

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Harvey Norman Holdings Limited (HVN.AX)</u>					
03/05/2021	S00119576814 HARVEY NORMAN [System Matched Income Data]			435.60	435.60 CR
				435.60	435.60 CR
<u>National Australia Bank Limited (NAB.AX)</u>					
03/07/2020	DV211-01135078 NAB INTERIM DIV [System Matched Income Data]			174.00	174.00 CR
				174.00	174.00 CR
<u>Westpac Banking Corporation (WBC.AX)</u>					
18/12/2020	001254253791 WBC DIVIDEND [System Matched Income Data]			155.00	155.00 CR
				155.00	155.00 CR
Contributions (24200)					
<u>(Contributions) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
22/07/2020	PC160720-157653754 SuperChoice P-L			950.00	950.00 CR
22/07/2020	PC160720-157653763 SuperChoice P-L			114.00	1,064.00 CR
08/10/2020	dean super CommBank app TFR			2,850.00	3,914.00 CR
23/03/2021	Super Dean NETBANK TFR			2,850.00	6,764.00 CR
31/03/2021	Melissa dean gibso CommBank app TFR			5,000.00	11,764.00 CR
10/04/2021	dean Melissa super CommBank app TFR			5,000.00	16,764.00 CR
21/04/2021	Dean Super NETBANK TFR			2,850.00	19,614.00 CR
04/06/2021	Dean Super NETBANK TFR			2,699.17	22,313.17 CR
29/06/2021	Super D Gibson NETBANK TFR			694.23	23,007.40 CR
				23,007.40	23,007.40 CR
<u>(Contributions) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
16/07/2020	QUICKSPR2735328295 QUICKSUPER			636.98	636.98 CR
17/08/2020	QUICKSPR2757449633 QUICKSUPER			640.29	1,277.27 CR
15/09/2020	QUICKSPR2778155347 QUICKSUPER			1,011.35	2,288.62 CR
08/10/2020	Melissa super CommBank app TFR			672.60	2,961.22 CR
16/10/2020	QUICKSPR2800735385 QUICKSUPER			657.85	3,619.07 CR
17/11/2020	QUICKSPR2824101558 QUICKSUPER			580.22	4,199.29 CR
15/12/2020	QUICKSPR2845936835 QUICKSUPER			626.26	4,825.55 CR
18/01/2021	QUICKSPR2869023792 QUICKSUPER			645.57	5,471.12 CR
16/02/2021	QUICKSPR2891443073 QUICKSUPER			926.37	6,397.49 CR
16/03/2021	QUICKSPR2914350928 QUICKSUPER			533.02	6,930.51 CR
23/03/2021	Super Melissa NETBANK TFR			342.00	7,272.51 CR
31/03/2021	Melissa dean gibso CommBank app TFR			5,000.00	12,272.51 CR
10/04/2021	dean Melissa super CommBank app TFR			5,000.00	17,272.51 CR
15/04/2021	QUICKSPR2937894873 QUICKSUPER			615.32	17,887.83 CR
21/04/2021	melissa super CommBank app TFR			209.34	18,097.17 CR
18/05/2021	QUICKSPR2964662461 QUICKSUPER			673.14	18,770.31 CR
04/06/2021	Melissa Super NETBANK TFR			29.52	18,799.83 CR
16/06/2021	QUICKSPR2985802520 QUICKSUPER			682.02	19,481.85 CR
				19,481.85	19,481.85 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					

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10/08/2020	COMMSEC COMMONWEALTH SEC (PLS.AX)			4,960.10	4,960.10 CR
14/08/2020	COMMSEC COMMONWEALTH SEC (NAB.AX)			1,938.63	6,898.73 CR
14/08/2020	Unrealised Gain writeback as at 14/08/2020 (NAB.AX)			257.62	7,156.35 CR
18/08/2020	COMMSEC COMMONWEALTH SEC (RHC.AX)		24.65		7,131.70 CR
12/02/2021	COMMSEC COMMONWEALTH SEC - Sell 477 WBC Shares (WBC.AX)			600.63	7,732.33 CR
12/02/2021	Unrealised Gain writeback as at 12/02/2021 (WBC.AX)			1,015.47	8,747.80 CR
28/02/2021	Total Revaluation - 28/02/2021 @ \$0.000000 - 0.000000 Units on hand (RHC.AX)			151.15	8,898.95 CR
28/02/2021	Total Revaluation - 25/02/2021 @ \$24.360000 (System Price) - 500.000000 Units on hand (WBC.AX)			2,189.53	11,088.48 CR
28/02/2021	Total Revaluation - 28/02/2021 @ \$0.000000 - 0.000000 Units on hand (NAB.AX)		2,188.91		8,899.57 CR
30/03/2021	COMMSEC COMMONWEALTH SEC (WBC.AX)			2,180.10	11,079.67 CR
30/03/2021	Unrealised Gain writeback as at 30/03/2021 (WBC.AX)		2,175.05		8,904.62 CR
30/03/2021	Total Revaluation - 30/03/2021 @ \$1.020000 (System Price) - 23,325.000000 Units on hand (PLS.AX)			6,664.18	15,568.80 CR
31/03/2021	COMMSEC COMMONWEALTH SEC (ANZ.AX)			3,560.44	19,129.24 CR
31/03/2021	Unrealised Gain writeback as at 31/03/2021 (ANZ.AX)		2,467.23		16,662.01 CR
09/04/2021	COMMSEC COMMONWEALTH SEC - PLS 23325 Units (PLS.AX)			11,476.72	28,138.73 CR
09/04/2021	Unrealised Gain writeback as at 09/04/2021 (PLS.AX)		7,894.23		20,244.50 CR
09/04/2021	Total Revaluation - 09/04/2021 @ \$0.000000 - 0.000000 Units on hand (ANZ.AX)			2,467.23	22,711.73 CR
12/04/2021	COMMSEC COMMONWEALTH SEC - HVN 2178 UNITS (HVN.AX)			2,543.73	25,255.46 CR
12/04/2021	Unrealised Gain writeback as at 12/04/2021 (HVN.AX)		2,943.94		22,311.52 CR
12/04/2021	Total Revaluation - 12/04/2021 @ \$0.000000 - 0.000000 Units on hand (HVN.AX)			2,943.94	25,255.46 CR
15/04/2021	COMMSEC COMMONWEALTH SEC (FEX.AX)			394.88	25,650.34 CR
15/04/2021	Total Revaluation - 15/04/2021 @ \$0.000000 - 0.000000 Units on hand (FEX.AX)				25,650.34 CR
30/06/2021	Total Revaluation - 30/06/2020 @ \$2,718.940000 (Net Asset Value) - 1.000000 Units on hand (THED0004_SOLARPANELS)			271.89	25,922.23 CR
30/06/2021	Total Revaluation - 30/06/2020 @ \$13,354.380000 (Net Asset Value) - 1.000000 Units on hand (UNIT 6 LEASEHOLD IMPROVE)			360.39	26,282.62 CR
30/06/2021	Total Revaluation - 30/06/2020 @ \$2,248.270000 (Net Asset Value) - 1.000000 Units on hand (THED004_SOLARPANELS2)			224.83	26,507.45 CR
			17,694.01	44,201.46	26,507.45 CR

Interest Received (25000)

Cash at Bank - 12091025 (CBA12091025)

01/07/2020	DEPOSIT INTEREST			1.62	1.62 CR
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01/08/2020	DEPOSIT INTEREST			1.03	2.65 CR
01/09/2020	DEPOSIT INTEREST			5.06	7.71 CR
01/10/2020	DEPOSIT INTEREST			7.31	15.02 CR
01/11/2020	DEPOSIT INTEREST			8.13	23.15 CR
01/12/2020	DEPOSIT INTEREST			4.31	27.46 CR
01/01/2021	DEPOSIT INTEREST			0.68	28.14 CR
01/02/2021	DEPOSIT INTEREST			0.20	28.34 CR
01/03/2021	DEPOSIT INTEREST			0.39	28.73 CR
01/04/2021	DEPOSIT INTEREST			0.12	28.85 CR
01/05/2021	DEPOSIT INTEREST			0.59	29.44 CR
				29.44	29.44 CR

Property Income (28000)

Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)

15/07/2020	Rent NETBANK TFR			4,000.00	4,000.00 CR
15/08/2020	Rent NETBANK TFR			4,000.00	8,000.00 CR
15/09/2020	Rent NETBANK TFR			4,000.00	12,000.00 CR
15/10/2020	Rent NETBANK TFR			4,000.00	16,000.00 CR
15/11/2020	Rent NETBANK TFR			4,000.00	20,000.00 CR
15/12/2020	Rent NETBANK TFR			4,000.00	24,000.00 CR
				24,000.00	24,000.00 CR

Transfers In (28500)

(Transfers In) Gibson, Melissa - Accumulation (GIBMEL00001A)

01/03/2021	001010427 PRIME SUPER			6,723.09	6,723.09 CR
				6,723.09	6,723.09 CR

Accountancy Fees (30100)

Accountancy Fees (30100)

02/09/2020	Transfer to CBA A- 18803 Subscripti		100.00		100.00 DR
28/10/2020	Transfer to CBA A- 19889 Accounting		2,700.00		2,800.00 DR
03/12/2020	Transfer to CBA A- 19942 DM SF Acco		136.36		2,936.36 DR
06/02/2021	Transfer to CBA A- 20687 BAS 4You		136.36		3,072.72 DR
23/02/2021	Transfer to CBA A- 20888 4You ACCOU		2,183.64		5,256.36 DR
29/04/2021	Transfer to CBA A- 21350 BAS Gibson		120.00		5,376.36 DR
03/05/2021	Transfer to CBA A- 4you 21364 Gib S		300.00		5,676.36 DR
			5,676.36		5,676.36 DR

Administration Costs (30200)

Administration Costs (30200)

30/10/2020	Transfer to other 42915 Gibson Valu		1,200.00		1,200.00 DR
			1,200.00		1,200.00 DR

ATO Supervisory Levy (30400)

ATO Supervisory Levy (30400)

06/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS		259.00		259.00 DR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS		259.00		518.00 DR
			518.00		518.00 DR

Auditor's Remuneration (30700)

Auditor's Remuneration (30700)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/10/2020	Transfer to other Audit DM Gibson		350.00		350.00 DR
23/02/2021	Transfer to CBA A- 20888 4You ACCOU		300.00		650.00 DR
			650.00		650.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
26/10/2020	NETBANK BPAY ASIC		55.00		55.00 DR
			55.00		55.00 DR
Depreciation (33400)					
<u>Rental- Capital Allowance (00001)</u>					
30/06/2021	Depreciation expense 2020/21		5,246.00		5,246.00 DR
			5,246.00		5,246.00 DR
<u>Rental- Plant (00002)</u>					
30/06/2021	Depreciation expense 2020/21		1,196.00		1,196.00 DR
			1,196.00		1,196.00 DR
<u>Solar Panels (THED0004 SOLARPANELS)</u>					
30/06/2021	Depreciation for the period {2021}		271.89		271.89 DR
			271.89		271.89 DR
<u>Solar Panels - Refit (THED004 SOLARPANELS2)</u>					
30/06/2021	Depreciation for the period {2021}		224.83		224.83 DR
			224.83		224.83 DR
<u>UNIT 6 IMPROVEMENTS (UNIT 6 IMPROVEMENTS)</u>					
30/06/2021	Depreciation expense 2020/21		360.39		360.39 DR
			360.39		360.39 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
28/05/2021	1005123962-1oSFy OnePath Life Ltd		3,998.78		3,998.78 DR
			3,998.78		3,998.78 DR
<u>(Life Insurance Premiums) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
28/05/2021	1005124050-1oSFz OnePath Life Ltd		1,685.65		1,685.65 DR
			1,685.65		1,685.65 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
04/03/2021	allan payment Transfer to xx8753		10,000.00		10,000.00 DR
			10,000.00		10,000.00 DR
Property Expenses - Interest on Loans (42010)					
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2020	INTEREST CHARGE		572.89		572.89 DR
01/08/2020	INTEREST CHARGE		587.18		1,160.07 DR
01/09/2020	INTEREST CHARGE		582.42		1,742.49 DR
01/10/2020	INTEREST CHARGE		559.01		2,301.50 DR
01/11/2020	INTEREST CHARGE		572.80		2,874.30 DR
01/12/2020	INTEREST CHARGE		549.68		3,423.98 DR
01/01/2021	INTEREST CHARGE		563.12		3,987.10 DR
01/02/2021	INTEREST CHARGE		558.29		4,545.39 DR

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01/03/2021	INTEREST CHARGE		499.89		5,045.28 DR
01/04/2021	INTEREST CHARGE		548.44		5,593.72 DR
01/05/2021	INTEREST CHARGE		526.04		6,119.76 DR
01/06/2021	INTEREST CHARGE		538.63		6,658.39 DR
			6,658.39		6,658.39 DR

Property Expenses - Loan fees (42160)

Unit 6_3 Benjamin Way Rockingham (UNIT63BEN)

01/07/2020	Product Maintenanc		25.00		25.00 DR
01/07/2020	Loan Service Fee		20.00		45.00 DR
01/08/2020	Loan Service Fee		20.00		65.00 DR
01/08/2020	Product Maintenanc		25.00		90.00 DR
01/09/2020	Product Maintenanc		25.00		115.00 DR
01/09/2020	Loan Service Fee		20.00		135.00 DR
01/10/2020	Loan Service Fee		20.00		155.00 DR
01/10/2020	Product Maintenanc		25.00		180.00 DR
01/11/2020	Product Maintenanc		25.00		205.00 DR
01/11/2020	Loan Service Fee		20.00		225.00 DR
01/12/2020	Loan Service Fee		20.00		245.00 DR
01/12/2020	Product Maintenanc		25.00		270.00 DR
01/01/2021	Loan Service Fee		20.00		290.00 DR
01/01/2021	Product Maintenanc		25.00		315.00 DR
01/02/2021	Product Maintenanc		25.00		340.00 DR
01/02/2021	Loan Service Fee		20.00		360.00 DR
01/03/2021	Loan Service Fee		20.00		380.00 DR
01/03/2021	Product Maintenanc		25.00		405.00 DR
01/04/2021	Loan Service Fee		20.00		425.00 DR
01/04/2021	Product Maintenanc		25.00		450.00 DR
01/05/2021	Product Maintenanc		25.00		475.00 DR
01/05/2021	Loan Service Fee		20.00		495.00 DR
01/06/2021	Loan Service Fee		20.00		515.00 DR
01/06/2021	Product Maintenanc		25.00		540.00 DR
			540.00		540.00 DR

Benefits Paid/Transfers Out (46000)

(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)

31/03/2021	Allan withdrawal Transfer to xx8753		32,125.23		32,125.23 DR
31/03/2021	System Member Journals			32,125.23	0.00 DR
10/04/2021	allan transfer Transfer to xx8753		30,000.00		30,000.00 DR
10/04/2021	System Member Journals			30,000.00	0.00 DR
13/04/2021	Allan transfer Transfer to xx8753		30,000.00		30,000.00 DR
13/04/2021	System Member Journals			30,000.00	0.00 DR
			92,125.23	92,125.23	0.00 DR

Income Tax Expense (48500)

Income Tax Expense (48500)

15/04/2021	Create Entries - Franking Credits Adjustment - 15/04/2021			141.00	141.00 CR
15/04/2021	Create Entries - PDIT Entry - 15/04/2021			138.46	279.46 CR
15/04/2021	Create Entries - Income Tax Expense -		8,303.04		8,023.58 DR

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	15/04/2021				
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			186.69	7,836.89 DR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		1,455.92		9,292.81 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			634.74	8,658.07 DR
			9,758.96	1,100.89	8,658.07 DR

Profit/Loss Allocation Account (49000)

Profit/Loss Allocation Account (49000)

16/07/2020	System Member Journals		541.43		541.43 DR
22/07/2020	System Member Journals		807.50		1,348.93 DR
22/07/2020	System Member Journals		96.90		1,445.83 DR
17/08/2020	System Member Journals		544.25		1,990.08 DR
15/09/2020	System Member Journals		859.65		2,849.73 DR
08/10/2020	System Member Journals		2,422.50		5,272.23 DR
08/10/2020	System Member Journals		571.71		5,843.94 DR
16/10/2020	System Member Journals		559.17		6,403.11 DR
17/11/2020	System Member Journals		493.19		6,896.30 DR
15/12/2020	System Member Journals		532.32		7,428.62 DR
18/01/2021	System Member Journals		548.73		7,977.35 DR
16/02/2021	System Member Journals		787.41		8,764.76 DR
01/03/2021	System Member Journals		6,723.09		15,487.85 DR
04/03/2021	System Member Journals			10,000.00	5,487.85 DR
16/03/2021	System Member Journals		453.07		5,940.92 DR
23/03/2021	System Member Journals		2,422.50		8,363.42 DR
23/03/2021	System Member Journals		290.70		8,654.12 DR
31/03/2021	System Member Journals		4,250.00		12,904.12 DR
31/03/2021	System Member Journals		4,250.00		17,154.12 DR
10/04/2021	System Member Journals		4,250.00		21,404.12 DR
10/04/2021	System Member Journals		4,250.00		25,654.12 DR
15/04/2021	System Member Journals		523.02		26,177.14 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021		14,050.40		40,227.54 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021		10,264.49		50,492.03 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021		12,370.22		62,862.25 DR
15/04/2021	Create Entries - Income Tax Expense Allocation - 15/04/2021			1,714.51	61,147.74 DR
15/04/2021	Create Entries - Income Tax Expense Allocation - 15/04/2021			1,252.29	59,895.45 DR
21/04/2021	System Member Journals		2,422.50		62,317.95 DR
21/04/2021	System Member Journals		177.94		62,495.89 DR
18/05/2021	System Member Journals		572.17		63,068.06 DR
28/05/2021	System Member Journals			3,398.96	59,669.10 DR
28/05/2021	System Member Journals			1,432.80	58,236.30 DR
04/06/2021	System Member Journals		2,294.29		60,530.59 DR
04/06/2021	System Member Journals		25.09		60,555.68 DR
16/06/2021	System Member Journals		579.72		61,135.40 DR
29/06/2021	System Member Journals		590.10		61,725.50 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			3,661.09	58,064.41 DR

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30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			2,827.71	55,236.70 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			1,163.99	54,072.71 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			281.11	53,791.60 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			217.13	53,574.47 DR
			79,524.06	25,949.59	53,574.47 DR
Opening Balance (50010)					
<u>(Opening Balance) Gibson, Allan - Pension (Pension) (GIBALL00001P)</u>					
01/07/2020	Opening Balance				53,796.98 CR
01/07/2020	Close Period Journal		53,796.98		0.00 DR
			53,796.98		0.00 DR
<u>(Opening Balance) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
01/07/2020	Opening Balance				170,749.55 CR
01/07/2020	Close Period Journal		20,198.62		150,550.93 CR
			20,198.62		150,550.93 CR
<u>(Opening Balance) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2020	Opening Balance				152,762.21 CR
01/07/2020	Close Period Journal			10,538.95	163,301.16 CR
				10,538.95	163,301.16 CR
<u>(Opening Balance) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2020	Opening Balance				108,166.40 CR
01/07/2020	Close Period Journal			8,678.75	116,845.15 CR
				8,678.75	116,845.15 CR
Contributions (52420)					
<u>(Contributions) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2020	Opening Balance				21,474.30 CR
01/07/2020	Close Period Journal		21,474.30		0.00 DR
22/07/2020	System Member Journals			950.00	950.00 CR
22/07/2020	System Member Journals			114.00	1,064.00 CR
08/10/2020	System Member Journals			2,850.00	3,914.00 CR
23/03/2021	System Member Journals			2,850.00	6,764.00 CR
31/03/2021	System Member Journals			5,000.00	11,764.00 CR
10/04/2021	System Member Journals			5,000.00	16,764.00 CR
21/04/2021	System Member Journals			2,850.00	19,614.00 CR
04/06/2021	System Member Journals			2,699.17	22,313.17 CR
29/06/2021	System Member Journals			694.23	23,007.40 CR
			21,474.30	23,007.40	23,007.40 CR
<u>(Contributions) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2020	Opening Balance				15,885.61 CR
01/07/2020	Close Period Journal		15,885.61		0.00 DR
16/07/2020	System Member Journals			636.98	636.98 CR
17/08/2020	System Member Journals			640.29	1,277.27 CR
15/09/2020	System Member Journals			1,011.35	2,288.62 CR
08/10/2020	System Member Journals			672.60	2,961.22 CR
16/10/2020	System Member Journals			657.85	3,619.07 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/11/2020	System Member Journals			580.22	4,199.29 CR
15/12/2020	System Member Journals			626.26	4,825.55 CR
18/01/2021	System Member Journals			645.57	5,471.12 CR
16/02/2021	System Member Journals			926.37	6,397.49 CR
16/03/2021	System Member Journals			533.02	6,930.51 CR
23/03/2021	System Member Journals			342.00	7,272.51 CR
31/03/2021	System Member Journals			5,000.00	12,272.51 CR
10/04/2021	System Member Journals			5,000.00	17,272.51 CR
15/04/2021	System Member Journals			615.32	17,887.83 CR
21/04/2021	System Member Journals			209.34	18,097.17 CR
18/05/2021	System Member Journals			673.14	18,770.31 CR
04/06/2021	System Member Journals			29.52	18,799.83 CR
16/06/2021	System Member Journals			682.02	19,481.85 CR
			15,885.61	19,481.85	19,481.85 CR

Transfers In (52850)

(Transfers In) Gibson, Melissa - Accumulation (GIBMEL00001A)

01/03/2021	System Member Journals			6,723.09	6,723.09 CR
				6,723.09	6,723.09 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Gibson, Allan - Pension (Pension) (GIBALL00001P)

01/07/2020	Opening Balance				2,316.99 CR
01/07/2020	Close Period Journal		2,316.99		0.00 DR
			2,316.99		0.00 DR

(Share of Profit/(Loss)) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)

01/07/2020	Opening Balance				3,757.24 DR
01/07/2020	Close Period Journal			3,757.24	0.00 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021			12,370.22	12,370.22 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		1,163.99		11,206.23 CR
			1,163.99	16,127.46	11,206.23 CR

(Share of Profit/(Loss)) Gibson, Dean Allan - Accumulation (GIBDEA00001A)

01/07/2020	Opening Balance				5,209.19 DR
01/07/2020	Close Period Journal			5,209.19	0.00 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021			14,050.40	14,050.40 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		3,661.09		10,389.31 CR
			3,661.09	19,259.59	10,389.31 CR

(Share of Profit/(Loss)) Gibson, Melissa - Accumulation (GIBMEL00001A)

01/07/2020	Opening Balance				3,827.22 DR
01/07/2020	Close Period Journal			3,827.22	0.00 DR
15/04/2021	Create Entries - Profit/Loss Allocation - 15/04/2021			10,264.49	10,264.49 CR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		2,827.71		7,436.78 CR
			2,827.71	14,091.71	7,436.78 CR

Income Tax (53330)

(Income Tax) Gibson, Dean Allan - Accumulation (GIBDEA00001A)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2020	Opening Balance				701.76 CR
01/07/2020	Close Period Journal		701.76		0.00 DR
15/04/2021	Create Entries - Income Tax Expense Allocation - 15/04/2021		1,714.51		1,714.51 DR
28/05/2021	System Member Journals			599.82	1,114.69 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		281.11		1,395.80 DR
			2,697.38	599.82	1,395.80 DR
<u>(Income Tax) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2020	Opening Balance				393.86 CR
01/07/2020	Close Period Journal		393.86		0.00 DR
01/03/2021	System Member Journals				0.00 DR
15/04/2021	Create Entries - Income Tax Expense Allocation - 15/04/2021		1,252.29		1,252.29 DR
28/05/2021	System Member Journals			252.85	999.44 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		217.13		1,216.57 DR
			1,863.28	252.85	1,216.57 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2020	Opening Balance				3,221.15 DR
01/07/2020	Close Period Journal			3,221.15	0.00 DR
22/07/2020	System Member Journals		142.50		142.50 DR
22/07/2020	System Member Journals		17.10		159.60 DR
08/10/2020	System Member Journals		427.50		587.10 DR
23/03/2021	System Member Journals		427.50		1,014.60 DR
31/03/2021	System Member Journals		750.00		1,764.60 DR
10/04/2021	System Member Journals		750.00		2,514.60 DR
21/04/2021	System Member Journals		427.50		2,942.10 DR
04/06/2021	System Member Journals		404.88		3,346.98 DR
29/06/2021	System Member Journals		104.13		3,451.11 DR
			3,451.11	3,221.15	3,451.11 DR
<u>(Contributions Tax) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2020	Opening Balance				2,382.84 DR
01/07/2020	Close Period Journal			2,382.84	0.00 DR
16/07/2020	System Member Journals		95.55		95.55 DR
17/08/2020	System Member Journals		96.04		191.59 DR
15/09/2020	System Member Journals		151.70		343.29 DR
08/10/2020	System Member Journals		100.89		444.18 DR
16/10/2020	System Member Journals		98.68		542.86 DR
17/11/2020	System Member Journals		87.03		629.89 DR
15/12/2020	System Member Journals		93.94		723.83 DR
18/01/2021	System Member Journals		96.84		820.67 DR
16/02/2021	System Member Journals		138.96		959.63 DR
16/03/2021	System Member Journals		79.95		1,039.58 DR
23/03/2021	System Member Journals		51.30		1,090.88 DR
31/03/2021	System Member Journals		750.00		1,840.88 DR
10/04/2021	System Member Journals		750.00		2,590.88 DR
15/04/2021	System Member Journals		92.30		2,683.18 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
21/04/2021	System Member Journals		31.40		2,714.58 DR
18/05/2021	System Member Journals		100.97		2,815.55 DR
04/06/2021	System Member Journals		4.43		2,819.98 DR
16/06/2021	System Member Journals		102.30		2,922.28 DR
			2,922.28	2,382.84	2,922.28 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2020	Opening Balance				3,206.77 DR
01/07/2020	Close Period Journal			3,206.77	0.00 DR
28/05/2021	System Member Journals		3,998.78		3,998.78 DR
			3,998.78	3,206.77	3,998.78 DR
<u>(Life Insurance Premiums) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2020	Opening Balance				1,390.66 DR
01/07/2020	Close Period Journal			1,390.66	0.00 DR
28/05/2021	System Member Journals		1,685.65		1,685.65 DR
			1,685.65	1,390.66	1,685.65 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Gibson, Allan - Pension (Pension) (GIBALL00001P)</u>					
01/07/2020	Opening Balance				6,113.97 DR
01/07/2020	Close Period Journal			6,113.97	0.00 DR
				6,113.97	0.00 DR
<u>(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
01/07/2020	Opening Balance				16,441.38 DR
01/07/2020	Close Period Journal			16,441.38	0.00 DR
04/03/2021	System Member Journals		10,000.00		10,000.00 DR
			10,000.00	16,441.38	10,000.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Pension) (GIBALL00001P)</u>					
01/07/2020	Opening Balance				50,000.00 DR
01/07/2020	Close Period Journal			50,000.00	0.00 DR
				50,000.00	0.00 DR
<u>(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
31/03/2021	System Member Journals		32,125.23		32,125.23 DR
10/04/2021	System Member Journals		30,000.00		62,125.23 DR
13/04/2021	System Member Journals		30,000.00		92,125.23 DR
			92,125.23		92,125.23 DR
Bank Accounts (60400)					
<u>Cash at Bank - 12091025 (CBA12091025)</u>					
01/07/2020	Opening Balance				11,294.97 DR
01/07/2020	DEPOSIT INTEREST		1.62		11,296.59 DR
01/07/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	11,251.59 DR
01/07/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	8,964.73 DR
03/07/2020	DV211-01135078 NAB INTERIM DIV [System Matched Income Data]		174.00		9,138.73 DR
15/07/2020	Rent NETBANK TFR		4,400.00		13,538.73 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/07/2020	QUICKSPR2735328295 QUICKSUPER		636.98		14,175.71 DR
22/07/2020	PC160720-157653754 SuperChoice P-L		950.00		15,125.71 DR
22/07/2020	PC160720-157653763 SuperChoice P-L		114.00		15,239.71 DR
01/08/2020	DEPOSIT INTEREST		1.03		15,240.74 DR
01/08/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	15,195.74 DR
01/08/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	12,908.88 DR
10/08/2020	COMMSEC COMMONWEALTH SEC		9,980.05		22,888.93 DR
14/08/2020	COMMSEC COMMONWEALTH SEC		22,654.80		45,543.73 DR
15/08/2020	Rent NETBANK TFR		4,400.00		49,943.73 DR
17/08/2020	QUICKSPR2757449633 QUICKSUPER		640.29		50,584.02 DR
18/08/2020	COMMSEC COMMONWEALTH SEC		10,037.98		60,622.00 DR
20/08/2020	001954520793950160 CommBank app BPA			1,757.00	58,865.00 DR
01/09/2020	DEPOSIT INTEREST		5.06		58,870.06 DR
01/09/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	58,825.06 DR
01/09/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	56,538.20 DR
02/09/2020	Transfer to CBA A- 18803 Subscripti			110.00	56,428.20 DR
15/09/2020	Rent NETBANK TFR		4,400.00		60,828.20 DR
15/09/2020	QUICKSPR2778155347 QUICKSUPER		1,011.35		61,839.55 DR
01/10/2020	DEPOSIT INTEREST		7.31		61,846.86 DR
01/10/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	61,801.86 DR
01/10/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	59,515.00 DR
08/10/2020	dean super CommBank app TFR		2,850.00		62,365.00 DR
08/10/2020	Melissa super CommBank app TFR		672.60		63,037.60 DR
15/10/2020	Rent NETBANK TFR		4,400.00		67,437.60 DR
16/10/2020	QUICKSPR2800735385 QUICKSUPER		657.85		68,095.45 DR
23/10/2020	NETBANK BPAY TAX OFFICE PAYMENTS			1,944.00	66,151.45 DR
26/10/2020	NETBANK BPAY ASIC			55.00	66,096.45 DR
28/10/2020	Transfer to other Audit DM Gibson			385.00	65,711.45 DR
28/10/2020	Transfer to CBA A- 19889 Accounting			2,970.00	62,741.45 DR
30/10/2020	Transfer to other 42915 Gibson Valu			1,320.00	61,421.45 DR
01/11/2020	DEPOSIT INTEREST		8.13		61,429.58 DR
01/11/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	61,384.58 DR
01/11/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	59,097.72 DR
06/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS			1,667.68	57,430.04 DR
15/11/2020	Rent NETBANK TFR		4,400.00		61,830.04 DR
17/11/2020	QUICKSPR2824101558 QUICKSUPER		580.22		62,410.26 DR
27/11/2020	COMMSEC COMMSEC SECURITI			10,013.10	52,397.16 DR
30/11/2020	COMMSEC COMMSEC SECURITI			15,900.90	36,496.26 DR
01/12/2020	DEPOSIT INTEREST		4.31		36,500.57 DR
01/12/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	36,455.57 DR
01/12/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	34,168.71 DR
01/12/2020	COMMSEC COMMSEC SECURITI			15,016.30	19,152.41 DR
03/12/2020	Transfer to CBA A- 19942 DM SF Acco			150.00	19,002.41 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
10/12/2020	NETBANK BPAY TAX OFFICE PAYMENTS			1,940.00	17,062.41 DR
15/12/2020	Rent NETBANK TFR		4,400.00		21,462.41 DR
15/12/2020	QUICKSPR2845936835 QUICKSUPER		626.26		22,088.67 DR
18/12/2020	001254253791 WBC DIVIDEND [System Matched Income Data]		155.00		22,243.67 DR
18/12/2020	COMMSEC COMMSEC SECURITI			10,016.97	12,226.70 DR
01/01/2021	DEPOSIT INTEREST		0.68		12,227.38 DR
01/01/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	12,182.38 DR
01/01/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	9,895.52 DR
18/01/2021	QUICKSPR2869023792 QUICKSUPER		645.57		10,541.09 DR
01/02/2021	DEPOSIT INTEREST		0.20		10,541.29 DR
01/02/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	10,496.29 DR
01/02/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	8,209.43 DR
06/02/2021	Transfer to CBA A- 20687 BAS 4You			150.00	8,059.43 DR
06/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS			1,699.00	6,360.43 DR
12/02/2021	COMMSEC COMMONWEALTH SEC - Sell 477 WBC Shares		10,611.92		16,972.35 DR
16/02/2021	QUICKSPR2891443073 QUICKSUPER		926.37		17,898.72 DR
23/02/2021	Transfer to CBA A- 20888 4You ACCOU			2,732.00	15,166.72 DR
01/03/2021	001010427 PRIME SUPER		6,723.09		21,889.81 DR
01/03/2021	DEPOSIT INTEREST		0.39		21,890.20 DR
01/03/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	21,845.20 DR
01/03/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	19,558.34 DR
01/03/2021	COMMSEC COMMSEC SECURITI			2,319.95	17,238.39 DR
04/03/2021	allan payment Transfer to xx8753			10,000.00	7,238.39 DR
05/03/2021	Transfer to other dean wages			504.00	6,734.39 DR
06/03/2021	wages dean CommBank app TFR		504.00		7,238.39 DR
08/03/2021	COMMSEC COMMSEC SECURITI			2,699.97	4,538.42 DR
16/03/2021	QUICKSPR2914350928 QUICKSUPER		533.02		5,071.44 DR
23/03/2021	Super Dean NETBANK TFR		2,850.00		7,921.44 DR
23/03/2021	Super Melissa NETBANK TFR		342.00		8,263.44 DR
30/03/2021	COMMSEC COMMONWEALTH SEC		12,185.05		20,448.49 DR
31/03/2021	COMMSEC COMMONWEALTH SEC		18,574.02		39,022.51 DR
31/03/2021	Melissa dean gibso CommBank app TFR		10,000.00		49,022.51 DR
31/03/2021	Allan withdrawal Transfer to xx8753			32,125.23	16,897.28 DR
01/04/2021	DEPOSIT INTEREST		0.12		16,897.40 DR
01/04/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	16,852.40 DR
01/04/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	14,565.54 DR
09/04/2021	COMMSEC COMMONWEALTH SEC - PLS 23325 Units		27,373.99		41,939.53 DR
10/04/2021	dean Melissa super CommBank app TFR		10,000.00		51,939.53 DR
10/04/2021	allan transfer Transfer to xx8753			30,000.00	21,939.53 DR
12/04/2021	COMMSEC COMMONWEALTH SEC - HVN 2178 UNITS		12,558.89		34,498.42 DR
13/04/2021	Allan transfer Transfer to xx8753			30,000.00	4,498.42 DR
15/04/2021	COMMSEC COMMONWEALTH SEC		5,414.80		9,913.22 DR
15/04/2021	QUICKSPR2937894873 QUICKSUPER		615.32		10,528.54 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
21/04/2021	Dean Super NETBANK TFR		2,850.00		13,378.54 DR
21/04/2021	melissa super CommBank app TFR		209.34		13,587.88 DR
29/04/2021	Transfer to CBA A- 21350 BAS Gibson			132.00	13,455.88 DR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS			2,339.00	11,116.88 DR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS			3,284.52	7,832.36 DR
01/05/2021	DEPOSIT INTEREST		0.59		7,832.95 DR
01/05/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	7,787.95 DR
01/05/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	5,501.09 DR
03/05/2021	S00119576814 HARVEY NORMAN [System Matched Income Data]		435.60		5,936.69 DR
03/05/2021	Transfer to CBA A- 4you 21364 Gib S			330.00	5,606.69 DR
11/05/2021	ATO007000014381140 ATO		63.99		5,670.68 DR
18/05/2021	QUICKSPR2964662461 QUICKSUPER		673.14		6,343.82 DR
28/05/2021	1005124050-1oSFz OnePath Life Ltd			1,685.65	4,658.17 DR
28/05/2021	1005123962-1oSFy OnePath Life Ltd			3,998.78	659.39 DR
01/06/2021	Loan Pymt Dishonou LOAN FUNDING [Miscellaneous credits]		2,286.86		2,946.25 DR
01/06/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	2,901.25 DR
01/06/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	614.39 DR
04/06/2021	Dean Super NETBANK TFR		2,699.17		3,313.56 DR
04/06/2021	Melissa Super NETBANK TFR		29.52		3,343.08 DR
04/06/2021	Transfer to CBA A- loan repayment [loan repayment CommBank app TFR]			2,286.86	1,056.22 DR
16/06/2021	QUICKSPR2985802520 QUICKSUPER		682.02		1,738.24 DR
29/06/2021	Super D Gibson NETBANK TFR		694.23		2,432.47 DR
			208,652.73	217,515.23	2,432.47 DR

Borrowing Costs (76201)

Unit 6. 3 Benjamin Way Rockingham - CBA (THED0004 UNIT6.3BENJ)

01/07/2020	Opening Balance	1.00			1,629.55 DR
		1.00			1,629.55 DR

Plant and Equipment (at written down value) (76500)

Capital Allowance Benjamin Way (00012)

01/07/2020	Opening Balance				99,980.00 DR
30/06/2021	Depreciation expense 2020/21			5,246.00	94,734.00 DR
		0.00		5,246.00	94,734.00 DR

Plant and Equipment - Benjamin Way (00021)

01/07/2020	Opening Balance				14,883.00 DR
30/06/2021	Depreciation expense 2020/21			1,196.00	13,687.00 DR
		0.00		1,196.00	13,687.00 DR

Plant and Equipment (at written down value) - Unitised (76550)

Solar Panels (THED0004 SOLARPANELS)

01/07/2020	Opening Balance	1.00			2,718.94 DR
30/06/2021	Depreciation for the period {2021}			271.89	2,447.05 DR
30/06/2021	Total Revaluation - 30/06/2020 @ \$2,718.940000 (Net Asset Value) - 1.000000 Units on hand		271.89		2,718.94 DR
		1.00	271.89	271.89	2,718.94 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Solar Panels - Refit (THED004_SOLARPANELS2)</u>					
01/07/2020	Opening Balance	1.00			2,248.27 DR
30/06/2021	Depreciation for the period {2021}			224.83	2,023.44 DR
30/06/2021	Total Revaluation - 30/06/2020 @ \$2,248.270000 (Net Asset Value) - 1.000000 Units on hand		224.83		2,248.27 DR
		1.00	224.83	224.83	2,248.27 DR
<u>Real Estate Properties (Australian - Non Residential) (77250)</u>					
<u>UNIT 6 IMPROVEMENTS (UNIT 6 IMPROVEMENTS)</u>					
01/07/2020	Opening Balance	1.00			13,354.38 DR
30/06/2021	Depreciation - Capital Works Expenditure Adjustment - 30/06/2021				13,354.38 DR
30/06/2021	Depreciation expense 2020/21	0.00		360.39	12,993.99 DR
30/06/2021	Total Revaluation - 30/06/2020 @ \$13,354.380000 (Net Asset Value) - 1.000000 Units on hand		360.39		13,354.38 DR
		1.00	360.39	360.39	13,354.38 DR
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2020	Opening Balance	1.00			465,000.00 DR
		1.00			465,000.00 DR
<u>Shares in Listed Companies (Australian) (77600)</u>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
01/12/2020	COMMSEC COMMSEC SECURITI	653.00	15,013.58		15,013.58 DR
31/03/2021	COMMSEC COMMONWEALTH SEC	(653.00)		15,013.58	0.00 DR
31/03/2021	Unrealised Gain writeback as at 31/03/2021			2,467.23	2,467.23 CR
09/04/2021	Total Revaluation - 09/04/2021 @ \$0.000000 - 0.000000 Units on hand		2,467.23		0.00 DR
		0.00	17,480.81	17,480.81	0.00 DR
<u>Fenix Resources Ltd (FEX.AX)</u>					
01/03/2021	COMMSEC COMMSEC SECURITI	10,000.00	2,319.95		2,319.95 DR
08/03/2021	COMMSEC COMMSEC SECURITI	11,739.00	2,699.97		5,019.92 DR
15/04/2021	COMMSEC COMMONWEALTH SEC	(21,739.00)		5,019.92	0.00 DR
15/04/2021	Total Revaluation - 15/04/2021 @ \$0.000000 - 0.000000 Units on hand				0.00 DR
		0.00	5,019.92	5,019.92	0.00 DR
<u>Harvey Norman Holdings Limited (HVN.AX)</u>					
18/12/2020	COMMSEC COMMSEC SECURITI	2,178.00	10,015.16		10,015.16 DR
12/04/2021	COMMSEC COMMONWEALTH SEC - HVN 2178 UNITS	(2,178.00)		10,015.16	0.00 DR
12/04/2021	Unrealised Gain writeback as at 12/04/2021			2,943.94	2,943.94 CR
12/04/2021	Total Revaluation - 12/04/2021 @ \$0.000000 - 0.000000 Units on hand		2,943.94		0.00 DR
		0.00	12,959.10	12,959.10	0.00 DR
<u>National Australia Bank Limited (NAB.AX)</u>					
01/07/2020	Opening Balance	1,243.00			22,647.46 DR
14/08/2020	COMMSEC COMMONWEALTH SEC	(1,243.00)		20,716.17	1,931.29 DR
14/08/2020	Unrealised Gain writeback as at 14/08/2020		257.62		2,188.91 DR
28/02/2021	Total Revaluation - 28/02/2021 @ \$0.000000 - 0.000000 Units on hand			2,188.91	0.00 DR
		0.00	257.62	22,905.08	0.00 DR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Pilbara Minerals Limited (PLS.AX)					
01/07/2020	Opening Balance	25,000.00			6,250.00 DR
10/08/2020	COMMSEC COMMONWEALTH SEC	(25,000.00)		5,019.95	1,230.05 DR
30/11/2020	COMMSEC COMMSEC SECURITI	23,325.00	15,897.27		17,127.32 DR
30/03/2021	Total Revaluation - 30/03/2021 @ \$1.020000 (System Price) - 23,325.000000 Units on hand		6,664.18		23,791.50 DR
09/04/2021	COMMSEC COMMONWEALTH SEC - PLS 23325 Units	(23,325.00)		15,897.27	7,894.23 DR
09/04/2021	Unrealised Gain writeback as at 09/04/2021			7,894.23	0.00 DR
		0.00	22,561.45	28,811.45	0.00 DR
Ramsay Health Care Limited (RHC.AX)					
01/07/2020	Opening Balance	149.00			9,911.48 DR
18/08/2020	COMMSEC COMMONWEALTH SEC	(149.00)		10,062.63	151.15 CR
28/02/2021	Total Revaluation - 28/02/2021 @ \$0.000000 - 0.000000 Units on hand		151.15		0.00 DR
		0.00	151.15	10,062.63	0.00 DR
Westpac Banking Corporation (WBC.AX)					
01/07/2020	Opening Balance	500.00			8,975.00 DR
27/11/2020	COMMSEC COMMSEC SECURITI	477.00	10,011.29		18,986.29 DR
12/02/2021	COMMSEC COMMONWEALTH SEC - Sell 477 WBC Shares	(477.00)		10,011.29	8,975.00 DR
12/02/2021	Unrealised Gain writeback as at 12/02/2021		1,015.47		9,990.47 DR
28/02/2021	Total Revaluation - 25/02/2021 @ \$24.360000 (System Price) - 500.000000 Units on hand		2,189.53		12,180.00 DR
30/03/2021	COMMSEC COMMONWEALTH SEC	(500.00)		10,004.95	2,175.05 DR
30/03/2021	Unrealised Gain writeback as at 30/03/2021			2,175.05	0.00 DR
		0.00	13,216.29	22,191.29	0.00 DR
Amounts owing to other persons (80500)					
Banking Error 2019 (00002)					
05/03/2021	Transfer to other dean wages		504.00		504.00 DR
06/03/2021	wages dean CommBank app TFR			504.00	0.00 DR
11/05/2021	ATO007000014381140 ATO			63.99	63.99 CR
			504.00	567.99	63.99 CR
GST Payable/Refundable (84000)					
GST Payable/Refundable (84000)					
01/07/2020	Opening Balance				4.89 DR
15/07/2020	Rent NETBANK TFR			400.00	395.11 CR
15/08/2020	Rent NETBANK TFR			400.00	795.11 CR
02/09/2020	Transfer to CBA A- 18803 Subscripti		10.00		785.11 CR
15/09/2020	Rent NETBANK TFR			400.00	1,185.11 CR
15/10/2020	Rent NETBANK TFR			400.00	1,585.11 CR
28/10/2020	Transfer to other Audit DM Gibson		35.00		1,550.11 CR
28/10/2020	Transfer to CBA A- 19889 Accounting		270.00		1,280.11 CR
30/10/2020	Transfer to other 42915 Gibson Valu		120.00		1,160.11 CR
15/11/2020	Rent NETBANK TFR			400.00	1,560.11 CR
27/11/2020	COMMSEC COMMSEC SECURITI		1.81		1,558.30 CR
30/11/2020	COMMSEC COMMSEC SECURITI		3.63		1,554.67 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/12/2020	COMMSEC COMMSEC SECURITI		2.72		1,551.95 CR
03/12/2020	Transfer to CBA A- 19942 DM SF Acco		13.64		1,538.31 CR
10/12/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,190.00		348.31 CR
15/12/2020	Rent NETBANK TFR			400.00	748.31 CR
18/12/2020	COMMSEC COMMSEC SECURITI		1.81		746.50 CR
06/02/2021	Transfer to CBA A- 20687 BAS 4You		13.64		732.86 CR
06/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS		751.00		18.14 DR
23/02/2021	Transfer to CBA A- 20888 4You ACCOU		248.36		266.50 DR
29/04/2021	Transfer to CBA A- 21350 BAS Gibson		12.00		278.50 DR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS			199.00	79.50 DR
03/05/2021	Transfer to CBA A- 4you 21364 Gib S		30.00		109.50 DR
30/06/2021	2021 June PAYGI			42.00	67.50 DR
			2,703.61	2,641.00	67.50 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				4,842.30 CR
06/11/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,408.68		3,433.62 CR
10/12/2020	NETBANK BPAY TAX OFFICE PAYMENTS		750.00		2,683.62 CR
06/02/2021	NETBANK BPAY TAX OFFICE PAYMENTS		948.00		1,735.62 CR
15/04/2021	Create Entries - Franking Credits Adjustment - 15/04/2021		141.00		1,594.62 CR
15/04/2021	Create Entries - Income Tax Expense - 15/04/2021			8,303.04	9,897.66 CR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS		3,025.52		6,872.14 CR
29/04/2021	NETBANK BPAY TAX OFFICE PAYMENTS		2,538.00		4,334.14 CR
30/06/2021	2021 June PAYGI		1,874.00		2,460.14 CR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		186.69		2,273.45 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		634.74		1,638.71 CR
			11,506.63	8,303.04	1,638.71 CR

Limited Recourse Borrowing Arrangements (85500)

Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)

01/07/2020	Opening Balance				211,216.97 CR
01/07/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		208,930.11 CR
01/07/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		208,885.11 CR
01/07/2020	Loan Service Fee			20.00	208,905.11 CR
01/07/2020	Product Maintenanc			25.00	208,930.11 CR
01/07/2020	INTEREST CHARGE			572.89	209,503.00 CR
01/08/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		207,216.14 CR
01/08/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		207,171.14 CR
01/08/2020	Loan Service Fee			20.00	207,191.14 CR
01/08/2020	Product Maintenanc			25.00	207,216.14 CR
01/08/2020	INTEREST CHARGE			587.18	207,803.32 CR
01/09/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		205,516.46 CR
01/09/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		205,471.46 CR
01/09/2020	Loan Service Fee			20.00	205,491.46 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/09/2020	Product Maintenanc			25.00	205,516.46 CR
01/09/2020	INTEREST CHARGE			582.42	206,098.88 CR
01/10/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		203,812.02 CR
01/10/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		203,767.02 CR
01/10/2020	Loan Service Fee			20.00	203,787.02 CR
01/10/2020	Product Maintenanc			25.00	203,812.02 CR
01/10/2020	INTEREST CHARGE			559.01	204,371.03 CR
01/11/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		202,084.17 CR
01/11/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		202,039.17 CR
01/11/2020	Loan Service Fee			20.00	202,059.17 CR
01/11/2020	Product Maintenanc			25.00	202,084.17 CR
01/11/2020	INTEREST CHARGE			572.80	202,656.97 CR
01/12/2020	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		200,370.11 CR
01/12/2020	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		200,325.11 CR
01/12/2020	Loan Service Fee			20.00	200,345.11 CR
01/12/2020	Product Maintenanc			25.00	200,370.11 CR
01/12/2020	INTEREST CHARGE			549.68	200,919.79 CR
01/01/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		198,632.93 CR
01/01/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		198,587.93 CR
01/01/2021	Loan Service Fee			20.00	198,607.93 CR
01/01/2021	Product Maintenanc			25.00	198,632.93 CR
01/01/2021	INTEREST CHARGE			563.12	199,196.05 CR
01/02/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		196,909.19 CR
01/02/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		196,864.19 CR
01/02/2021	Loan Service Fee			20.00	196,884.19 CR
01/02/2021	Product Maintenanc			25.00	196,909.19 CR
01/02/2021	INTEREST CHARGE			558.29	197,467.48 CR
01/03/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		195,180.62 CR
01/03/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		195,135.62 CR
01/03/2021	Loan Service Fee			20.00	195,155.62 CR
01/03/2021	Product Maintenanc			25.00	195,180.62 CR
01/03/2021	INTEREST CHARGE			499.89	195,680.51 CR
01/04/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		193,393.65 CR
01/04/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		193,348.65 CR
01/04/2021	Loan Service Fee			20.00	193,368.65 CR
01/04/2021	Product Maintenanc			25.00	193,393.65 CR
01/04/2021	INTEREST CHARGE			548.44	193,942.09 CR
01/05/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		191,655.23 CR
01/05/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		191,610.23 CR
01/05/2021	Loan Service Fee			20.00	191,630.23 CR
01/05/2021	Product Maintenanc			25.00	191,655.23 CR
01/05/2021	INTEREST CHARGE			526.04	192,181.27 CR

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General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/06/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		189,894.41 CR
01/06/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		189,849.41 CR
01/06/2021	Loan Service Fee			20.00	189,869.41 CR
01/06/2021	Product Maintenanc			25.00	189,894.41 CR
01/06/2021	INTEREST CHARGE			538.63	190,433.04 CR
01/06/2021	Loan Pymt Dishonou LOAN FUNDING [Miscellaneous credits]			2,286.86	192,719.90 CR
04/06/2021	Transfer to CBA A- loan repayment [loan repayment CommBank app TFR]		2,286.86		190,433.04 CR
			30,269.18	9,485.25	190,433.04 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
04/03/2021					0.00 DR
			0.00		0.00 DR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				3,701.00 CR
20/08/2020	001954520793950160 CommBank app BPA		1,757.00		1,944.00 CR
23/10/2020	NETBANK BPAY TAX OFFICE PAYMENTS		1,944.00		0.00 DR
30/06/2021	2021 June PAYGI			1,832.00	1,832.00 CR
			3,701.00	1,832.00	1,832.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2020	Opening Balance				8,440.43 CR
15/04/2021	Create Entries - PDIT Entry - 15/04/2021		138.46		8,301.97 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			1,455.92	9,757.89 CR
			138.46	1,455.92	9,757.89 CR

Total Debits: 807,431.61

Total Credits: 807,431.61