

BSK WILLIAMSON SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Ishares S&p/asx 20 Etf (ILC.AX)</u>					
20/10/2021	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=OCT21/00804077			3,148.58	3,148.58 CR
18/01/2022	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=JAN22/00804013 [System Matched Income Data]			783.00	3,931.58 CR
21/04/2022	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=APR22/00804040 [System Matched Income Data]			2,049.53	5,981.11 CR
30/06/2022	T'UP DIST REC'BLE			3,456.36	9,437.47 CR
				9,437.47	9,437.47 CR
Contributions (24200)					
<u>(Contributions) Williamson, Shelley - Accumulation (WILSHE00001A)</u>					
27/06/2022	DEPOSIT BUNDABERG QLD			27,000.00	27,000.00 CR
				27,000.00	27,000.00 CR
<u>(Contributions) Williamson, Stephen - Accumulation (WILSTE00001A)</u>					
27/06/2022	DEPOSIT BUNDABERG QLD			27,000.00	27,000.00 CR
				27,000.00	27,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 29/06/2022 @ \$26.930000 (System Price) - 5,000.000000 Units on hand (ILC.AX)		10,750.00		10,750.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$26.350000 (System Price) - 5,000.000000 Units on hand (ILC.AX)		2,900.00		13,650.00 DR
			13,650.00		13,650.00 DR
Interest Received (25000)					
<u>Westpac a/c 48-4950 (WBC484950)</u>					
30/07/2021	INTEREST PAID			30.11	30.11 CR
31/08/2021	INTEREST PAID			32.13	62.24 CR
30/09/2021	INTEREST PAID			30.13	92.37 CR
29/10/2021	INTEREST PAID			29.12	121.49 CR
30/11/2021	INTEREST PAID			32.20	153.69 CR
31/12/2021	INTEREST PAID			31.19	184.88 CR
31/01/2022	INTEREST PAID			31.21	216.09 CR
28/02/2022	INTEREST PAID			28.16	244.25 CR
31/03/2022	INTEREST PAID			31.16	275.41 CR
29/04/2022	INTEREST PAID			28.84	304.25 CR
31/05/2022	INTEREST PAID			45.65	349.90 CR
30/06/2022	INTEREST PAID			60.48	410.38 CR
				410.38	410.38 CR
Interest Received ATO General Interest Charge (25100)					
<u>Interest Received ATO General Interest Charge (25100)</u>					
10/06/2022	Remitter=ATO Ref=ATO001100015881042			0.50	0.50 CR
				0.50	0.50 CR
Property Income (28000)					
<u>208 Telegraph Road, Kalkie, Bundaberg (Lot 1 RP 24913) (IP-087)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/06/2022	DEPOSIT BUNDABERG QLD			61,000.00	61,000.00 CR
				61,000.00	61,000.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
07/04/2022	WIBS080420220000000000504449971		3,300.00		3,300.00 DR
			3,300.00		3,300.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
08/04/2022	WIBS090420220000000000504644846		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
24/06/2022	WIBS250620220000000000516658048		363.00		363.00 DR
			363.00		363.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2021	TRANSACTION FEE		20.00		20.00 DR
01/11/2021	TRANSACTION FEE		5.00		25.00 DR
01/03/2022	TRANSACTION FEE		5.00		30.00 DR
02/05/2022	TRANSACTION FEE		15.00		45.00 DR
			45.00		45.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			3,972.24	3,972.24 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			1,365.00	5,337.24 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		18,727.65		13,390.41 DR
			18,727.65	5,337.24	13,390.41 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
27/06/2022	System Member Journals		22,950.00		22,950.00 DR
27/06/2022	System Member Journals		22,950.00		45,900.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022			4,944.48	40,955.52 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022			2,760.81	38,194.71 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		41,646.30		79,841.01 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		23,262.58		103,103.59 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			5,942.92	97,160.67 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,319.73	93,840.94 DR
			110,808.88	16,967.94	93,840.94 DR
Opening Balance (50010)					
<u>(Opening Balance) Williamson, Shelley - Accumulation (WILSHE00001A)</u>					
01/07/2021	Opening Balance				816,007.70 CR
01/07/2021	Close Period Journal			39,020.69	855,028.39 CR

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				39,020.69	855,028.39 CR
	<u>(Opening Balance) Williamson, Stephen - Accumulation (WILSTE00001A)</u>				
01/07/2021	Opening Balance				1,471,614.35 CR
01/07/2021	Close Period Journal			59,384.75	1,530,999.10 CR
				59,384.75	1,530,999.10 CR
	Division 293 Tax (51900)				
	<u>(Division 293 Tax) Williamson, Shelley - Accumulation (WILSHE00001A)</u>				
01/07/2021	Opening Balance				7,500.00 DR
01/07/2021	Close Period Journal			7,500.00	0.00 DR
				7,500.00	0.00 DR
	<u>(Division 293 Tax) Williamson, Stephen - Accumulation (WILSTE00001A)</u>				
01/07/2021	Opening Balance				7,500.00 DR
01/07/2021	Close Period Journal			7,500.00	0.00 DR
				7,500.00	0.00 DR
	Contributions (52420)				
	<u>(Contributions) Williamson, Shelley - Accumulation (WILSHE00001A)</u>				
01/07/2021	Opening Balance				25,000.00 CR
01/07/2021	Close Period Journal		25,000.00		0.00 DR
27/06/2022	System Member Journals			27,000.00	27,000.00 CR
			25,000.00	27,000.00	27,000.00 CR
	<u>(Contributions) Williamson, Stephen - Accumulation (WILSTE00001A)</u>				
01/07/2021	Opening Balance				25,000.00 CR
01/07/2021	Close Period Journal		25,000.00		0.00 DR
27/06/2022	System Member Journals			27,000.00	27,000.00 CR
			25,000.00	27,000.00	27,000.00 CR
	Share of Profit/(Loss) (53100)				
	<u>(Share of Profit/(Loss)) Williamson, Shelley - Accumulation (WILSHE00001A)</u>				
01/07/2021	Opening Balance				29,090.75 CR
01/07/2021	Close Period Journal		29,090.75		0.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		2,760.81		2,760.81 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			23,262.58	20,501.77 CR
			31,851.56	23,262.58	20,501.77 CR
	<u>(Share of Profit/(Loss)) Williamson, Stephen - Accumulation (WILSTE00001A)</u>				
01/07/2021	Opening Balance				52,533.14 CR
01/07/2021	Close Period Journal		52,533.14		0.00 DR
30/06/2022	Profit/Loss Allocation - 30/06/2022		4,944.48		4,944.48 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			41,646.30	36,701.82 CR
			57,477.62	41,646.30	36,701.82 CR
	Income Tax (53330)				
	<u>(Income Tax) Williamson, Shelley - Accumulation (WILSHE00001A)</u>				
01/07/2021	Opening Balance				3,820.06 DR
01/07/2021	Close Period Journal			3,820.06	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,319.73		3,319.73 DR
			3,319.73	3,820.06	3,319.73 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Income Tax) Williamson, Stephen - Accumulation (WILSTE00001A)</u>					
01/07/2021	Opening Balance				6,898.39 DR
01/07/2021	Close Period Journal			6,898.39	0.00 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		5,942.92		5,942.92 DR
			5,942.92	6,898.39	5,942.92 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Williamson, Shelley - Accumulation (WILSHE00001A)</u>					
01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Close Period Journal			3,750.00	0.00 DR
27/06/2022	System Member Journals		4,050.00		4,050.00 DR
			4,050.00	3,750.00	4,050.00 DR
<u>(Contributions Tax) Williamson, Stephen - Accumulation (WILSTE00001A)</u>					
01/07/2021	Opening Balance				3,750.00 DR
01/07/2021	Close Period Journal			3,750.00	0.00 DR
27/06/2022	System Member Journals		4,050.00		4,050.00 DR
			4,050.00	3,750.00	4,050.00 DR
Bank Accounts (60400)					
<u>Westpac a/c 48-4950 (WBC484950)</u>					
01/07/2021	Opening Balance				732,464.83 DR
01/07/2021	TRANSACTION FEE			20.00	732,444.83 DR
13/07/2021	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=JUL21/00804149		680.70		733,125.53 DR
30/07/2021	INTEREST PAID		30.11		733,155.64 DR
31/08/2021	INTEREST PAID		32.13		733,187.77 DR
30/09/2021	INTEREST PAID		30.13		733,217.90 DR
11/10/2021	WIBS121020210000000000476869097			1,721.00	731,496.90 DR
20/10/2021	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=OCT21/00804077		3,148.58		734,645.48 DR
29/10/2021	INTEREST PAID		29.12		734,674.60 DR
01/11/2021	TRANSACTION FEE			5.00	734,669.60 DR
30/11/2021	INTEREST PAID		32.20		734,701.80 DR
31/12/2021	INTEREST PAID		31.19		734,732.99 DR
18/01/2022	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=JAN22/00804013 [System Matched Income Data]		783.00		735,515.99 DR
31/01/2022	INTEREST PAID		31.21		735,547.20 DR
09/02/2022	WIBS100220220000000000495420697			1,721.00	733,826.20 DR
28/02/2022	INTEREST PAID		28.16		733,854.36 DR
01/03/2022	TRANSACTION FEE			5.00	733,849.36 DR
31/03/2022	INTEREST PAID		31.16		733,880.52 DR
07/04/2022	WIBS080420220000000000504449971			3,300.00	730,580.52 DR
08/04/2022	WIBS090420220000000000504644845			1,721.00	728,859.52 DR
08/04/2022	WIBS090420220000000000504644846			6,434.12	722,425.40 DR
21/04/2022	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=APR22/00804040 [System Matched Income Data]		2,049.53		724,474.93 DR
29/04/2022	INTEREST PAID		28.84		724,503.77 DR
02/05/2022	TRANSACTION FEE			15.00	724,488.77 DR
31/05/2022	INTEREST PAID		45.65		724,534.42 DR

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/06/2022	Remitter=ATO Ref=ATO001100015881042		0.50		724,534.92 DR
24/06/2022	WIBS250620220000000000516658048			363.00	724,171.92 DR
27/06/2022	DEPOSIT BUNDABERG QLD		115,000.00		839,171.92 DR
30/06/2022	INTEREST PAID		60.48		839,232.40 DR
			122,072.69	15,305.12	839,232.40 DR
Distributions Receivable (61800)					
<u>Ishares S&p/asx 20 Etf (ILC.AX)</u>					
01/07/2021	Opening Balance				680.70 DR
13/07/2021	DEPOSIT DIVIDEND Remitter=ILC PAYMENT Ref=JUL21/00804149			680.70	0.00 DR
30/06/2022	T'UP DIST REC'BLE		3,456.36		3,456.36 DR
			3,456.36	680.70	3,456.36 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>208 Telegraph Road, Kalkie, Bundaberg (Lot 1 RP 24913) (IP-087)</u>					
01/07/2021	Opening Balance	1.00			1,600,000.00 DR
		1.00			1,600,000.00 DR
Units in Listed Unit Trusts (Australian) (78200)					
<u>Ishares S&p/asx 20 Etf (ILC.AX)</u>					
01/07/2021	Opening Balance	5,000.00			145,400.00 DR
30/06/2022	Revaluation - 29/06/2022 @ \$26.930000 (System Price) - 5,000.000000 Units on hand			10,750.00	134,650.00 DR
30/06/2022	Revaluation - 30/06/2022 @ \$26.350000 (System Price) - 5,000.000000 Units on hand			2,900.00	131,750.00 DR
		5,000.00		13,650.00	131,750.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				6,175.12 CR
11/10/2021	WIBS121020210000000000476869097		1,721.00		4,454.12 CR
09/02/2022	WIBS100220220000000000495420697		1,721.00		2,733.12 CR
08/04/2022	WIBS090420220000000000504644845		1,721.00		1,012.12 CR
08/04/2022	WIBS090420220000000000504644846		6,175.12		5,163.00 DR
30/06/2022	T'UP JUNE PAYG INST		8,515.00		13,678.00 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		3,972.24		17,650.24 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			18,727.65	1,077.41 CR
			23,825.36	18,727.65	1,077.41 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2022	T'UP JUNE PAYG INST			8,515.00	8,515.00 CR
				8,515.00	8,515.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				86,342.92 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		1,365.00		84,977.92 CR
			1,365.00		84,977.92 CR

Total Debits: 454,564.77

Total Credits: 454,564.77