	Watermark Market Neutral Fund Limited	-	-
Increase in Market Value - Direct Property				
36,602.00	-	Unit 78/525 Illawarra Road, Marrickville	-	107,000.00
Increase in Market Value - Managed Investments				
-	37.08	AUSTRALIAN ETHICAL INTERNATIONAL SHARES FUND (W)	-	652.06
-	1,854.62	FIL Responsible Entity (Australia) Limited - Fidelity Future Leaders Fund	-	6.63
2,105.50	-	Sg Hiscock (Equity Trustees Limited) - Sgh Ice	2,699.06	-
Increase in Market Value - Shares in Listed Companies				
-	5,800.48	Argo Global Listed Infrastructure Limited	3,363.00	-
870.00	-	Blue Sky Alternatives Access Fund Limited	870.00	-
2,196.87	-	Global Value Fund Limited	1,156.25	-
-	3,537.57	MFF Capital Investments Limited	3,800.00	-
7,790.25	-	Pm Capital Global Opportunities Fund Limited	6,464.25	-
1,628.83	-	Wam Leaders Limited	1,944.50	-
-	4,690.75	Watermark Market Neutral Fund Limited	-	-
Increase in Market Value - Units In Listed Unit Trusts				
-	2,002.77	Betashares Managed Risk Australian Share Fund - Trading Managed Fund Units Fully Paid	4,681.80	-
-	3,200.00	Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid	2,640.00	-
Distributions - Managed Investments				
-	1,111.06	AUSTRALIAN ETHICAL INTERNATIONAL SHARES FUND (W)	-	554.67
-	235.07	FIL Responsible Entity (Australia) Limited - Fidelity Future Leaders Fund	-	227.28
-	2,861.47	Sg Hiscock (Equity Trustees Limited) - Sgh Ice	-	485.45
Distributions - Units In Listed Unit Trusts				
-	1,884.94	Betashares Managed Risk Australian Share Fund - Trading Managed Fund	-	1,837.79

J1

J7

J2

J5

**Webster Superannuation Fund**  
**Detailed Trial Balance as at 30 June 2020**

Prior Year		Description	Current Year			
Debits	Credits		Debits	Credits		
-	676.00	Units Fully Paid Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid	-	936.00	J5	
-	734.48	Dividends - Shares in Listed Companies Argo Global Listed Infrastructure Limited	-	1,770.00	J2.1 J2.3 J4	
-	1,355.63	Blue Sky Alternatives Access Fund Limited	-	1,384.50		
-	1,893.94	Global Value Fund Limited	-	1,916.08		
-	1,061.29	MFF Capital Investments Limited	-	7,000.01		
-	1,704.86	Pm Capital Global Opportunities Fund Limited	-	1,894.28		
-	2,546.38	Wam Leaders Limited	-	3,472.32		
-	476.36	Watermark Market Neutral Fund Limited	-	-		
-	97.36	Interest - Cash and Cash Equivalents Bankwest A/c 2138293	-	0.43		B1
-	561.99	Macquarie CMT 961519204	-	192.83	B2.1	
-	34,085.00	Rent - Direct Property Unit 78/525 Illawarra Road, Marrickville	-	34,131.43	J6	
-	-	Fee Refund	-	0.22	B1	
<b>EXPENSE</b>						
898.95	-	Insurance Premiums - Mr Andrew Webster Accumulation	845.33	-	K1.1	
599.96	-	Insurance Premiums - Mrs Lyndell Webster Accumulation	527.22	-	K1.3 & J7	
2,343.00	-	Accountancy Fee	2,343.00	-	K2	
2,420.00	-	Adviser Fee	2,420.00	-	K4	
550.00	-	Auditor Fee	550.00	-	K3	
53.16	-	Bank Fees - Cash and Cash Equivalents Bankwest A/c 2138293	1.36	-		
29.07	-	Depreciation - Capital Allowances - Direct Property Blinds	23.32	-	K7	
1,669.07	-	Unit 78 Depreciation Schedule	1,194.08	-		
198.00	-	Property Expenses - Advertising - Direct Property Unit 78/525 Illawarra Road, Marrickville	198.00	-	J6.1	
2,975.61	-	Property Expenses - Agents Management Fee - Direct Property Unit 78/525 Illawarra Road, Marrickville	2,857.67	-		
1,264.90	-	Property Expenses - Council Rates - Direct Property Unit 78/525 Illawarra Road, Marrickville	1,283.10	-		
371.00	-	Property Expenses - Insurance Premium - Direct Property Unit 78/525 Illawarra Road, Marrickville	372.00	-		K9
16,494.07	-	Property Expenses - Interest Paid on Loan - Limited Recourse Borrowing Arrangement AFG Home Loan	14,590.02	-		E2
-	-	Property Expenses - Repairs Maintenance - Direct Property Unit 78/525 Illawarra Road, Marrickville	536.80	-	J6.1	
4,250.00	-	Property Expenses - Strata Levy Fee - Direct Property Unit 78/525 Illawarra Road, Marrickville	4,361.85	-		
Property Expenses - Sundry Expenses -						

**Webster Superannuation Fund**  
**Detailed Trial Balance as at 30 June 2020**

Prior Year			Current Year	
Debits	Credits	Description	Debits	Credits
124.00	-	Direct Property Unit 78/525 Illawarra Road, Marrickville	124.00	-
688.19	-	Property Expenses - Water Rates - Direct Property Unit 78/525 Illawarra Road, Marrickville	712.36	-
316.00	-	Regulatory Fees	321.00	-
259.00	-	SMSF Supervisory Levy	259.00	-
250.00	-	Valuation Fees - Direct Property Unit 78/525 Illawarra Road, Marrickville	-	-
<b>INCOME TAX</b>				
6,627.00	-	Income Tax Expense	9,105.90	-
<b>PROFIT &amp; LOSS CLEARING ACCOUNT</b>				
37,014.76	-	Profit & Loss Clearing Account	161,879.02	-
<b>ASSETS</b>				
Cash and Cash Equivalents				
165.13	-	Bankwest A/c 2138293	164.42	-
27,999.49	-	Macquarie CMT 961519204	111,346.05	-
Direct Property				
116.29	-	Blinds	92.97	-
7,486.79	-	Unit 78 Depreciation Schedule	6,292.71	-
783,000.00	-	Unit 78/525 Illawarra Road, Marrickville	890,000.00	-
Managed Investments				
25,067.03	-	AUSTRALIAN ETHICAL INTERNATIONAL SHARES FUND (W)	25,719.09	-
26,884.57	-	FIL Responsible Entity (Australia) Limited - Fidelity Future Leaders Fund	26,891.20	-
35,749.33	-	Sg Hiscock (Equity Trustees Limited) - Sgh Ice	33,050.27	-
Other Assets				
1,080.65	-	Sundry Debtors	-	-
Shares in Listed Companies				
40,002.00	-	Argo Global Listed Infrastructure Limited	36,639.00	-
16,530.00	-	Blue Sky Alternatives Access Fund Limited	15,660.00	-
22,431.25	-	Global Value Fund Limited	21,275.00	-
58,000.00	-	MFF Capital Investments Limited	54,200.00	-
36,299.25	-	Pm Capital Global Opportunities Fund Limited	29,835.00	-
42,973.45	-	Wam Leaders Limited	41,028.95	-
Units in Listed Unit Trusts				
45,049.32	-	Betashares Managed Risk Australian Share Fund - Trading Managed Fund Units Fully Paid	40,367.52	-
25,280.00	-	Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid	22,640.00	-
Receivables - Investment Income Receivable - Distributions				
1,049.80	-	AUSTRALIAN ETHICAL INTERNATIONAL SHARES FUND (W)	410.75	-
176.05	-	FIL Responsible Entity (Australia) Limited - Fidelity Future Leaders Fund	87.52	-
2,233.20	-	Sg Hiscock (Equity Trustees Limited) - Sgh Ice	80.02	-
Receivables - Investment Income Receivable - Distributions				
706.95	-	Betashares Managed Risk Australian	450.81	-

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**Webster Superannuation Fund**  
**Detailed Trial Balance as at 30 June 2020**

Prior Year		Description	Current Year		
Debits	Credits		Debits	Credits	
400.00	-	Share Fund - Trading Managed Fund Units Fully Paid	560.00	-	G3
		Magellan Infrastructure Fund (Currency Hedged)(Managed Fund) - Trading Managed Fund Units Fully Paid			
1,585.09	-	Receivables - Investment Income Receivable - Rent Unit 78/525 Illawarra Road, Marrickville	1,119.90	-	G1
<b>LIABILITIES</b>					
-	-	Sundry Liabilities			
		Sundry Creditors		259.00	I6 SIS (Aug 2019 pd 7/8/20)
-	269,844.14	Limited Recourse Borrowing Arrangement AFG Home Loan	-	263,846.16	E2
-	-	Income Tax Payable	-	879.52	I6 (879.52 + 259) = 1138.52 pd 7/8/20
-	6,627.00	Provision for Income Tax	-	9,105.90	I
53.74	-	Franking Credits - Managed Investments			
		FIL Responsible Entity (Australia)	71.49	-	I1-5
230.37	-	Limited - Fidelity Future Leaders Fund Sg Hiscock (Equity Trustees Limited) - Sgh Ice	175.08	-	
		Franking Credits - Shares in Listed Companies			
201.98	-	Argo Global Listed Infrastructure Limited	531.00	-	
268.13	-	Blue Sky Alternatives Access Fund Limited	297.00	-	
437.06	-	Global Value Fund Limited	574.82	-	
318.39	-	MFF Capital Investments Limited	2,100.01	-	
511.46	-	Pm Capital Global Opportunities Fund Limited	568.28	-	
763.91	-	Wam Leaders Limited	1,041.69	-	
142.91	-	Watermark Market Neutral Fund Limited	-	-	
524.13	-	Franking Credits - Units In Listed Unit Trusts Betashares Managed Risk Australian Share Fund - Trading Managed Fund Units Fully Paid	506.13	-	
61.26	-	Foreign Tax Credits - Managed Investments AUSTRALIAN ETHICAL INTERNATIONAL SHARES FUND (W)	66.77	-	
5.28	-	FIL Responsible Entity (Australia) Limited - Fidelity Future Leaders Fund	9.35	-	
18.96	-	Sg Hiscock (Equity Trustees Limited) - Sgh Ice	10.79	-	
1.90	-	Foreign Tax Credits - Units In Listed Unit Trusts Betashares Managed Risk Australian Share Fund - Trading Managed Fund Units Fully Paid	1.99	-	
2,208.00	-	Income Tax Instalments Paid	3,241.00	-	I4
-	552.00	Activity Statement Payable/Refundable	-	2,147.00	
<b>MEMBER ENTITLEMENTS</b>					
-	449,261.19	Mr Andrew Webster Accumulation	-	537,815.52	L
-	479,728.79	Mrs Lyndell Webster Accumulation	-	553,053.48	M
<u>1,340,422.54</u>	<u>1,340,422.54</u>		<u>1,599,230.47</u>	<u>1,599,230.47</u>	