

R & L SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>AMI - Aurelia Metals Limited (AMI.AX)</u>					
02/10/2019	Aurelia metals [System Matched Income Data]			440.00	440.00 CR
				440.00	440.00 CR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
26/09/2019	8C FRANKED@30%;3C SPECIAL;DRP NIL DISC			5,741.04	5,741.04 CR
27/03/2020	AUD 0.03 SPEC, 0.08 FRANKED, 30% CTR, DRP NIL DISC			5,869.52	11,610.56 CR
				11,610.56	11,610.56 CR
Contributions (24200)					
<u>(Contributions) Duncan. Rees - Accumulation (DUNREE00003A)</u>					
11/06/2020	co contribution			500.00	500.00 CR
29/06/2020	contribution rees			2,700.00	3,200.00 CR
				3,200.00	3,200.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/04/2020	commsec (BUD.AX)		229,776.71		229,776.71 DR
28/04/2020	Unrealised Gain writeback as at 28/04/2020 (BUD.AX)			176,522.91	53,253.80 DR
29/05/2020	commsec (VUK.AX)		9,113.66		62,367.46 DR
29/05/2020	Unrealised Gain writeback as at 29/05/2020 (VUK.AX)			572.00	61,795.46 DR
29/05/2020	Unrealised Gain writeback as at 29/05/2020 (AMI.AX)			3,520.70	58,274.76 DR
29/05/2020	Unrealised Gain writeback as at 29/05/2020 (SPT.AX)		614.30		58,889.06 DR
29/06/2020	sale of Telstra shares (TLS.AX)		27,643.99		86,533.05 DR
29/06/2020	Unrealised Gain writeback as at 29/06/2020 (TLS.AX)		8,833.02		95,366.07 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand (AMI.AX)		981.90		96,347.97 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand (CYB.AX)			259.60	96,088.37 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand (TLS.AX)		17,940.75		114,029.12 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand (VUK.AX)		572.00		114,601.12 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand (SPT.AX)			1,443.10	113,158.02 DR
			295,476.33	182,318.31	113,158.02 DR
Interest Received (25000)					
<u>Cash at Bank (CBA11646207)</u>					
01/07/2019	interest			2.33	2.33 CR
01/08/2019	interest			0.75	3.08 CR
				3.08	3.08 CR
Interest Received ATO General Interest Charge (25100)					
<u>Interest Received ATO General Interest Charge (25100)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
08/02/2020	refund income tax			21.44	21.44 CR
31/05/2020	refund income tax			12.83	34.27 CR
				34.27	34.27 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
17/02/2020	accounting fees 2019		1,980.00		1,980.00 DR
04/06/2020	accounting fees		330.00		2,310.00 DR
30/06/2020	accounting fees 2020		2,420.00		4,730.00 DR
			4,730.00		4,730.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
31/05/2020	refund income tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
17/02/2020	accounting fees 2019		770.00		770.00 DR
30/06/2020	accounting fees 2020		330.00		1,100.00 DR
			1,100.00		1,100.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Duncan, Linda - Pension (Account Based Pension 2) (DUNLIN00003P)</u>					
28/04/2020	pension drawing		12,000.00		12,000.00 DR
29/05/2020	pension drawing		12,000.00		24,000.00 DR
30/06/2020	Linda pension		1,834.86		25,834.86 DR
			25,834.86		25,834.86 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			5,164.53	5,164.53 CR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			27,403.29	32,567.82 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		1,746.45		30,821.37 CR
			1,746.45	32,567.82	30,821.37 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
28/04/2020	System Member Journals			12,000.00	12,000.00 CR
29/05/2020	System Member Journals			12,000.00	24,000.00 CR
11/06/2020	System Member Journals		500.00		23,500.00 CR
29/06/2020	System Member Journals		2,295.00		21,205.00 CR
30/06/2020	System Member Journals			1,834.86	23,039.86 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			69,325.72	92,365.58 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			14,585.22	106,950.80 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			18,083.64	125,034.44 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		21,532.29		103,502.15 CR
30/06/2020	Create Entries - Income Tax		4,529.55		98,972.60 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Expense Allocation - 30/06/2020				
			28,856.84	127,829.44	98,972.60 CR
Opening Balance (50010)					
<i>(Opening Balance) Duncan, Linda - Accumulation (DUNLIN00002A)</i>					
01/07/2019	Opening Balance				26,408.55 CR
01/07/2019	Close Period Journal			28,902.64	55,311.19 CR
				28,902.64	55,311.19 CR
<i>(Opening Balance) Duncan, Linda - Pension (Account Based Pension 2) (DUNLIN00003P)</i>					
01/07/2019	Opening Balance				78,657.15 CR
01/07/2019	Close Period Journal		6,884.55		71,772.60 CR
			6,884.55		71,772.60 CR
<i>(Opening Balance) Duncan, Rees - Accumulation (DUNREE00003A)</i>					
01/07/2019	Opening Balance				228,579.68 CR
01/07/2019	Close Period Journal			34,331.85	262,911.53 CR
				34,331.85	262,911.53 CR
Contributions (52420)					
<i>(Contributions) Duncan, Linda - Accumulation (DUNLIN00002A)</i>					
01/07/2019	Opening Balance				31,500.00 CR
01/07/2019	Close Period Journal		31,500.00		0.00 DR
			31,500.00		0.00 DR
<i>(Contributions) Duncan, Rees - Accumulation (DUNREE00003A)</i>					
01/07/2019	Opening Balance				31,500.00 CR
01/07/2019	Close Period Journal		31,500.00		0.00 DR
11/06/2020	System Member Journals			500.00	500.00 CR
29/06/2020	System Member Journals			2,700.00	3,200.00 CR
			31,500.00	3,200.00	3,200.00 CR
Share of Profit/(Loss) (53100)					
<i>(Share of Profit/(Loss)) Duncan, Linda - Accumulation (DUNLIN00002A)</i>					
01/07/2019	Opening Balance				1,352.88 CR
01/07/2019	Close Period Journal		1,352.88		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		14,585.22		14,585.22 DR
			15,938.10		14,585.22 DR
<i>(Share of Profit/(Loss)) Duncan, Linda - Pension (Account Based Pension 2) (DUNLIN00003P)</i>					
01/07/2019	Opening Balance				2,309.45 CR
01/07/2019	Close Period Journal		2,309.45		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		18,083.64		18,083.64 DR
			20,393.09		18,083.64 DR
<i>(Share of Profit/(Loss)) Duncan, Rees - Accumulation (DUNREE00003A)</i>					
01/07/2019	Opening Balance				7,725.51 CR
01/07/2019	Close Period Journal		7,725.51		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		69,325.72		69,325.72 DR
			77,051.23		69,325.72 DR
Income Tax (53330)					

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<u>(Income Tax) Duncan, Linda - Accumulation (DUNLIN00002A)</u>					
01/07/2019	Opening Balance				200.24 DR
01/07/2019	Close Period Journal			200.24	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			4,529.55	4,529.55 CR
				4,729.79	4,529.55 CR
<u>(Income Tax) Duncan, Rees - Accumulation (DUNREE00003A)</u>					
01/07/2019	Opening Balance				1,143.66 DR
01/07/2019	Close Period Journal			1,143.66	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			21,532.29	21,532.29 CR
				22,675.95	21,532.29 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Duncan, Linda - Accumulation (DUNLIN00002A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Close Period Journal			3,750.00	0.00 DR
				3,750.00	0.00 DR
<u>(Contributions Tax) Duncan, Rees - Accumulation (DUNREE00003A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Close Period Journal			3,750.00	0.00 DR
29/06/2020	System Member Journals		405.00		405.00 DR
			405.00	3,750.00	405.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Duncan, Linda - Pension (Account Based Pension 2) (DUNLIN00003P)</u>					
01/07/2019	Opening Balance				9,194.00 DR
01/07/2019	Close Period Journal			9,194.00	0.00 DR
28/04/2020	System Member Journals		12,000.00		12,000.00 DR
29/05/2020	System Member Journals		12,000.00		24,000.00 DR
30/06/2020	System Member Journals		1,834.86		25,834.86 DR
			25,834.86	9,194.00	25,834.86 DR
Bank Accounts (60400)					
<u>Cash at Bank (CBA11646207)</u>					
01/07/2019	Opening Balance				13,694.05 DR
01/07/2019	interest		2.33		13,696.38 DR
03/07/2019	commsec			3,146.90	10,549.48 DR
30/07/2019	commsec			4,721.90	5,827.58 DR
01/08/2019	interest		0.75		5,828.33 DR
17/09/2019	Income tax payable			1,618.00	4,210.33 DR
01/10/2019	commsec			2,121.90	2,088.43 DR
02/10/2019	Aurelia metals [System Matched Income Data]		440.00		2,528.43 DR
09/10/2019	Income tax payable			1,603.00	925.43 DR
08/02/2020	refund income tax		2,300.40		3,225.83 DR
17/02/2020	accounting fees 2019			2,750.00	475.83 DR
28/04/2020	commsec		12,568.10		13,043.93 DR
28/04/2020	pension drawing			12,000.00	1,043.93 DR
29/05/2020	commsec		11,717.14		12,761.07 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
29/05/2020	pension drawing			12,000.00	761.07 DR
31/05/2020	refund income tax		953.79		1,714.86 DR
04/06/2020	accounting fees			330.00	1,384.86 DR
11/06/2020	co contribution		500.00		1,884.86 DR
29/06/2020	contribution rees		2,700.00		4,584.86 DR
30/06/2020	accounting fees 2020			2,750.00	1,834.86 DR
30/06/2020	Linda pension			1,834.86	0.00 DR
			31,182.51	44,876.56	0.00 DR
Reinvestment Residual Account (62550)					
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2019	Opening Balance				2.37 DR
26/09/2019	8C FRANKED@30%;3C SPECIAL;DRP NIL DISC		3.73		6.10 DR
26/09/2019	8C FRANKED@30%;3C SPECIAL;DRP NIL DISC			2.37	3.73 DR
27/03/2020	AUD 0.03 SPEC, 0.08 FRANKED, 30% CTR, DRP NIL DISC			3.73	0.00 DR
			3.73	6.10	0.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
29/06/2020	sale of Telstra shares		233,482.72		233,482.72 DR
			233,482.72		233,482.72 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>Sandy Shores (RLSF1)</u>					
01/07/2019	Opening Balance	1.00			0.00 DR
		1.00			0.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>AMI - Aurelia Metals Limited (AMI.AX)</u>					
01/07/2019	Opening Balance	12,000.00			5,940.00 DR
30/07/2019	commsec	10,000.00	4,721.90		10,661.90 DR
29/05/2020	commsec	(22,000.00)		13,200.70	2,538.80 CR
29/05/2020	Unrealised Gain writeback as at 29/05/2020		3,520.70		981.90 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand			981.90	0.00 DR
		0.00	8,242.60	14,182.60	0.00 DR
<u>Buddy Platform Ltd (BUD.AX)</u>					
01/07/2019	Opening Balance	1,300,000.00			63,700.00 DR
01/10/2019	commsec	100,000.00	2,121.90		65,821.90 DR
28/04/2020	commsec	(1,400,000.00)		242,344.81	176,522.91 CR
28/04/2020	Unrealised Gain writeback as at 28/04/2020		176,522.91		0.00 DR
		0.00	178,644.81	242,344.81	0.00 DR
<u>Cybg Plc (CYB.AX)</u>					
01/07/2019	Opening Balance	440.00			1,504.80 DR
15/11/2019	CYB.AX to VUK.AX	(440.00)			1,504.80 DR
15/11/2019	CYB.AX to VUK.AX	0.00		1,764.40	259.60 CR
30/06/2020	Revaluation - 30/06/2020 @		259.60		0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	\$0.000000 - 0.000000 Units on hand				
		0.00	259.60	1,764.40	0.00 DR
Splitit Payments Ltd (SPT.AX)					
01/07/2019	Opening Balance	3,000.00			1,890.00 DR
03/07/2019	commsec	5,000.00	3,146.90		5,036.90 DR
29/05/2020	commsec	(8,000.00)		5,865.70	828.80 CR
29/05/2020	Unrealised Gain writeback as at 29/05/2020			614.30	1,443.10 CR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand		1,443.10		0.00 DR
		0.00	4,590.00	6,480.00	0.00 DR
Telstra Corporation Limited. (TLS.AX)					
01/07/2019	Opening Balance	71,763.00			276,287.55 DR
26/09/2019	8C FRANKED@30%;3C SPECIAL;DRP NIL DISC	1,606.00	5,739.68		282,027.23 DR
27/03/2020	AUD 0.03 SPEC, 0.08 FRANKED, 30% CTR, DRP NIL DISC	1,676.00	5,873.25		287,900.48 DR
29/06/2020	sale of Telstra shares	(75,045.00)		261,126.71	26,773.77 DR
29/06/2020	Unrealised Gain writeback as at 29/06/2020			8,833.02	17,940.75 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand			17,940.75	0.00 DR
		0.00	11,612.93	287,900.48	0.00 DR
Virgin Money Uk Plc (VUK.AX)					
15/11/2019	CYB.AX to VUK.AX	440.00	1,764.40		1,764.40 DR
29/05/2020	commsec	(440.00)		1,764.40	0.00 DR
29/05/2020	Unrealised Gain writeback as at 29/05/2020		572.00		572.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 - 0.000000 Units on hand			572.00	0.00 DR
		0.00	2,336.40	2,336.40	0.00 DR
Income Tax Payable/Refundable (85000)					
Income Tax Payable/Refundable (85000)					
01/07/2019	Opening Balance				3,722.92 DR
17/09/2019	Income tax payable		1,618.00		5,340.92 DR
09/10/2019	Income tax payable		1,603.00		6,943.92 DR
08/02/2020	refund income tax			2,278.96	4,664.96 DR
31/05/2020	refund income tax			2,802.96	1,862.00 DR
31/05/2020	refund income tax		1,603.00		3,465.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		5,164.53		8,629.53 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			1,746.45	6,883.08 DR
			9,988.53	6,828.37	6,883.08 DR
Deferred Tax Liability/Asset (89000)					
Deferred Tax Liability/Asset (89000)					
01/07/2019	Opening Balance				23,253.63 DR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020		27,403.29		50,656.92 DR
			27,403.29		50,656.92 DR

Total Debits: 1,075,257.43

Total Credits: 1,075,257.43