

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
06/08/2018	Payment of ATO Superlevy			259.00	259.00 CR
21/01/2019	For debitororders CBA			910.00	1,169.00 CR
08/03/2019	debitororders CBA			920.36	2,089.36 CR
08/04/2019	For debitororders CBA			1,200.00	3,289.36 CR
08/05/2019	For debitororders CBA			1,021.64	4,311.00 CR
19/06/2019	For debitororders CBA			620.00	4,931.00 CR
30/06/2019	Auditor Fees 2017 paid.			375.00	5,306.00 CR
				<b>5,306.00</b>	<b>5,306.00 CR</b>
<u>(Contributions) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
27/06/2019	ATO006000010665687			281.50	281.50 CR
				<b>281.50</b>	<b>281.50 CR</b>
<b>Interest Received (25000)</b>					
<u>Cash at Bank (NAB863596495)</u>					
31/07/2018	Interest			6.52	6.52 CR
31/08/2018	Interest			5.00	11.52 CR
28/09/2018	Interest			3.87	15.39 CR
31/10/2018	Interest			3.69	19.08 CR
30/11/2018	Interest			2.63	21.71 CR
31/12/2018	Interest			1.95	23.66 CR
31/01/2019	Interest			1.48	25.14 CR
28/02/2019	Interest			1.12	26.26 CR
29/03/2019	Interest			0.93	27.19 CR
30/04/2019	Interest			1.06	28.25 CR
31/05/2019	Interest			1.12	29.37 CR
28/06/2019	Interest			0.55	29.92 CR
				<b>29.92</b>	<b>29.92 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2019	Auditor Fees 2018 as well as Accounting fees 2018. Not paid til 2019 FY		1,370.00		1,370.00 DR
			<b>1,370.00</b>		<b>1,370.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2019	Auditor Fees 2018 as well as Accounting fees 2018. Not paid til 2019 FY		375.00		375.00 DR
30/06/2019	Auditor Fees 2017 paid.		375.00		750.00 DR
			<b>750.00</b>		<b>750.00 DR</b>
<b>Life Insurance Premiums (39000)</b>					
<u>(Life Insurance Premiums) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
12/07/2018	3L11072018 ZURICH LIFE		1,652.58		1,652.58 DR
26/07/2018	3S ZURICH LIFE		826.29		2,478.87 DR
27/08/2018	3S ZURICH LIFE		826.29		3,305.16 DR
26/09/2018	3S ZURICH LIFE		826.29		4,131.45 DR

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/10/2018	3S Zurich Life		826.29		4,957.74 DR
26/11/2018	3S ZURICH LIFE		826.29		5,784.03 DR
27/12/2018	3S ZURICH LIFE		826.29		6,610.32 DR
29/01/2019	3S ZURICH LIFE		826.29		7,436.61 DR
26/02/2019	3S ZURICH LIFE		826.29		8,262.90 DR
26/03/2019	3S ZURICH LIFE		932.59		9,195.49 DR
26/04/2019	3S ZURICH LIFE		932.59		10,128.08 DR
27/05/2019	3S ZURICH LIFE		932.59		11,060.67 DR
26/06/2019	3S ZURICH LIFE		932.59		11,993.26 DR
			<b>11,993.26</b>		<b>11,993.26 DR</b>
<u>(Life Insurance Premiums) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
10/07/2018	3G ZURICH LIFE		76.07		76.07 DR
10/08/2018	3G ZURICH LIFE		76.07		152.14 DR
10/09/2018	3G ZURICH LIFE		76.07		228.21 DR
10/10/2018	3G Zurich Life		76.07		304.28 DR
12/11/2018	3G ZURICH LIFE		76.07		380.35 DR
10/12/2018	3G ZURICH LIFE		76.07		456.42 DR
10/01/2019	3G ZURICH LIFE		76.07		532.49 DR
11/02/2019	3G ZURICH LIFE		76.07		608.56 DR
11/03/2019	3G ZURICH LIFE		89.05		697.61 DR
10/04/2019	3G ZURICH LIFE		89.05		786.66 DR
10/05/2019	3G ZURICH LIFE		89.05		875.71 DR
11/06/2019	3G ZURICH LIFE		89.05		964.76 DR
			<b>964.76</b>		<b>964.76 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - PDIT Entry - 30/06/2019			1,500.30	1,500.30 CR
				<b>1,500.30</b>	<b>1,500.30 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
10/07/2018	System Member Journals			64.66	64.66 CR
12/07/2018	System Member Journals			1,404.69	1,469.35 CR
26/07/2018	System Member Journals			702.35	2,171.70 CR
06/08/2018	System Member Journals		259.00		1,912.70 CR
10/08/2018	System Member Journals			64.66	1,977.36 CR
27/08/2018	System Member Journals			702.35	2,679.71 CR
10/09/2018	System Member Journals			64.66	2,744.37 CR
26/09/2018	System Member Journals			702.35	3,446.72 CR
10/10/2018	System Member Journals			64.66	3,511.38 CR
26/10/2018	System Member Journals			702.35	4,213.73 CR
12/11/2018	System Member Journals			64.66	4,278.39 CR
26/11/2018	System Member Journals			702.35	4,980.74 CR
10/12/2018	System Member Journals			64.66	5,045.40 CR
27/12/2018	System Member Journals			702.35	5,747.75 CR
10/01/2019	System Member Journals			64.66	5,812.41 CR
21/01/2019	System Member Journals		773.50		5,038.91 CR

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/01/2019	System Member Journals			702.35	5,741.26 CR
11/02/2019	System Member Journals			64.66	5,805.92 CR
26/02/2019	System Member Journals			702.35	6,508.27 CR
08/03/2019	System Member Journals		782.31		5,725.96 CR
11/03/2019	System Member Journals			75.69	5,801.65 CR
26/03/2019	System Member Journals			792.70	6,594.35 CR
08/04/2019	System Member Journals		1,020.00		5,574.35 CR
10/04/2019	System Member Journals			75.69	5,650.04 CR
26/04/2019	System Member Journals			792.70	6,442.74 CR
08/05/2019	System Member Journals		868.39		5,574.35 CR
10/05/2019	System Member Journals			75.69	5,650.04 CR
27/05/2019	System Member Journals			792.70	6,442.74 CR
11/06/2019	System Member Journals			75.69	6,518.43 CR
19/06/2019	System Member Journals		527.00		5,991.43 CR
26/06/2019	System Member Journals			792.70	6,784.13 CR
27/06/2019	System Member Journals		281.50		6,502.63 CR
30/06/2019	System Member Journals		318.75		6,183.88 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			394.19	6,578.07 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			1,695.89	8,273.96 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		59.16		8,214.80 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		254.50		7,960.30 CR
			<b>5,144.11</b>	<b>13,104.41</b>	<b>7,960.30 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2018	Opening Balance				6,535.07 CR
01/07/2018	Close Period Journal		336.26		6,198.81 CR
			<b>336.26</b>		<b>6,198.81 CR</b>
<u>(Opening Balance) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2018	Opening Balance				4,578.13 CR
01/07/2018	Close Period Journal			546.81	5,124.94 CR
				<b>546.81</b>	<b>5,124.94 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2018	Opening Balance				79,463.71 CR
01/07/2018	Close Period Journal		79,463.71		0.00 DR
06/08/2018	System Member Journals			259.00	259.00 CR
21/01/2019	System Member Journals			910.00	1,169.00 CR
08/03/2019	System Member Journals			920.36	2,089.36 CR
08/04/2019	System Member Journals			1,200.00	3,289.36 CR
08/05/2019	System Member Journals			1,021.64	4,311.00 CR
19/06/2019	System Member Journals			620.00	4,931.00 CR
30/06/2019	System Member Journals			375.00	5,306.00 CR
			<b>79,463.71</b>	<b>5,306.00</b>	<b>5,306.00 CR</b>
<u>(Contributions) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Opening Balance				2,376.68 CR
01/07/2018	Close Period Journal		2,376.68		0.00 DR
27/06/2019	System Member Journals			281.50	281.50 CR
			<b>2,376.68</b>	<b>281.50</b>	<b>281.50 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		394.19		394.19 DR
			<b>394.19</b>		<b>394.19 DR</b>
<u>(Share of Profit/(Loss)) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2018	Opening Balance				997.12 DR
01/07/2018	Close Period Journal			997.12	0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		1,695.89		1,695.89 DR
			<b>1,695.89</b>	<b>997.12</b>	<b>1,695.89 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) De Beer, Michiel - Accumulation (DE MIC00001A)</u>					
01/07/2018	Opening Balance				12,192.60 CR
01/07/2018	Close Period Journal		12,192.60		0.00 DR
12/07/2018	System Member Journals			247.89	247.89 CR
26/07/2018	System Member Journals			123.94	371.83 CR
27/08/2018	System Member Journals			123.94	495.77 CR
26/09/2018	System Member Journals			123.94	619.71 CR
26/10/2018	System Member Journals			123.94	743.65 CR
26/11/2018	System Member Journals			123.94	867.59 CR
27/12/2018	System Member Journals			123.94	991.53 CR
29/01/2019	System Member Journals			123.94	1,115.47 CR
26/02/2019	System Member Journals			123.94	1,239.41 CR
26/03/2019	System Member Journals			139.89	1,379.30 CR
26/04/2019	System Member Journals			139.89	1,519.19 CR
27/05/2019	System Member Journals			139.89	1,659.08 CR
26/06/2019	System Member Journals			139.89	1,798.97 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			59.16	1,858.13 CR
			<b>12,192.60</b>	<b>1,858.13</b>	<b>1,858.13 CR</b>
<u>(Income Tax) De Beer, Suzan - Accumulation (DE SUZ00001A)</u>					
01/07/2018	Opening Balance				273.27 CR
01/07/2018	Close Period Journal		273.27		0.00 DR
10/07/2018	System Member Journals			11.41	11.41 CR
10/08/2018	System Member Journals			11.41	22.82 CR
10/09/2018	System Member Journals			11.41	34.23 CR
10/10/2018	System Member Journals			11.41	45.64 CR
12/11/2018	System Member Journals			11.41	57.05 CR
10/12/2018	System Member Journals			11.41	68.46 CR
10/01/2019	System Member Journals			11.41	79.87 CR
11/02/2019	System Member Journals			11.41	91.28 CR
11/03/2019	System Member Journals			13.36	104.64 CR
10/04/2019	System Member Journals			13.36	118.00 CR

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/05/2019	System Member Journals			13.36	131.36 CR
11/06/2019	System Member Journals			13.36	144.72 CR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			254.50	399.22 CR
			<b>273.27</b>	<b>399.22</b>	<b>399.22 CR</b>

### Contributions Tax (53800)

(Contributions Tax) De Beer, Michiel - Accumulation (DE MIC00001A)

01/07/2018	Opening Balance				10,708.67 DR
01/07/2018	Close Period Journal			10,708.67	0.00 DR
21/01/2019	System Member Journals		136.50		136.50 DR
08/03/2019	System Member Journals		138.05		274.55 DR
08/04/2019	System Member Journals		180.00		454.55 DR
08/05/2019	System Member Journals		153.25		607.80 DR
19/06/2019	System Member Journals		93.00		700.80 DR
30/06/2019	System Member Journals		56.25		757.05 DR
			<b>757.05</b>	<b>10,708.67</b>	<b>757.05 DR</b>

(Contributions Tax) De Beer, Suzan - Accumulation (DE SUZ00001A)

01/07/2018	Opening Balance				281.50 DR
01/07/2018	Close Period Journal			281.50	0.00 DR
				<b>281.50</b>	<b>0.00 DR</b>

### Life Insurance Premiums (53920)

(Life Insurance Premiums) De Beer, Michiel - Accumulation (DE MIC00001A)

01/07/2018	Opening Balance				81,283.90 DR
01/07/2018	Close Period Journal			81,283.90	0.00 DR
12/07/2018	System Member Journals		1,652.58		1,652.58 DR
26/07/2018	System Member Journals		826.29		2,478.87 DR
27/08/2018	System Member Journals		826.29		3,305.16 DR
26/09/2018	System Member Journals		826.29		4,131.45 DR
26/10/2018	System Member Journals		826.29		4,957.74 DR
26/11/2018	System Member Journals		826.29		5,784.03 DR
27/12/2018	System Member Journals		826.29		6,610.32 DR
29/01/2019	System Member Journals		826.29		7,436.61 DR
26/02/2019	System Member Journals		826.29		8,262.90 DR
26/03/2019	System Member Journals		932.59		9,195.49 DR
26/04/2019	System Member Journals		932.59		10,128.08 DR
27/05/2019	System Member Journals		932.59		11,060.67 DR
26/06/2019	System Member Journals		932.59		11,993.26 DR
			<b>11,993.26</b>	<b>81,283.90</b>	<b>11,993.26 DR</b>

(Life Insurance Premiums) De Beer, Suzan - Accumulation (DE SUZ00001A)

01/07/2018	Opening Balance				824.52 DR
01/07/2018	Close Period Journal			824.52	0.00 DR
10/07/2018	System Member Journals		76.07		76.07 DR
10/08/2018	System Member Journals		76.07		152.14 DR
10/09/2018	System Member Journals		76.07		228.21 DR
10/10/2018	System Member Journals		76.07		304.28 DR
12/11/2018	System Member Journals		76.07		380.35 DR
10/12/2018	System Member Journals		76.07		456.42 DR

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/01/2019	System Member Journals		76.07		532.49 DR
11/02/2019	System Member Journals		76.07		608.56 DR
11/03/2019	System Member Journals		89.05		697.61 DR
10/04/2019	System Member Journals		89.05		786.66 DR
10/05/2019	System Member Journals		89.05		875.71 DR
11/06/2019	System Member Journals		89.05		964.76 DR
			<b>964.76</b>	<b>824.52</b>	<b>964.76 DR</b>

### Bank Accounts (60400)

#### Cash at Bank (NAB863596495)

01/07/2018	Opening Balance				8,603.45 DR
10/07/2018	3G ZURICH LIFE			76.07	8,527.38 DR
12/07/2018	3L11072018 ZURICH LIFE			1,652.58	6,874.80 DR
26/07/2018	3S ZURICH LIFE			826.29	6,048.51 DR
31/07/2018	Interest		6.52		6,055.03 DR
10/08/2018	3G ZURICH LIFE			76.07	5,978.96 DR
27/08/2018	3S ZURICH LIFE			826.29	5,152.67 DR
31/08/2018	Interest		5.00		5,157.67 DR
10/09/2018	3G ZURICH LIFE			76.07	5,081.60 DR
26/09/2018	3S ZURICH LIFE			826.29	4,255.31 DR
28/09/2018	Interest		3.87		4,259.18 DR
10/10/2018	3G Zurich Life			76.07	4,183.11 DR
26/10/2018	3S Zurich Life			826.29	3,356.82 DR
31/10/2018	Interest		3.69		3,360.51 DR
12/11/2018	3G ZURICH LIFE			76.07	3,284.44 DR
26/11/2018	3S ZURICH LIFE			826.29	2,458.15 DR
30/11/2018	Interest		2.63		2,460.78 DR
10/12/2018	3G ZURICH LIFE			76.07	2,384.71 DR
27/12/2018	3S ZURICH LIFE			826.29	1,558.42 DR
31/12/2018	Interest		1.95		1,560.37 DR
10/01/2019	3G ZURICH LIFE			76.07	1,484.30 DR
21/01/2019	For debitorders CBA		910.00		2,394.30 DR
29/01/2019	3S ZURICH LIFE			826.29	1,568.01 DR
31/01/2019	Interest		1.48		1,569.49 DR
11/02/2019	3G ZURICH LIFE			76.07	1,493.42 DR
26/02/2019	3S ZURICH LIFE			826.29	667.13 DR
28/02/2019	Interest		1.12		668.25 DR
08/03/2019	debitorders CBA		920.36		1,588.61 DR
11/03/2019	3G ZURICH LIFE			89.05	1,499.56 DR
26/03/2019	3S ZURICH LIFE			932.59	566.97 DR
29/03/2019	Interest		0.93		567.90 DR
08/04/2019	For debitorders CBA		1,200.00		1,767.90 DR
10/04/2019	3G ZURICH LIFE			89.05	1,678.85 DR
26/04/2019	3S ZURICH LIFE			932.59	746.26 DR
30/04/2019	Interest		1.06		747.32 DR
08/05/2019	For debitorders CBA		1,021.64		1,768.96 DR
10/05/2019	3G ZURICH LIFE			89.05	1,679.91 DR
27/05/2019	3S ZURICH LIFE			932.59	747.32 DR

# The De Beer Superannuation Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/05/2019	Interest		1.12		748.44 DR
11/06/2019	3G ZURICH LIFE			89.05	659.39 DR
19/06/2019	For debitorders CBA		620.00		1,279.39 DR
26/06/2019	3S ZURICH LIFE			932.59	346.80 DR
27/06/2019	ATO006000010665687		281.50		628.30 DR
28/06/2019	Interest		0.55		628.85 DR
			<b>4,983.42</b>	<b>12,958.02</b>	<b>628.85 DR</b>

### Sundry Creditors (88000)

#### Sundry Creditors (88000)

01/07/2018	Opening Balance				259.00 CR
06/08/2018	Payment of ATO Superlevy		259.00		0.00 DR
30/06/2019	Auditor Fees 2018 as well as Accounting fees 2018. Not paid til 2019 FY			1,745.00	1,745.00 CR
			<b>259.00</b>	<b>1,745.00</b>	<b>1,745.00 CR</b>

### Deferred Tax Liability/Asset (89000)

#### Deferred Tax Liability/Asset (89000)

01/07/2018	Opening Balance				2,979.30 DR
30/06/2019	Create Entries - PDIT Entry - 30/06/2019		1,500.30		4,479.60 DR
			<b>1,500.30</b>		<b>4,479.60 DR</b>

**Total Debits: 137,412.52**

**Total Credits: 137,412.52**