

Freedom to Choose Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>Australian Taxation Office (ATO1)</u>					
30/06/2021	ATO GIC			32.95	32.95 CR
				32.95	32.95 CR
<u>Cash at Bank (STG4872885781)</u>					
31/07/2020	CREDIT INTEREST			0.15	0.15 CR
31/08/2020	CREDIT INTEREST			0.18	0.33 CR
30/09/2020	CREDIT INTEREST			0.19	0.52 CR
31/10/2020	CREDIT INTEREST			0.22	0.74 CR
30/11/2020	CREDIT INTEREST			0.19	0.93 CR
31/12/2020	CREDIT INTEREST			0.22	1.15 CR
30/01/2021	CREDIT INTEREST			0.19	1.34 CR
27/02/2021	CREDIT INTEREST			0.18	1.52 CR
31/03/2021	CREDIT INTEREST			0.19	1.71 CR
30/04/2021	CREDIT INTEREST			0.16	1.87 CR
31/05/2021	CREDIT INTEREST			0.16	2.03 CR
30/06/2021	CREDIT INTEREST			0.18	2.21 CR
				2.21	2.21 CR
Property Income (28000)					
<u>Outgoings - Lot 4/2 Sierra Place, Upper Coomera (00002)</u>					
07/08/2020	THE VET LOUNGE	VET LOUNGE		1,515.83	1,515.83 CR
07/12/2020	THE VET LOUNGE	VET LOUNGE		989.97	2,505.80 CR
08/03/2021	THE VET LOUNGE	VET LOUNGE		952.96	3,458.76 CR
18/05/2021	THE VET LOUNGE	VET LOUNGE		5,610.82	9,069.58 CR
				9,069.58	9,069.58 CR
<u>Lot 4/2 Sierra Place, Upper Coomera (JON201)</u>					
07/08/2020	THE VET LOUNGE	VET LOUNGE		2,899.70	2,899.70 CR
21/09/2020	THE VET LOUNGE	VET LOUNGE		2,899.70	5,799.40 CR
16/10/2020	THE VET LOUNGE	VET LOUNGE		2,899.70	8,699.10 CR
07/12/2020	THE VET LOUNGE	VET LOUNGE		2,899.70	11,598.80 CR
07/12/2020	THE VET LOUNGE	VET LOUNGE		2,899.70	14,498.50 CR
15/01/2021	THE VET LOUNGE	VET LOUNGE		2,899.70	17,398.20 CR
01/02/2021	THE VET LOUNGE	VET LOUNGE		2,899.70	20,297.90 CR
08/03/2021	THE VET LOUNGE	VET LOUNGE		2,899.70	23,197.60 CR
31/03/2021	THE VET LOUNGE	VET LOUNGE		2,899.70	26,097.30 CR
18/05/2021	THE VET LOUNGE	VET LOUNGE		2,899.70	28,997.00 CR
15/06/2021	THE VET LOUNGE	VET LOUNGE		3,479.62	32,476.62 CR
30/06/2021	THE VET LOUNGE	VET LOUNGE		3,189.66	35,666.28 CR
				35,666.28	35,666.28 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/12/2020	INTERNET WITHDRAWAL	HWOne inv1348	4,069.25		4,069.25 DR
			4,069.25		4,069.25 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
12/04/2021	TFR WDL BPAY INTERNET 5163103006753911 WESTPAC CARDS		1,500.00		1,500.00 DR
			1,500.00		1,500.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
07/10/2020	INTERNET WITHDRAWAL Reimburse CT Asic paymne		273.00		273.00 DR
25/06/2021	TFR WDL BPAY INTERNET 2296054052677 ASIC		55.00		328.00 DR
			328.00		328.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
30/10/2020	Loan fee		40.00		40.00 DR
30/11/2020	Loan fee		40.00		80.00 DR
31/12/2020	Loan fee		40.00		120.00 DR
29/01/2021	Loan fee		40.00		160.00 DR
26/02/2021	Loan fee		40.00		200.00 DR
31/03/2021	Loan fee		40.00		240.00 DR
12/04/2021	TFR WDL BPAY INTERNET 5163103006753911 WESTPAC CARDS		16.85		256.85 DR
30/04/2021	Loan fee		40.00		296.85 DR
31/05/2021	Loan fee		40.00		336.85 DR
30/06/2021	Loan fees		40.00		376.85 DR
			376.85		376.85 DR
Body Corporate Fees (32602)					
<u>Body Corporate Fees (32602)</u>					
05/08/2020	TFR WDL BPAY INTERNET 2134846603152864 DEFT PAYMENTS		544.70		544.70 DR
14/05/2021	TFR WDL BPAY INTERNET 21348466034954300041DEFT PAYMENTS		712.48		1,257.18 DR
14/05/2021	TFR WDL BPAY INTERNET 21348466034954300041DEFT PAYMENTS		1,273.68		2,530.86 DR
			2,530.86		2,530.86 DR
Borrowing Costs (32701)					
<u>Borrowing Costs (32701)</u>					
30/06/2021	amortisation		54.09		54.09 DR
			54.09		54.09 DR
Fines & Penalties (33700)					
<u>Fines & Penalties (33700)</u>					
25/06/2021	TFR WDL BPAY INTERNET 2296054052677 ASIC		82.00		82.00 DR
			82.00		82.00 DR
Interest Paid (37900)					
<u>Interest Paid (37900)</u>					
24/07/2020	Interest refund			11.21	11.21 CR
30/09/2020	Interest May - Sept		7,209.22		7,198.01 DR
30/10/2020	Interest		1,055.29		8,253.30 DR
30/11/2020	Interest		1,014.66		9,267.96 DR
31/12/2020	Interest		1,041.51		10,309.47 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
29/01/2021	Interest		1,034.65		11,344.12 DR
26/02/2021	Interest		928.29		12,272.41 DR
31/03/2021	interest		1,020.41		13,292.82 DR
30/04/2021	Interest		980.77		14,273.59 DR
31/05/2021	Interest		1,006.34		15,279.93 DR
30/06/2021	Interest		967.10		16,247.03 DR
			16,258.24	11.21	16,247.03 DR
Rates (42202)					
<u>Rates (42202)</u>					
15/03/2021	TFR WDL BPAY INTERNET 231339508 COGC - RATES		3,753.73		3,753.73 DR
			3,753.73		3,753.73 DR
Water Rates (47800)					
<u>Water Rates (47800)</u>					
05/08/2020	TFR WDL BPAY INTERNET 831339509 GCCC - WATER		971.13		971.13 DR
02/12/2020	TFR WDL BPAY INTERNET 831339509 GCCC - WATER		989.97		1,961.10 DR
			1,961.10		1,961.10 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		5,364.18		5,364.18 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		8,503.93		13,868.11 DR
			13,868.11		13,868.11 DR
Opening Balance (50010)					
<u>(Opening Balance) Jones, Benjamin John - Accumulation (JONBEN00002A)</u>					
01/07/2020	Opening Balance				93,728.23 CR
01/07/2020	Close Period Journal		3,296.50		90,431.73 CR
			3,296.50		90,431.73 CR
<u>(Opening Balance) Jones, Tanya - Accumulation (JONTAN00002A)</u>					
01/07/2020	Opening Balance				148,556.60 CR
01/07/2020	Close Period Journal		5,223.78		143,332.82 CR
			5,223.78		143,332.82 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Jones, Benjamin John - Accumulation (JONBEN00002A)</u>					
01/07/2020	Opening Balance				3,629.91 DR
01/07/2020	Close Period Journal			3,629.91	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			5,364.18	5,364.18 CR
				8,994.09	5,364.18 CR
<u>(Share of Profit/(Loss)) Jones, Tanya - Accumulation (JONTAN00002A)</u>					
01/07/2020	Opening Balance				5,752.12 DR
01/07/2020	Close Period Journal			5,752.12	0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			8,503.93	8,503.93 CR
				14,256.05	8,503.93 CR
Income Tax (53330)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Jones, Benjamin John - Accumulation (JONBEN00002A)</u>					
01/07/2020	Opening Balance				333.41 CR
01/07/2020	Close Period Journal		333.41		0.00 DR
			333.41		0.00 DR
<u>(Income Tax) Jones, Tanya - Accumulation (JONTAN00002A)</u>					
01/07/2020	Opening Balance				528.34 CR
01/07/2020	Close Period Journal		528.34		0.00 DR
			528.34		0.00 DR
Cash at Bank (60400)					
<u>Cash at Bank (STG4872885781)</u>					
01/07/2020	Opening Balance				18,721.82 DR
31/07/2020	CREDIT INTEREST		0.15		18,721.97 DR
05/08/2020	TFR WDL BPAY INTERNET 2134846603152864 DEFT PAYMENTS			544.70	18,177.27 DR
05/08/2020	TFR WDL BPAY INTERNET 831339509 GCCC - WATER			971.13	17,206.14 DR
07/08/2020	THE VET LOUNGE VET LOUNGE		4,857.08		22,063.22 DR
31/08/2020	CREDIT INTEREST		0.18		22,063.40 DR
21/09/2020	THE VET LOUNGE VET LOUNGE		3,189.67		25,253.07 DR
30/09/2020	CREDIT INTEREST		0.19		25,253.26 DR
07/10/2020	INTERNET WITHDRAWAL Reimburse CT Asic paymne			273.00	24,980.26 DR
16/10/2020	THE VET LOUNGE VET LOUNGE		3,189.67		28,169.93 DR
22/10/2020	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS			1,397.00	26,772.93 DR
31/10/2020	CREDIT INTEREST		0.22		26,773.15 DR
02/11/2020	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	24,069.15 DR
30/11/2020	CREDIT INTEREST		0.19		24,069.34 DR
01/12/2020	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	21,365.34 DR
02/12/2020	TFR WDL BPAY INTERNET 831339509 GCCC - WATER			989.97	20,375.37 DR
07/12/2020	THE VET LOUNGE VET LOUNGE		7,468.31		27,843.68 DR
30/12/2020	INTERNET WITHDRAWAL HWOne inv1348			4,367.00	23,476.68 DR
31/12/2020	CREDIT INTEREST		0.22		23,476.90 DR
04/01/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	20,772.90 DR
15/01/2021	THE VET LOUNGE VET LOUNGE		3,189.67		23,962.57 DR
30/01/2021	CREDIT INTEREST		0.19		23,962.76 DR
01/02/2021	THE VET LOUNGE VET LOUNGE		3,189.67		27,152.43 DR
01/02/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	24,448.43 DR
27/02/2021	CREDIT INTEREST		0.18		24,448.61 DR
01/03/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	21,744.61 DR
08/03/2021	THE VET LOUNGE VET LOUNGE		4,237.93		25,982.54 DR
15/03/2021	TFR WDL BPAY INTERNET 231339508 COGC - RATES			3,753.73	22,228.81 DR
18/03/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS			1,430.00	20,798.81 DR
31/03/2021	CREDIT INTEREST		0.19		20,799.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2021	THE VET LOUNGE VET LOUNGE		3,189.67		23,988.67 DR
01/04/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	21,284.67 DR
12/04/2021	TFR WDL BPAY INTERNET 5163103006753911 WESTPAC CARDS			1,666.85	19,617.82 DR
30/04/2021	CREDIT INTEREST		0.16		19,617.98 DR
03/05/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	16,913.98 DR
14/05/2021	TFR WDL BPAY INTERNET 21348466034954300041DEFT PAYMENTS			712.48	16,201.50 DR
14/05/2021	TFR WDL BPAY INTERNET 21348466034954300041DEFT PAYMENTS			1,273.68	14,927.82 DR
18/05/2021	THE VET LOUNGE VET LOUNGE		9,361.57		24,289.39 DR
27/05/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS			1,611.00	22,678.39 DR
31/05/2021	CREDIT INTEREST		0.16		22,678.55 DR
01/06/2021	OURWAY REITREMEN LOAN RPMNT 5544096			2,704.00	19,974.55 DR
15/06/2021	THE VET LOUNGE VET LOUNGE		3,827.58		23,802.13 DR
25/06/2021	TFR WDL BPAY INTERNET 2296054052677 ASIC			137.00	23,665.13 DR
30/06/2021	CREDIT INTEREST		0.18		23,665.31 DR
30/06/2021	THE VET LOUNGE VET LOUNGE		3,508.63		27,173.94 DR
			49,211.66	40,759.54	27,173.94 DR
Borrowing Costs (63500)					
<u>Borrowing Costs (63500)</u>					
01/07/2020	Opening Balance				54.09 DR
30/06/2021	amortisation			54.09	0.00 DR
				54.09	0.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2020	Opening Balance				2,846.00 DR
30/06/2021	2020 tax refund		3,192.00		6,038.00 DR
			3,192.00		6,038.00 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>Lot 4/2 Sierra Place, Upper Coomera (JON201)</u>					
01/07/2020	Opening Balance	1.00			460,000.00 DR
30/06/2021	Create Entries - Capital Works Expenditure Adjustment - 30/06/2021				460,000.00 DR
		1.00	0.00		460,000.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2020	Opening Balance				598.33 CR
07/08/2020	THE VET LOUNGE VET LOUNGE			441.55	1,039.88 CR
21/09/2020	THE VET LOUNGE VET LOUNGE			289.97	1,329.85 CR
16/10/2020	THE VET LOUNGE VET LOUNGE			289.97	1,619.82 CR
22/10/2020	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		599.00		1,020.82 CR
07/12/2020	THE VET LOUNGE VET LOUNGE			678.94	1,699.76 CR

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22/12/2020	Sept 20 BAS - not paid		732.00		967.76 CR
30/12/2020	INTERNET WITHDRAWAL HWOne inv1348		297.75		670.01 CR
15/01/2021	THE VET LOUNGE VET LOUNGE			289.97	959.98 CR
01/02/2021	THE VET LOUNGE VET LOUNGE			289.97	1,249.95 CR
08/03/2021	THE VET LOUNGE VET LOUNGE			385.27	1,635.22 CR
18/03/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		670.00		965.22 CR
31/03/2021	THE VET LOUNGE VET LOUNGE			289.97	1,255.19 CR
12/04/2021	TFR WDL BPAY INTERNET 5163103006753911 WESTPAC CARDS		150.00		1,105.19 CR
18/05/2021	THE VET LOUNGE VET LOUNGE			851.05	1,956.24 CR
27/05/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		1,256.00		700.24 CR
15/06/2021	THE VET LOUNGE VET LOUNGE			347.96	1,048.20 CR
30/06/2021	THE VET LOUNGE VET LOUNGE			318.97	1,367.17 CR
30/06/2021	GST overclaimed		30.00		1,337.17 CR
			3,734.75	4,473.59	1,337.17 CR

GST Adjustment (84101)

GST Adjustment (84101)

30/06/2021	GST overclaimed			30.00	30.00 CR
				30.00	30.00 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2020	Opening Balance				3,192.00 DR
22/12/2020	Sept 20 BAS - not paid		760.00		3,952.00 DR
18/03/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		760.00		4,712.00 DR
27/05/2021	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		355.00		5,067.00 DR
30/06/2021	2020 tax refund			3,192.00	1,875.00 DR
30/06/2021	June 2021 PAYG		624.00		2,499.00 DR
			2,499.00	3,192.00	2,499.00 DR

Limited Recourse Borrowing Arrangements (85500)

Lot 4/2 Sierra Place, Upper Coomera (JON201)

01/07/2020	Opening Balance				242,304.88 CR
24/07/2020	Interest refund		11.21		242,293.67 CR
30/09/2020	Interest May - Sept			7,209.22	249,502.89 CR
30/10/2020	Loan fee			40.00	249,542.89 CR
30/10/2020	Interest			1,055.29	250,598.18 CR
02/11/2020	OURWAY REITREMEN 5544096 LOAN RPMNT		2,704.00		247,894.18 CR
30/11/2020	Interest			1,014.66	248,908.84 CR
30/11/2020	Loan fee			40.00	248,948.84 CR
01/12/2020	OURWAY REITREMEN 5544096 LOAN RPMNT		2,704.00		246,244.84 CR
31/12/2020	Loan fee			40.00	246,284.84 CR
31/12/2020	Interest			1,041.51	247,326.35 CR
04/01/2021	OURWAY REITREMEN LOAN RPMNT		2,704.00		244,622.35 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	5544096				
29/01/2021	Interest			1,034.65	245,657.00 CR
29/01/2021	Loan fee			40.00	245,697.00 CR
01/02/2021	OURWAY REITREMEN 5544096	LOAN RPMNT	2,704.00		242,993.00 CR
26/02/2021	Loan fee			40.00	243,033.00 CR
26/02/2021	Interest			928.29	243,961.29 CR
01/03/2021	OURWAY REITREMEN 5544096	LOAN RPMNT	2,704.00		241,257.29 CR
31/03/2021	interest			1,020.41	242,277.70 CR
31/03/2021	Loan fee			40.00	242,317.70 CR
01/04/2021	OURWAY REITREMEN 5544096	LOAN RPMNT	2,704.00		239,613.70 CR
30/04/2021	Interest			980.77	240,594.47 CR
30/04/2021	Loan fee			40.00	240,634.47 CR
03/05/2021	OURWAY REITREMEN 5544096	LOAN RPMNT	2,704.00		237,930.47 CR
31/05/2021	Loan fee			40.00	237,970.47 CR
31/05/2021	Interest			1,006.34	238,976.81 CR
01/06/2021	OURWAY REITREMEN 5544096	LOAN RPMNT	2,704.00		236,272.81 CR
30/06/2021	Interest			967.10	237,239.91 CR
30/06/2021	Loan fees			40.00	237,279.91 CR
			21,643.21	16,618.24	237,279.91 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2020	Opening Balance				798.00 CR
22/10/2020	TFR WDL BPAY INTERNET 4401680660789260 TAX OFFICE PAYMENTS		798.00		0.00 DR
30/06/2021	June 2021 PAYG			624.00	624.00 CR
			798.00	624.00	624.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				4,378.15 CR
22/12/2020	Sept 20 BAS - not paid			1,492.00	5,870.15 CR
30/06/2021	ATO GIC		32.95		5,837.20 CR
			32.95	1,492.00	5,837.20 CR
Rental Bond (88200)					
<u>Rental Bond (88200)</u>					
01/07/2020	Opening Balance				2,970.00 CR
					2,970.00 CR
Total Debits:	135,275.83				
Total Credits:	135,275.83				