

# JC Bingham Super Fund General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Bingham, Julie - Accumulation (JULIE)</u>					
09/07/2020	Direct Credit 012721 ATO ATO005000012322957			148.15	148.15 CR
23/07/2020	Direct Credit 012721 ATO ATO002000012915107			290.90	439.05 CR
07/08/2020	QUICKSUPER 032797 034828 QUICKSPR2750947972			26.63	465.68 CR
04/09/2020	QUICKSUPER 032797 034828 QUICKSPR2770944835			74.18	539.86 CR
18/09/2020	QUICKSUPER 032797 034828 QUICKSPR2781293049			22.83	562.69 CR
02/10/2020	QUICKSUPER 032797 034828 QUICKSPR2790844964			42.80	605.49 CR
16/10/2020	QUICKSUPER 032797 034828 QUICKSPR2800735583			22.83	628.32 CR
30/10/2020	QUICKSUPER 032797 034828 QUICKSPR2810783659			11.41	639.73 CR
22/02/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2895884052			59.15	698.88 CR
25/03/2021	Direct Credit 012721 ATO ATO004000014249167			60.50	759.38 CR
06/04/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2929965152			53.42	812.80 CR
09/04/2021	Direct Credit 012721 ATO ATO004000014281204			500.00	1,312.80 CR
16/04/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2939131278			26.71	1,339.51 CR
				<b>1,339.51</b>	<b>1,339.51 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2018 @ \$315,273.500000 (Net Asset Value) - 1.000000 Units on hand (IP2-JCBINGSF)			12,986.00	12,986.00 CR
				<b>12,986.00</b>	<b>12,986.00 CR</b>
<b>Interest Received (25000)</b>					
<u>Cash at bank - CBA 2404 (CBA2404)</u>					
01/07/2020	Credit Interest			6.45	6.45 CR
01/08/2020	Credit Interest			6.98	13.43 CR
01/09/2020	Credit Interest			7.28	20.71 CR
01/10/2020	Credit Interest			7.27	27.98 CR
01/11/2020	Credit Interest			7.78	35.76 CR
01/12/2020	Credit Interest			4.82	40.58 CR
01/01/2021	Credit interest			2.88	43.46 CR
01/02/2021	Credit Interest			3.00	46.46 CR
01/03/2021	Credit Interest			2.76	49.22 CR
01/04/2021	Credit Interest			3.10	52.32 CR
01/05/2021	Credit Interest			3.13	55.45 CR
01/06/2021	Credit Interest			3.29	58.74 CR
				<b>58.74</b>	<b>58.74 CR</b>
<u>Rabo Savings Account (RSA)</u>					
31/07/2020	Credit Interest			1.77	1.77 CR
31/08/2020	Credit Interest			1.79	3.56 CR
30/09/2020	Credit Interest			1.77	5.33 CR
31/10/2020	Credit Interest			1.30	6.63 CR

# JC Bingham Super Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/11/2020	Credit Interest			0.21	6.84 CR
				<b>6.84</b>	<b>6.84 CR</b>
<b>Property Income (28000)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
01/07/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,446.98	2,446.98 CR
31/07/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,717.35	5,164.33 CR
01/09/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,328.23	7,492.56 CR
30/09/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,307.68	9,800.24 CR
02/11/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,606.59	12,406.83 CR
01/12/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,409.22	14,816.05 CR
31/12/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			3,105.01	17,921.06 CR
01/02/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			1,634.37	19,555.43 CR
01/03/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			3,206.45	22,761.88 CR
01/04/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,724.65	25,486.53 CR
30/04/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			1,686.48	27,173.01 CR
01/06/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia			2,100.81	29,273.82 CR
30/06/2021	Gross up expenses per annual rental statement			3,316.70	32,590.52 CR
30/06/2021	Reverse debtors		2,131.62		30,458.90 CR
			<b>2,131.62</b>	<b>32,590.52</b>	<b>30,458.90 CR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
08/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009327799491421 ATO		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>					
17/06/2021	Transfer To Probiz Acc Solutions NetBank Probiz		650.00		650.00 DR
			<b>650.00</b>		<b>650.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
02/02/2021	ASIC NetBank BPAY 17301 2291547213382 ASIC		55.00		55.00 DR
			<b>55.00</b>		<b>55.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
30/06/2021	Dep for 2021		12,986.00		12,986.00 DR
			<b>12,986.00</b>		<b>12,986.00 DR</b>
<b>General Expenses (35000)</b>					
<u>General Expenses (35000)</u>					
30/06/2021	Gross up expenses per annual rental statement		33.00		33.00 DR
30/06/2021	Gross up expenses per annual rental		33.00		66.00 DR

# JC Bingham Super Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	statement				
			<b>66.00</b>		<b>66.00 DR</b>
<b>Property Expenses - Agents Management Fees (41930)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
30/06/2021	Gross up expenses per annual rental statement		1,397.55		1,397.55 DR
30/06/2021	Gross up expenses per annual rental statement		302.50		1,700.05 DR
30/06/2021	Gross up expenses per annual rental statement		1,066.46		2,766.51 DR
			<b>2,766.51</b>		<b>2,766.51 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
13/08/2020	Direct Debit 025353 Ipswich Council RA185848		890.25		890.25 DR
12/11/2020	Direct Debit 025353 Ipswich Council RA185848		890.25		1,780.50 DR
18/02/2021	Direct Debit 025353 Ipswich Council RA185848		890.25		2,670.75 DR
20/05/2021	Direct Debit 025353 Ipswich Council RA185848		890.25		3,561.00 DR
			<b>3,561.00</b>		<b>3,561.00 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040203897 Suncorp		564.87		564.87 DR
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040204240 CP No 1 Contents		407.76		972.63 DR
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040205150 CP No 2 Contents		334.74		1,307.37 DR
			<b>1,307.37</b>		<b>1,307.37 DR</b>
<b>Property Expenses - Repairs and Maintenance (42020)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
30/06/2021	Gross up expenses per annual rental statement		85.00		85.00 DR
30/06/2021	Gross up expenses per annual rental statement		102.19		187.19 DR
30/06/2021	Gross up expenses per annual rental statement		99.00		286.19 DR
30/06/2021	Gross up expenses per annual rental statement		198.00		484.19 DR
			<b>484.19</b>		<b>484.19 DR</b>
<b>Property Expenses - Water Rates (42150)</b>					
<u>Buildings (IP2-JCBINGSF)</u>					
14/09/2020	Direct Debit 304458 Qld Urban Util 10784991		414.58		414.58 DR
17/12/2020	Direct Debit 304458 Qld Urban Util 10784991		358.35		772.93 DR
05/03/2021	Direct Debit 304458 Qld Urban Util 10784991		402.95		1,175.88 DR
07/05/2021	Direct Debit 304458 Qld Urban Util 10784991		113.52		1,289.40 DR
			<b>1,289.40</b>		<b>1,289.40 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
01/07/2020	Create Entries - Income Tax Expense - 01/07/2020		368.01		368.01 DR

# JC Bingham Super Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		747.69		1,115.70 DR
			<b>1,115.70</b>		<b>1,115.70 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020		2,453.43		2,453.43 DR
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020			368.01	2,085.42 DR
09/07/2020	System Member Journals		148.15		2,233.57 DR
23/07/2020	System Member Journals		290.90		2,524.47 DR
07/08/2020	System Member Journals		22.64		2,547.11 DR
04/09/2020	System Member Journals		63.05		2,610.16 DR
18/09/2020	System Member Journals		19.41		2,629.57 DR
02/10/2020	System Member Journals		36.38		2,665.95 DR
16/10/2020	System Member Journals		19.41		2,685.36 DR
30/10/2020	System Member Journals		9.70		2,695.06 DR
22/02/2021	System Member Journals		50.28		2,745.34 DR
25/03/2021	System Member Journals		60.50		2,805.84 DR
06/04/2021	System Member Journals		45.41		2,851.25 DR
09/04/2021	System Member Journals		500.00		3,351.25 DR
16/04/2021	System Member Journals		22.70		3,373.95 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		17,632.58		21,006.53 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			696.71	20,309.82 DR
			<b>21,374.54</b>	<b>1,064.72</b>	<b>20,309.82 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Bingham, Julie - Pension (Account Based Pension) (BINJUL00003P)</u>					
01/07/2020	Opening Balance				433,593.47 CR
01/07/2020	Close Period Journal			4,099.60	437,693.07 CR
				<b>4,099.60</b>	<b>437,693.07 CR</b>
<u>(Opening Balance) Bingham, Julie - Pension (Account Based Pension 2) (BINJUL00004P)</u>					
01/07/2020	Opening Balance				29,447.27 CR
01/07/2020	Close Period Journal		42.28		29,404.99 CR
			<b>42.28</b>		<b>29,404.99 CR</b>
<u>(Opening Balance) Bingham, Julie - Pension (Account Based Pension 3) (BINJUL00005P)</u>					
01/07/2020	Close Period Journal			109,938.67	109,938.67 CR
				<b>109,938.67</b>	<b>109,938.67 CR</b>
<u>(Opening Balance) Bingham, Julie - Accumulation (JULIE)</u>					
01/07/2020	Opening Balance				81,588.28 CR
01/07/2020	Close Period Journal		76,861.13		4,727.15 CR
			<b>76,861.13</b>		<b>4,727.15 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Bingham, Julie - Accumulation (JULIE)</u>					
01/07/2020	Opening Balance				29,903.26 CR
01/07/2020	Close Period Journal		29,903.26		0.00 DR
09/07/2020	System Member Journals			148.15	148.15 CR
23/07/2020	System Member Journals			290.90	439.05 CR

# JC Bingham Super Fund General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
07/08/2020	System Member Journals			26.63	465.68 CR
04/09/2020	System Member Journals			74.18	539.86 CR
18/09/2020	System Member Journals			22.83	562.69 CR
02/10/2020	System Member Journals			42.80	605.49 CR
16/10/2020	System Member Journals			22.83	628.32 CR
30/10/2020	System Member Journals			11.41	639.73 CR
22/02/2021	System Member Journals			59.15	698.88 CR
25/03/2021	System Member Journals			60.50	759.38 CR
06/04/2021	System Member Journals			53.42	812.80 CR
09/04/2021	System Member Journals			500.00	1,312.80 CR
16/04/2021	System Member Journals			26.71	1,339.51 CR
			<b>29,903.26</b>	<b>1,339.51</b>	<b>1,339.51 CR</b>

## Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension) (BINJUL00003P)

01/07/2020	Opening Balance				14,099.60 CR
01/07/2020	Close Period Journal		14,099.60		0.00 DR
			<b>14,099.60</b>		<b>0.00 DR</b>

(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension 2) (BINJUL00004P)

01/07/2020	Opening Balance				957.72 CR
01/07/2020	Close Period Journal		957.72		0.00 DR
			<b>957.72</b>		<b>0.00 DR</b>

(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension 3) (BINJUL00005P)

01/07/2020	Opening Balance				61.33 DR
01/07/2020	Close Period Journal			61.33	0.00 DR
				<b>61.33</b>	<b>0.00 DR</b>

(Share of Profit/(Loss)) Bingham, Julie - Accumulation (JULIE)

01/07/2020	Opening Balance				3,305.51 CR
01/07/2020	Close Period Journal		3,305.51		0.00 DR
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020			2,453.43	2,453.43 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			17,632.58	20,086.01 CR
			<b>3,305.51</b>	<b>20,086.01</b>	<b>20,086.01 CR</b>

## Income Tax (53330)

(Income Tax) Bingham, Julie - Accumulation (JULIE)

01/07/2020	Opening Balance				9.41 DR
01/07/2020	Close Period Journal			9.41	0.00 DR
01/07/2020	Create Entries - Income Tax Expense Allocation - 01/07/2020		368.01		368.01 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		696.71		1,064.72 DR
			<b>1,064.72</b>	<b>9.41</b>	<b>1,064.72 DR</b>

## Contributions Tax (53800)

(Contributions Tax) Bingham, Julie - Accumulation (JULIE)

01/07/2020	Opening Balance				60.49 DR
01/07/2020	Close Period Journal			60.49	0.00 DR
07/08/2020	System Member Journals		3.99		3.99 DR
04/09/2020	System Member Journals		11.13		15.12 DR

# JC Bingham Super Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
18/09/2020	System Member Journals		3.42		18.54 DR
02/10/2020	System Member Journals		6.42		24.96 DR
16/10/2020	System Member Journals		3.42		28.38 DR
30/10/2020	System Member Journals		1.71		30.09 DR
22/02/2021	System Member Journals		8.87		38.96 DR
06/04/2021	System Member Journals		8.01		46.97 DR
16/04/2021	System Member Journals		4.01		50.98 DR
			<b>50.98</b>	<b>60.49</b>	<b>50.98 DR</b>

### **Pensions Paid (54160)**

(Pensions Paid) Bingham, Julie - Pension (Account Based Pension) (BINJUL00003P)

01/07/2020	Opening Balance				10,000.00 DR
01/07/2020	Close Period Journal			10,000.00	0.00 DR
				<b>10,000.00</b>	<b>0.00 DR</b>

(Pensions Paid) Bingham, Julie - Pension (Account Based Pension 2) (BINJUL00004P)

01/07/2020	Opening Balance				1,000.00 DR
01/07/2020	Close Period Journal			1,000.00	0.00 DR
				<b>1,000.00</b>	<b>0.00 DR</b>

### **Internal Transfers In (56100)**

(Internal Transfers In) Bingham, Julie - Pension (Account Based Pension 3) (BINJUL00005P)

01/07/2020	Opening Balance				110,000.00 CR
01/07/2020	Close Period Journal		110,000.00		0.00 DR
			<b>110,000.00</b>		<b>0.00 DR</b>

(Internal Transfers In) Bingham, Julie - Accumulation (JULIE)

01/07/2020	Commutation			437,693.07	437,693.07 CR
01/07/2020	Commutation			29,404.99	467,098.06 CR
01/07/2020	Commutation			109,938.67	577,036.73 CR
				<b>577,036.73</b>	<b>577,036.73 CR</b>

### **Internal Transfers Out (57100)**

(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension) (BINJUL00003P)

01/07/2020	Commutation		437,693.07		437,693.07 DR
			<b>437,693.07</b>		<b>437,693.07 DR</b>

(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension 2) (BINJUL00004P)

01/07/2020	Commutation		29,404.99		29,404.99 DR
			<b>29,404.99</b>		<b>29,404.99 DR</b>

(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension 3) (BINJUL00005P)

01/07/2020	Commutation		109,938.67		109,938.67 DR
			<b>109,938.67</b>		<b>109,938.67 DR</b>

(Internal Transfers Out) Bingham, Julie - Accumulation (JULIE)

01/07/2020	Opening Balance				110,000.00 DR
01/07/2020	Close Period Journal			110,000.00	0.00 DR
				<b>110,000.00</b>	<b>0.00 DR</b>

### **Bank Accounts (60400)**

Cash at bank - CBA 2404 (CBA2404)

01/07/2020	Opening Balance				52,091.81 DR
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# JC Bingham Super Fund

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As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Credit Interest		6.45		52,098.26 DR
01/07/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,446.98		54,545.24 DR
09/07/2020	Direct Credit 012721 ATO ATO005000012322957		148.15		54,693.39 DR
23/07/2020	Direct Credit 012721 ATO ATO002000012915107		290.90		54,984.29 DR
31/07/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,717.35		57,701.64 DR
01/08/2020	Credit Interest		6.98		57,708.62 DR
13/08/2020	Direct Debit 025353 Ipswich Council RA185848			890.25	56,818.37 DR
01/09/2020	Credit Interest		7.28		56,825.65 DR
01/09/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,328.23		59,153.88 DR
14/09/2020	Direct Debit 304458 Qld Urban Util 10784991			414.58	58,739.30 DR
30/09/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,307.68		61,046.98 DR
01/10/2020	Credit Interest		7.27		61,054.25 DR
01/11/2020	Credit Interest		7.78		61,062.03 DR
02/11/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,606.59		63,668.62 DR
06/11/2020	JC Bingham Super Pty Ltd BSB 062176 A/C 10312404 [Direct Credit 319181 JC Bingham Super FT203110X6C6]		2,817.50		66,486.12 DR
12/11/2020	Direct Debit 025353 Ipswich Council RA185848			890.25	65,595.87 DR
01/12/2020	Credit Interest		4.82		65,600.69 DR
01/12/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,409.22		68,009.91 DR
17/12/2020	Direct Debit 304458 Qld Urban Util 10784991			358.35	67,651.56 DR
31/12/2020	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		3,105.01		70,756.57 DR
01/01/2021	Credit interest		2.88		70,759.45 DR
01/02/2021	Credit Interest		3.00		70,762.45 DR
01/02/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		1,634.37		72,396.82 DR
02/02/2021	ASIC NetBank BPAY 17301 2291547213382 ASIC			55.00	72,341.82 DR
18/02/2021	Direct Debit 025353 Ipswich Council RA185848			890.25	71,451.57 DR
22/02/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2895884052		59.15		71,510.72 DR
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040203897 Suncorp			564.87	70,945.85 DR
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040204240 CP No 1 Contents			407.76	70,538.09 DR
26/02/2021	Suncorp Insurance NetBank BPAY 655829 040205150 CP No 2 Contents			334.74	70,203.35 DR
01/03/2021	Credit Interest		2.76		70,206.11 DR
01/03/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		3,206.45		73,412.56 DR
05/03/2021	Direct Debit 304458 Qld Urban Util 10784991			402.95	73,009.61 DR
25/03/2021	Direct Credit 012721 ATO ATO004000014249167		60.50		73,070.11 DR
01/04/2021	Credit Interest		3.10		73,073.21 DR
01/04/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,724.65		75,797.86 DR
06/04/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2929965152		53.42		75,851.28 DR
09/04/2021	Direct Credit 012721 ATO ATO004000014281204		500.00		76,351.28 DR

# JC Bingham Super Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/04/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2939131278		26.71		76,377.99 DR
30/04/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		1,686.48		78,064.47 DR
01/05/2021	Credit Interest		3.13		78,067.60 DR
07/05/2021	Direct Debit 304458 Qld Urban Util 10784991			113.52	77,954.08 DR
08/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009327799491421 ATO			328.90	77,625.18 DR
20/05/2021	Direct Debit 025353 Ipswich Council RA185848			890.25	76,734.93 DR
01/06/2021	Credit Interest		3.29		76,738.22 DR
01/06/2021	Direct Credit 301500 ACTION REALTY CO TRANSFER 24 Willia		2,100.81		78,839.03 DR
17/06/2021	Transfer To Probiz Acc Solutions NetBank Probiz			650.00	78,189.03 DR
			<b>33,288.89</b>	<b>7,191.67</b>	<b>78,189.03 DR</b>
<b>Rabo Savings Account (RSA)</b>					
01/07/2020	Opening Balance				2,610.39 DR
31/07/2020	Credit Interest		1.77		2,612.16 DR
07/08/2020	QUICKSUPER 032797 034828 QUICKSPR2750947972		26.63		2,638.79 DR
31/08/2020	Credit Interest		1.79		2,640.58 DR
04/09/2020	QUICKSUPER 032797 034828 QUICKSPR2770944835		74.18		2,714.76 DR
18/09/2020	QUICKSUPER 032797 034828 QUICKSPR2781293049		22.83		2,737.59 DR
30/09/2020	Credit Interest		1.77		2,739.36 DR
02/10/2020	QUICKSUPER 032797 034828 QUICKSPR2790844964		42.80		2,782.16 DR
16/10/2020	QUICKSUPER 032797 034828 QUICKSPR2800735583		22.83		2,804.99 DR
30/10/2020	QUICKSUPER 032797 034828 QUICKSPR2810783659		11.41		2,816.40 DR
31/10/2020	Credit Interest		1.30		2,817.70 DR
06/11/2020	JC Bingham Super Pty Ltd BSB 062176 A/C 10312404 [Direct Credit 319181 JC Bingham Super FT203110X6C6]			2,817.50	0.20 DR
30/11/2020	Credit Interest		0.21		0.41 DR
			<b>207.52</b>	<b>2,817.50</b>	<b>0.41 DR</b>
<b>Sundry Debtors (68000)</b>					
<b>Sundry Debtors (68000)</b>					
01/07/2020	Opening Balance				2,131.62 DR
30/06/2021	Reverse debtors			2,131.62	0.00 DR
				<b>2,131.62</b>	<b>0.00 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<b>Freehold land (IP1-JCBINGSF)</b>					
01/07/2020	Opening Balance	1.00			209,726.46 DR
		<b>1.00</b>			<b>209,726.46 DR</b>
<b>Buildings (IP2-JCBINGSF)</b>					
01/07/2020	Opening Balance	1.00			315,273.50 DR
30/06/2021	Dep for 2021	0.00		12,986.00	302,287.50 DR
30/06/2021	Revaluation - 30/06/2018 @ \$315,273.500000 (Net Asset Value) - 1.000000 Units on hand		12,986.00		315,273.50 DR
		<b>1.00</b>	<b>12,986.00</b>	<b>12,986.00</b>	<b>315,273.50 DR</b>



JC Bingham Super Fund  
**General Ledger**

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				69.90 CR
01/07/2020	Create Entries - Income Tax Expense - 01/07/2020			368.01	437.91 CR
08/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 551009327799491421 ATO		69.90		368.01 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			747.69	1,115.70 CR
			<b>69.90</b>	<b>1,115.70</b>	<b>1,115.70 CR</b>

**Total Debits: 907,920.57**

**Total Credits: 907,920.57**

# JC Bingham Super Fund Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Cash at bank - CBA 2404	58.74			58.74	0.00	0.00	0.00	58.74			0.00	0.00
Rabo Savings Account	6.84			6.84	0.00	0.00	0.00	6.84			0.00	0.00
	<b>65.58</b>			<b>65.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65.58</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>												
IP2- JCBINGSF	30,458.90							30,458.90				
	<b>30,458.90</b>							<b>30,458.90</b>				
	<b>30,524.48</b>			<b>65.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,524.48</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **30,524.48**

Net Capital Gain **0.00**

**Total Assessable Income 30,524.48**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# JC Bingham Super Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at bank - CBA 2404		78,189.030000	78,189.03	78,189.03	78,189.03			12.96 %
Rabo Savings Account		0.410000	0.41	0.41	0.41			0.00 %
			<b>78,189.44</b>		<b>78,189.44</b>		<b>0.00 %</b>	<b>12.96 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
IP2- Buildings	1.00	315,273.500000*	315,273.50	271,502.50	271,502.50	43,771.00	16.12 %	52.27 %
IP1- Freehold land	1.00	209,726.460000*	209,726.46	198,940.29	198,940.29	10,786.17	5.42 %	34.77 %
			<b>524,999.96</b>		<b>470,442.79</b>	<b>54,557.17</b>	<b>11.60 %</b>	<b>87.04 %</b>
			<b>603,189.40</b>		<b>548,632.23</b>	<b>54,557.17</b>	<b>9.94 %</b>	<b>100.00 %</b>

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Buildings	315273.500000	30/06/2018
Freehold land	209726.460000	30/06/2019

# JC Bingham Super Fund

## Members Statement

Julie Clare Bingham  
 202 Chetwynd Road  
 GUILDFORD, New South Wales, 2161, Australia

### Your Details

Date of Birth : 18/04/1955  
 Age: 66  
 Tax File Number: 120088385  
 Date Joined Fund: 12/12/2011  
 Service Period Start Date: 12/12/2011  
 Date Left Fund:  
 Member Code: JULIE  
 Account Start Date 12/12/2011  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 602,073.70  
 Total Death Benefit 602,073.70

### Your Balance

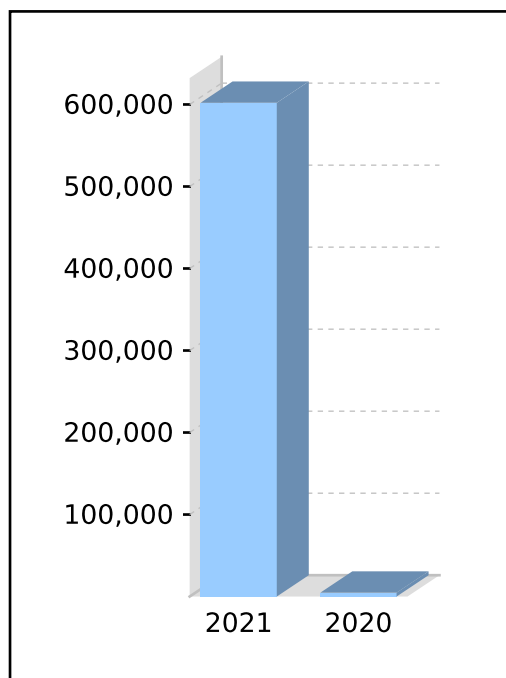
Total Benefits 602,073.70

#### Preservation Components

Preserved 435,791.16  
 Unrestricted Non Preserved 166,282.54  
 Restricted Non Preserved

#### Tax Components

Tax Free 127,965.55  
 Taxable 474,108.15



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	4,727.15	81,588.28
<u>Increases to Member account during the period</u>		
Employer Contributions	339.96	403.26
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		29,500.00
Government Co-Contributions	500.00	
Other Contributions	499.55	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	20,086.01	3,305.51
Internal Transfer In	577,036.73	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	50.98	60.49
Income Tax	1,064.72	9.41
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		110,000.00
Closing balance at 30/06/2021	602,073.70	4,727.15

# JC Bingham Super Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Julie Clare Bingham  
Trustee

# JC Bingham Super Fund

## Members Statement

Julie Clare Bingham  
 202 Chetwynd Road  
 GUILDFORD, New South Wales, 2161, Australia

### Your Details

Date of Birth : 18/04/1955  
 Age: 66  
 Tax File Number: 120088385  
 Date Joined Fund: 12/12/2011  
 Service Period Start Date: 12/12/2011  
 Date Left Fund: 01/07/2020  
 Member Code: BINJUL00003P  
 Account Start Date: 01/07/2013  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries N/A

Vested Benefits

Total Death Benefit

### Your Balance

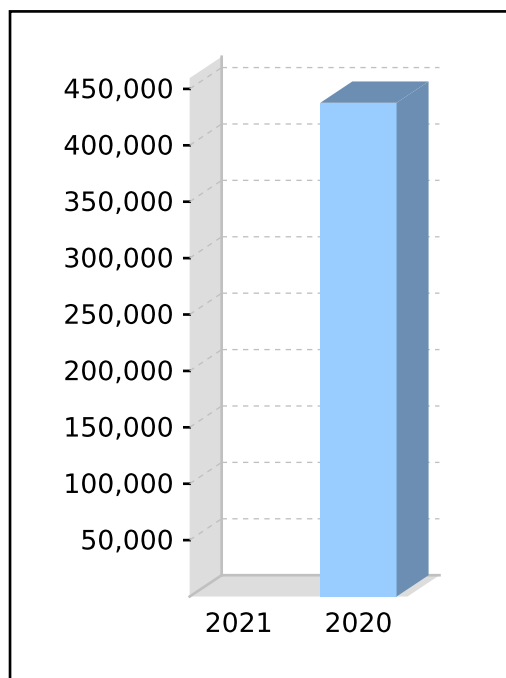
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (1.00%)  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	437,693.07	433,593.47
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		14,099.60
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		10,000.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	437,693.07	
Closing balance at 30/06/2021	0.00	437,693.07

# JC Bingham Super Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Julie Clare Bingham  
Trustee

# JC Bingham Super Fund

## Members Statement

Julie Clare Bingham  
 202 Chetwynd Road  
 GUILDFORD, New South Wales, 2161, Australia

### Your Details

Date of Birth : 18/04/1955  
 Age: 66  
 Tax File Number: 120088385  
 Date Joined Fund: 12/12/2011  
 Service Period Start Date: 12/12/2011  
 Date Left Fund: 01/07/2020  
 Member Code: BINJUL00004P  
 Account Start Date: 06/07/2015  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries N/A

Vested Benefits  
 Total Death Benefit

### Your Balance

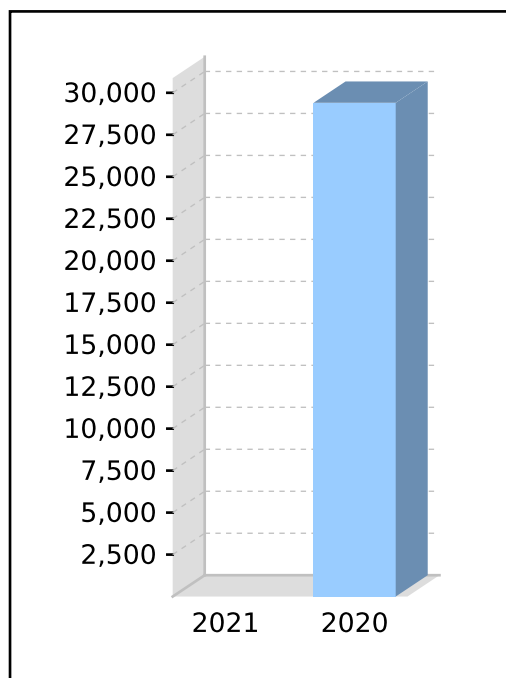
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (90.50%)  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	29,404.99	29,447.27
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		957.72
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		1,000.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	29,404.99	
Closing balance at 30/06/2021	0.00	29,404.99



# JC Bingham Super Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Julie Clare Bingham  
Trustee

# JC Bingham Super Fund

## Members Statement

Julie Clare Bingham  
 202 Chetwynd Road  
 GUILDFORD, New South Wales, 2161, Australia

### Your Details

Date of Birth : 18/04/1955  
 Age: 66  
 Tax File Number: 120088385  
 Date Joined Fund: 12/12/2011  
 Service Period Start Date: 12/12/2011  
 Date Left Fund: 01/07/2020  
 Member Code: BINJUL00005P  
 Account Start Date: 15/06/2020  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 3

Nominated Beneficiaries N/A

Vested Benefits

Total Death Benefit

### Your Balance

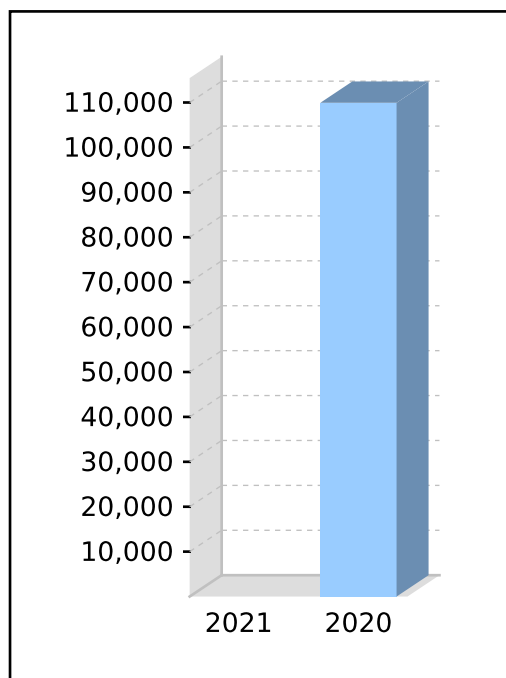
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (86.45%)  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	109,938.67	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		(61.33)
Internal Transfer In		110,000.00
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	109,938.67	
Closing balance at 30/06/2021	0.00	109,938.67

# JC Bingham Super Fund

## Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

---

Julie Clare Bingham  
Trustee

# JC Bingham Super Fund

## Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases				Closing Balance		
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/Transfers Out		Insurance Premiums	Member Expenses
<b>Julie Clare Bingham (Age: 66)</b>											
JULIE - Accumulation											
4,727.15	1,339.51	577,036.73	20,086.01			50.98	1,064.72				602,073.70
BINJUL00003P - Account Based Pension - Tax Free: 1.00%											
								437,693.07			
BINJUL00004P - Account Based Pension 2 - Tax Free: 90.50%											
								29,404.99			
BINJUL00005P - Account Based Pension 3 - Tax Free: 86.45%											
								109,938.67			
<b>581,763.88</b>	<b>1,339.51</b>	<b>577,036.73</b>	<b>20,086.01</b>			<b>50.98</b>	<b>1,064.72</b>	<b>577,036.73</b>			<b>602,073.70</b>
<b>581,763.88</b>	<b>1,339.51</b>	<b>577,036.73</b>	<b>20,086.01</b>			<b>50.98</b>	<b>1,064.72</b>	<b>577,036.73</b>			<b>602,073.70</b>

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2021

## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

## Note 2: Real Estate Properties ( Australian - Residential)

	2021 \$	2020 \$
Freehold land	209,726.46	209,726.46
Buildings	315,273.50	315,273.50
	524,999.96	524,999.96

## Note 3: Banks and Term Deposits

2021

2020

## Notes to the Financial Statements

For the year ended 30 June 2021

	\$	\$
<b>Banks</b>		
Cash at bank - CBA 2404	78,189.03	52,091.81
Rabo Savings Account	0.41	2,610.39
	78,189.44	54,702.20

### Note 4: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	581,763.88	544,629.02
Benefits accrued as a result of operations	20,309.82	37,134.86
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	602,073.70	581,763.88

### Note 5: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	602,073.70	581,763.88

### Note 6: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

### Note 7: Rental Income

	2021 \$	2020 \$
Buildings	30,458.90	29,555.40
Freehold land	0.00	(1,246.62)
	30,458.90	28,308.78

### Note 8: Changes in Market Values

#### Unrealised Movements in Market Value

	2021 \$	2020 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
Buildings	12,986.00	14,085.00

# Notes to the Financial Statements

For the year ended 30 June 2021

	12,986.00	14,085.00
<b>Total Unrealised Movement</b>	12,986.00	14,085.00
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	12,986.00	14,085.00
<b>Note 9: Income Tax Expense</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	1,115.70	69.90
Income Tax Expense	1,115.70	69.90
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	3,213.83	5,580.71
Less:		
Tax effect of:		
Non Taxable Contributions	149.93	4,425.00
Increase in MV of Investments	1,947.90	2,112.75
Exempt Pension Income	0.00	3,564.00
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	0.00	2,940.75
Pension Payments	0.00	1,650.00
Rounding	(0.30)	0.19
Income Tax on Taxable Income or Loss	1,115.70	69.90
Less credits:		
Current Tax or Refund	1,115.70	69.90



JC Bingham Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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**JC Bingham Super Fund**  
**Operating Statement**  
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		65.58	315.38
Property Income	7	30,458.90	28,308.78
<b>Investment Gains</b>			
Changes in Market Values	8	12,986.00	14,085.00
<b>Contribution Income</b>			
Employer Contributions		339.96	403.26
Personal Non Concessional		0.00	29,500.00
Other Contributions		999.55	0.00
<b>Total Income</b>		<u>44,849.99</u>	<u>72,612.42</u>
<b>Expenses</b>			
Accountancy Fees		0.00	980.00
ATO Supervisory Levy		259.00	259.02
Auditor's Remuneration		650.00	0.00
ASIC Fees		55.00	54.00
Depreciation		12,986.00	14,085.00
General Expenses		66.00	0.00
Property Expenses - Non Specified		0.00	66.00
Property Expenses - Agents Management Fees		2,766.51	2,403.23
Property Expenses - Council Rates		3,561.00	3,461.20
Property Expenses - Insurance Premium		1,307.37	1,145.11
Property Expenses - Repairs and Maintenance		484.19	341.95
Property Expenses - Water Rates		1,289.40	1,612.15
		<u>23,424.47</u>	<u>24,407.66</u>
<b>Member Payments</b>			
Pensions Paid		0.00	11,000.00
<b>Total Expenses</b>		<u>23,424.47</u>	<u>35,407.66</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>21,425.52</u>	<u>37,204.76</u>
Income Tax Expense	9	1,115.70	69.90
<b>Benefits accrued as a result of operations</b>		<u>20,309.82</u>	<u>37,134.86</u>

JC Bingham Super Fund  
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	524,999.96	524,999.96
<b>Total Investments</b>		<u>524,999.96</u>	<u>524,999.96</u>
<b>Other Assets</b>			
Sundry Debtors		0.00	2,131.62
Cash at bank - CBA 2404		78,189.03	52,091.81
Rabo Savings Account		0.41	2,610.39
<b>Total Other Assets</b>		<u>78,189.44</u>	<u>56,833.82</u>
<b>Total Assets</b>		<u>603,189.40</u>	<u>581,833.78</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,115.70	69.90
<b>Total Liabilities</b>		<u>1,115.70</u>	<u>69.90</u>
<b>Net assets available to pay benefits</b>		<u>602,073.70</u>	<u>581,763.88</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Bingham, Julie		602,073.70	581,763.88
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>602,073.70</u>	<u>581,763.88</u>

JC Bingham Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021

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	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	21,425.52
<b>Less</b>	
Increase in MV of investments	12,986.00
Non Taxable Contributions	999.55
	<u>13,985.55</u>
SMSF Annual Return Rounding	(1.97)
<b>Taxable Income or Loss</b>	<u>7,438.00</u>
Income Tax on Taxable Income or Loss	1,115.70
<b>CURRENT TAX OR REFUND</b>	<u>1,115.70</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,374.70</u>

## JC Bingham Super Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
(29,903.26)	24200/JULIE	(Contributions) Bingham, Julie - Accumulation			1,339.51
(14,085.00)	24700	Changes in Market Values of Investments			12,986.00
	<b>25000</b>	<b>Interest Received</b>			
(288.54)	25000/CBA2404	Cash at bank - CBA 2404			58.74
(26.84)	25000/RSA	Rabo Savings Account			6.84
	<b>28000</b>	<b>Property Income</b>			
1,246.62	28000/IP1-JCBINGSF	Freehold land			
(29,555.40)	28000/IP2-JCBINGSF	Buildings			30,458.90
980.00	30100	Accountancy Fees			
259.02	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		650.00	
54.00	30800	ASIC Fees		55.00	
	<b>33400</b>	<b>Depreciation</b>			
14,085.00	33400/IP2-JCBINGSF	Buildings		12,986.00	
	35000	General Expenses		66.00	
	<b>41600</b>	<b>Pensions Paid</b>			
10,000.00	41600/BINJUL00003P	(Pensions Paid) Bingham, Julie - Pension (Account Based Pension)			
1,000.00	41600/BINJUL00004P	(Pensions Paid) Bingham, Julie - Pension (Account Based Pension 2)			
66.00	41910	Property Expenses - Non Specified			
	<b>41930</b>	<b>Property Expenses - Agents Management Fees</b>			
2,403.23	41930/IP2-JCBINGSF	Buildings		2,766.51	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
3,461.20	41960/IP2-JCBINGSF	Buildings		3,561.00	
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
1,145.11	41980/IP2-JCBINGSF	Buildings		1,307.37	
	<b>42020</b>	<b>Property Expenses - Repairs and Maintenance</b>			
341.95	42020/IP2-JCBINGSF	Buildings		484.19	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			

## JC Bingham Super Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
1,612.15	42150/IP2-JCBINGSF	Buildings		1,289.40	
69.90	48500	Income Tax Expense		1,115.70	
37,134.86	49000	Profit/Loss Allocation Account		20,309.82	
	<b>50010</b>	<b>Opening Balance</b>			
(433,593.47)	50010/BINJUL00003P	(Opening Balance) Bingham, Julie - Pension (Account Based Pension)			437,693.07
(29,447.27)	50010/BINJUL00004P	(Opening Balance) Bingham, Julie - Pension (Account Based Pension 2)			29,404.99
	50010/BINJUL00005P	(Opening Balance) Bingham, Julie - Pension (Account Based Pension 3)			109,938.67
(81,588.28)	50010/JULIE	(Opening Balance) Bingham, Julie - Accumulation			4,727.15
	<b>52420</b>	<b>Contributions</b>			
(29,903.26)	52420/JULIE	(Contributions) Bingham, Julie - Accumulation			1,339.51
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(14,099.60)	53100/BINJUL00003P	(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension)			0.00
(957.72)	53100/BINJUL00004P	(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension 2)			0.00
61.33	53100/BINJUL00005P	(Share of Profit/(Loss)) Bingham, Julie - Pension (Account Based Pension 3)			0.00
(3,305.51)	53100/JULIE	(Share of Profit/(Loss)) Bingham, Julie - Accumulation			20,086.01
	<b>53330</b>	<b>Income Tax</b>			
9.41	53330/JULIE	(Income Tax) Bingham, Julie - Accumulation		1,064.72	
	<b>53800</b>	<b>Contributions Tax</b>			
60.49	53800/JULIE	(Contributions Tax) Bingham, Julie - Accumulation		50.98	
	<b>54160</b>	<b>Pensions Paid</b>			
10,000.00	54160/BINJUL00003P	(Pensions Paid) Bingham, Julie - Pension (Account Based Pension)			0.00
1,000.00	54160/BINJUL00004P	(Pensions Paid) Bingham, Julie - Pension (Account Based Pension 2)			0.00
	<b>56100</b>	<b>Internal Transfers In</b>			
(110,000.00)	56100/BINJUL00005P	(Internal Transfers In) Bingham, Julie - Pension (Account Based Pension 3)			0.00
	56100/JULIE	(Internal Transfers In) Bingham, Julie - Accumulation			577,036.73
	<b>57100</b>	<b>Internal Transfers Out</b>			

## JC Bingham Super Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	57100/BINJUL00003P	(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension)		437,693.07	
	57100/BINJUL00004P	(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension 2)		29,404.99	
	57100/BINJUL00005P	(Internal Transfers Out) Bingham, Julie - Pension (Account Based Pension 3)		109,938.67	
110,000.00	57100/JULIE	(Internal Transfers Out) Bingham, Julie - Accumulation			0.00
	<b>60400</b>	<b>Bank Accounts</b>			
52,091.81	60400/CBA2404	Cash at bank - CBA 2404		78,189.03	
2,610.39	60400/RSA	Rabo Savings Account		0.41	
2,131.62	68000	Sundry Debtors			0.00
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
209,726.46	77200/IP1-JCBINGSF	Freehold land	1.0000	209,726.46	
315,273.50	77200/IP2-JCBINGSF	Buildings	1.0000	315,273.50	
(69.90)	85000	Income Tax Payable/Refundable			1,115.70
				<b>1,226,191.82</b>	<b>1,226,191.82</b>

**Current Year Profit/(Loss): 21,425.52**

# JC Bingham Super Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Cash at bank - CBA 2404		52,091.81		33,288.89		(7,191.67)			78,189.03	78,189.03
Rabo Savings Account		2,610.39		207.52		(2,817.50)			0.41	0.41
		<b>54,702.20</b>		<b>33,496.41</b>		<b>(10,009.17)</b>			<b>78,189.44</b>	<b>78,189.44</b>
<b>Real Estate Properties ( Australian - Residential)</b>										
IP2-JCBINGSF - Buildings	1.00	284,488.50				(12,986.00)	0.00	1.00	271,502.50	315,273.50
IP1-JCBINGSF - Freehold land	1.00	198,940.29						1.00	198,940.29	209,726.46
		<b>483,428.79</b>				<b>(12,986.00)</b>	<b>0.00</b>		<b>470,442.79</b>	<b>524,999.96</b>
		<b>538,130.99</b>		<b>33,496.41</b>		<b>(22,995.17)</b>	<b>0.00</b>		<b>548,632.23</b>	<b>603,189.40</b>