

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Vanguard LifeStrat Growth Fund (VAN0014AU)</u>					
10/01/2020	Deposit Vanguard Dist V00070244			12,252.22	12,252.22 CR
30/06/2020	To record distribution receivables			44,790.59	57,042.81 CR
				57,042.81	57,042.81 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/01/2020	Deposit Vanguard V070244Rf001 (VAN0014AU)			26,078.18	26,078.18 CR
28/01/2020	Unrealised Gain writeback as at 28/01/2020 (VAN0014AU)		15,036.08		11,042.10 CR
30/06/2020	Revaluation - 30/06/2020 @ \$1.586200 (Net Asset Value) - 578,315.350000 Units on hand (VAN0014AU)		13,047.53		2,005.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.125000 (System Price) - 220,000.000000 Units on hand (EXP.AX)		23,100.00		25,105.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.710000 (System Price) - 15,000.000000 Units on hand (XTE.AX)			4,200.00	20,905.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.360000 (System Price) - 500,000.000000 Units on hand (PPS.AX)		20,000.00		40,905.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.084000 (System Price) - 100,000.000000 Units on hand (QHL.AX)		300.00		41,205.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.506500 (Custom) - 578,315.350000 Units on hand (VAN0014AU)		46,091.74		87,297.17 DR
			117,575.35	30,278.18	87,297.17 DR
Other Investment Income (26500)					
<u>Investment Fee Rebate (1476890013)</u>					
10/07/2019	To record Mgmt fee rebate against Vanguard			2,803.05	2,803.05 CR
21/01/2020	To record Mgmt fee rebate against Vanguard			2,973.22	5,776.27 CR
				5,776.27	5,776.27 CR
<u>Westpac Banking Corporation (WBC149508)</u>					
09/06/2020	Deposit Commonwealth Sec Commsec			2.79	2.79 CR
				2.79	2.79 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
14/02/2020	Withdrawal-Osko Payment 1579507 Talbots Pty Ltd Accounting fees Inv 29535		198.00		198.00 DR
			198.00		198.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
03/03/2020	Withdrawal Mobile 0710029 Bpay Asic		600.00		600.00 DR

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			600.00		600.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2019	Monthly Plan Fee		10.00		10.00 DR
01/08/2019	Monthly Plan Fee		10.00		20.00 DR
02/09/2019	Monthly Plan Fee		10.00		30.00 DR
01/10/2019	Monthly Plan Fee		10.00		40.00 DR
01/11/2019	Monthly Plan Fee		10.00		50.00 DR
02/12/2019	Monthly Plan Fee		10.00		60.00 DR
02/01/2020	Monthly Plan Fee		10.00		70.00 DR
03/02/2020	Monthly Plan Fee		10.00		80.00 DR
02/03/2020	Monthly Plan Fee		10.00		90.00 DR
01/04/2020	Monthly Plan Fee		10.00		100.00 DR
01/05/2020	Monthly Plan Fee		10.00		110.00 DR
01/06/2020	Monthly Plan Fee		10.00		120.00 DR
			120.00		120.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
30/06/2020	To record Pension payment		113,468.00		113,468.00 DR
			113,468.00		113,468.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
30/06/2020	To record Pension payment		23,532.00		23,532.00 DR
			23,532.00		23,532.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			3,327.47	3,327.47 CR
				3,327.47	3,327.47 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2020	System Member Journals			23,532.00	23,532.00 CR
30/06/2020	System Member Journals			113,468.00	137,000.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			3,998.33	140,998.33 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			18,067.50	159,065.83 CR
				159,065.83	159,065.83 CR
Pension Payment Clearing A/c (49200)					
<u>Pension Payment Clearing A/c (49200)</u>					
15/07/2019	Withdrawal Mobile 1254148 Pymt Jg and Ha		37,000.00		37,000.00 DR
29/01/2020	Withdrawal Mobile 1941748 Pymt Jg and Ha Benefit payment		100,000.00		137,000.00 DR
30/06/2020	To record Pension payment			137,000.00	0.00 DR
			137,000.00	137,000.00	0.00 DR
Opening Balance (50010)					
<u>(Opening Balance) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance				1,427,605.72 CR
01/07/2019	Close Period Journal		340,061.13		1,087,544.59 CR
			340,061.13		1,087,544.59 CR
<u>(Opening Balance) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2019	Opening Balance				313,574.89 CR
01/07/2019	Close Period Journal		72,872.24		240,702.65 CR
			72,872.24		240,702.65 CR
Contributions (52420)					
<u>(Contributions) Prowse, John - Accumulation (PROJOH00009A)</u>					
01/07/2019	Opening Balance				47.50 CR
01/07/2019	Close Period Journal		47.50		0.00 DR
			47.50		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2019	Opening Balance				193,481.98 DR
01/07/2019	Close Period Journal			193,481.98	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		18,067.50		18,067.50 DR
			18,067.50	193,481.98	18,067.50 DR
<u>(Share of Profit/(Loss)) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2019	Opening Balance				42,498.89 DR
01/07/2019	Close Period Journal			42,498.89	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		3,998.33		3,998.33 DR
			3,998.33	42,498.89	3,998.33 DR
Income Tax (53330)					
<u>(Income Tax) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2019	Opening Balance				5.85 CR
01/07/2019	Close Period Journal		5.85		0.00 DR
			5.85		0.00 DR
<u>(Income Tax) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2019	Opening Balance				1.28 CR
01/07/2019	Close Period Journal		1.28		0.00 DR
			1.28		0.00 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Prowse, John - Accumulation (PROJOH00009A)</u>					
01/07/2019	Opening Balance				7.13 DR
01/07/2019	Close Period Journal			7.13	0.00 DR
				7.13	0.00 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Prowse, Heather - Pension (Account Based Pension) (PROHEA00004P)</u>					
01/07/2019	Opening Balance				146,585.00 DR
01/07/2019	Close Period Journal			146,585.00	0.00 DR
30/06/2020	System Member Journals		113,468.00		113,468.00 DR
			113,468.00	146,585.00	113,468.00 DR

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension) (PROJOH00010P)</u>					
01/07/2019	Opening Balance				30,374.63 DR
01/07/2019	Close Period Journal			30,374.63	0.00 DR
30/06/2020	System Member Journals		23,532.00		23,532.00 DR
			23,532.00	30,374.63	23,532.00 DR
<u>(Pensions Paid) Prowse, John - Pension (Account Based Pension 4) (PROJOH00013P)</u>					
01/07/2019	Opening Balance				40.37 DR
01/07/2019	Close Period Journal			40.37	0.00 DR
				40.37	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Prowse, John - Pension (Account Based Pension 4) (PROJOH00013P)</u>					
01/07/2019	Opening Balance				40.37 CR
01/07/2019	Close Period Journal		40.37		0.00 DR
			40.37		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Prowse, John - Accumulation (PROJOH00009A)</u>					
01/07/2019	Opening Balance				40.37 DR
01/07/2019	Close Period Journal			40.37	0.00 DR
				40.37	0.00 DR
Bank Accounts (60400)					
<u>Westpac Banking Corporation (WBC149508)</u>					
01/07/2019	Opening Balance				135.47 DR
01/07/2019	Monthly Plan Fee			10.00	125.47 DR
08/07/2019	Deposit Vanguard Dist V00070244		38,458.56		38,584.03 DR
15/07/2019	Withdrawal Mobile 1254148 Pymt Jg and Ha			37,000.00	1,584.03 DR
01/08/2019	Monthly Plan Fee			10.00	1,574.03 DR
02/09/2019	Monthly Plan Fee			10.00	1,564.03 DR
01/10/2019	Monthly Plan Fee			10.00	1,554.03 DR
01/11/2019	Monthly Plan Fee			10.00	1,544.03 DR
02/12/2019	Monthly Plan Fee			10.00	1,534.03 DR
02/01/2020	Monthly Plan Fee			10.00	1,524.03 DR
10/01/2020	Deposit Vanguard Dist V00070244		12,252.22		13,776.25 DR
28/01/2020	Deposit Vanguard V070244Rf001		100,000.00		113,776.25 DR
29/01/2020	Withdrawal-Osko Payment 1918346 Jg and Ha Prowse Benefit payment [Deposit-Osko Payment Reversal 1918346 29 Jan 2020 Ac14 Account is unable to accept payment]		100,000.00		213,776.25 DR
29/01/2020	Withdrawal-Osko Payment 1918346 Jg and Ha Prowse Benefit payment [Deposit-Osko Payment Reversal 1918346 29 Jan 2020 Ac14 Account is unable to accept payment]			100,000.00	113,776.25 DR
29/01/2020	Withdrawal Mobile 1941748 Pymt Jg and Ha Benefit payment			100,000.00	13,776.25 DR
03/02/2020	Monthly Plan Fee			10.00	13,766.25 DR
14/02/2020	Withdrawal-Osko Payment 1579507 Talbots Pty Ltd Accounting fees Inv 29535			198.00	13,568.25 DR
02/03/2020	Monthly Plan Fee			10.00	13,558.25 DR

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$	
03/03/2020	Withdrawal Mobile 0710029 Bpay Asic			600.00	12,958.25	DR
01/04/2020	Monthly Plan Fee			10.00	12,948.25	DR
01/05/2020	Monthly Plan Fee			10.00	12,938.25	DR
01/06/2020	Monthly Plan Fee			10.00	12,928.25	DR
09/06/2020	Deposit Commonwealth Sec Commsec		2.79		12,931.04	DR
			250,713.57	237,918.00	12,931.04	DR
Distributions Receivable (61800)						
<u>Vanguard LifeStrat Growth Fund (VAN0014AU)</u>						
01/07/2019	Opening Balance				38,458.56	DR
08/07/2019	Deposit Vanguard Dist V00070244			38,458.56	0.00	DR
30/06/2020	To record distribution receivables		44,790.59		44,790.59	DR
			44,790.59	38,458.56	44,790.59	DR
Other Assets (65500)						
<u>Other Assets (65500)</u>						
01/07/2019	Opening Balance				390.00	DR
					390.00	DR
Shares in Listed Companies (Australian) (77600)						
<u>Experience Co Limited (EXP.AX)</u>						
01/07/2019	Opening Balance	220,000.00			50,600.00	DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.125000 (System Price) - 220,000.000000 Units on hand			23,100.00	27,500.00	DR
		220,000.00		23,100.00	27,500.00	DR
<u>Praemium Limited (PPS.AX)</u>						
01/07/2019	Opening Balance	500,000.00			200,000.00	DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.360000 (System Price) - 500,000.000000 Units on hand			20,000.00	180,000.00	DR
		500,000.00		20,000.00	180,000.00	DR
<u>Quickstep Holdings Limited (QHL.AX)</u>						
01/07/2019	Opening Balance	100,000.00			8,700.00	DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.084000 (System Price) - 100,000.000000 Units on hand			300.00	8,400.00	DR
		100,000.00		300.00	8,400.00	DR
<u>Xtek Limited. (XTE.AX)</u>						
01/07/2019	Opening Balance	15,000.00			6,450.00	DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.710000 (System Price) - 15,000.000000 Units on hand		4,200.00		10,650.00	DR
		15,000.00	4,200.00		10,650.00	DR
Units in Listed Unit Trusts (Australian) (78200)						
<u>Vanguard LifeStrat Growth Fund (VAN0014AU)</u>						
01/07/2019	Opening Balance	633,169.85			1,013,552.97	DR
10/07/2019	To record Mgmt fee rebate against Vanguard	1,730.38	2,803.05		1,016,356.02	DR
21/01/2020	To record Mgmt fee rebate against Vanguard	1,734.36	2,973.22		1,019,329.24	DR
28/01/2020	Deposit Vanguard V070244Rf001	(19,040.35)		24,134.36	995,194.88	DR

Old and Rich Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/01/2020	Deposit Vanguard V070244Rf001	(6,318.84)		8,009.36	987,185.52 DR
28/01/2020	Deposit Vanguard V070244Rf001	(18,091.97)		22,932.25	964,253.27 DR
28/01/2020	Deposit Vanguard V070244Rf001	(5,531.13)		7,010.92	957,242.35 DR
28/01/2020	Deposit Vanguard V070244Rf001	(3,629.10)		4,600.03	952,642.32 DR
28/01/2020	Deposit Vanguard V070244Rf001	(5,707.84)		7,234.90	945,407.42 DR
28/01/2020	Unrealised Gain writeback as at 28/01/2020			15,036.08	930,371.34 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.586200 (Net Asset Value) - 578,315.350000 Units on hand			13,047.53	917,323.81 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.506500 (Custom) - 578,315.350000 Units on hand			46,091.74	871,232.07 DR
		578,315.35	5,776.27	148,097.17	871,232.07 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				9,960.24 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		3,327.47		13,287.71 DR
			3,327.47		13,287.71 DR
Total Debits:		1,273,395.45			
Total Credits:			1,273,395.45		