

JOHN COOPER INVESTMENTS SUPER FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>The Cooper Property Trust (COOP.AX)</u>					
30/06/2023	June Distribution			97,697.00	97,697.00 CR
				97,697.00	97,697.00 CR
<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>					
30/09/2022	Vanguard DRPs			9,567.55	9,567.55 CR
31/12/2022	Vanguard DRP's			4,827.65	14,395.20 CR
31/03/2023	Vanguard DRP's			3,742.08	18,137.28 CR
30/06/2023	Vanguard DRP's			5,869.85	24,007.13 CR
				24,007.13	24,007.13 CR
<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>					
30/09/2022	Vanguard DRPs			1,146.20	1,146.20 CR
31/12/2022	Vanguard DRP's			1,680.57	2,826.77 CR
31/03/2023	Vanguard DRP's			2,295.31	5,122.08 CR
30/06/2023	Vanguard DRP's			7,274.27	12,396.35 CR
				12,396.35	12,396.35 CR
<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
30/09/2022	Vanguard DRPs			369.88	369.88 CR
31/12/2022	Vanguard DRP's			761.12	1,131.00 CR
31/03/2023	Vanguard DRP's			688.34	1,819.34 CR
30/06/2023	Vanguard DRP's			964.44	2,783.78 CR
				2,783.78	2,783.78 CR
Dividends Received (23900)					
<u>Ramellius Resources Limited (RMS.AX)</u>					
01/12/2022	CHQ 4138			2.78	2.78 CR
				2.78	2.78 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2023	Revaluation - 30/06/2023 @ \$7.321020 (Custom Firm (Exit)) - 373,438.000000 Units on hand (COOP.AX)			420,924.38	420,924.38 CR
30/06/2023	Revaluation - 30/06/2023 @ \$1.260000 (System) - 278.000000 Units on hand (RMS.AX)			108.42	421,032.80 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.477200 (System (Ex-Dist)) - 240,730.760000 Units on hand (VAN0002AU)			51,407.53	472,440.33 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.947200 (System (Ex-Dist)) - 115,322.680000 Units on hand (VAN0003AU)			51,856.24	524,296.57 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.928700 (System (Ex-Dist)) - 238,781.680000 Units on hand (VAN0103AU)		8,023.47		516,273.10 CR
30/06/2023	Revaluation - 30/06/2023 @ \$6.231010 (Custom Firm (Exit)) - 373,438.000000 Units on hand (COOP.AX)		407,051.16		109,221.94 CR
			415,074.63	524,296.57	109,221.94 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
25/07/2022	Transfer To HFB Super NetBank HFB I		924.00		924.00 DR
25/07/2022	Transfer To HFB Super NetBank HFB I		492.00		1,416.00 DR

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26/10/2022	Transfer To HFB Super NetBank HFB J		973.00		2,389.00 DR
26/10/2022	Transfer To HFB Super NetBank HFB J		518.09		2,907.09 DR
17/03/2023	Transfer To HFB Super NetBank HFBIn		973.00		3,880.09 DR
17/03/2023	Transfer To HFB Super NetBank HFBIn		518.09		4,398.18 DR
04/04/2023	Transfer To HFB Super NetBank HFB J		973.00		5,371.18 DR
04/04/2023	Transfer To HFB Super NetBank HFB J		518.09		5,889.27 DR
30/06/2023	Take up adjustment to 23FY accounting fees on issue of final fee			2,266.00	3,623.27 DR
			5,889.27	2,266.00	3,623.27 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
24/08/2022	Transfer To HFB Super NetBank JohnC		256.25		256.25 DR
30/06/2023	Take up adjustment to 23FY accounting fees on issue of final fee		164.00		420.25 DR
			420.25		420.25 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2023	2022FY Tax Refund		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2023	Take up adjustment to 23FY accounting fees on issue of final fee		2,090.00		2,090.00 DR
			2,090.00		2,090.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
24/08/2022	NETBANK BPAY ASIC		59.00		59.00 DR
			59.00		59.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2022	Account Fee		10.00		10.00 DR
01/08/2022	Account Fee		10.00		20.00 DR
01/08/2022	Paper Statement Fe		2.50		22.50 DR
01/09/2022	Account Fee		10.00		32.50 DR
01/10/2022	Account Fee		10.00		42.50 DR
01/11/2022	Paper Statement Fe		2.50		45.00 DR
01/11/2022	Account Fee		10.00		55.00 DR
01/12/2022	Account Fee		10.00		65.00 DR
01/01/2023	Account Fee		10.00		75.00 DR
01/02/2023	Account Fee		10.00		85.00 DR
01/02/2023	Paper Statement Fe		2.50		87.50 DR
01/03/2023	Account Fee		10.00		97.50 DR
01/04/2023	Account Fee		10.00		107.50 DR
01/05/2023	Paper Statement Fe		2.50		110.00 DR
01/05/2023	Account Fee		10.00		120.00 DR
01/06/2023	Account Fee		10.00		130.00 DR
			130.00		130.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (41600)					
(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)					
21/06/2023	Transfer to CBA A- Pension 2023		62,600.00		62,600.00 DR
			62,600.00		62,600.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			8,964.13	8,964.13 CR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023			344.50	9,308.63 CR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		8,095.05		1,213.58 CR
			8,095.05	9,308.63	1,213.58 CR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
21/06/2023	System Member Journals			62,600.00	62,600.00 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		99,244.15		36,644.15 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		149,591.94		186,236.09 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			8,095.05	178,141.04 DR
			248,836.09	70,695.05	178,141.04 DR
Opening Balance (50010)					
(Opening Balance) Cooper, Janette - Accumulation (COOJAN00009A)					
01/07/2022	Opening Balance				1,173,212.37 CR
01/07/2022	Close Period Journal			204,706.88	1,377,919.25 CR
				204,706.88	1,377,919.25 CR
(Opening Balance) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)					
01/07/2022	Opening Balance				1,815,425.92 CR
01/07/2022	Close Period Journal			270,121.24	2,085,547.16 CR
				270,121.24	2,085,547.16 CR
Share of Profit/(Loss) (53100)					
(Share of Profit/(Loss)) Cooper, Janette - Accumulation (COOJAN00009A)					
01/07/2022	Opening Balance				212,941.88 CR
01/07/2022	Close Period Journal		212,941.88		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			99,244.15	99,244.15 CR
			212,941.88	99,244.15	99,244.15 CR
(Share of Profit/(Loss)) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)					
01/07/2022	Opening Balance				324,581.24 CR
01/07/2022	Close Period Journal		324,581.24		0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			149,591.94	149,591.94 CR
			324,581.24	149,591.94	149,591.94 CR
Income Tax (53330)					
(Income Tax) Cooper, Janette - Accumulation (COOJAN00009A)					
01/07/2022	Opening Balance				8,235.00 DR
01/07/2022	Close Period Journal			8,235.00	0.00 DR

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30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		8,095.05		8,095.05 DR
			8,095.05	8,235.00	8,095.05 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Cooper, Janette - Pension (Account Based Pension - 12P) (COOJAN00012P)</u>					
01/07/2022	Opening Balance				54,460.00 DR
01/07/2022	Close Period Journal			54,460.00	0.00 DR
21/06/2023	System Member Journals		62,600.00		62,600.00 DR
			62,600.00	54,460.00	62,600.00 DR
Bank Accounts (60400)					
<u>CBA Business Transaction A/c (CBA10682234)</u>					
01/07/2022	Opening Balance				9,018.77 DR
01/07/2022	Account Fee			10.00	9,008.77 DR
25/07/2022	Transfer To HFB Super NetBank HFB I			1,452.00	7,556.77 DR
01/08/2022	Account Fee			10.00	7,546.77 DR
24/08/2022	NETBANK BPAY ASIC			59.00	7,487.77 DR
24/08/2022	Transfer To HFB Super NetBank JohnC			275.00	7,212.77 DR
01/09/2022	Account Fee			10.00	7,202.77 DR
01/10/2022	Account Fee			10.00	7,192.77 DR
26/10/2022	Transfer To HFB Super NetBank HFB J			1,529.00	5,663.77 DR
01/11/2022	Account Fee			10.00	5,653.77 DR
01/12/2022	CHQ 4138		2.78		5,656.55 DR
01/12/2022	Account Fee			10.00	5,646.55 DR
01/01/2023	Account Fee			10.00	5,636.55 DR
01/02/2023	Account Fee			10.00	5,626.55 DR
01/03/2023	Account Fee			10.00	5,616.55 DR
17/03/2023	Transfer To HFB Super NetBank HFBIn			1,529.00	4,087.55 DR
01/04/2023	Account Fee			10.00	4,077.55 DR
04/04/2023	Transfer To HFB Super NetBank HFB J			1,529.00	2,548.55 DR
01/05/2023	Account Fee			10.00	2,538.55 DR
01/06/2023	Account Fee			10.00	2,528.55 DR
21/06/2023	CConceptDistributi NETBANK TFR		82,777.00		85,305.55 DR
21/06/2023	Transfer to CBA A- Pension 2023			62,600.00	22,705.55 DR
			82,779.78	69,093.00	22,705.55 DR
<u>CBA Business Online Saver A/c (CBA10682242)</u>					
01/07/2022	Opening Balance				31.98 DR
01/08/2022	Paper Statement Fe			2.50	29.48 DR
01/11/2022	Paper Statement Fe			2.50	26.98 DR
01/02/2023	Paper Statement Fe			2.50	24.48 DR
01/05/2023	Paper Statement Fe			2.50	21.98 DR
				10.00	21.98 DR
Distributions Receivable (61800)					
<u>The Cooper Property Trust (COOP.AX)</u>					
01/07/2022	Opening Balance				82,778.00 DR
21/06/2023	CConceptDistributi NETBANK TFR			82,777.00	1.00 DR
30/06/2023	June Distribution		97,697.00		97,698.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			97,697.00	82,777.00	97,698.00 DR
	<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>				
01/07/2022	Opening Balance				16,776.44 DR
01/07/2022	Vanguard DRP's			16,776.44	0.00 DR
30/06/2023	Vanguard DRP's		5,869.85		5,869.85 DR
			5,869.85	16,776.44	5,869.85 DR
	<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>				
01/07/2022	Opening Balance				6,060.95 DR
01/07/2022	Vanguard DRP's			6,060.95	0.00 DR
30/06/2023	Vanguard DRP's		7,274.27		7,274.27 DR
			7,274.27	6,060.95	7,274.27 DR
	<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>				
01/07/2022	Opening Balance				1,785.46 DR
01/07/2022	Vanguard DRP's			1,785.46	0.00 DR
30/06/2023	Vanguard DRP's		964.44		964.44 DR
			964.44	1,785.46	964.44 DR
	<u>Dividends Receivable (62000)</u>				
	<u>Ramellius Resources Limited (RMS.AX)</u>				
01/07/2022	Opening Balance				2.78 DR
					2.78 DR
	<u>Sundry Debtors (68000)</u>				
	<u>Sundry Debtors (68000)</u>				
01/07/2022	Opening Balance				22.24 DR
30/06/2023	Recode 2022FY Annual GST		193.00		215.24 DR
30/06/2023	2022FY Tax Refund		20,240.66		20,455.90 DR
			20,433.66		20,455.90 DR
	<u>Managed Investments (Australian) (74700)</u>				
	<u>Vanguard Australian Shares Index Fund (VAN0002AU)</u>				
01/07/2022	Opening Balance	225,521.55			510,016.99 DR
01/07/2022	Vanguard DRP's	7,415.66	16,776.44		526,793.43 DR
30/09/2022	Vanguard DRPs	4,284.43	9,567.55		536,360.98 DR
31/12/2022	Vanguard DRP's	1,999.19	4,827.65		541,188.63 DR
31/03/2023	Vanguard DRP's	1,509.93	3,742.08		544,930.71 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.477200 (System (Ex-Dist)) - 240,730.760000 Units on hand		51,407.53		596,338.24 DR
		240,730.76	86,321.25		596,338.24 DR
	<u>Vanguard Int'l Shares Index Fund (VAN0003AU)</u>				
01/07/2022	Opening Balance	110,963.19			276,839.73 DR
01/07/2022	Vanguard DRP's	2,427.87	6,060.95		282,900.68 DR
30/09/2022	Vanguard DRPs	459.37	1,146.20		284,046.88 DR
31/12/2022	Vanguard DRP's	651.62	1,680.57		285,727.45 DR
31/03/2023	Vanguard DRP's	820.63	2,295.31		288,022.76 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.947200 (System (Ex-Dist)) - 115,322.680000 Units on hand		51,856.24		339,879.00 DR
		115,322.68	63,039.27		339,879.00 DR

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<u>Vanguard Int'l Fixed Interest Index Fund (Hedged) (VAN0103AU)</u>					
01/07/2022	Opening Balance	234,962.59			226,175.22 DR
01/07/2022	Vanguard DRP's	1,854.45	1,785.46		227,960.68 DR
30/09/2022	Vanguard DRP's	400.70	369.88		228,330.56 DR
31/12/2022	Vanguard DRP's	830.73	761.12		229,091.68 DR
31/03/2023	Vanguard DRP's	733.21	688.34		229,780.02 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.928700 (System (Ex-Dist)) - 238,781.680000 Units on hand			8,023.47	221,756.55 DR
		238,781.68	3,604.80	8,023.47	221,756.55 DR
<u>Shares in Listed Companies (Australian) (77600)</u>					
<u>Ramelius Resources Limited (RMS.AX)</u>					
01/07/2022	Opening Balance	278.00			241.86 DR
30/06/2023	Revaluation - 30/06/2023 @ \$1.260000 (System) - 278.000000 Units on hand		108.42		350.28 DR
		278.00	108.42		350.28 DR
<u>Units in Unlisted Unit Trusts (Australian) (78400)</u>					
<u>The Cooper Property Trust (COOP.AX)</u>					
01/07/2022	Opening Balance	373,438.00			2,313,022.69 DR
30/06/2023	Revaluation - 30/06/2023 @ \$7.321020 (Custom Firm (Exit)) - 373,438.000000 Units on hand		420,924.38		2,733,947.07 DR
30/06/2023	Revaluation - 30/06/2023 @ \$6.231010 (Custom Firm (Exit)) - 373,438.000000 Units on hand			407,051.16	2,326,895.91 DR
		373,438.00	420,924.38	407,051.16	2,326,895.91 DR
<u>GST Payable/Refundable (84000)</u>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2022	Opening Balance				193.64 DR
25/07/2022	Transfer To HFB Super NetBank HFB I		36.00		229.64 DR
24/08/2022	Transfer To HFB Super NetBank JohnC		18.75		248.39 DR
26/10/2022	Transfer To HFB Super NetBank HFB J		37.91		286.30 DR
17/03/2023	Transfer To HFB Super NetBank HFBIn		37.91		324.21 DR
04/04/2023	Transfer To HFB Super NetBank HFB J		37.91		362.12 DR
30/06/2023	Take up adjustment to 23FY accounting fees on issue of final fee		12.00		374.12 DR
30/06/2023	Recode 2022FY Annual GST			193.00	181.12 DR
			180.48	193.00	181.12 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				20,499.66 DR
30/06/2023	2022FY Tax Refund			20,499.66	0.00 DR
30/06/2023	June 2023 PAYGI		3,646.00		3,646.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		8,964.13		12,610.13 DR
30/06/2023	Create Entries - Foreign Credits Adjustment - 30/06/2023		344.50		12,954.63 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			8,095.05	4,859.58 DR
			12,954.63	28,594.71	4,859.58 DR
<u>Sundry Creditors (88000)</u>					

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<u>Sundry Creditors (88000)</u>					
30/06/2023	June 2023 PAYGI			3,646.00	3,646.00 CR
				3,646.00	3,646.00 CR

Total Debits: 2,153,823.69

Total Credits: 2,153,823.69