

**TONG EXECUTIVE SUPERANNUATION FUND**

**General Ledger**

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Crown Limited (CWN.ASX.AX)</u>					
04/10/2019	CWN DIV			265.90	265.90 CR
				<b>265.90</b>	<b>265.90 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
10/10/2019	SOLD CWN 1363 @ 12.2269 (CWN.AX)		588.55		588.55 DR
10/10/2019	Unrealised Gain writeback as at 10/10/2019 (CWN.AX)			218.53	370.02 DR
			<b>588.55</b>	<b>218.53</b>	<b>370.02 DR</b>
<b>Interest Received (25000)</b>					
<u>Cash at Bank - ANZ Cash Investment 2054-67827 (Cash at Bank - ANZ C)</u>					
30/06/2020	TOTAL INTEREST ANZ 7827			1.69	1.69 CR
				<b>1.69</b>	<b>1.69 CR</b>
<u>Cash at Bank - ANZ Saver 3781-09577 (Cash at Bank - ANZ S)</u>					
31/10/2019	interest			0.06	0.06 CR
				<b>0.06</b>	<b>0.06 CR</b>
<u>Loan to Hang Sing Ngo (TONG4001 LOANTOHANGS)</u>					
30/06/2020				12,700.00	12,700.00 CR
				<b>12,700.00</b>	<b>12,700.00 CR</b>
<b>Interest Received ATO General Interest Charge (25100)</b>					
<u>Interest Received ATO General Interest Charge (25100)</u>					
04/07/2019	2018 tax return & 2.85 interest income from ATO			2.85	2.85 CR
				<b>2.85</b>	<b>2.85 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
03/07/2019	INV-7784		1,420.00		1,420.00 DR
			<b>1,420.00</b>		<b>1,420.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
04/07/2019	2018 tax return & 2.85 interest income from ATO		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Tong, John Yung Yee - Pension (Pension) (TONJOH00001P)</u>					
23/10/2019	pension withdrawal - John & Betty		10,500.00		10,500.00 DR
30/06/2020			12,700.00		23,200.00 DR
30/06/2020			10,700.00		33,900.00 DR
			<b>33,900.00</b>		<b>33,900.00 DR</b>
<u>(Pensions Paid) Ying, Betty Yat Laam - Pension (Pension) (YINBET00001P)</u>					
23/10/2019	pension withdrawal - John & Betty		10,500.00		10,500.00 DR
			<b>10,500.00</b>		<b>10,500.00 DR</b>
<b>Income Tax Expense (48500)</b>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			43.81	43.81 CR
30/06/2020	Create Entries - TFN Credits Adjustment - 30/06/2020			143.00	186.81 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		1,721.40		1,534.59 DR
			<b>1,721.40</b>	<b>186.81</b>	<b>1,534.59 DR</b>
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
23/10/2019	System Member Journals			10,500.00	10,500.00 CR
23/10/2019	System Member Journals			10,500.00	21,000.00 CR
30/06/2020	System Member Journals			10,700.00	31,700.00 CR
30/06/2020	System Member Journals			12,700.00	44,400.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		5,590.80		38,809.20 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		5,517.49		33,291.71 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			866.38	34,158.09 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			855.02	35,013.11 CR
			<b>11,108.29</b>	<b>46,121.40</b>	<b>35,013.11 CR</b>
<u>Opening Balance (50010)</u>					
<u>(Opening Balance) Tong, John Yung Yee - Pension (Pension) (TONJOH00001P)</u>					
01/07/2019	Opening Balance				83,566.86 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		3,158.58		80,408.28 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		117.62		80,290.66 CR
			<b>3,276.20</b>		<b>80,290.66 CR</b>
<u>(Opening Balance) Ying, Betty Yat Laam - Pension (Pension) (YINBET00001P)</u>					
01/07/2019	Opening Balance				82,463.08 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			5,000.92	87,464.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		8,200.00		79,264.00 CR
			<b>8,200.00</b>	<b>5,000.92</b>	<b>79,264.00 CR</b>
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) Tong, John Yung Yee - Pension (Pension) (TONJOH00001P)</u>					
01/07/2019	Opening Balance				6,036.88 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		216.72		5,820.16 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		5,820.16		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			5,590.80	5,590.80 CR
			<b>6,036.88</b>	<b>5,590.80</b>	<b>5,590.80 CR</b>
<u>(Share of Profit/(Loss)) Ying, Betty Yat Laam - Pension (Pension) (YINBET00001P)</u>					
01/07/2019	Opening Balance				6,009.39 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		6,009.39		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			5,517.49	5,517.49 CR

# TONG EXECUTIVE SUPERANNUATION FUND

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>6,009.39</b>	<b>5,517.49</b>	<b>5,517.49 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Tong, John Yung Yee - Pension (Pension) (TONJOH00001P)</u>					
01/07/2019	Opening Balance				1,013.08 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			36.37	976.71 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			976.71	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		866.38		866.38 DR
			<b>866.38</b>	<b>1,013.08</b>	<b>866.38 DR</b>
<u>(Income Tax) Ying, Betty Yat Laam - Pension (Pension) (YINBET00001P)</u>					
01/07/2019	Opening Balance				1,008.47 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			1,008.47	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		855.02		855.02 DR
			<b>855.02</b>	<b>1,008.47</b>	<b>855.02 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Tong, John Yung Yee - Pension (Pension) (TONJOH00001P)</u>					
01/07/2019	Opening Balance				8,300.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			8,002.03	297.97 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			297.97	0.00 DR
23/10/2019	System Member Journals		10,500.00		10,500.00 DR
30/06/2020	System Member Journals		10,700.00		21,200.00 DR
30/06/2020	System Member Journals		12,700.00		33,900.00 DR
			<b>33,900.00</b>	<b>8,300.00</b>	<b>33,900.00 DR</b>
<u>(Pensions Paid) Ying, Betty Yat Laam - Pension (Pension) (YINBET00001P)</u>					
01/07/2019	Opening Balance				8,200.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			8,200.00	0.00 DR
23/10/2019	System Member Journals		10,500.00		10,500.00 DR
			<b>10,500.00</b>	<b>8,200.00</b>	<b>10,500.00 DR</b>
<b>Bank Account (60400)</b>					
<u>Cash at Bank - ANZ Cash Investment 2054-67827 (Cash at Bank - ANZ C)</u>					
01/07/2019	Opening Balance				3,319.59 DR
04/10/2019	CWN DIV		265.90		3,585.49 DR
10/10/2019	SOLD CWN 1363 @ 12.2269		16,599.33		20,184.82 DR
22/10/2019	TFR			20,000.00	184.82 DR
30/06/2020	TOTAL INTEREST ANZ 7827		1.69		186.51 DR
			<b>16,866.92</b>	<b>20,000.00</b>	<b>186.51 DR</b>
<u>Cash at Bank - ANZ Saver 3781-09577 (Cash at Bank - ANZ S)</u>					
01/07/2019	Opening Balance				426.61 DR
03/07/2019			2,000.00		2,426.61 DR
03/07/2019	INV-7784			1,420.00	1,006.61 DR
04/07/2019	2018 tax return & 2.85 interest income from ATO		801.21		1,807.82 DR
22/10/2019	TFR		20,000.00		21,807.82 DR

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**General Ledger**

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
23/10/2019	pension withdrawal - John & Betty			21,000.00	807.82 DR
31/10/2019	interest		0.06		807.88 DR
			<b>22,801.27</b>	<b>22,420.00</b>	<b>807.88 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2019	Opening Balance				12,700.00 DR
03/07/2019				2,000.00	10,700.00 DR
30/06/2020				10,700.00	0.00 DR
				<b>12,700.00</b>	<b>0.00 DR</b>
<b>Other Assets (76000)</b>					
<u>Loan to Hang Sing Ngo (TONG4001 LOANTOHANGS)</u>					
01/07/2019	Opening Balance				127,000.00 DR
			<b>0.00</b>		<b>127,000.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Crown Limited (CWN.ASX.AX)</u>					
01/07/2019	Opening Balance	1,363.00			16,969.35 DR
10/10/2019	SOLD CWN 1363 @ 12.2269	(1,363.00)		17,187.88	218.53 CR
10/10/2019	Unrealised Gain writeback as at 10/10/2019		218.53		0.00 DR
			<b>0.00</b>	<b>17,187.88</b>	<b>0.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				601.89 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		362.30		239.59 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			210.30	449.89 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			152.00	601.89 CR
04/07/2019	2018 tax return & 2.85 interest income from ATO			1,057.36	1,659.25 CR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		43.81		1,615.44 CR
30/06/2020	Create Entries - TFN Credits Adjustment - 30/06/2020		143.00		1,472.44 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			1,721.40	3,193.84 CR
			<b>549.11</b>	<b>3,141.06</b>	<b>3,193.84 CR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2019	Opening Balance				259.00 CR
					<b>259.00 CR</b>
<b>Total Debits:</b>			<b>169,576.94</b>		
<b>Total Credits:</b>				<b>169,576.94</b>	