

NFP AND GKB SUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$550,000.000000 (Net Asset Value) - 1.000000 Units on hand (NFP&GKB)			65,000.00	65,000.00 CR
				65,000.00	65,000.00 CR
Property Income (28000)					
<u>4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)</u>					
12/07/2019	RENT MULGRAVE RD			3,127.27	3,127.27 CR
12/08/2019	RENT MULGRAVE RD			3,127.27	6,254.54 CR
12/09/2019	RENT MULGRAVE RD			3,127.27	9,381.81 CR
14/10/2019	RENT MULGRAVE RD			3,127.27	12,509.08 CR
12/11/2019	RENT MULGRAVE RD			3,127.27	15,636.35 CR
12/12/2019	RENT MULGRAVE RD			3,127.27	18,763.62 CR
13/01/2020	RENT MULGRAVE RD			3,127.27	21,890.89 CR
12/02/2020	RENT MULGRAVE RD			3,127.27	25,018.16 CR
12/03/2020	RENT MULGRAVE RD			3,127.27	28,145.43 CR
14/04/2020	RENT MULGRAVE RD			3,127.27	31,272.70 CR
12/05/2020	RENT MULGRAVE RD			3,127.27	34,399.97 CR
12/06/2020	RENT MULGRAVE RD			3,127.27	37,527.24 CR
				37,527.24	37,527.24 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
12/12/2019	CORPORATION ONE		2,152.50		2,152.50 DR
			2,152.50		2,152.50 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
19/02/2020	2019 supervisory levy		259.00		259.00 DR
30/06/2020	June 30 BAS		259.00		518.00 DR
			518.00		518.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
21/08/2019	ASIC		54.00		54.00 DR
22/08/2019	ASIC		267.00		321.00 DR
			321.00		321.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2019	LOAN FEE		14.00		14.00 DR
30/08/2019	LOAN FEE		14.00		28.00 DR
31/08/2019	LOAN FEE		14.00		42.00 DR
31/10/2019	LOAN FEE		14.00		56.00 DR
30/11/2019	LOAN FEE		14.00		70.00 DR
30/12/2019	LOAN FEE		14.00		84.00 DR
25/01/2020	LOAN FEE		1,258.26		1,342.26 DR
31/01/2020	LOAN FEE		14.00		1,356.26 DR

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29/02/2020	LOAN FEE		14.00		1,370.26 DR
31/03/2020	LOAN FEE		14.00		1,384.26 DR
30/04/2020	LOAN FEE		14.00		1,398.26 DR
30/05/2020	LOAN FEE		14.00		1,412.26 DR
30/06/2020	LOAN FEE		14.00		1,426.26 DR
			1,426.26		1,426.26 DR

Depreciation (33400)

4/105 Mulgrave Property, Storage Platform (00002)

30/06/2020	depreciation		572.80		572.80 DR
			572.80		572.80 DR

Fines (38200)

Fines (38200)

27/05/2020	TAX OFFICE		420.00		420.00 DR
			420.00		420.00 DR

Property Expenses - Council Rates (41960)

4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)

28/08/2019	HAWKESBURY CITY		756.80		756.80 DR
12/12/2019	HAWKESBURY CITY		756.00		1,512.80 DR
28/02/2020	HAWKESBURY CITY		756.76		2,269.56 DR
18/06/2020	HAWKESBURY CITY		756.00		3,025.56 DR
			3,025.56		3,025.56 DR

Property Expenses - Interest on Loans (42010)

4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)

25/07/2019	INTEREST		1,310.73		1,310.73 DR
24/08/2019	INTEREST		1,321.87		2,632.60 DR
25/08/2019	INTEREST		1,314.65		3,947.25 DR
25/10/2019	INTEREST		1,256.29		5,203.54 DR
25/11/2019	INTEREST		1,271.85		6,475.39 DR
24/12/2019	INTEREST		1,224.60		7,699.99 DR
25/02/2020	INTEREST		1,250.84		8,950.83 DR
25/03/2020	INTEREST		1,149.92		10,100.75 DR
24/04/2020	INTEREST		1,068.49		11,169.24 DR
25/05/2020	INTEREST		963.82		12,133.06 DR
25/06/2020	INTEREST		988.97		13,122.03 DR
			13,122.03		13,122.03 DR

Property Expenses - Strata Levy Fees (42100)

4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)

28/08/2019	DEFT PAYMENTS		1,014.30		1,014.30 DR
12/12/2019	DEFT PAYMENTS		1,014.00		2,028.30 DR
28/02/2020	DEFT PAYMENTS		921.95		2,950.25 DR
			2,950.25		2,950.25 DR

Property Expenses - Water Rates (42150)

4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)

23/09/2019	SYDNEY WATER		58.99		58.99 DR
12/12/2019	SYDNEY WATER		55.64		114.63 DR

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14/04/2020	SYDNEY WATER		55.48		170.11 DR
			170.11		170.11 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - PDIT Entry - 30/06/2020		7,015.10		7,015.10 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		1,475.55		8,490.65 DR
			8,490.65		8,490.65 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		20,201.75		20,201.75 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		18,714.83		38,916.58 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		18,722.62		57,639.20 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		20,209.53		77,848.73 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			2,203.32	75,645.41 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			2,041.15	73,604.26 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			2,042.00	71,562.26 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			2,204.18	69,358.08 DR
			77,848.73	8,490.65	69,358.08 DR
Opening Balance (50010)					
<u>(Opening Balance) Bridges, Graham - Accumulation (BRIGRA00002A)</u>					
01/07/2019	Opening Balance				67,131.10 CR
01/07/2019	Close Period Journal			7,038.87	74,169.97 CR
				7,038.87	74,169.97 CR
<u>(Opening Balance) Bridges, Karen - Accumulation (BRIKAR00002A)</u>					
01/07/2019	Opening Balance				62,206.07 CR
01/07/2019	Close Period Journal			6,520.78	68,726.85 CR
				6,520.78	68,726.85 CR
<u>(Opening Balance) Porley, Fiona - Accumulation (PORFIO00001A)</u>					
01/07/2019	Opening Balance				62,223.61 CR
01/07/2019	Close Period Journal			6,523.50	68,747.11 CR
				6,523.50	68,747.11 CR
<u>(Opening Balance) Porley, Nestor - Accumulation (PORNES00001A)</u>					
01/07/2019	Opening Balance				67,149.96 CR
01/07/2019	Close Period Journal			7,041.58	74,191.54 CR
				7,041.58	74,191.54 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bridges, Graham - Accumulation (BRIGRA00002A)</u>					
01/07/2019	Opening Balance				7,771.54 CR
01/07/2019	Close Period Journal		7,771.54		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			20,201.75	20,201.75 CR

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			7,771.54	20,201.75	20,201.75 CR
	<u>(Share of Profit/(Loss)) Bridges, Karen - Accumulation (BRIKAR00002A)</u>				
01/07/2019	Opening Balance				7,199.53 CR
01/07/2019	Close Period Journal		7,199.53		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			18,714.83	18,714.83 CR
			7,199.53	18,714.83	18,714.83 CR
	<u>(Share of Profit/(Loss)) Porley, Fiona - Accumulation (PORFIO00001A)</u>				
01/07/2019	Opening Balance				7,202.53 CR
01/07/2019	Close Period Journal		7,202.53		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			18,722.62	18,722.62 CR
			7,202.53	18,722.62	18,722.62 CR
	<u>(Share of Profit/(Loss)) Porley, Nestor - Accumulation (PORNES00001A)</u>				
01/07/2019	Opening Balance				7,774.53 CR
01/07/2019	Close Period Journal		7,774.53		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			20,209.53	20,209.53 CR
			7,774.53	20,209.53	20,209.53 CR
Income Tax (53330)					
	<u>(Income Tax) Bridges, Graham - Accumulation (BRIGRA00002A)</u>				
01/07/2019	Opening Balance				732.67 DR
01/07/2019	Close Period Journal			732.67	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		2,203.32		2,203.32 DR
			2,203.32	732.67	2,203.32 DR
	<u>(Income Tax) Bridges, Karen - Accumulation (BRIKAR00002A)</u>				
01/07/2019	Opening Balance				678.75 DR
01/07/2019	Close Period Journal			678.75	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		2,041.15		2,041.15 DR
			2,041.15	678.75	2,041.15 DR
	<u>(Income Tax) Porley, Fiona - Accumulation (PORFIO00001A)</u>				
01/07/2019	Opening Balance				679.03 DR
01/07/2019	Close Period Journal			679.03	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		2,042.00		2,042.00 DR
			2,042.00	679.03	2,042.00 DR
	<u>(Income Tax) Porley, Nestor - Accumulation (PORNES00001A)</u>				
01/07/2019	Opening Balance				732.95 DR
01/07/2019	Close Period Journal			732.95	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		2,204.18		2,204.18 DR
			2,204.18	732.95	2,204.18 DR
Bank Accounts (60400)					
	<u>Cash at Bank (STG413235262)</u>				
01/07/2019	Opening Balance				15,547.60 DR
11/07/2019	TAX OFFICE			908.00	14,639.60 DR
12/07/2019	RENT MULGRAVE RD		3,440.00		18,079.60 DR

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25/07/2019	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	15,566.60 DR
12/08/2019	RENT MULGRAVE RD		3,440.00		19,006.60 DR
21/08/2019	ASIC			54.00	18,952.60 DR
22/08/2019	ASIC			267.00	18,685.60 DR
26/08/2019	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	16,172.60 DR
28/08/2019	HAWKESBURY CITY			756.80	15,415.80 DR
28/08/2019	DEFT PAYMENTS			1,014.30	14,401.50 DR
12/09/2019	RENT MULGRAVE RD		3,440.00		17,841.50 DR
23/09/2019	SYDNEY WATER			58.99	17,782.51 DR
25/09/2019	TRSF TO 449037225 [TRS FROM 413235262]			2,513.00	15,269.51 DR
04/10/2019	TAX OFFICE			1,200.85	14,068.66 DR
14/10/2019	RENT MULGRAVE RD		3,440.00		17,508.66 DR
22/10/2019	TAX OFFICE			938.00	16,570.66 DR
25/10/2019	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	14,057.66 DR
12/11/2019	RENT MULGRAVE RD		3,440.00		17,497.66 DR
25/11/2019	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	14,984.66 DR
12/12/2019	HAWKESBURY CITY			756.00	14,228.66 DR
12/12/2019	TAX OFFICE			912.00	13,316.66 DR
12/12/2019	CORPORATION ONE			2,310.00	11,006.66 DR
12/12/2019	DEFT PAYMENTS			1,014.00	9,992.66 DR
12/12/2019	SYDNEY WATER			55.64	9,937.02 DR
12/12/2019	RENT MULGRAVE RD		3,440.00		13,377.02 DR
27/12/2019	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	10,864.02 DR
13/01/2020	RENT MULGRAVE RD		3,440.00		14,304.02 DR
25/01/2020	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	11,791.02 DR
12/02/2020	RENT MULGRAVE RD		3,440.00		15,231.02 DR
19/02/2020	2019 supervisory levy			259.00	14,972.02 DR
25/02/2020	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	12,459.02 DR
28/02/2020	DEFT PAYMENTS			1,014.15	11,444.87 DR
28/02/2020	HAWKESBURY CITY			756.76	10,688.11 DR
12/03/2020	RENT MULGRAVE RD		3,440.00		14,128.11 DR
25/03/2020	TRSF TO 449037225 [TRS FROM 413235262]			2,513.00	11,615.11 DR
14/04/2020	SYDNEY WATER			55.48	11,559.63 DR
14/04/2020	RENT MULGRAVE RD		3,440.00		14,999.63 DR
24/04/2020	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	12,486.63 DR
12/05/2020	RENT MULGRAVE RD		3,440.00		15,926.63 DR
25/05/2020	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	13,413.63 DR
27/05/2020	TAX OFFICE			549.00	12,864.63 DR
12/06/2020	RENT MULGRAVE RD		3,440.00		16,304.63 DR
18/06/2020	HAWKESBURY CITY			756.00	15,548.63 DR
25/06/2020	TRS FROM 413235262 [TRSF TO 449037225]			2,513.00	13,035.63 DR
			41,280.00	43,791.97	13,035.63 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
01/07/2019	Opening Balance				810.80 DR
					810.80 DR
Fixtures and Fittings (at written down value) (72600)					
<u>4/105 Mulgrave Road, Mulgrave NSW (NFP&GKB 4/105MULGRAVE)</u>					
01/07/2019	Opening Balance				20,751.00 DR
30/06/2020	depreciation			572.80	20,178.20 DR
		0.00		572.80	20,178.20 DR
Real Estate Properties (Australian - Residential) (77200)					
<u>4, 105 Mulgrave Rd, Mulgrave, NSW 2756 (NFP&GKB)</u>					
01/07/2019	Opening Balance	1.00			485,000.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$550,000.000000 (Net Asset Value) - 1.000000 Units on hand		65,000.00		550,000.00 DR
		1.00	65,000.00		550,000.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2019	Opening Balance				821.60 CR
11/07/2019	TAX OFFICE		908.00		86.40 DR
12/07/2019	RENT MULGRAVE RD			312.73	226.33 CR
12/08/2019	RENT MULGRAVE RD			312.73	539.06 CR
12/09/2019	RENT MULGRAVE RD			312.73	851.79 CR
14/10/2019	RENT MULGRAVE RD			312.73	1,164.52 CR
22/10/2019	TAX OFFICE		938.00		226.52 CR
12/11/2019	RENT MULGRAVE RD			312.73	539.25 CR
12/12/2019	RENT MULGRAVE RD			312.73	851.98 CR
12/12/2019	CORPORATION ONE		157.50		694.48 CR
12/12/2019	TAX OFFICE		665.00		29.48 CR
13/01/2020	RENT MULGRAVE RD			312.73	342.21 CR
12/02/2020	RENT MULGRAVE RD			312.73	654.94 CR
28/02/2020	DEFT PAYMENTS		92.20		562.74 CR
12/03/2020	RENT MULGRAVE RD			312.73	875.47 CR
31/03/2020	March 20 BAS		938.00		62.53 DR
14/04/2020	RENT MULGRAVE RD			312.73	250.20 CR
12/05/2020	RENT MULGRAVE RD			312.73	562.93 CR
27/05/2020	TAX OFFICE		728.00		165.07 DR
27/05/2020	TAX OFFICE			313.00	147.93 CR
27/05/2020	TAX OFFICE			533.00	680.93 CR
12/06/2020	RENT MULGRAVE RD			312.73	993.66 CR
30/06/2020	June 30 BAS		685.00		308.66 CR
			5,111.70	4,598.76	308.66 CR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				1,200.85 CR
04/10/2019	TAX OFFICE		1,200.85		0.00 DR

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12/12/2019	TAX OFFICE		247.00		247.00 DR
31/03/2020	March 20 BAS		247.00		494.00 DR
27/05/2020	TAX OFFICE		247.00		741.00 DR
30/06/2020	June 30 BAS			12.00	729.00 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			1,475.55	746.55 CR
			1,941.85	1,487.55	746.55 CR

Limited Recourse Borrowing Arrangements (85500)

St George Loan (Stg449037225)

01/07/2019	Opening Balance				231,428.08 CR
25/07/2019	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		228,915.08 CR
25/07/2019	INTEREST			1,310.73	230,225.81 CR
31/07/2019	LOAN FEE			14.00	230,239.81 CR
24/08/2019	INTEREST			1,321.87	231,561.68 CR
25/08/2019	INTEREST			1,314.65	232,876.33 CR
26/08/2019	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		230,363.33 CR
30/08/2019	LOAN FEE			14.00	230,377.33 CR
31/08/2019	LOAN FEE			14.00	230,391.33 CR
25/09/2019	TRSF TO 449037225 [TRS FROM 413235262]		2,513.00		227,878.33 CR
25/10/2019	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		225,365.33 CR
25/10/2019	INTEREST			1,256.29	226,621.62 CR
31/10/2019	LOAN FEE			14.00	226,635.62 CR
25/11/2019	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		224,122.62 CR
25/11/2019	INTEREST			1,271.85	225,394.47 CR
30/11/2019	LOAN FEE			14.00	225,408.47 CR
24/12/2019	INTEREST			1,224.60	226,633.07 CR
27/12/2019	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		224,120.07 CR
30/12/2019	LOAN FEE			14.00	224,134.07 CR
25/01/2020	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		221,621.07 CR
25/01/2020	LOAN FEE			1,258.26	222,879.33 CR
31/01/2020	LOAN FEE			14.00	222,893.33 CR
25/02/2020	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		220,380.33 CR
25/02/2020	INTEREST			1,250.84	221,631.17 CR
29/02/2020	LOAN FEE			14.00	221,645.17 CR
25/03/2020	TRSF TO 449037225 [TRS FROM 413235262]		2,513.00		219,132.17 CR
25/03/2020	INTEREST			1,149.92	220,282.09 CR
31/03/2020	LOAN FEE			14.00	220,296.09 CR
24/04/2020	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		217,783.09 CR
24/04/2020	INTEREST			1,068.49	218,851.58 CR
30/04/2020	LOAN FEE			14.00	218,865.58 CR
25/05/2020	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		216,352.58 CR
25/05/2020	INTEREST			963.82	217,316.40 CR
30/05/2020	LOAN FEE			14.00	217,330.40 CR

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25/06/2020	TRS FROM 413235262 [TRSF TO 449037225]		2,513.00		214,817.40 CR
25/06/2020	INTEREST			988.97	215,806.37 CR
30/06/2020	LOAN FEE			14.00	215,820.37 CR
			30,156.00	14,548.29	215,820.37 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
31/03/2020	March 20 BAS			1,185.00	1,185.00 CR
30/06/2020	June 30 BAS			932.00	2,117.00 CR
				2,117.00	2,117.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2019	Opening Balance				2,823.40 CR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			7,015.10	9,838.50 CR
				7,015.10	9,838.50 CR
Total Debits:		292,946.22			
Total Credits:		292,946.22			