

* refers to uploaded supporting documents

JC Superannuation Fund General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|--|-------|------------------|-------------------|----------------------|
| Changes in Market Values of Investments (24700) | | | | | |
| Changes in Market Values of Investments (24700) | | | | | |
| I1 19/11/2019 | SELL GOLD Bullion to PMT PtyLtd 20x1oz (Inv 20756) (GOLD1231) | | | 15,304.02 | 15,304.02 CR |
| 19/11/2019 | Unrealised Gain writeback as at 19/11/2019 (GOLD1231) | | 11,014.22 | | 4,289.80 CR |
| I2 22/06/2020 | SELL to PMT P/L _ Gold Bullion 8 x 1oz (Inv 21514) (GOLD1231) | | | 9,291.33 | 13,581.13 CR |
| 22/06/2020 | Unrealised Gain writeback as at 22/06/2020 (GOLD1231) | | 4,405.69 | | 9,175.44 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$2,580.050000 (Exit) - 166.000000 Units on hand (GOLD1231) | | | 98,154.26 | 107,329.70 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$834.360000 (Exit) - 203.000000 Units on hand (SILVERB) | | | 28,539.77 | 135,869.47 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$12,904.000000 (Exit) - 1.000000 Units on hand (BTC) | | 2,738.00 | | 133,131.47 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$320.000000 (Exit) - 32.000000 Units on hand (ETH) | | | 2,400.00 | 135,531.47 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$1,177.440000 (Exit) - 5.000000 Units on hand (PLATINUMCO) | | 26.45 | | 135,505.02 CR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$0.250000 (Exit) - 110,687.500000 Units on hand (XRP) | | 16,131.87 | | 119,373.15 CR |
| | | | 34,316.23 | 153,689.38 | 119,373.15 CR |

Interest Received (25000) Westpac_Acct2144_JCSF_2020FinYr

Westpac Self Super Online A/c (No.034-230 31-2144) (Westpac Self Super1)

| | | | | | |
|------------|----------------------------------|--|--|-------------|----------------|
| 24/07/2019 | WPac_Jul 2019 Interest paid | | | 0.35 | 0.35 CR |
| 03/08/2019 | WPac_Aug 2019 Interest paid | | | 0.07 | 0.42 CR |
| 30/09/2019 | WPac_Sep 2019 Interest paid | | | 0.91 | 1.33 CR |
| 31/10/2019 | WPac_Oct 2019 Interest paid | | | 0.97 | 2.30 CR |
| 29/11/2019 | WPac_Nov 2019 Interest paid | | | 1.06 | 3.36 CR |
| 31/12/2019 | WPac_Dec 2019 Interest paid | | | 0.95 | 4.31 CR |
| 31/01/2020 | WPac_Jan 2020 Interest paid | | | 1.26 | 5.57 CR |
| 19/02/2020 | WPac_Feb 2020 Interest paid (1) | | | 0.89 | 6.46 CR |
| 28/02/2020 | WPac_Feb 2020 Interest paid (ii) | | | 0.22 | 6.68 CR |
| 31/03/2020 | WPac_Mar 2020 Interest paid | | | 0.19 | 6.87 CR |
| 30/04/2020 | WPac_Apr 2020 Interest paid | | | 0.05 | 6.92 CR |
| 29/05/2020 | WPac_May 2020 Interest paid | | | 0.07 | 6.99 CR |
| 30/06/2020 | WPac_Jun 2020 Interest paid | | | 0.11 | 7.10 CR |
| | | | | 7.10 | 7.10 CR |

Property Income (28000)

Note - MINUTE 19 Jan 2021 for Rental Reduction

| | | | | | |
|--|---|--|--|----------|--------------|
| I3 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIQ) | | | | | |
| 01/09/2019 | Rent_Sep 2019 _COVID 19 Reduction (No Rent OCT 2019?) | | | 1,369.21 | 1,369.21 CR |
| 01/09/2019 | Rent_Evol Austra Traffic_Jul, Aug 2019 | | | 5,904.16 | 7,273.37 CR |
| 09/11/2019 | Rent_Evol Austra Traffic_Nov 2019 | | | 2,952.08 | 10,225.45 CR |
| 02/12/2019 | Rent_Evol Austra Traffic_Dec 2019 | | | 2,952.08 | 13,177.53 CR |
| 03/01/2020 | Rent_Evol Austra Traffic_Jan 2020 | | | 2,952.08 | 16,129.61 CR |
| 07/02/2020 | Rent_Evol Austra Traffic_Feb 2020 | | | 2,952.08 | 19,081.69 CR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|------------------|------------------|---------------------|
| 03/04/2020 | Rent_Evol Austra Traffic_Apr 2020 | | | 2,952.08 | 22,033.77 CR |
| 11/05/2020 | Rent_Evolution Austra Traffic_May 2020 | | | 2,952.08 | 24,985.85 CR |
| 12/06/2020 | Rent_Evolution Austra Traffic_Jun 2020 | | | 1,476.05 | 26,461.90 CR |
| | | | | 26,461.90 | 26,461.90 CR |
| Accountancy Fees (30100) | | | | | |
| E1 Accountancy Fees (30100) | | | | | |
| 02/03/2020 | KTA Accounting fee | | 2,400.00 | | 2,400.00 DR |
| | | | 2,400.00 | | 2,400.00 DR |
| E2 ATO Supervisory Levy (30400) | | | | | |
| ATO Supervisory Levy (30400) | | | | | |
| 03/04/2020 | ATO 2018-19 SMSF Refund | | 259.00 | | 259.00 DR |
| | | | 259.00 | | 259.00 DR |
| E3 Auditor's Remuneration (30700) | | | | | |
| Auditor's Remuneration (30700) | | | | | |
| 04/04/2020 | Super Audits _2019 Audit Report | | 450.00 | | 450.00 DR |
| | | | 450.00 | | 450.00 DR |
| ASIC Fees (30800) | | | | | |
| E4 ASIC Fees (30800) | | | | | |
| 29/11/2019 | Annual RV fee_JC Richmond Superannuation Pty Ltd | | 54.00 | | 54.00 DR |
| | | | 54.00 | | 54.00 DR |
| Bank Charges (31500) | | | | | |
| Bank Charges (31500) | | | | | |
| 02/12/2019 | WPac Bank charge | | 5.00 | | 5.00 DR |
| | | | 5.00 | | 5.00 DR |
| Pensions Paid (41600) | | | | | |
| (Pensions Paid) Richmond, John Charles - Pension (Transition to Retirement Pension) (RICJOH00003P) | | | | | |
| 01/07/2019 | Pension paid | | 2,000.00 | | 2,000.00 DR |
| 05/03/2020 | Pension paid to J.Richmond | | 10,000.00 | | 12,000.00 DR |
| | | | 12,000.00 | | 12,000.00 DR |
| Property Expenses - Non Specified (41910) | | | | | |
| Property Expenses - Non Specified (41910) | | | | | |
| PE1 06/03/2020 | Chesterton Valuation [50% split by 2 SMSFs [JCRichmond and AM Richmond SF]] | | 75.00 | | 75.00 DR |
| | | | 75.00 | | 75.00 DR |
| Property Expenses - Council Rates (41960) | | | | | |
| PE2 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |
| 11/11/2019 | GCC RATES_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 1,663.28 | | 1,663.28 DR |
| 04/03/2020 | Council Rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 1,536.33 | | 3,199.61 DR |
| | | | 3,199.61 | | 3,199.61 DR |
| Property Expenses - Garden and Lawn (41970) | | | | | |
| PE3 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |

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As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|--|-------|-----------------|---------------|--------------------|
| 03/08/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 45.45 | | 45.45 DR |
| 02/12/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 45.45 | | 90.90 DR |
| 29/01/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 45.45 | | 136.35 DR |
| 16/03/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 45.45 | | 181.80 DR |
| 11/05/2020 | Busy Bee Lawn Mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 45.45 | | 227.25 DR |
| | | | 227.25 | | 227.25 DR |
| Property Expenses - Insurance Premium (41980) | | | | | |
| PE4 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |
| 09/06/2020 | Genesis Insurance_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 1,036.36 | | 1,036.36 DR |
| | | | 1,036.36 | | 1,036.36 DR |
| Property Expenses - Repairs Maintenance (42060) | | | | | |
| PE5 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |
| 11/11/2019 | Energex Refund 50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 200.00 | 200.00 CR |
| 27/12/2019 | Firehose Exit sign_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 123.82 | | 76.18 CR |
| | | | 123.82 | 200.00 | 76.18 CR |
| Property Expenses - Water Rates (42150) | | | | | |
| PE6 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |
| 01/09/2019 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF]50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 128.12 | | 128.12 DR |
| 23/12/2019 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 296.34 | | 424.46 DR |
| 03/04/2020 | CGC Water Rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 329.88 | | 754.34 DR |
| 22/06/2020 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 267.75 | | 1,022.09 DR |
| | | | 1,022.09 | | 1,022.09 DR |
| Income Tax Expense (48500) | | | | | |
| Income Tax Expense (48500) | | | | | |
| 30/06/2020 | Create Entries - Income Tax Expense - 30/06/2020 | | 5,131.80 | | 5,131.80 DR |
| | | | 5,131.80 | | 5,131.80 DR |
| Profit/Loss Allocation Account (49000) | | | | | |
| Profit/Loss Allocation Account (49000) | | | | | |
| 01/07/2019 | System Member Journals | | | 2,000.00 | 2,000.00 CR |
| 05/03/2020 | System Member Journals | | | 10,000.00 | 12,000.00 CR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | 66,015.84 | | 54,015.84 DR |

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| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|-------------------|------------------|----------------------|
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | 71,174.18 | | 125,190.02 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | | 2,469.42 | 122,720.60 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | | 2,662.38 | 120,058.22 DR |
| | | | 137,190.02 | 17,131.80 | 120,058.22 DR |
| Opening Balance (50010) | | | | | |
| <u>(Opening Balance) Richmond, John Charles - Accumulation (RICJOH00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 438,536.41 CR |
| 01/07/2019 | Close Period Journal | | | 34,314.00 | 472,850.41 CR |
| | | | | 34,314.00 | 472,850.41 CR |
| <u>(Opening Balance) Richmond, John Charles - Pension (Transition to Retirement Pension) (RICJOH00003P)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 513,701.95 CR |
| 01/07/2019 | Close Period Journal | | | 1,242.26 | 514,944.21 CR |
| | | | | 1,242.26 | 514,944.21 CR |
| Share of Profit/(Loss) (53100) | | | | | |
| <u>(Share of Profit/(Loss)) Richmond, John Charles - Accumulation (RICJOH00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 34,976.66 CR |
| 01/07/2019 | Close Period Journal | | 34,976.66 | | 0.00 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | | 66,015.84 | 66,015.84 CR |
| | | | 34,976.66 | 66,015.84 | 66,015.84 CR |
| <u>(Share of Profit/(Loss)) Richmond, John Charles - Pension (Transition to Retirement Pension) (RICJOH00003P)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 40,000.10 CR |
| 01/07/2019 | Close Period Journal | | 40,000.10 | | 0.00 DR |
| 30/06/2020 | Create Entries - Profit/Loss Allocation - 30/06/2020 | | | 71,174.18 | 71,174.18 CR |
| | | | 40,000.10 | 71,174.18 | 71,174.18 CR |
| Income Tax (53330) | | | | | |
| <u>(Income Tax) Richmond, John Charles - Accumulation (RICJOH00001A)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 662.66 DR |
| 01/07/2019 | Close Period Journal | | | 662.66 | 0.00 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | 2,469.42 | | 2,469.42 DR |
| | | | 2,469.42 | 662.66 | 2,469.42 DR |
| <u>(Income Tax) Richmond, John Charles - Pension (Transition to Retirement Pension) (RICJOH00003P)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 757.84 DR |
| 01/07/2019 | Close Period Journal | | | 757.84 | 0.00 DR |
| 30/06/2020 | Create Entries - Income Tax Expense Allocation - 30/06/2020 | | 2,662.38 | | 2,662.38 DR |
| | | | 2,662.38 | 757.84 | 2,662.38 DR |
| Pensions Paid (54160) | | | | | |
| <u>(Pensions Paid) Richmond, John Charles - Pension (Transition to Retirement Pension) (RICJOH00003P)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 38,000.00 DR |
| 01/07/2019 | Close Period Journal | | | 38,000.00 | 0.00 DR |
| 01/07/2019 | System Member Journals | | 2,000.00 | | 2,000.00 DR |
| 05/03/2020 | System Member Journals | | 10,000.00 | | 12,000.00 DR |
| | | | 12,000.00 | 38,000.00 | 12,000.00 DR |

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General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|---|--|-------|-----------|-----------|--------------|
| Bank Accounts (60400) WestPac_Acct2144_JCSF_2020FinYr | | | | | |
| <u>Westpac Self Super Online A/c (No.034-230 31-2144) (Westpac Self Super1)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 3,516.94 DR |
| 01/07/2019 | Pension paid | | | 2,000.00 | 1,516.94 DR |
| 24/07/2019 | PAYG 30Jun 2019 | | | 897.00 | 619.94 DR |
| 24/07/2019 | WPac_Jul 2019 Interest paid | | 0.35 | | 620.29 DR |
| 03/08/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 50.00 | 570.29 DR |
| 03/08/2019 | WPac_Aug 2019 Interest paid | | 0.07 | | 570.36 DR |
| 01/09/2019 | Rent_Evol Austra Traffic_Jul, Aug 2019 | | 6,494.58 | | 7,064.94 DR |
| 01/09/2019 | Rent_Sep 2019_COVID 19 Reduction (No Rent OCT 2019?) | | 1,506.13 | | 8,571.07 DR |
| 01/09/2019 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF]50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 128.12 | 8,442.95 DR |
| 30/09/2019 | WPac_Sep 2019 Interest paid | | 0.91 | | 8,443.86 DR |
| 25/10/2019 | PAYG Sep QTR 2019 | | | 889.00 | 7,554.86 DR |
| 31/10/2019 | WPac_Oct 2019 Interest paid | | 0.97 | | 7,555.83 DR |
| 09/11/2019 | Rent_Evol Austra Traffic_Nov 2019 | | 3,247.29 | | 10,803.12 DR |
| 11/11/2019 | Energex Refund 50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 200.00 | | 11,003.12 DR |
| 11/11/2019 | GCC RATES_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 1,663.28 | 9,339.84 DR |
| 19/11/2019 | SELL GOLD Bullion to PMT PtyLtd 20x1oz (Inv 20756) | | 43,297.40 | | 52,637.24 DR |
| 22/11/2019 | BUY Crypto from Ainslie Bullion_XRP and ETH | | | 43,360.00 | 9,277.24 DR |
| 29/11/2019 | Annual RV fee_JC Richmond Superannuation Pty Ltd | | | 54.00 | 9,223.24 DR |
| 29/11/2019 | WPac_Nov 2019 Interest paid | | 1.06 | | 9,224.30 DR |
| 02/12/2019 | WPac Bank charge | | | 5.00 | 9,219.30 DR |
| 02/12/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 50.00 | 9,169.30 DR |
| 02/12/2019 | Rent_Evol Austra Traffic_Dec 2019 | | 3,247.29 | | 12,416.59 DR |
| 23/12/2019 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 296.34 | 12,120.25 DR |
| 27/12/2019 | Firehose Exit sign_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 136.20 | 11,984.05 DR |
| 31/12/2019 | WPac_Dec 2019 Interest paid | | 0.95 | | 11,985.00 DR |
| 03/01/2020 | Rent_Evol Austra Traffic_Jan 2020 | | 3,247.29 | | 15,232.29 DR |
| 29/01/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 50.00 | 15,182.29 DR |
| 31/01/2020 | WPac_Jan 2020 Interest paid | | 1.26 | | 15,183.55 DR |
| 07/02/2020 | Rent_Evol Austra Traffic_Feb 2020 | | 3,247.29 | | 18,430.84 DR |
| 19/02/2020 | WPac_Feb 2020 Interest paid (1) | | 0.89 | | 18,431.73 DR |
| 27/02/2020 | PAYG Dec QTR 2019 | | | 889.00 | 17,542.73 DR |
| 28/02/2020 | WPac_Feb 2020 Interest paid (ii) | | 0.22 | | 17,542.95 DR |
| 02/03/2020 | KTA Accounting fee | | | 2,640.00 | 14,902.95 DR |
| 04/03/2020 | Council Rates_50% split by 2 SMSFs | | | 1,536.33 | 13,366.62 DR |

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|------------------------------------|--|---------------|------------------|------------------|----------------------|
| | [JCRichmond and AM Richmond SF] | | | | |
| 05/03/2020 | Pension paid to J.Richmond | | | 10,000.00 | 3,366.62 DR |
| 06/03/2020 | Chesterton Valuation [50% split by 2 SMSFs [JCRichmond and AM Richmond SF]] | | | 82.50 | 3,284.12 DR |
| 16/03/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 50.00 | 3,234.12 DR |
| 31/03/2020 | WPac_Mar 2020 Interest paid | | 0.19 | | 3,234.31 DR |
| 03/04/2020 | ATO 2018-19 SMSF Refund | | 1,909.50 | | 5,143.81 DR |
| 03/04/2020 | Rent_Evol Austra Traffic_Apr 2020 | | 3,247.29 | | 8,391.10 DR |
| 03/04/2020 | CGC Water Rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 329.88 | 8,061.22 DR |
| 04/04/2020 | Super Audits_2019 Audit Report | | | 495.00 | 7,566.22 DR |
| 30/04/2020 | WPac_Apr 2020 Interest paid | | 0.05 | | 7,566.27 DR |
| 11/05/2020 | Rent_Evolution Austra Traffic_May 2020 | | 3,247.29 | | 10,813.56 DR |
| 11/05/2020 | Busy Bee Lawn Mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 50.00 | 10,763.56 DR |
| 11/05/2020 | 2019 Annual GST Payment [Not received by ATO ICA at financial yr end] | | | 291.00 | 10,472.56 DR |
| 25/05/2020 | PAYG Mar QTR 2020 | | | 889.00 | 9,583.56 DR |
| 29/05/2020 | WPac_May 2020 Interest paid | | 0.07 | | 9,583.63 DR |
| 09/06/2020 | Genesis Insurance_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 1,140.00 | 8,443.63 DR |
| 12/06/2020 | Rent_Evolution Austra Traffic_Jun 2020 | | 1,623.65 | | 10,067.28 DR |
| 22/06/2020 | CGC Water rates_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | | 267.75 | 9,799.53 DR |
| 22/06/2020 | SELL to PMT P/L_ Gold Bullion 8 x 1oz (Inv 21514) | | 20,488.68 | | 30,288.21 DR |
| 30/06/2020 | WPac_Jun 2020 Interest paid | | 0.11 | | 30,288.32 DR |
| | | | 95,010.78 | 68,239.40 | 30,288.32 DR |
| Other Assets (76000) | | | | | |
| A1 Gold Bullion (GOLD1231) | | | | | |
| 01/07/2019 | Opening Balance | 194.00 | | | 384,744.68 DR |
| 19/11/2019 | SELL GOLD Bullion to PMT PtyLtd 20x1oz (Inv 20756) | (20.00) | | 27,993.38 | 356,751.30 DR |
| 19/11/2019 | Unrealised Gain writeback as at 19/11/2019 | | | 11,014.22 | 345,737.08 DR |
| 22/06/2020 | SELL to PMT P/L_ Gold Bullion 8 x 1oz (Inv 21514) | (8.00) | | 11,197.35 | 334,539.73 DR |
| 22/06/2020 | Unrealised Gain writeback as at 22/06/2020 | | | 4,405.69 | 330,134.04 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$2,580.050000 (Exit) - <u>166.000000 Units on hand</u> | | 98,154.26 | | 428,288.30 DR |
| | | 166.00 | 98,154.26 | 54,610.64 | 428,288.30 DR |
| Platinum Coins (PLATINUMCO) | | | | | |
| 01/07/2019 | Opening Balance | 5.00 | | | 5,913.65 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$1,177.440000 (Exit) - <u>5.000000 Units on hand</u> | | | 26.45 | 5,887.20 DR |
| | | 5.00 | | 26.45 | 5,887.20 DR |

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|---|--|-------------------|------------------|------------------|----------------------|
| Silver Bullion (SILVERB) | | | | | |
| 01/07/2019 | Opening Balance | 203.00 | | | 140,835.31 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$834.360000 (Exit) - <u>203.000000</u> Units on hand | | 28,539.77 | | 169,375.08 DR |
| | | 203.00 | 28,539.77 | | 169,375.08 DR |
| Other Investments (76100) | | | | | |
| A2 Bitcoin (BTC) A2_201922_AinlieBull_CertificateCrypto | | | | | |
| 01/07/2019 | Opening Balance | 1.00 | | | 15,642.00 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$12,904.000000 (Exit) - <u>1.000000</u> Units on hand | | | 2,738.00 | 12,904.00 DR |
| | | 1.00 | | 2,738.00 | 12,904.00 DR |
| Ethereum (ETH) | | | | | |
| 22/11/2019 | BUY Crypto from Ainslie Bullion_XRP and ETH | 32.00 | 7,840.00 | | 7,840.00 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$320.000000 (Exit) - <u>32.000000</u> Units on hand | | 2,400.00 | | 10,240.00 DR |
| | | 32.00 | 10,240.00 | | 10,240.00 DR |
| Ripple (XRP) | | | | | |
| 01/07/2019 | Opening Balance | 14,687.50 | | | 8,283.75 DR |
| 22/11/2019 | BUY Crypto from Ainslie Bullion_XRP and ETH | 96,000.00 | 35,520.00 | | 43,803.75 DR |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$0.250000 (Exit) - <u>110,687.500000</u> Units on hand | | | 16,131.87 | 27,671.88 DR |
| | | 110,687.50 | 35,520.00 | 16,131.87 | 27,671.88 DR |
| Plant and Equipment (at written down value) - Unitised (76550) | | | | | |
| Fencing - 15 Precision Drive [JCSMSF] (JCSMSF_Fencing) | | | | | |
| 01/07/2019 | Opening Balance | 1.00 | | | 1,722.27 DR |
| | | 1.00 | | | 1,722.27 DR |
| Roller Door - 15 Precision Drive [JCSMSF] (JCSMSF_RollerDoor) | | | | | |
| 01/07/2019 | Opening Balance | 1.00 | | | 3,085.49 DR |
| | | 1.00 | | | 3,085.49 DR |
| Suspended Ceiling - 15 Precision Drive [JCSMSF] (JCSMSF_SuspCeiling) | | | | | |
| 01/07/2019 | Opening Balance | 1.00 | | | 3,268.82 DR |
| | | 1.00 | | | 3,268.82 DR |
| Real Estate Properties (Australian - Residential) (77200) | | | | | |
| A3 15 Precision Drive, Molendinar, QLD 4214 (JC15PRECIO) | | | | | |
| 01/07/2019 | Opening Balance | 1.00 | | | 417,500.00 DR |
| | | 1.00 | | | 417,500.00 DR |
| GST Payable/Refundable (84000) | | | | | |
| 2020_ATO_AnnualGSTReturn_ (See updated GL) | | | | | |
| GST Payable/Refundable (84000) | | | | | |
| 01/07/2019 | Opening Balance | | | | 290.80 CR |
| 03/08/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 4.55 | | 286.25 CR |
| 01/09/2019 | Rent_Evol Austra Traffic_Jul, Aug 2019 | | | 590.42 | 876.67 CR |
| 01/09/2019 | Rent_Sep 2019_COVID 19 | | | 136.92 | 1,013.59 CR |

JC Superannuation Fund

General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|--|---|-------|-----------------|-----------------|---------------------------|
| | Reduction (No Rent OCT 2019?) | | | | |
| 09/11/2019 | Rent_Evol Austra Traffic_Nov 2019 | | | 295.21 | 1,308.80 CR |
| 02/12/2019 | Rent_Evol Austra Traffic_ Dec 2019 | | | 295.21 | 1,604.01 CR |
| 02/12/2019 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 4.55 | | 1,599.46 CR |
| 27/12/2019 | Firehose Exit sign_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 12.38 | | 1,587.08 CR |
| 03/01/2020 | Rent_Evol Austra Traffic_Jan 2020 | | | 295.21 | 1,882.29 CR |
| 29/01/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 4.55 | | 1,877.74 CR |
| 07/02/2020 | Rent_Evol Austra Traffic_ Feb 2020 | | | 295.21 | 2,172.95 CR |
| 02/03/2020 | KTA Accounting fee | | 240.00 | | 1,932.95 CR |
| 06/03/2020 | Chesterton Valuation [50% split by 2 SMSFs [JCRichmond and AM Richmond SF]] | | 7.50 | | 1,925.45 CR |
| 16/03/2020 | BusyBee lawn mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 4.55 | | 1,920.90 CR |
| 03/04/2020 | Rent_Evol Austra Traffic_Apr 2020 | | | 295.21 | 2,216.11 CR |
| 04/04/2020 | Super Audits_2019 Audit Report | | 45.00 | | 2,171.11 CR |
| 11/05/2020 | Rent_Evolution Austra Traffic_May 2020 | | | 295.21 | 2,466.32 CR |
| 11/05/2020 | Busy Bee Lawn Mowing_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 4.55 | | 2,461.77 CR |
| 18/05/2020 | Annual GST Return for 2019 | | 291.00 | | 2,170.77 CR |
| 09/06/2020 | Genesis Insurance_50% split by 2 SMSFs [JCRichmond and AM Richmond SF] | | 103.64 | | 2,067.13 CR |
| 12/06/2020 | Rent_Evolution Austra Traffic_Jun 2020 | | | 147.60 | 2,214.73 CR |
| | | | 722.27 | 2,646.20 | 2,214.73 CR |
| Income Tax Payable/Refundable (85000) | | | | | updated to \$2,223 |
| <u>Income Tax Payable/Refundable (85000)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 2,168.50 DR |
| 30/09/2019 | Raise income tax instalment for September 2019 | | 889.00 | | 3,057.50 DR |
| 31/12/2019 | Raise income tax instalment for December 2019 | | 889.00 | | 3,946.50 DR |
| 31/03/2020 | Raise income tax instalment for Mar2020 | | 889.00 | | 4,835.50 DR |
| 03/04/2020 | ATO 2018-19 SMSF Refund | | | 2,168.50 | 2,667.00 DR |
| 30/06/2020 | Create Entries - Income Tax Expense - 30/06/2020 | | | 5,131.80 | 2,464.80 CR |
| | | | 2,667.00 | 7,300.30 | 2,464.80 CR |
| PAYG Payable / ATO ICA (86000) | | | | | JCSF_ATO_ASA_2020 |
| <u>PAYG Payable / ATO ICA (86000)</u> | | | | | |
| 01/07/2019 | Opening Balance | | | | 1,404.01 DR |
| 24/07/2019 | PAYG 30Jun 2019 | | 897.00 | | 2,301.01 DR |
| 30/09/2019 | Raise income tax instalment for September 2019 | | | 889.00 | 1,412.01 DR |
| 25/10/2019 | PAYG Sep QTR 2019 | | 889.00 | | 2,301.01 DR |
| 31/12/2019 | Raise income tax instalment for December 2019 | | | 889.00 | 1,412.01 DR |
| 27/02/2020 | PAYG Dec QTR 2019 | | 889.00 | | 2,301.01 DR |

JC Superannuation Fund

General Ledger

As at 30 June 2020

| Transaction Date | Description | Units | Debit | Credit | Balance \$ |
|------------------|--|-------|-----------------|-----------------|--------------------|
| 31/03/2020 | Raise income tax instalment for Mar2020 | | | 889.00 | 1,412.01 DR |
| 11/05/2020 | 2019 Annual GST Payment [Not received by ATO ICA at financial yr end] | | 291.00 | | 1,703.01 DR |
| 18/05/2020 | Annual GST Return for 2019 | | | 291.00 | 1,412.01 DR |
| 25/05/2020 | PAYG Mar QTR 2020 | | 889.00 | | 2,301.01 DR |
| | | | 3,855.00 | 2,958.00 | 2,301.01 DR |

Total Debits: 564,307.82

Total Credits: 564,307.82